

Town of Germantown - General Fund

Balance Sheet

As of March 31, 2021

	<u>Mar 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
A200.1 - Bill Payment	5,986.08
A202 Investment Account	1,268,207.86
A235 - Restricted Cash	28,277.17
A236 - Restricted Cemetery Gift	18,174.20
A237 - Restricted GEDA	540.03
A238 - Restricted Waterfront	2,023.92
A239 - Restricted Cora Escrow	500.67
A250 - Payroll Cash	9,283.02
Total Checking/Savings	<u>1,332,992.95</u>
Total Current Assets	<u>1,332,992.95</u>
TOTAL ASSETS	<u>1,332,992.95</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
A710 - Consolidated Payroll	4,248.77
A721 - NYS Income Tax	692.21
A722 - Federal Income Tax	4,342.04
Total Other Current Liabilities	<u>9,283.02</u>
Total Current Liabilities	<u>9,283.02</u>
Total Liabilities	9,283.02
Equity	
A899 - Other Restricted F.B.	49,898.60
A914 - Assnd Appropriated F.B.	29,084.00
A917 - Unassigned Fund Balance	1,177,937.27
Net Income	66,790.06
Total Equity	<u>1,323,709.93</u>
TOTAL LIABILITIES & EQUITY	<u>1,332,992.95</u>

Town of Germantown - General Fund
Profit & Loss Budget vs. Actual
 January through March 2021

	Jan - Mar 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
A1001 - Real Property Taxes	220,700.00	220,700.00	0.00	100.0%
A1120 - Sales Tax	0.00	305,000.00	-305,000.00	0.0%
A1170 - Franchises	10,329.81	10,000.00	329.81	103.3%
A1255 - Clerk Fees	324.18	250.00	74.18	129.7%
A1550 - Dog Control Fees	0.00	50.00	-50.00	0.0%
A1603 - Registrar Fees	0.00	150.00	-150.00	0.0%
A2001 - Park & Rec Charges	0.00	24,000.00	-24,000.00	0.0%
A2070 - Contributions, Private	0.00	100.00	-100.00	0.0%
A2110 - Zoning Fees	244.50	500.00	-255.50	48.9%
A2130 - Solid Waste Charges	0.00	100.00	-100.00	0.0%
A2350 - Youth Rec Services	0.00	100.00	-100.00	0.0%
A2389 - Misc Rev, Othr Govts	0.00	100.00	-100.00	0.0%
A2401 - Interest & Earnings	415.44	7,500.00	-7,084.56	5.5%
A2544 - Dog License	125.50	500.00	-374.50	25.1%
A2545 - Cert of Occupancy	0.00	500.00	-500.00	0.0%
A2555 - Bldg Alteration Permt	3,570.00	15,000.00	-11,430.00	23.8%
A2610 - Fines & Forfeited Ball	5,084.00	24,000.00	-18,916.00	21.2%
A2655 - Minor Sales	0.00	500.00	-500.00	0.0%
A2665 - Sales of Equipment	0.00	500.00	-500.00	0.0%
A2701 - Refunds of PY Exp	348.70			
A2705 - Gifts & Donations	4,865.00	500.00	4,365.00	973.0%
A2770 - Unclassified	1,835.12	2,500.00	-664.88	73.4%
A2771 - Special Events	0.00	175.00	-175.00	0.0%
A3005 - St Aid, Mortgage Tax	0.00	40,000.00	-40,000.00	0.0%
A3989 - St Aid, Othr H & C Serv	0.00	8,000.00	-8,000.00	0.0%
A9000 - Appropriated	0.00	29,084.00	-29,084.00	0.0%
Total Income	247,842.25	689,809.00	-441,966.75	35.9%
Expense				
A10101 - Leg Board, Pers Serv	2,600.04	10,400.00	-7,799.96	25.0%
A10104 - Leg Board, Contr Exp	0.00	250.00	-250.00	0.0%
A11101 - Muni Court, Pers Serv				
A1110.11 - Justice Clerk	1,174.50	5,000.00	-3,825.50	23.5%
A1110.12 Muni Court PS-Other	0.00	12,730.00	-12,730.00	0.0%
A11101 - Muni Court, Pers Serv - Other	3,182.52			
Total A11101 - Muni Court, Pers Serv	4,357.02	17,730.00	-13,372.98	24.6%
A11104 - Muni Court, Contr Exp	798.99	3,000.00	-2,201.01	26.6%
A12004-Dues	0.00	2,000.00	-2,000.00	0.0%
A12201 - Supervisor, Pers Serv				
A1220.12 - Clerk	3,312.00	18,500.00	-15,188.00	17.9%
A122011 - Deputy	549.99	2,200.00	-1,650.01	25.0%
A12201 - Supervisor, Pers Serv - Other	1,875.00	7,500.00	-5,625.00	25.0%
Total A12201 - Supervisor, Pers Serv	5,736.99	28,200.00	-22,463.01	20.3%
A12204 - Supervisor, Contr Exp	260.50	1,500.00	-1,239.50	17.4%
A13204 - Accounting Contractual	3,192.30	23,500.00	-20,307.70	13.6%
A13301 - Tax Collection Prs Serv	875.01	3,500.00	-2,624.99	25.0%
A13304 - Tax Collec - Cont Exp	724.22			
A13304 - Tax Collecton Cntr Exp	0.00	1,400.00	-1,400.00	0.0%
A13401 - Budget, Pers Serv	300.00	1,200.00	-900.00	25.0%
A13551 - Assessment, Pers Serv	4,564.50	18,258.00	-13,693.50	25.0%
A13554 - Assessment - Contr Exp	825.00	8,000.00	-7,175.00	10.3%
A14101 - Clerk, Pers Serv	1,950.00	7,800.00	-5,850.00	25.0%
A141011 Deputy Clerk	825.00	2,500.00	-1,675.00	33.0%
A14104 - Clerk, Contr Exp	608.90	2,000.00	-1,391.10	30.4%
A14204 - Law, Contr Exp	6,327.85	32,000.00	-25,672.15	19.8%
A14404 - Engineer, Contr Exp	0.00	4,500.00	-4,500.00	0.0%
A14504 - Elections, Contr Exp	0.00	300.00	-300.00	0.0%

Town of Germantown - General Fund Profit & Loss Budget vs. Actual January through March 2021

	Jan - Mar 21	Budget	\$ Over Budget	% of Budget
A16201 - Buildings, Pers Serv				
A1620.11 - COMP	835.45			
A1620.11 - Maint Super	8,958.92			
a1620.11L - Longevity	854.40			
a1620.11S - Sick	3,676.64			
a1620.11V - Vacation	89.55			
A1620.12 - Overtime	0.00	2,000.00	-2,000.00	0.0%
A16201 - Buildings, Pers Serv - Other	6,493.84	84,865.00	-78,371.16	7.7%
Total A16201 - Buildings, Pers Serv	20,908.80	86,865.00	-65,956.20	24.1%
A16202 - Buildings, Equip	0.00	1,600.00	-1,600.00	0.0%
A16204 - Buildings, Contr Exp				
A162041 - Utilities	0.00	7,000.00	-7,000.00	0.0%
A16204 - Buildings, Contr Exp - Other	10,854.23	39,000.00	-28,145.77	27.8%
Total A16204 - Buildings, Contr Exp	10,854.23	46,000.00	-35,145.77	23.6%
A16804 - Ctrl Data Pros Ctr Ex	510.25			
A19104 - Unallcted Ins Cont Exp	0.00	30,500.00	-30,500.00	0.0%
A19204 - Muni Assn Dues Cnt Exp	800.00	800.00	0.00	100.0%
A31204 - Police, Contr Exp	3,721.05	24,000.00	-20,278.95	15.5%
A35101 - Cont Animals Pers Serv				
A351011 - DCO	1,125.00			
A35101 - Cont Animals Pers Serv - Other	0.00	4,500.00	-4,500.00	0.0%
Total A35101 - Cont Animals Pers Serv	1,125.00	4,500.00	-3,375.00	25.0%
A35104 - Cont Animals Contr Exp	0.00	960.00	-960.00	0.0%
A36201 - Safety Insp, Pers Serv	3,999.99	16,000.00	-12,000.01	25.0%
A36202 - Safety Insp Equip	0.00	100.00	-100.00	0.0%
A36204 - Safety Insp, Contr Exp	0.00	250.00	-250.00	0.0%
A40201 - Registrar Pers Serv	125.10	500.00	-374.90	25.0%
A40204 - Registrar Contr	0.00	100.00	-100.00	0.0%
A50101 - Street Admin Pers Serv				
A50101D - Dep Super	0.00	2,250.00	-2,250.00	0.0%
A50101 - Street Admin Pers Serv - Other	14,192.28	61,500.00	-47,307.72	23.1%
Total A50101 - Street Admin Pers Serv	14,192.28	63,750.00	-49,557.72	22.3%
A51324 - Garage Contr Exp	5,995.22	12,000.00	-6,004.78	50.0%
A65104 - Vets Service Contr Exp	500.00	500.00	0.00	100.0%
A71102 - Parks Equip	0.00	1,500.00	-1,500.00	0.0%
A71104 - Parks Contr Exp				
A711041 - Lake Maintenance	0.00	5,000.00	-5,000.00	0.0%
A711042 - Athletic Fields	0.00	4,500.00	-4,500.00	0.0%
A711044 - Other	170.80	10,000.00	-9,829.20	1.7%
A71104 - Parks Contr Exp - Other	415.68	21,000.00	-20,584.32	2.0%
Total A71104 - Parks Contr Exp	586.48	40,500.00	-39,913.52	1.4%
A71404 - Playgr & Rec Contr Exp	0.00	1,000.00	-1,000.00	0.0%
A73101 - Youth Prog Pers Serv	0.00	32,500.00	-32,500.00	0.0%
A73104 - Youth Prog Contr Exp	0.00	6,000.00	-6,000.00	0.0%
A75101 - Historian Pers Serv	249.99	1,000.00	-750.01	25.0%
A75104 - Historian Contr Exp	154.86	800.00	-645.14	19.4%
A75204 - Histrca Prop Cntr Exp	933.96	3,200.00	-2,266.04	29.2%
A75504 - Celebrations Contr	0.00	10,000.00	-10,000.00	0.0%
A80101 - Zoning Pers Serv				
A801011 - Secretary	28.50	1,500.00	-1,471.50	1.9%
A80101 - Zoning Pers Serv - Other	0.00	1,500.00	-1,500.00	0.0%
Total A80101 - Zoning Pers Serv	28.50	3,000.00	-2,971.50	1.0%
A80104 - Zoning Contr Exp	0.00	1,400.00	-1,400.00	0.0%
A80201 - Planning Pers Serv				
A802011 - Secretary	308.75	1,500.00	-1,191.25	20.6%
A80201 - Planning Pers Serv - Other	0.00	1,800.00	-1,800.00	0.0%
Total A80201 - Planning Pers Serv	308.75	3,300.00	-2,991.25	9.4%
A80204 - Planning Contr Exp	314.44	1,400.00	-1,085.56	22.5%

Town of Germantown - Highway Town-wide
Balance Sheet
As of March 31, 2021

	<u>Mar 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
DA202 Investment Account	1,178,029.26
Total Checking/Savings	<u>1,178,029.26</u>
Total Current Assets	<u>1,178,029.26</u>
TOTAL ASSETS	<u><u>1,178,029.26</u></u>
LIABILITIES & EQUITY	
Equity	
DA914 - Assnd Appropriated F.B.	27,869.00
DA917 - Unassigned F.B.	576,059.40
Unrestricted Net Assets	39,786.67
Net Income	534,314.19
Total Equity	<u>1,178,029.26</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,178,029.26</u></u>

**Town of Germantown - Highway Town-wide
Profit & Loss Budget vs. Actual
January through March 2021**

	Jan - Mar 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
DA1001 - Real Property Taxes	359,435.00	359,435.00	0.00	100.0%
DA1120 - Sales Tax (frm County)	0.00	2,000.00	-2,000.00	0.0%
DA2401 - Interest & Earnings	308.96	8,000.00	-7,691.04	3.9%
DA2660 - Sale of Equipment/Fuel	296.39	2,000.00	-1,703.61	14.8%
DA2665 - Sales of Equipment	0.00	20,000.00	-20,000.00	0.0%
DA2701 - Refund of PY Exp.	316.34			
DA2705 - Miscellaneous	0.00	1,000.00	-1,000.00	0.0%
DA3501 - S/A CHIPS	0.00	56,000.00	-56,000.00	0.0%
DA5710 - Bond Proceeds	293,550.00			
DA9000 Appropriated	0.00	27,869.00	-27,869.00	0.0%
Total Income	653,906.69	476,304.00	177,602.69	137.3%
Expense				
DA51101 - Maint Str Pers Serv				
DA5110.11 - Payroll	13,896.26			
DA5110.11C - COMP	743.78			
DA5110.11L - LONGEVITY	431.20			
DA5110.11M - Meal Allowance	1,245.00			
DA5110.11S - Sick Pay	2,732.06			
DA5110.11V - VACATION	1,396.46			
DA5110.12 - Overtime	5,673.48	8,500.00	-2,826.52	66.7%
DA51101 - Maint Str Pers Serv - Other	0.00	96,000.00	-96,000.00	0.0%
Total DA51101 - Maint Str Pers Serv	26,118.24	104,500.00	-78,381.76	25.0%
DA51104 - Maint Str Contr Exp				
DA5110.41d - Diesel	596.07			
DA5110.41g - Gas	1,122.32			
DA51104 - Maint Str Contr Exp - Other	374.75	115,000.00	-114,625.25	0.3%
Total DA51104 - Maint Str Contr Exp	2,093.14	115,000.00	-112,906.86	1.8%
DA51122 - Perm Imp Highway Equip	47,518.88	56,000.00	-8,481.12	84.9%
DA51302 - Machinery Equip	0.00	20,004.00	-20,004.00	0.0%
DA51304 - Machinery Contr Exp	13,256.13	30,000.00	-16,743.87	44.2%
DA51402 - Brush/Weeds Equip	0.00	1,500.00	-1,500.00	0.0%
DA51404 - Brush/Weeds Contr	1,200.00			
DA51424 - Snow Removl Contr Exp	13,677.50	46,000.00	-32,322.50	29.7%
DA90108 - State Retirement	0.00	26,500.00	-26,500.00	0.0%
DA90308 - Social Security	1,998.04	12,000.00	-10,001.96	16.7%
DA90608 - Hospital & Medicl Ins	13,730.57	63,800.00	-50,069.43	21.5%
DA90898 - Othr Emp Benefits	0.00	1,000.00	-1,000.00	0.0%
Total Expense	119,592.50	476,304.00	-356,711.50	25.1%
Net Ordinary Income	534,314.19	0.00	534,314.19	100.0%
Net Income	534,314.19	0.00	534,314.19	100.0%

Town of Germantown - Sewer
Balance Sheet
As of March 31, 2021

	<u>Mar 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
SS202 - Investment Account	246,023.51
Total Checking/Savings	<u>246,023.51</u>
Total Current Assets	<u>246,023.51</u>
TOTAL ASSETS	<u>246,023.51</u>
LIABILITIES & EQUITY	
Equity	
SS915 - Assnd Unapprptd F.B.	70,140.17
Unrestricted Net Assets	110,460.34
Net Income	65,423.00
Total Equity	<u>246,023.51</u>
TOTAL LIABILITIES & EQUITY	<u>246,023.51</u>

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04/06/21

Accrual Basis

**Town of Germantown - Sewer
Profit & Loss Budget vs. Actual
January through March 2021**

	Jan - Mar 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
SS2120 - Sewer Rents	107,693.99	93,500.00	14,193.99	115.2%
SS2122 - Sewer Charges	44,752.00	107,850.00	-63,098.00	41.5%
SS2128 - Interest & Penalties	0.00	150.00	-150.00	0.0%
SS2401 - Interest & Earnings	77.84	1,200.00	-1,122.16	6.5%
Total Income	152,523.83	202,700.00	-50,176.17	75.2%
Expense				
SS81104 - Sewer Admin Contr Exp	9,999.99	40,000.00	-30,000.01	25.0%
SS81304 - Swge Trt Dsp Cntr Exp				
SS8130.41 - Utilities	4,489.74	14,000.00	-9,510.26	32.1%
SS8130.42 - Prof Service	288.00	500.00	-212.00	57.6%
SS81304 - Swge Trt Dsp Cntr Exp - Other	2,232.44	54,470.00	-52,237.56	4.1%
Total SS81304 - Swge Trt Dsp Cntr Exp	7,010.18	68,970.00	-61,959.82	10.2%
SS97106 - Dbt Principle Ser Bnds	65,000.00	91,010.00	-26,010.00	71.4%
SS97107 - Debt Interest	5,090.66	2,720.00	2,370.66	187.2%
Total Expense	87,100.83	202,700.00	-115,599.17	43.0%
Net Ordinary Income	65,423.00	0.00	65,423.00	100.0%
Net Income	65,423.00	0.00	65,423.00	100.0%

Town of Germantown - Lighting
Balance Sheet
As of March 31, 2021

	<u>Mar 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
SL202 - Investment	12,557.43
Total Checking/Savings	<u>12,557.43</u>
Total Current Assets	<u>12,557.43</u>
TOTAL ASSETS	<u><u>12,557.43</u></u>
LIABILITIES & EQUITY	
Equity	
SL915 - Assnd Unappropriated F.B.	4,984.09
Unrestricted Net Assets	2,332.86
Net Income	5,240.48
Total Equity	<u>12,557.43</u>
TOTAL LIABILITIES & EQUITY	<u><u>12,557.43</u></u>

**Town of Germantown - Lighting
 Profit & Loss Budget vs. Actual
 January through March 2021**

	Jan - Mar 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
SL1001 - Real Property Taxes	6,600.00	6,600.00	0.00	100.0%
SL2401 - Interest & Earnings	3.44	100.00	-96.56	3.4%
Total Income	6,603.44	6,700.00	-96.56	98.6%
Expense				
SL51824 - Strt Lghting Cntr Exp	1,362.96	6,700.00	-5,337.04	20.3%
Total Expense	1,362.96	6,700.00	-5,337.04	20.3%
Net Ordinary Income	5,240.48	0.00	5,240.48	100.0%
Net Income	5,240.48	0.00	5,240.48	100.0%

Town of Germantown - Special Revenue Fund
Balance Sheet
As of March 31, 2021

	<u>Mar 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
CM200.2 - Parsonage	3,993.96
CM200.4 -Invest Act Celebration	18,648.97
CM200.5 - Eco Dev	27.42
Total Checking/Savings	<u>22,670.35</u>
Total Current Assets	<u>22,670.35</u>
TOTAL ASSETS	<u><u>22,670.35</u></u>
LIABILITIES & EQUITY	
Equity	
CM917 - Unappropriated Fund Bal	22,663.35
Net Income	7.00
Total Equity	<u>22,670.35</u>
TOTAL LIABILITIES & EQUITY	<u><u>22,670.35</u></u>

Town of Germantown - Special Revenue Fund
Profit & Loss
January through March 2021

	<u>Jan - Mar 21</u>
Income	
CM2401 - Interest	7.00
Total Income	7.00
Expense	0.00
Net Income	<u>7.00</u>

Town of Germantown - Capital Fund
Balance Sheet
As of March 31, 2021

	Mar 31, 21
ASSETS	
Current Assets	
Checking/Savings	
H200.1 - Bill Payment	28.36
H200.2 - Invest Acc - Sidewalk	54,013.97
H222 - WWTP BAN	20.79
H235 - Reserves	102,760.01
Total Checking/Savings	156,823.13
Total Current Assets	156,823.13
TOTAL ASSETS	156,823.13
LIABILITIES & EQUITY	
Equity	
H803 - Capital Reserve - I	9,149.74
H804 - Capital Reserve - II	53,993.99
H805 - Lorenze Reserve	920.00
H808 - Highway Reserve	100,202.01
H809 - Cheviot Cemetary	1,600.00
H914 - Fund Balance	141,267.00
Retained Earnings	-1,972,721.64
Net Income	1,822,412.03
Total Equity	156,823.13
TOTAL LIABILITIES & EQUITY	156,823.13

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04/06/21

Accrual Basis

Town of Germantown - Capital Fund

Profit & Loss

January through March 2021

	<u>Jan - Mar 21</u>
Income	
H2401 - Interest	58.03
H5700 - Term Bond Proceeds	<u>1,822,354.00</u>
Total Income	1,822,412.03
Expense	<u>0.00</u>
Net Income	<u><u>1,822,412.03</u></u>

Town of Germantown Custodial

Balance Sheet

As of March 31, 2021

	<u>Mar 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
TC230 Cash Restricted - \$ Gen	32,171.47
Total Checking/Savings	<u>32,171.47</u>
Total Current Assets	<u>32,171.47</u>
TOTAL ASSETS	<u>32,171.47</u>
LIABILITIES & EQUITY	
Equity	
TC923 Net Assets - Rest for Oth	32,170.68
Net Income	0.79
Total Equity	<u>32,171.47</u>
TOTAL LIABILITIES & EQUITY	<u>32,171.47</u>

**Town of Germantown Custodial
Profit & Loss
January through March 2021**

	<u>Jan - Mar 21</u>
Ordinary Income/Expense	
Income	
TC2401 Interest and Earnings	0.79
Total Income	0.79
Net Ordinary Income	0.79
Net Income	<u>0.79</u>