

Town of Germantown - General Fund

Balance Sheet

03/22/22

As of February 28, 2022

Accrual Basis

	<u>Feb 28, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
A200.1 - Bill Payment	18,249.45
A202 Investment Account	1,665,604.14
A235 - Restricted Cash	28,323.24
A236 - Restricted Cemetery Gift	18,194.17
A237 - Restricted GEDA	2,460.04
A238 - Restricted Waterfront	2,629.14
A239 - Restricted Cora Escrow	501.76
A240 - Restricted ARPA Funds	93,316.61
A250 - Payroll Cash	26,754.77
Total Checking/Savings	<u>1,856,033.32</u>
Accounts Receivable	
A380 - Accounts Receivable	136,466.13
A391 - Due From Other Funds	370.00
Total Accounts Receivable	<u>136,836.13</u>
Total Current Assets	<u>1,992,869.45</u>
TOTAL ASSETS	<u>1,992,869.45</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
A630 - Due To Other Funds	445.00
Total Accounts Payable	<u>445.00</u>
Other Current Liabilities	
A602 - Accrued Payroll	4,329.89
A688 - Other Liabilities	93,311.06
A710 - Consolidated Payroll	14,490.64
A721 - NYS Income Tax	529.91
A722 - Federal Income Tax	3,527.26
Total Other Current Liabilities	<u>116,188.76</u>
Total Current Liabilities	<u>116,633.76</u>
Total Liabilities	116,633.76
Equity	
A899 - Other Restricted F.B.	143,493.73
A914 - Assnd Appropriated F.B.	67,315.00
A917 - Unassigned Fund Balance	1,411,915.67
Net Income	253,511.29
Total Equity	<u>1,876,235.69</u>
TOTAL LIABILITIES & EQUITY	<u>1,992,869.45</u>

Town of Germantown - General Fund Profit & Loss Budget vs. Actual January through February 2022

	Jan - Feb 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
A1001 - Real Property Taxes	366,466.13	230,000.00	136,466.13	159.3%
A1090 - Interest & Penalties	-70.35			
A1120 - Sales Tax	0.00	320,000.00	-320,000.00	0.0%
A1170 - Franchises	0.00	10,000.00	-10,000.00	0.0%
A1255 - Clerk Fees	190.26	500.00	-309.74	38.1%
A1550 - Dog Control Fees	0.00	50.00	-50.00	0.0%
A1603 - Registrar Fees	0.00	750.00	-750.00	0.0%
A2001 - Park & Rec Charges	0.00	11,000.00	-11,000.00	0.0%
A2110 - Zoning Fees	50.00	500.00	-450.00	10.0%
A2115 - Planning Board Fees	0.00	500.00	-500.00	0.0%
A2130 - Solid Waste Charges	0.00	550.00	-550.00	0.0%
A2350 - Youth Rec Services	0.00	250.00	-250.00	0.0%
A2401 - Interest & Earnings	302.22	1,250.00	-947.78	24.2%
A2410 - Rental of Real Property	175.00			
A2544 - Dog License	93.00	750.00	-657.00	12.4%
A2545 - Cert of Occupancy	0.00	2,200.00	-2,200.00	0.0%
A2555 - Blding Alteration Permt	204.40	15,000.00	-14,795.60	1.4%
A2610 - Fines & Forfeited Bail	1,595.00	40,000.00	-38,405.00	4.0%
A2655 - Minor Sales	0.00	250.00	-250.00	0.0%
A2665 - Sales of Equipment	200.00	500.00	-300.00	40.0%
A2705 - Gifts & Donations	454.93	500.00	-45.07	91.0%
A2770 - Unclassified	2,922.92	2,500.00	422.92	116.9%
A3005 - St Aid, Mortgage Tax	0.00	50,000.00	-50,000.00	0.0%
A3850 - Special Grant	1,670.00			
A9000 - Appropriated	0.00	67,315.00	-67,315.00	0.0%
Interfund Transfer In	0.00	1,500.00	-1,500.00	0.0%
Total Income	374,253.51	755,865.00	-381,611.49	49.5%
Expense				
A10101 - Leg Board, Pers Serv	2,000.00	12,000.00	-10,000.00	16.7%
A10104 - Leg Board, Contr Exp	99.29	250.00	-150.71	39.7%
A11101 - Muni Court, Pers Serv				
A1110.11 - Justice Clerk	645.00	6,000.00	-5,355.00	10.8%
A1110.12 Muni Court PS-Other	0.00	15,000.00	-15,000.00	0.0%
A11101 - Muni Court, Pers Serv - Other	2,570.00			
Total A11101 - Muni Court, Pers Serv	3,215.00	21,000.00	-17,785.00	15.3%
A11104 - Muni Court, Contr Exp	430.74	3,000.00	-2,569.26	14.4%
A12201 - Supervisor, Pers Serv				
A1220.12 - Clerk	450.00	5,500.00	-5,050.00	8.2%
A122011 - Deputy	416.66	2,500.00	-2,083.34	16.7%
A12201 - Supervisor, Pers Serv - Other	1,000.00	7,500.00	-6,500.00	13.3%
Total A12201 - Supervisor, Pers Serv	1,866.66	15,500.00	-13,633.34	12.0%
A12204 - Supervisor, Contr Exp	39.73	1,500.00	-1,460.27	2.6%
A13204 - Accounting Contractual	1,837.60	27,000.00	-25,162.40	6.8%
A13301 - Tax Collction Prs Serv	833.34	3,500.00	-2,666.66	23.8%
A13304 - Tax Collec - Cont Exp	723.38	0.00	723.38	100.0%
A13304 - Tax Collecton Cntr Exp	0.00	1,700.00	-1,700.00	0.0%
A13401 - Budget, Pers Serv	200.00	1,200.00	-1,000.00	16.7%
A13551 - Assessment, Pers Serv	3,208.34	19,250.00	-16,041.66	16.7%
A14101 - Clerk, Pers Serv				
A1410.1 - Deputy	128.00	0.00	128.00	100.0%
A14101 - Clerk, Pers Serv - Other	1,334.00	8,000.00	-6,666.00	16.7%
Total A14101 - Clerk, Pers Serv	1,462.00	8,000.00	-6,538.00	18.3%
A141011 Deputy Clerk	0.00	5,600.00	-5,600.00	0.0%
A14104 - Clerk, Contr Exp	36.71	2,000.00	-1,963.29	1.8%
A14204 - Law, Contr Exp	3,733.35	32,000.00	-28,266.65	11.7%
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%
A16201 - Buildings, Pers Serv				
a1620.11L - Longevity	307.20			
a1620.11S - Sick	194.80			
A1620.12 - Overtime	0.00	3,000.00	-3,000.00	0.0%
A16201 - Buildings, Pers Serv - Other	7,597.20	86,562.00	-78,964.80	8.8%
Total A16201 - Buildings, Pers Serv	8,099.20	89,562.00	-81,462.80	9.0%
A16202 - Buildings, Equip	0.00	3,000.00	-3,000.00	0.0%

Town of Germantown - General Fund Profit & Loss Budget vs. Actual January through February 2022

	Jan - Feb 22	Budget	\$ Over Budget	% of Budget
A16204 - Buildings, Contr Exp				
A162041 - Utilities	0.00	8,000.00	-8,000.00	0.0%
A16204 - Buildings, Contr Exp - Other	2,799.58	82,000.00	-79,200.42	3.4%
Total A16204 - Buildings, Contr Exp	2,799.58	90,000.00	-87,200.42	3.1%
A16804 - Ctrl Data Pros Ctr Ex	122.50			
A19104 - Unallcted Ins Cont Exp	0.00	32,158.00	-32,158.00	0.0%
A19204 - Muni Assn Dues Cnt Exp	0.00	899.00	-899.00	0.0%
A31204 - Police, Contr Exp	2,017.94	24,000.00	-21,982.06	8.4%
A35101 - Cont Animals Pers Serv				
A351011 - DCO	750.00			
A35101 - Cont Animals Pers Serv - Other	0.00	4,500.00	-4,500.00	0.0%
Total A35101 - Cont Animals Pers Serv	750.00	4,500.00	-3,750.00	16.7%
A35104 - Cont Animals Contr Exp	0.00	900.00	-900.00	0.0%
A36201 - Safety Insp, Pers Serv	2,500.00	17,000.00	-14,500.00	14.7%
A36202 - Safety Insp Equip	0.00	200.00	-200.00	0.0%
A36204 - Safety Insp, Contr Exp	0.00	250.00	-250.00	0.0%
A40201 - Registrar Pers Serv	83.34	500.00	-416.66	16.7%
A40204 - Registrar Contr	0.00	100.00	-100.00	0.0%
A50101 - Street Admin Pers Serv				
A50101D - Dep Super	0.00	1,200.00	-1,200.00	0.0%
A50101 - Street Admin Pers Serv - Other	4,307.70	56,000.00	-51,692.30	7.7%
Total A50101 - Street Admin Pers Serv	4,307.70	57,200.00	-52,892.30	7.5%
A51324 - Garage Contr Exp	10,747.97			
A65104 - Vets Service Contr Exp	0.00	500.00	-500.00	0.0%
A71102 - Parks Equip	0.00	1,500.00	-1,500.00	0.0%
A71104 - Parks Contr Exp				
A711041 - Lake Maintenance	0.00	7,000.00	-7,000.00	0.0%
A711042 - Athletic Fields	0.00	2,000.00	-2,000.00	0.0%
A711044 - Other	0.00	10,000.00	-10,000.00	0.0%
A71104 - Parks Contr Exp - Other	1,230.51	20,000.00	-18,769.49	6.2%
Total A71104 - Parks Contr Exp	1,230.51	39,000.00	-37,769.49	3.2%
A71404 - Playgr & Rec Contr Exp	0.00	1,000.00	-1,000.00	0.0%
A73101 - Youth Prog Pers Serv	0.00	24,000.00	-24,000.00	0.0%
A73104 - Youth Prog Contr Exp	0.00	4,000.00	-4,000.00	0.0%
A75101 - Historian Pers Serv	250.00	1,500.00	-1,250.00	16.7%
A75104 - Historian Contr Exp	48.66	800.00	-751.34	6.1%
A75204 - Histrcl Prop Cntr Exp	75.35	3,000.00	-2,924.65	2.5%
A75504 - Celebrations Contr	0.00	10,000.00	-10,000.00	0.0%
A80101 - Zoning Pers Serv				
A801011 - Secretary	381.25	1,500.00	-1,118.75	25.4%
A80101 - Zoning Pers Serv - Other	0.00	2,000.00	-2,000.00	0.0%
Total A80101 - Zoning Pers Serv	381.25	3,500.00	-3,118.75	10.9%
A80104 - Zoning Contr Exp	283.94	1,000.00	-716.06	28.4%
A80201 - Planning Pers Serv				
A802011 - Secretary	150.00	1,500.00	-1,350.00	10.0%
A80201 - Planning Pers Serv - Other	80.00	4,200.00	-4,120.00	1.9%
Total A80201 - Planning Pers Serv	230.00	5,700.00	-5,470.00	4.0%
A80204 - Planning Contr Exp				
A802041 - Contractual	0.00	50,000.00	-50,000.00	0.0%
A802042 - Engineer	0.00	500.00	-500.00	0.0%
A80204 - Planning Contr Exp - Other	39.74	1,000.00	-960.26	4.0%
Total A80204 - Planning Contr Exp	39.74	51,500.00	-51,460.26	0.1%
A81604 - Garbage Contr Exp	0.00	1,200.00	-1,200.00	0.0%
A88104 - Cemeteries Contr Exp	0.00	200.00	-200.00	0.0%
A90108 - Retirement	0.00	27,000.00	-27,000.00	0.0%
A90308 - Social Security	2,242.75	23,500.00	-21,257.25	9.5%
A90508 - Unemployment Ins	0.00	2,000.00	-2,000.00	0.0%
A90608 - Hospital & Med Ins	0.00	9,800.00	-9,800.00	0.0%
A90898 - Other Emp Benefits				
A908983 - Other, Uniforms	0.00	1,800.00	-1,800.00	0.0%
Total A90898 - Other Emp Benefits	0.00	1,800.00	-1,800.00	0.0%

**Town of Germantown - General Fund
Profit & Loss Budget vs. Actual
January through February 2022**

	Jan - Feb 22	Budget	\$ Over Budget	% of Budget
A97106 - Debt Pncipal Ser Bnds	56,466.58			
A97107 - Debt Interst Ser Bnds	8,329.07			
A97856 - INSTALLMENT PUR DEBT P	0.00	56,467.00	-56,467.00	0.0%
A97857 - INSTALLMENT PUR DEB INT	0.00	8,329.00	-8,329.00	0.0%
A99019 - Transfer Other Fund	50.00			
Total Expense	120,742.22	755,865.00	-635,122.78	16.0%
Net Ordinary Income	253,511.29	0.00	253,511.29	100.0%
Net Income	253,511.29	0.00	253,511.29	100.0%

Town of Germantown - Highway Town-wide

Balance Sheet

As of February 28, 2022

	<u>Feb 28, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
DA200.1 - Bill Payment	-1,014.00
DA202 Investment Account	899,259.48
DA203 - Payroll Bank	3,445.69
Total Checking/Savings	<u>901,691.17</u>
Accounts Receivable	
DA380 - Accounts Receivable	101,266.50
DA391 - Due From Other Funds	65.16
Total Accounts Receivable	<u>101,331.66</u>
Total Current Assets	<u>1,003,022.83</u>
TOTAL ASSETS	<u>1,003,022.83</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
DA602 - Accrued Payroll	2,014.56
Total Other Current Liabilities	<u>2,014.56</u>
Total Current Liabilities	<u>2,014.56</u>
Total Liabilities	2,014.56
Equity	
DA914 - Assnd Appropriated F.B.	17,112.00
DA917 - Unassigned F.B.	729,119.46
Net Income	254,776.81
Total Equity	<u>1,001,008.27</u>
TOTAL LIABILITIES & EQUITY	<u>1,003,022.83</u>

Town of Germantown - Highway Town-wide

Profit & Loss Budget vs. Actual

05/27/22

Accrual Basis

January through February 2022

	Jan - Feb 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
DA1001 - Real Property Taxes	350,135.00	350,135.00	0.00	100.0%
DA1120 - Sales Tax (frm County)	0.00	80,000.00	-80,000.00	0.0%
DA2401 - Interest & Earnings	128.06	2,000.00	-1,871.94	6.4%
DA2660 - Sale of Equipment/Fuel	489.88	2,000.00	-1,510.12	24.5%
DA2665 - Sales of Equipment	0.00	2,000.00	-2,000.00	0.0%
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%
DA9000 Appropriated	0.00	17,112.00	-17,112.00	0.0%
Total Income	350,752.94	510,247.00	-159,494.06	68.7%
Expense				
DA51101 - Maint Str Pers Serv				
DA5010.1	4,307.70			
DA5110.11 - Payroll	18,020.21			
DA5110.11C - COMP	469.44			
DA5110.11L - LONGEVITY	156.80			
DA5110.11M - Meal Allowance	780.00			
DA5110.11S - Sick Pay	162.00			
DA5110.12 - Overtime	1,197.40	10,000.00	-8,802.60	12.0%
DA51101 - Maint Str Pers Serv - Other	0.00	120,000.00	-120,000.00	0.0%
Total DA51101 - Maint Str Pers Serv	25,093.55	130,000.00	-104,906.45	19.3%
DA51102 - Maint Str Equip	0.00	75,000.00	-75,000.00	0.0%
DA51104 - Maint Str Contr Exp				
DA5110.41d - Diesel	4,082.32			
DA5110.41g - Gas	2,073.00			
DA5110.49 - Other	413.32			
DA51104 - Maint Str Contr Exp - Other	690.37	110,000.00	-109,309.63	0.6%
Total DA51104 - Maint Str Contr Exp	7,259.01	110,000.00	-102,740.99	6.6%
DA51302 - Machinery Equip	0.00	20,000.00	-20,000.00	0.0%
DA51304 - Machinery Contr Exp	5,503.52	25,000.00	-19,496.48	22.0%
DA51401 - Brush/Weeds Pers Serv	3,150.00			
DA51402 - Brush/Weeds Equip	0.00	1,500.00	-1,500.00	0.0%
DA51424 - Snow Removl Contr Exp	6,552.36	46,000.00	-39,447.64	14.2%
DA90108 - State Retirement	14,094.00	30,000.00	-15,906.00	47.0%
DA90308 - Social Security	1,919.66	14,000.00	-12,080.34	13.7%
DA90408 - Worker's Comp	0.00	26,000.00	-26,000.00	0.0%
DA90558 - Disability	0.00	1,000.00	-1,000.00	0.0%
DA90898 - Othr Emp Benefits				
DA9089.83 - Other, Uniforms	657.43			
Total DA90898 - Othr Emp Benefits	657.43			
DA97106 - Debt Prncipl Ser Bnds	27,490.12	27,490.00	0.12	100.0%
DA97107 - Debt Interst Ser Bnds	4,256.48	4,257.00	-0.52	100.0%
Total Expense	95,976.13	510,247.00	-414,270.87	18.8%
Net Ordinary Income	254,776.81	0.00	254,776.81	100.0%
Net Income	254,776.81	0.00	254,776.81	100.0%

Town of Germantown - Sewer
Balance Sheet
As of February 28, 2022

	<u>Feb 28, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
SS200.1 Bill Payment	177.42
SS202 - Investment Account	265,114.75
Total Checking/Savings	<u>265,292.17</u>
Total Current Assets	<u>265,292.17</u>
TOTAL ASSETS	<u>265,292.17</u>
LIABILITIES & EQUITY	
Equity	
SS915 - Assnd Unapprptd F.B.	218,515.77
Net Income	46,776.40
Total Equity	<u>265,292.17</u>
TOTAL LIABILITIES & EQUITY	<u>265,292.17</u>

**Town of Germantown - Sewer
Profit & Loss Budget vs. Actual
January through February 2022**

	Jan - Feb 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
SS2120 - Sewer Rents	50,523.26	95,832.00	-45,308.74	52.7%
SS2122 - Sewer Charges	8,943.00	107,250.00	-98,307.00	8.3%
SS2128 - Interest & Penalties	0.00	150.00	-150.00	0.0%
SS2401 - Interest & Earnings	44.90	350.00	-305.10	12.8%
Total Income	59,511.16	203,582.00	-144,070.84	29.2%
Expense				
SS81104 - Sewer Admin Contr Exp	4,848.33	40,800.00	-35,951.67	11.9%
SS81304 - Swge Trt Dsp Cntr Exp				
SS8130.41 - Utilities	2,795.54	17,000.00	-14,204.46	16.4%
SS8130.42 - Prof Service	0.00	3,050.00	-3,050.00	0.0%
SS8130.49 - Supplies	0.00	59,223.00	-59,223.00	0.0%
SS81304 - Swge Trt Dsp Cntr Exp - Other	5,090.89			
Total SS81304 - Swge Trt Dsp Cntr Exp	7,886.43	79,273.00	-71,386.57	9.9%
SS97106 - Dbt Principle Ser Bnds	0.00	70,082.00	-70,082.00	0.0%
SS97107 - Debt Interest	0.00	11,927.00	-11,927.00	0.0%
SS99019 - Transfer, Other	0.00	1,500.00	-1,500.00	0.0%
Total Expense	12,734.76	203,582.00	-190,847.24	6.3%
Net Ordinary Income	46,776.40	0.00	46,776.40	100.0%
Net Income	46,776.40	0.00	46,776.40	100.0%

Town of Germantown - Lighting
Balance Sheet
As of March 22, 2022

	<u>Mar 22, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
SL202 - Investment	14,210.33
Total Checking/Savings	<u>14,210.33</u>
Total Current Assets	<u>14,210.33</u>
TOTAL ASSETS	<u>14,210.33</u>
LIABILITIES & EQUITY	
Equity	
SL915 - Assnd Unapproved F.B.	7,935.83
Net Income	<u>6,274.50</u>
Total Equity	<u>14,210.33</u>
TOTAL LIABILITIES & EQUITY	<u>14,210.33</u>

**Town of Germantown - Lighting
Profit & Loss Budget vs. Actual
January through February 2022**

	Jan - Feb 22	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	1.65	100.00	-98.35	1.7%
Total Income	<u>6,601.65</u>	<u>6,700.00</u>	<u>-98.35</u>	<u>98.5%</u>
Expense				
SL51824 - Strt Lghting Cntr Exp	327.15	6,700.00	-6,372.85	4.9%
Total Expense	<u>327.15</u>	<u>6,700.00</u>	<u>-6,372.85</u>	<u>4.9%</u>
Net Ordinary Income	<u>6,274.50</u>	<u>0.00</u>	<u>6,274.50</u>	<u>100.0%</u>
Net Income	<u><u>6,274.50</u></u>	<u><u>0.00</u></u>	<u><u>6,274.50</u></u>	<u><u>100.0%</u></u>

Town of Germantown - Special Revenue Fund
Balance Sheet
As of February 28, 2022

	<u>Feb 28, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
CM200.2 - Parsonage	4,044.29
CM200.4 -Invest Act Celebration	18,669.46
CM200.5 - Eco Dev	27.45
Total Checking/Savings	<u>22,741.20</u>
Total Current Assets	<u>22,741.20</u>
TOTAL ASSETS	<u>22,741.20</u>
LIABILITIES & EQUITY	
Equity	
CM917 - Unappropriated Fund Bal	22,687.33
Net Income	53.87
Total Equity	<u>22,741.20</u>
TOTAL LIABILITIES & EQUITY	<u>22,741.20</u>

Town of Germantown - Special Revenue Fund

Profit & Loss

January through February 2022

	<u>Jan - Feb 22</u>
Income	
CM2401 - Interest	3.87
CM5031 - Interfund Transfer In	<u>50.00</u>
Total Income	53.87
Expense	<u>0.00</u>
Net Income	<u><u>53.87</u></u>

Town of Germantown Custodial

Balance Sheet

03/22/22

As of February 28, 2022

Accrual Basis

	Feb 28, 22
ASSETS	
Current Assets	
Checking/Savings	
TC230 Cash Restricted - \$ Gen	32,174.38
Total Checking/Savings	32,174.38
Accounts Receivable	
Due from General	445.00
Total Accounts Receivable	445.00
Total Current Assets	32,619.38
TOTAL ASSETS	32,619.38
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due to General	370.00
Total Other Current Liabilities	370.00
Total Current Liabilities	370.00
Total Liabilities	370.00
Equity	
TC923 Net Assets - Rest for Oth	31,803.86
Net Income	445.52
Total Equity	32,249.38
TOTAL LIABILITIES & EQUITY	32,619.38

**Town of Germantown Custodial
Profit & Loss
January through February 2022**

	<u>Jan - Feb 22</u>
Ordinary Income/Expense	
Income	
Escrow Deposit	445.00
TC2401 Interest and Earnings	0.52
	<hr/>
Total Income	445.52
	<hr/>
Net Ordinary Income	445.52
	<hr/>
Net Income	<u>445.52</u>