

Town of Germantown - General Fund

04/10/23

Balance Sheet

Accrual Basis

As of March 31, 2023

	<u>Mar 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
A200.1 - Bill Payment	26,462.70
A202 Investment Account	1,995,457.16
A235 - Restricted Cash	28,360.26
A236 - Restricted Cemetery Gift	18,217.95
A237 - Restricted GEDA	509.86
A238 - Restricted Waterfront	3,927.20
A239 - Restricted Cora Escrow	502.93
A240 - Restricted ARPA Funds	180,122.89
A241 - Green Revolving Fund	5,000.39
A250 - Payroll Cash	26,540.42
A260 - Park Petty Cash	400.00
Total Checking/Savings	<u>2,285,501.76</u>
Accounts Receivable	
A391 - Due From Other Funds	7,328.00
Total Accounts Receivable	<u>7,328.00</u>
Total Current Assets	<u>2,292,829.76</u>
TOTAL ASSETS	<u>2,292,829.76</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
A630 - Due To Other Funds	8,496.66
Total Accounts Payable	<u>8,496.66</u>
Other Current Liabilities	
A602 - Accrued Payroll	4,329.89
A688 - Other Liabilities	184,003.08
A710 - Consolidated Payroll	14,276.29
A721 - NYS Income Tax	529.91
A722 - Federal Income Tax	3,527.26
Total Other Current Liabilities	<u>206,666.43</u>
Total Current Liabilities	<u>215,163.09</u>
Total Liabilities	215,163.09
Equity	
A899 - Other Restricted F.B.	235,507.00
A914 - Assnd Appropriated F.B.	55,310.00
A917 - Unassigned Fund Balance	1,331,907.56
Retained Earnings	389,595.69
Net Income	65,346.42
Total Equity	<u>2,077,666.67</u>
TOTAL LIABILITIES & EQUITY	<u>2,292,829.76</u>

**Town of Germantown - General Fund
Profit & Loss Budget vs. Actual
January through March 2023**

	Jan - Mar 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
A1001 - Real Property Taxes	189,466.00	189,466.00	0.00	100.0%
A1090 - Interest & Penalties	0.00	0.00	0.00	0.0%
A1120 - Sales Tax	0.00	280,000.00	-280,000.00	0.0%
A1170 - Franchises	0.00	10,000.00	-10,000.00	0.0%
A1255 - Clerk Fees	150.28	1,500.00	-1,349.72	10.0%
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	235.00	20,000.00	-19,765.00	1.2%
A2110 - Zoning Fees	100.00	500.00	-400.00	20.0%
A2115 - Planning Board Fees	375.00	500.00	-125.00	75.0%
A2130 - Solid Waste Charges	0.00	550.00	-550.00	0.0%
A2268 - Dog Cont Services, Ot	35.00			
A2350 - Youth Rec Services	0.00	250.00	-250.00	0.0%
A2389 - Misc Rev, Othr Govts	137.55			
A2401 - Interest & Earnings	630.45	1,250.00	-619.55	50.4%
A2410 - Rental of Real Property	25.00			
A2544 - Dog License	112.50	750.00	-637.50	15.0%
A2545 - Cert of Occupancy	0.00	2,200.00	-2,200.00	0.0%
A2555 - Blding Alteration Permt	1,843.00	15,000.00	-13,157.00	12.3%
A2590 - Permits, Other	2,509.00			
A2610 - Fines & Forfeited Bail	1,204.00	20,000.00	-18,796.00	6.0%
A2705 - Gifts & Donations	3,200.00	500.00	2,700.00	640.0%
A2770 - Unclassified	744.18	2,500.00	-1,755.82	29.8%
A3005 - St Aid, Mortgage Tax	0.00	50,000.00	-50,000.00	0.0%
A3089 - State Aid Other	20,971.83			
A9000 - Appropriated	0.00	55,310.00	-55,310.00	0.0%
Total Income	221,738.79	651,076.00	-429,337.21	34.1%
Expense				
A10101 - Leg Board, Pers Serv	3,000.00	12,000.00	-9,000.00	25.0%
A10104 - Leg Board, Contr Exp	94.16	250.00	-155.84	37.7%
A11101 - Muni Court, Pers Serv				
A1110.11 - Justice Clerk	1,271.75	7,000.00	-5,728.25	18.2%
A1110.12 Muni Court PS-Other	3,800.00	15,300.00	-11,500.00	24.8%
A11101 - Muni Court, Pers Serv - Other	278.25			
Total A11101 - Muni Court, Pers Serv	5,350.00	22,300.00	-16,950.00	24.0%
A11104 - Muni Court, Contr Exp	670.44	3,500.00	-2,829.56	19.2%
A12201 - Supervisor, Pers Serv				
A1220.12 - Clerk	3,411.00	15,000.00	-11,589.00	22.7%
A122011 - Deputy	0.00	2,500.00	-2,500.00	0.0%
A12201 - Supervisor, Pers Serv - Other	1,500.00	6,000.00	-4,500.00	25.0%
Total A12201 - Supervisor, Pers Serv	4,911.00	23,500.00	-18,589.00	20.9%
A12204 - Supervisor, Contr Exp	376.40	1,500.00	-1,123.60	25.1%
A13204 - Accounting Contractual	6,507.75	25,000.00	-18,492.25	26.0%
A13301 - Tax Collction Prs Serv	1,066.67	3,900.00	-2,833.33	27.4%
A13302 - Tax Collector Equip	0.00	1,000.00	-1,000.00	0.0%
A13304 - Tax Collec - Cont Exp	1,717.92	1,750.00	-32.08	98.2%
A13401 - Budget, Pers Serv	300.00			
A13551 - Assessment, Pers Serv	4,812.51	19,250.00	-14,437.49	25.0%
A13554 - Assessment - Contr Exp	240.00			
A13754 - Credit Card Fees	68.23			
A14101 - Clerk, Pers Serv				
A1410.1 - Deputy	664.00			
A14101 - Clerk, Pers Serv - Other	2,124.99	8,500.00	-6,375.01	25.0%
Total A14101 - Clerk, Pers Serv	2,788.99	8,500.00	-5,711.01	32.8%
A141011 Deputy Clerk	0.00	4,500.00	-4,500.00	0.0%
A14102 - Clerk Equip	0.00	1,000.00	-1,000.00	0.0%
A14104 - Clerk, Contr Exp	1,030.92	2,000.00	-969.08	51.5%
A14204 - Law, Contr Exp	3,711.84	32,000.00	-28,288.16	11.6%
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 2023

	Jan - Mar 23	Budget	\$ Over Budget	% of Budget
A16201 - Buildings, Pers Serv				
a1620.11L - Longevity	76.80			
A16201.1 - Holiday	194.80			
A16201 - Buildings, Pers Serv - Other	779.20			
Total A16201 - Buildings, Pers Serv	1,050.80			
A16202 - Buildings, Equip	0.00	3,000.00	-3,000.00	0.0%
A16204 - Buildings, Contr Exp				
A162041 - Utilities	0.00	12,000.00	-12,000.00	0.0%
A16204 - Buildings, Contr Exp - Other	5,660.98	82,000.00	-76,339.02	6.9%
Total A16204 - Buildings, Contr Exp	5,660.98	94,000.00	-88,339.02	6.0%
A19104 - Unallcted Ins Cont Exp	0.00	36,500.00	-36,500.00	0.0%
A19204 - Muni Assn Dues Cnt Exp	900.00	900.00	0.00	100.0%
A31204 - Police, Contr Exp	2,955.89	24,000.00	-21,044.11	12.3%
A35101 - Cont Animals Pers Serv				
A351011 - DCO	1,250.01			
A35101 - Cont Animals Pers Serv - Other	0.00	5,000.00	-5,000.00	0.0%
Total A35101 - Cont Animals Pers Serv	1,250.01	5,000.00	-3,749.99	25.0%
A35104 - Cont Animals Contr Exp	375.00	1,000.00	-625.00	37.5%
A36201 - Safety Insp, Pers Serv	3,576.90	15,500.00	-11,923.10	23.1%
A36202 - Safety Insp Equip	0.00	1,550.00	-1,550.00	0.0%
A36204 - Safety Insp, Contr Exp	62.56	250.00	-187.44	25.0%
A40201 - Registrar Pers Serv	125.01	500.00	-374.99	25.0%
A40204 - Registrar Contr	0.00	100.00	-100.00	0.0%
A50101 - Street Admin Pers Serv				
A50101D - Dep Super	6,655.38	1,500.00	5,155.38	443.7%
A50101 - Street Admin Pers Serv - Other	6,655.38	57,680.00	-51,024.62	11.5%
Total A50101 - Street Admin Pers Serv	13,310.76	59,180.00	-45,869.24	22.5%
A51324 - Garage Contr Exp	8,782.12	18,000.00	-9,217.88	48.8%
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	530.78	5,000.00	-4,469.22	10.6%
A71104 - Parks Contr Exp - Other	935.21	12,000.00	-11,064.79	7.8%
Total A71104 - Parks Contr Exp	1,465.99	26,000.00	-24,534.01	5.6%
A71404 - Playgr & Rec Contr Exp	0.00	1,000.00	-1,000.00	0.0%
A73101 - Youth Prog Pers Serv	0.00	32,000.00	-32,000.00	0.0%
A73104 - Youth Prog Contr Exp	0.00	4,000.00	-4,000.00	0.0%
A75101 - Historian Pers Serv	437.49	1,750.00	-1,312.51	25.0%
A75104 - Historian Contr Exp	104.00	800.00	-696.00	13.0%
A75204 - Histrcl Prop Cntr Exp	2,243.20	3,000.00	-756.80	74.8%
A75504 - Celebrations Contr	1,050.00	10,000.00	-8,950.00	10.5%
A80101 - Zoning Pers Serv				
A801011 - Secretary	438.00	2,000.00	-1,562.00	21.9%
A80101 - Zoning Pers Serv - Other	0.00	2,000.00	-2,000.00	0.0%
Total A80101 - Zoning Pers Serv	438.00	4,000.00	-3,562.00	11.0%
A80102 - Zoning Equipment	0.00	500.00	-500.00	0.0%
A80104 - Zoning Contr Exp	0.00	1,200.00	-1,200.00	0.0%
A80201 - Planning Pers Serv				
A802011 - Secretary	407.00	1,500.00	-1,093.00	27.1%
A80201 - Planning Pers Serv - Other	295.00	4,200.00	-3,905.00	7.0%
Total A80201 - Planning Pers Serv	702.00	5,700.00	-4,998.00	12.3%
A80202 - Planning Equip	0.00	500.00	-500.00	0.0%
A80204 - Planning Contr Exp				
A802041 - Contractual	4,692.00	35,000.00	-30,308.00	13.4%
A802042 - Engineer	250.00	500.00	-250.00	50.0%
A80204 - Planning Contr Exp - Other	102.16	1,000.00	-897.84	10.2%
Total A80204 - Planning Contr Exp	5,044.16	36,500.00	-31,455.84	13.8%

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04/10/23

Accrual Basis

**Town of Germantown - General Fund
Profit & Loss Budget vs. Actual
January through March 2023**

	Jan - Mar 23	Budget	\$ Over Budget	% of Budget
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%
A90105 - UPSEU - UNION DUES	130.14			
A90108 - Retirement	514.20	14,000.00	-13,485.80	3.7%
A90308 - Social Security	2,789.55	12,500.00	-9,710.45	22.3%
A90508 - Unemployment Ins	0.00	1,000.00	-1,000.00	0.0%
A90898 - Other Emp Benefits				
A908983 - Other, Uniforms	0.00	1,000.00	-1,000.00	0.0%
Total A90898 - Other Emp Benefits	0.00	1,000.00	-1,000.00	0.0%
A97856 - INSTALLMENT PUR DEBT P	58,042.00	58,042.00	0.00	100.0%
A97857 INSTALLMENT PUR DEB INT	6,753.65	6,754.00	-0.35	100.0%
A99019 - Transfer Other Fund	370.00			
D51104 - Maint of Str - Ctr Ex	1,167.63			
DA51304 - Machinery, Contr Exp	87.50			
SS8130.4 - Sewaage Treat Disp	356.00			
Total Expense	156,392.37	645,376.00	-488,983.63	24.2%
Net Ordinary Income	65,346.42	5,700.00	59,646.42	1,146.4%
Net Income	65,346.42	5,700.00	59,646.42	1,146.4%

Town of Germantown - Highway Town-wide

Balance Sheet

As of March 31, 2023

	<u>Mar 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
DA200.1 - Bill Payment	1,260.07
DA202 Investment Account	990,788.54
DA203 - Payroll Bank	7,605.32
Total Checking/Savings	<u>999,653.93</u>
Total Current Assets	<u>999,653.93</u>
TOTAL ASSETS	<u>999,653.93</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
DA602 - Accrued Payroll	6,074.19
Total Other Current Liabilities	<u>6,074.19</u>
Total Current Liabilities	<u>6,074.19</u>
Total Liabilities	6,074.19
Equity	
DA914 - Assnd Appropriated F.B.	17,112.00
DA917 - Unassigned F.B.	729,060.11
Unrestricted Net Assets	-27,836.61
Net Income	275,244.24
Total Equity	<u>993,579.74</u>
TOTAL LIABILITIES & EQUITY	<u>999,653.93</u>

**Town of Germantown - Highway Town-wide
Profit & Loss Budget vs. Actual
January through March 2023**

	Jan - Mar 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
DA1001 - Real Property Taxes	390,669.00	390,669.00	0.00	100.0%
DA1120 - Sales Tax (frm County)	0.00	120,000.00	-120,000.00	0.0%
DA2401 - Interest & Earnings	213.49	1,000.00	-786.51	21.3%
DA2660 - Sale of Equipment/Fuel	1,398.72	2,000.00	-601.28	69.9%
DA2665 - Sales of Equipment	130.00	0.00	130.00	100.0%
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	54,578.00	-54,578.00	0.0%
Total Income	392,411.21	625,247.00	-232,835.79	62.8%
Expense				
DA51101 - Maint Str Pers Serv				
DA5010.1	6,623.08			
DA5110.11 - Payroll	28,473.52			
DA5110.11C - COMP	590.53			
DA5110.11L - LONGEVITY	384.00			
DA5110.11M - Meal Allowance	493.30			
DA5110.11S - Sick Pay	804.25			
DA5110.11V - VACATION	826.40			
DA5110.12 - Overtime	74.45	10,000.00	-9,925.55	0.7%
DA51101.11 Holiday Pay	2,507.52			
DA51101 - Maint Str Pers Serv - Other	0.00	190,000.00	-190,000.00	0.0%
Total DA51101 - Maint Str Pers Serv	40,777.05	200,000.00	-159,222.95	20.4%
DA51104 - Maint Str Contr Exp				
DA5110.41d - Diesel	2,387.42			
DA51104 - Maint Str Contr Exp - Other	2,695.50	80,000.00	-77,304.50	3.4%
Total DA51104 - Maint Str Contr Exp	5,082.92	80,000.00	-74,917.08	6.4%
DA51122 - Perm Imp Highway Equip				
DA5112.22 - CHIPS Reimbursed	0.00	60,000.00	-60,000.00	0.0%
DA51122 - Perm Imp Highway Equip - Other	0.00	45,000.00	-45,000.00	0.0%
Total DA51122 - Perm Imp Highway Equip	0.00	105,000.00	-105,000.00	0.0%
DA51204 - Bridges Contr	24.50			
DA51302 - Machinery Equip	0.00	10,000.00	-10,000.00	0.0%
DA51304 - Machinery Contr Exp	13,492.44	20,000.00	-6,507.56	67.5%
DA5132.4	632.22			
DA51402 - Brush/Weeds Equip	0.00	1,500.00	-1,500.00	0.0%
DA51424 - Snow Removl Contr Exp	12,357.87	55,000.00	-42,642.13	22.5%
DA90108 - State Retirement	0.00	47,000.00	-47,000.00	0.0%
DA90308 - Social Security	3,628.58	28,000.00	-24,371.42	13.0%
DA90608 - Hospital & Medicl Ins	8,664.20	46,000.00	-37,335.80	18.8%
DA90898 - Othr Emp Benefits				
DA9089.83 - Other, Uniforms	411.71			
DA90898 - Othr Emp Benefits - Other	348.88	1,000.00	-651.12	34.9%
Total DA90898 - Othr Emp Benefits	760.59	1,000.00	-239.41	76.1%
DA97106 - Debt Prncipl Ser Bnds	27,888.73	27,889.00	-0.27	100.0%
DA97107 - Debt Interst Ser Bnds	3,857.87	3,858.00	-0.13	100.0%
Total Expense	117,166.97	625,247.00	-508,080.03	18.7%
Net Ordinary Income	275,244.24	0.00	275,244.24	100.0%
Net Income	275,244.24	0.00	275,244.24	100.0%

Town of Germantown - Sewer
Balance Sheet
As of March 31, 2023

	<u>Mar 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
SS200.1 Bill Payment	177.32
SS202 - Investment Account	248,761.98
Total Checking/Savings	<u>248,939.30</u>
Total Current Assets	<u>248,939.30</u>
TOTAL ASSETS	<u>248,939.30</u>
LIABILITIES & EQUITY	
Equity	
SS915 - Assnd Unapprptd F.B.	218,515.77
Unrestricted Net Assets	56,077.77
Net Income	-25,654.24
Total Equity	<u>248,939.30</u>
TOTAL LIABILITIES & EQUITY	<u>248,939.30</u>

**Town of Germantown - Sewer
Profit & Loss Budget vs. Actual
January through March 2023**

	Jan - Mar 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
SS2120 - Sewer Rents	50,882.87	140,000.00	-89,117.13	36.3%
SS2122 - Sewer Charges	16,846.50	62,000.00	-45,153.50	27.2%
SS2128 - Interest & Penalties	0.00	150.00	-150.00	0.0%
SS2401 - Interest & Earnings	81.14	250.00	-168.86	32.5%
Total Income	67,810.51	202,400.00	-134,589.49	33.5%
Expense				
SS81101 - Sewer Admin Pers Serv	283.33	1,500.00	-1,216.67	18.9%
SS81104 - Sewer Admin Contr Exp	14,129.98	42,000.00	-27,870.02	33.6%
SS81304 - Swge Trt Dsp Cntr Exp				
SS8130.41 - Utilities	2,505.93	17,000.00	-14,494.07	14.7%
SS8130.42 - Prof Service	1,688.00	20,000.00	-18,312.00	8.4%
SS8130.49 - Supplies	0.00	5,500.00	-5,500.00	0.0%
SS81304 - Swge Trt Dsp Cntr Exp - Other	2,145.20	31,986.00	-29,840.80	6.7%
Total SS81304 - Swge Trt Dsp Cntr Exp	6,339.13	74,486.00	-68,146.87	8.5%
SS90308 - Social Security	21.67			
SS97106 - Dbt Principle Ser Bnds	65,000.00	65,000.00	0.00	100.0%
SS97107 - Debt Interest	7,690.64	19,414.00	-11,723.36	39.6%
Total Expense	93,464.75	202,400.00	-108,935.25	46.2%
Net Ordinary Income	-25,654.24	0.00	-25,654.24	100.0%
Net Income	-25,654.24	0.00	-25,654.24	100.0%

Town of Germantown - Lighting
Balance Sheet
As of March 31, 2023

	<u>Mar 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
SL202 - Investment	18,318.96
Total Checking/Savings	<u>18,318.96</u>
Total Current Assets	<u>18,318.96</u>
TOTAL ASSETS	<u>18,318.96</u>
LIABILITIES & EQUITY	
Equity	
SL915 - Assnd Unappropriated F.B.	7,935.83
Unrestricted Net Assets	4,264.08
Net Income	<u>6,119.05</u>
Total Equity	<u>18,318.96</u>
TOTAL LIABILITIES & EQUITY	<u>18,318.96</u>

**Town of Germantown - Lighting
Profit & Loss Budget vs. Actual
January through March 2023**

	Jan - Mar 23	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	3.74	100.00	-96.26	3.7%
Total Income	<u>6,603.74</u>	<u>6,700.00</u>	<u>-96.26</u>	<u>98.6%</u>
Expense				
SL51824 - Strt Lghting Cntr Exp	484.69	6,700.00	-6,215.31	7.2%
Total Expense	<u>484.69</u>	<u>6,700.00</u>	<u>-6,215.31</u>	<u>7.2%</u>
Net Ordinary Income	<u>6,119.05</u>	<u>0.00</u>	<u>6,119.05</u>	<u>100.0%</u>
Net Income	<u><u>6,119.05</u></u>	<u><u>0.00</u></u>	<u><u>6,119.05</u></u>	<u><u>100.0%</u></u>

Town of Germantown - Special Revenue Fund

Balance Sheet

As of March 31, 2023

	Mar 31, 23
ASSETS	
Current Assets	
Checking/Savings	
CM200.2 - Parsonage	4,319.77
CM200.4 -Invest Act Celebration	18,693.86
CM200.5 - Eco Dev	27.49
Total Checking/Savings	23,041.12
Total Current Assets	23,041.12
TOTAL ASSETS	23,041.12
LIABILITIES & EQUITY	
Equity	
CM917 - Unappropriated Fund Bal	22,687.33
Retained Earnings	347.98
Net Income	5.81
Total Equity	23,041.12
TOTAL LIABILITIES & EQUITY	23,041.12

Town of Germantown - Special Revenue Fund

Profit & Loss

January through March 2023

	<u>Jan - Mar 23</u>
Income	
CM2401 - Interest	5.81
Total Income	5.81
Expense	0.00
Net Income	<u>5.81</u>

Town of Germantown Custodial

04/10/23

Balance Sheet

Accrual Basis

As of March 31, 2023

	Mar 31, 23
ASSETS	
Current Assets	
Checking/Savings	
TC230 Cash Restricted - \$ Gen	32,177.83
Total Checking/Savings	32,177.83
Accounts Receivable	
Due from General	8,496.66
Total Accounts Receivable	8,496.66
Total Current Assets	40,674.49
TOTAL ASSETS	40,674.49
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due to General	7,328.00
Total Other Current Liabilities	7,328.00
Total Current Liabilities	7,328.00
Total Liabilities	7,328.00
Equity	
Retained Earnings	541.84
TC923 Net Assets - Rest for Oth	31,803.86
Net Income	1,000.79
Total Equity	33,346.49
TOTAL LIABILITIES & EQUITY	40,674.49

**Town of Germantown Custodial
Profit & Loss
January through March 2023**

	<u>Jan - Mar 23</u>
Ordinary Income/Expense	
Income	
Escrow Deposit	1,000.00
TC2401 Interest and Earnings	0.79
	<hr/>
Total Income	1,000.79
	<hr/>
Net Ordinary Income	1,000.79
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Net Income	<u><u>1,000.79</u></u>