

TOWN OF GHENT

Compiled Financial Statements

January 31, 2020

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To the Supervisor and Board of the  
Town of Ghent, New York

Management is responsible for the accompanying financial statements of Town of Ghent, New York which comprise the statement of assets, liabilities and fund balance- cash basis as of January 31, 2020, and the related statement of revenues and expenses—cash basis for the month then ended in accordance with the cash basis of accounting and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Town's assets, liabilities, fund balance, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The accompanying supplementary information contained on pages 7 to 12 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

We are not independent with respect to the Town of Ghent, New York.

This report is intended solely for the information and use of management and others within the Town of Ghent, New York and is not intended to be and should not be used by anyone other than those specified parties.

**UHY** **LLP**

Hudson, New York  
February 13, 2020

**Town of Ghent**  
**Statement of Assets, Liabilities & Fund Balance-Cash Basis**  
As of January 31, 2020

**ASSETS**

**Current Assets**

**Checking/Savings**

BOGC Payroll 8646	\$ 7,562.48
200001 · Multi-Fund Checking-0632	85,344.53
200005 · Payroll Cash Account-640	26,767.06
200006 · Escrow Cash	1,367.50
200007 · BOGC-Multi-Fund Checking-8612	(315,205.18)
200008 · BOGC Highway-8638	545,954.79
200009 · BOGC General MM-8620	894,658.65
200100 · BOGC Escrow Cash-8654	44,709.05
A210000 · Petty Cash	150.00

**Total Checking/Savings** 1,291,308.88

**Other Current Assets**

A391001 · Due from Highway	20,755.00
A480 · Prepaid Expense - A	5,715.62
DB480 · Prepaid Expense - DB	695.40

**Total Other Current Assets** 27,166.02

**Total Current Assets** 1,318,474.90

**Other Assets**

W129 · Total Non-Current Govt Liab. 525,858.07

**Total Other Assets** 525,858.07

**TOTAL ASSETS** \$ 1,844,332.97

**LIABILITIES & EQUITY**

**Liabilities**

**Current Liabilities**

**Other Current Liabilities**

<b>DB630 · HIGHWAY DUE TO OTHER FUNDS</b>	
DB630.1 · Due to A	\$ 20,755.00
<b>Total DB630 · HIGHWAY DUE TO OTHER FUNDS</b>	<u>20,755.00</u>
TA19 · INSURANCE EMPLOYEE CONTRIBUTION	3,371.13
TA20 · GROUP INSURANCE-RETIREE	
TA20.1 · Retiree Health Ins - BN	23,260.40
<b>Total TA20 · GROUP INSURANCE-RETIREE</b>	<u>23,260.40</u>
TA21 · NYSIT	992.42
TA26 · FICA, Fed Taxes Payable	6,223.84
TA85 · Escrow Deposits	
TA30 · Bid Deposit	48.44
TA85.1 · Richard Coon	840.80
TA85.11 · Ferrell Gas	3,360.00
TA85.12 · Artomi	1,382.00
TA85.3 · Johnson Road Escrow	8,879.38
TA85.4 · Ginsberg	9,474.40
TA85.5 · Price Chopper	4,793.73
TA85.6 · Summit Escrow	2,985.00

**Town of Ghent**  
**Statement of Assets, Liabilities & Fund Balance-Cash Basis**  
As of January 31, 2020

TA85.7 · Columbia Greene Dialysis	1,901.70
TA85.8 · County Waste	5,773.60
TA85.9 · NYSEG	4,204.57
TA86 · East White Capital	2,418.95
Total TA85 · Escrow Deposits	46,062.57
TA87 · Interest Income-TA	495.73
Total Other Current Liabilities	101,161.09
Total Current Liabilities	101,161.09
<b>Long Term Liabilities</b>	
W628 · Highway Bond Payable 2017A	434,124.55
W638 · Net Pension Liability	67,054.00
W687 · Compensated Absences	24,679.52
Total Long Term Liabilities	525,858.07
Total Liabilities	627,019.16
<b>Equity</b>	
32000 · Retained Earnings	(305,106.89)
A878001 · Capital Reserve	12,565.30
A914 · ASSIGNED APPROPRIATED FUND BALA	125,000.00
A915 · UNASSIGN UNAPPROP FUND BAL	193,095.31
B914 · ASSIGN APPR FUND BAL.-B	7,000.00
B915 · ASSIGN UNAPPR FUND BAL-B	106,998.36
DA915 · ASSIGNED UNAPPROP. FUND BAL-DA	2,339.39
DB878 · CAPITAL RESERVE-DB	90,540.58
DB914 · ASSIGNED APPR. FUND BAL.-DB	85,000.00
DB915 · ASSIGNED UNAPPR FUND BAL.-DB	590,949.01
H878 · CAPITAL RESERVE-PARK&REC	20,624.39
SL915 · ASSIGNED UNAPPROP FUND BAL	7,303.23
Net Income	281,005.13
Total Equity	1,217,313.81
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>\$ 1,844,332.97</b>

**Town of Ghent**  
**Statement of Revenues & Expenses-Cash Basis**  
For the Month of January 2020

Ordinary Income/Expense

Income

**FIRE PROTECTION SF REVENUES**

SF1001 · PROPERTY TAX REVENUE \$ 317,093.54

**Total FIRE PROTECTION SF REVENUES 317,093.54**

**GENERAL FUND A REVENUE**

A1001 · REAL PROPERTY TAXES 244,020.00

A1255 · CLERK FEES 396.00

A1550 · DOG IMPOUND FEES 50.00

A2401 · INTEREST INCOME 469.28

A2544 · LICENSES AND PERMITS DOG LIC 129.00

A2610 · FINES AND FORFIETURES 7,850.00

A3820 · YOUTH PROGRAMS 1,286.00

**Total GENERAL FUND A REVENUE 254,200.28**

**GENERAL FUND B REVENUES**

B1001 · REAL PROPERTY TAXES-B 30,800.00

B2110 · ZONING FEES 1,600.75

B2115 · PLANNING BOARD FEES 350.00

**Total GENERAL FUND B REVENUES 32,750.75**

**HIGHWAY DB REVENUES**

DB1001 · REAL PROPERTY TAXES-DB 201,496.00

DB2401 · INTEREST AND EARNINGS 478.71

**Total HIGHWAY DB REVENUES 201,974.71**

**LIGHTING REVENUES**

SL1001 · PROPERTY TAXES- LIGHTING 10,955.00

**Total LIGHTING REVENUES 10,955.00**

**Total Income 816,974.28**

Expense

**FIRE PROTECTION SF EXPENSES**

SF34104 · PAYMENTS ON FIRE CONTRACTS CE 317,093.58

**Total FIRE PROTECTION SF EXPENSES 317,093.58**

**GENERAL FUND A EXPENSES**

A101010 · TOWN BOARD PERSONAL SERVICE 1,797.72

A111010 · JUSTICE COURT PERSONAL SERVICE 2,885.40

A111011 · JUSTICE COURT CLERK PERS SVC 1,606.60

A111040 · JUSTICE COURT CONTRACTUALS 645.39

A122010 · SUPERVISOR PERSONAL SERVICE 1,384.62

A122040 · SUPERVISOR CONTRACTUALS 53.07

A132040 · ACCOUNTANT CONTRACTUAL 1,580.50

A135510 · ASSESSORS PERSONAL SERVICE 3,488.46

A141010 · TOWN CLERK PERSONAL SERVICE 4,039.63

A141011 · DEPUTY TOWN CLERK PERS SERV 794.10

A141040 · TOWN CLERK CONTRACTUALS 64.08

A142040 · TOWN ATTORNEY CONTRACTUALS 3,319.32

A162010 · BUILDINGS PERSONAL SERVICE 1,151.44

**Town of Ghent**  
**Statement of Revenues & Expenses-Cash Basis**  
**For the Month of January 2020**

A162040 · BUILDINGS CONTRACTUALS	3,423.85
A351010 · DOG CONTROL PERSONAL SERVICES	713.10
A351040 · DOG CONTROL CONTRACT	35.00
A501010 · SUPER OF HIGHWAYS PERS SERV	7,090.39
A501011 · HIGHWAY SUPT PS OTHER	1,160.60
A501040 · SUPER OF HIGHWAYS CONTRACTS	93.08
A513240 · GARAGE CONTRACT	2,644.48
A677240 · AGING PROGRAMS CONTRACTS	128.76
A714010 · PLAYGROUNDS PERSONAL SERVICE	224.80
A714040 · PLAYGROUNDS CONTRACTS	467.22
A903080 · SOCIAL SECURITY	2,012.51
A906080 · HEALTH INSURANCE	7,409.20
<b>Total GENERAL FUND A EXPENSES</b>	<u>48,213.32</u>
<b>GENERAL FUND B EXPENSES</b>	
B36201 · SAFETY INSPECTION, PERS SERV	1,692.32
B40201 · REGISTRAR VITAL STAT, PERS SERV	242.31
B80101 · ZONING, PERS SERV	1,996.70
B80104 · ZONING, CONTR EXPEND	179.30
B80201 · PLANNING, PERS SERV	595.93
B80204 · PLANNING, CONTR EXPEND	409.50
B90308 · SOCIAL SECURITY, EMPL BNFTS	362.64
<b>Total GENERAL FUND B EXPENSES</b>	<u>5,478.70</u>
<b>HIGHWAY DB EXPENSES</b>	
DB51101 · MAINT OF STREETS, PERS SERV-DB	1,325.48
DB51104 · MAINT OF STREETS, CONTR EXP-DB	2,984.58
DB51301 · MACHINERY, PERS SERV-DB	5,241.24
DB51304 · MACHINERY, CONTR EXPEND-DB	5,645.24
DB51404 · BRUSH AND WEEDS CONTR-DB	365.00
DB51421 · SNOW REMOVAL, PERS SERV-DB	48,535.58
DB51424 · SNOW REMOVAL, CONTR EXPEND-DB	7,192.67
DB90308 · SOCIAL SECURTY BENEFITS-DB	4,066.53
DB90608 · HOSPITAL & MEDICAL BNFT-DB	28,341.10
DB90908 · UNIFORMS-DB	113.05
DB97106 · DEBT SERVICE- PRINCIPAL	49,728.29
DB97107 · DEBT SERVICE- INTEREST	10,766.29
<b>Total HIGHWAY DB EXPENSES</b>	<u>164,305.05</u>
<b>LIGHTING EXPENSE</b>	
SL15182 · NYSEG	855.69
SL25182 · NYSEG 2	22.81
<b>Total LIGHTING EXPENSE</b>	<u>878.50</u>
<b>Total Expense</b>	<u>535,969.15</u>
<b>Net Ordinary Income</b>	<u>281,005.13</u>
<b>Net Income</b>	<u><u>\$ 281,005.13</u></u>

Compiled Supplemental Information

**Town of Ghent  
Supervisor Report  
As of January 31, 2020**

**Receipts:**

A1001	Property Taxes - A	\$ 244,020.00
A1255	Clerk Fees	396.00
A1550	Dog Impound Fees	50.00
A2401	Interest Income - A	476.78
A2544	Licenses and Permits - Dog	129.00
A2610	Fines and Forfeitures	34,382.00
A3820	Youth Program	1,286.00
B1001	Property Taxes - B	30,800.00
B2110	Zoning Fees	1,600.75
B2115	Planning Board Fees	350.00
B2401	Interest Income - B	
DB1001	Property Taxes - DB	201,496.00
DB2401	Interest Income - DB	478.71
SF1001	Property Taxes - SF	317,093.54
SL1001	Property Taxes - SL	10,955.00
A906080	Health Insurance - A	565.60
TA19	Insurance Employee Contribution	333.41
TA21	NYSIT	992.42
TA26	FICA	6,223.84
TA85	Escrow Deposit	48.44
TA87	Interest - TA	28.10
	<b>Total Receipts</b>	<b><u>\$ 851,705.59</u></b>

**Disbursements:**

Payroll 1/2/2020	\$ (27,130.84)
Payroll 1/16/2020	(35,742.07)
Payroll 1/30/2020	(28,209.71)
Fines & Forfeitures	(26,532.00)
Service Charges	(15.00)
Rackspace	(52.80)
Trevellyan	(380.00)
Payment on Fire Contacts	(317,093.58)
Escrow Payment	(1,618.00)
Abstract January 2020	(129,425.75)
<b>Total Disbursements</b>	<b><u>\$ (566,199.75)</u></b>
<b>Net Receipts-Disbursements</b>	<b>\$ 285,505.84</b>
Cash balances at December 31, 2019	\$ 1,003,903.04
Void of prior month checks	1,900.00
<b>Cash balances at January 31, 2020</b>	<b><u>\$ 1,291,308.88</u></b>



**Town of Ghent  
Supervisor Report  
As of January 31, 2020**

<b>National Union Bank of Kinderhook</b>	<b>Bank Statement Balance</b>	<b>Deposit in Transit</b>	<b>O/S Checks</b>	<b>Book Balance</b>
BOGC Payroll 8646	\$ 14,005.82		\$ (6,443.34)	\$ 7,562.48
200001 Multi-Fund Checking-0632	85,524.53	-	(180.00)	85,344.53
200002 MultiFund MoneyMarket-3321		-	-	-
200004 Highway Money Market-3356		-	-	-
200005 Payroll Cash Account-640	26,767.06	-	-	26,767.06
200006 Escrow Cash Account-9797	1,367.50	-	-	1,367.50
200007 BOGC-Multi Fund Checking 8612	101,185.63		(416,390.81)	(315,205.18)
200008 BOGC Highway 8638	545,954.79			545,954.79
200009 BOGC General MM 8620	894,658.65			894,658.65
200100 BOGC Escrow Cash- 8654	44,709.05			44,709.05
H205 Highway Equipment Bond - 9066		-	-	-
A210000 Petty Cash	150.00	-	-	150.00
	<u>\$ 1,714,323.03</u>	<u>\$ -</u>	<u>\$ (423,014.15)</u>	<u>\$ 1,291,308.88</u>

Note: January report is prepared on a cash basis.

Total Income per January Quickbooks	\$ 816,974.28
Insurance Employee Contribution	333.41
Fines & Forfeitures	26,532.00
TA interest	28.10
NYSIT	992.42
FICA	6,223.84
Service Charge	7.50
Escrow Deposit	48.44
Health Insurance Contribution - A	565.60
Health Insurance Contribution - DB	-
Total receipts	<u>\$ 851,705.59</u>
Total Expense per January Quickbooks	\$ 535,969.15
Payment of Year End A/P	1,500.00
Fines & Forfeitures	26,532.00
Escrow Payments	1,618.00
Service charges	15.00
Health Insurance Contribution - A	565.60
Total disbursements	<u>\$ 566,199.75</u>

**Town of Ghent**  
**Revenues & Expenses-Budget vs. Actual**  
For the Month of January 2020

	Jan 20	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>FIRE PROTECTION SF REVENUES</b>			
SF1001 · PROPERTY TAX REVENUE	\$ 317,093.54		
<b>Total FIRE PROTECTION SF REVENUES</b>	<b>317,093.54</b>		
<b>GENERAL FUND A REVENUE</b>			
A1001 · REAL PROPERTY TAXES	244,020.00		
A1090 · OTHER TAX ITEMS PENALTIES	0.00	12,000.00	(12,000.00)
A1170 · FRANCHISE FEES	0.00	20,000.00	(20,000.00)
A1255 · CLERK FEES	396.00	4,000.00	(3,604.00)
A1550 · DOG IMPOUND FEES	50.00	600.00	(550.00)
A2001 · PARK AND RECREATION FEES	0.00	3,500.00	(3,500.00)
A2401 · INTEREST INCOME	469.28	2,000.00	(1,530.72)
A2410 · RENTAL OF REAL PROPERTY	0.00	500.00	(500.00)
A2544 · LICENSES AND PERMITS DOG LIC	129.00	3,000.00	(2,871.00)
A2590 · PERMITS OTHER	0.00	15,000.00	(15,000.00)
A2610 · FINES AND FORFIETURES	7,850.00	135,000.00	(127,150.00)
A2655 · SALES, OTHER	0.00	100.00	(100.00)
A2680 · INSURANCE RECOVERIES	0.00	100.00	(100.00)
A2690 · TOBACCO FUNDS	0.00	31,000.00	(31,000.00)
A3001 · REVENUE SHARING	0.00	20,755.00	(20,755.00)
A3005 · MORTGAGE TAX	0.00	90,000.00	(90,000.00)
A3820 · YOUTH PROGRAMS	1,286.00	1,300.00	(14.00)
<b>Total GENERAL FUND A REVENUE</b>	<b>254,200.28</b>	<b>338,855.00</b>	<b>(84,654.72)</b>
<b>GENERAL FUND B REVENUES</b>			
B1001 · REAL PROPERTY TAXES-B	30,800.00		
B1081 · OTHER PAYMENTS IN LIEU TAX	0.00	5,000.00	(5,000.00)
B1120 · SALES TAX	0.00	45,000.00	(45,000.00)
B2110 · ZONING FEES	1,600.75	25,000.00	(23,399.25)
B2115 · PLANNING BOARD FEES	350.00	4,000.00	(3,650.00)
B2401 · INTEREST AND EARNINGS	0.00	500.00	(500.00)
<b>Total GENERAL FUND B REVENUES</b>	<b>32,750.75</b>	<b>79,500.00</b>	<b>(46,749.25)</b>
<b>HIGHWAY DB REVENUES</b>			
DB1001 · REAL PROPERTY TAXES-DB	201,496.00		
DB1120 · NON-PROP TAX DIST BY COUNTY	0.00	800,000.00	(800,000.00)
DB2401 · INTEREST AND EARNINGS	478.71	3,500.00	(3,021.29)
DB2650 · SALE OF SCRAP MATERIAL	0.00	1,000.00	(1,000.00)
DB2665 · SALE OF EQUIPMENT	0.00	10,000.00	(10,000.00)
DB3501 · STATE AID - CONSOLIDATED HWY	0.00	212,352.00	(212,352.00)
<b>Total HIGHWAY DB REVENUES</b>	<b>201,974.71</b>	<b>1,026,852.00</b>	<b>(824,877.29)</b>
<b>LIGHTING REVENUES</b>			
SL1001 · PROPERTY TAXES- LIGHTING	10,955.00	10,955.00	0.00
<b>Total LIGHTING REVENUES</b>	<b>10,955.00</b>	<b>10,955.00</b>	<b>0.00</b>
<b>Total Income</b>	<b>816,974.28</b>	<b>1,456,162.00</b>	<b>(639,187.72)</b>

**Town of Ghent**  
**Revenues & Expenses-Budget vs. Actual**  
For the Month of January 2020

Expense	Jan 20	Budget	\$ Over Budget
<b>FIRE PROTECTION SF EXPENSES</b>			
SF34104 · PAYMENTS ON FIRE CONTRACTS CE	317,093.58		
<b>Total FIRE PROTECTION SF EXPENSES</b>	<b>317,093.58</b>		
<b>GENERAL FUND A EXPENSES</b>			
A101010 · TOWN BOARD PERSONAL SERVICE	1,797.72	15,580.00	(13,782.28)
A101040 · TOWN BOARD CONTRACTUALS	0.00	1,000.00	(1,000.00)
A111010 · JUSTICE COURT PERSONAL SERVICE	2,885.40	25,200.00	(22,314.60)
A111011 · JUSTICE COURT CLERK PERS SVC	1,606.60	19,000.00	(17,393.40)
A111014 · JUSTICE COURT DEPUTY COURT CLER	0.00	12,000.00	(12,000.00)
A111040 · JUSTICE COURT CONTRACTUALS	645.39		
A122010 · SUPERVISOR PERSONAL SERVICE	1,384.62	12,800.00	(11,415.38)
A122040 · SUPERVISOR CONTRACTUALS	53.07	1,400.00	(1,346.93)
A132040 · ACCOUNTANT CONTRACTUAL	1,580.50	23,000.00	(21,419.50)
A133040 · TAX COLLECTOR CONTRACTUALS	0.00	2,650.00	(2,650.00)
A135510 · ASSESSORS PERSONAL SERVICE	3,488.46	30,400.00	(26,911.54)
A135540 · ASSESSORS CONTRACTUALS	0.00	13,000.00	(13,000.00)
A141010 · TOWN CLERK PERSONAL SERVICE	4,039.63	41,240.00	(37,200.37)
A141011 · DEPUTY TOWN CLERK PERS SERV	794.10		
A141040 · TOWN CLERK CONTRACTUALS	64.08	6,000.00	(5,935.92)
A142040 · TOWN ATTORNEY CONTRACTUALS	3,319.32	40,000.00	(36,680.68)
A144040 · ENGINEER CONTRACTUALS	0.00	2,000.00	(2,000.00)
A146040 · RECORDS MANAGEMENT CONTRACTS	0.00	1,000.00	(1,000.00)
A162010 · BUILDINGS PERSONAL SERVICE	1,151.44	14,000.00	(12,848.56)
A162040 · BUILDINGS CONTRACTUALS	3,423.85	43,000.00	(39,576.15)
A191040 · SPECIAL ITEM - UNALLOCATED INS	0.00	38,000.00	(38,000.00)
A192040 · SPECIAL ITEM - DUES	0.00	1,000.00	(1,000.00)
A199040 · SPECIAL ITEM CONTINGENT	0.00	35,000.00	(35,000.00)
A331040 · TRAFFIC CONTROL CONTRACT	0.00	25,000.00	(25,000.00)
A351010 · DOG CONTROL PERSONAL SERVICES	713.10	6,200.00	(5,486.90)
A351040 · DOG CONTROL CONTRACT	35.00	3,500.00	(3,465.00)
A501010 · SUPER OF HIGHWAYS PERS SERV	7,090.39	61,855.00	(54,764.61)
A501011 · HIGHWAY SUPT PS OTHER	1,160.60	9,000.00	(7,839.40)
A501040 · SUPER OF HIGHWAYS CONTRACTS	93.08	2,500.00	(2,406.92)
A513240 · GARAGE CONTRACT	2,644.48	27,000.00	(24,355.52)
A651040 · VETERANS SERVICES CONTRACTS	0.00	2,800.00	(2,800.00)
A677240 · AGING PROGRAMS CONTRACTS	128.76	6,000.00	(5,871.24)
A714010 · PLAYGROUNDS PERSONAL SERVICE	224.80	6,000.00	(5,775.20)
A714040 · PLAYGROUNDS CONTRACTS	467.22	20,000.00	(19,532.78)
A72704 · BAND CONCERT, CONTR EXPEND	0.00	2,850.00	(2,850.00)
A731010 · YOUTH PROGRAMS PERSONAL SERVICE	0.00	18,000.00	(18,000.00)
A731040 · YOUTH PROGRAMS CONTRACTS	0.00	8,000.00	(8,000.00)
A741040 · LIBRARY CONTRACTS	0.00	4,500.00	(4,500.00)
A75101 · HISTORIAN, PER SERV.	0.00	1,600.00	(1,600.00)

**Town of Ghent**  
**Revenues & Expenses-Budget vs. Actual**  
For the Month of January 2020

	Jan 20	Budget	\$ Over Budget
A751040 · HISTORIAN CONTRACTS	0.00	700.00	(700.00)
A755040 · CELEBRATIONS CONTRACTS	0.00	5,000.00	(5,000.00)
A88104 · CEMETERY, CONTR EXPEND	0.00	9,500.00	(9,500.00)
A901080 · RETIREMENT	0.00	25,100.00	(25,100.00)
A903080 · SOCIAL SECURITY	2,012.51	20,500.00	(18,487.49)
A905080 · UNEMPLOYMENT INSURANCE	0.00	2,000.00	(2,000.00)
A906080 · HEALTH INSURANCE	7,409.20	53,000.00	(45,590.80)
<b>Total GENERAL FUND A EXPENSES</b>	<b>48,213.32</b>	<b>697,875.00</b>	<b>(649,661.68)</b>
<b>GENERAL FUND B EXPENSES</b>			
B36201 · SAFETY INSPECTION, PERS SERV	1,692.32	15,000.00	(13,307.68)
B36204 · SAFETY INSPECTION, CONTR EXPEND	0.00	3,000.00	(3,000.00)
B40201 · REGISTRAR VITAL STAT, PERS SERV	242.31	2,100.00	(1,857.69)
B80101 · ZONING, PERS SERV	1,996.70	18,000.00	(16,003.30)
B80104 · ZONING, CONTR EXPEND	179.30	25,000.00	(24,820.70)
B80201 · PLANNING, PERS SERV	595.93	7,000.00	(6,404.07)
B80204 · PLANNING, CONTR EXPEND	409.50	25,000.00	(24,590.50)
B90108 · STATE RETIREMENT, EMPL BNFTS	0.00	3,500.00	(3,500.00)
B90308 · SOCIAL SECURITY, EMPL BNFTS	362.64	3,300.00	(2,937.36)
<b>Total GENERAL FUND B EXPENSES</b>	<b>5,478.70</b>	<b>101,900.00</b>	<b>(96,421.30)</b>
<b>HIGHWAY DB EXPENSES</b>			
DB51101 · MAINT OF STREETS, PERS SERV-DB	1,325.48	192,000.00	(190,674.52)
DB51104 · MAINT OF STREETS, CONTR EXP-DB	2,984.58	198,500.00	(195,515.42)
DB51122 · PERM IMPROVE HIGHWAY-DB	0.00	212,352.00	(212,352.00)
DB51301 · MACHINERY, PERS SERV-DB	5,241.24	53,000.00	(47,758.76)
DB51302 · MACHINERY, EQUIP, & CAP-DB	0.00	30,000.00	(30,000.00)
DB51304 · MACHINERY, CONTR EXPEND-DB	5,645.24	80,000.00	(74,354.76)
DB51401 · BRUSH AND WEEDS PERS SERV-DB	0.00	4,000.00	(4,000.00)
DB51404 · BRUSH AND WEEDS CONTR-DB	365.00	2,000.00	(1,635.00)
DB51421 · SNOW REMOVAL, PERS SERV-DB	48,535.58	165,000.00	(116,464.42)
DB51424 · SNOW REMOVAL, CONTR EXPEND-DB	7,192.67	77,000.00	(69,807.33)
DB90108 · STATE RETIREMENT-DB	0.00	44,000.00	(44,000.00)
DB90308 · SOCIAL SECURITY BENEFITS-DB	4,066.53	32,000.00	(27,933.47)
DB90608 · HOSPITAL & MEDICAL BNFT-DB	28,341.10	160,000.00	(131,658.90)
DB90908 · UNIFORMS-DB	113.05	3,000.00	(2,886.95)
DB97106 · DEBT SERVICE- PRINCIPAL	49,728.29	49,729.00	(0.71)
DB97107 · DEBT SERVICE- INTEREST	10,766.29	10,767.00	(0.71)
<b>Total HIGHWAY DB EXPENSES</b>	<b>164,305.05</b>	<b>1,313,348.00</b>	<b>(1,149,042.95)</b>
<b>LIGHTING EXPENSE</b>			
SL15182 · NYSEG	855.69		
SL25182 · NYSEG 2	22.81		
<b>Total LIGHTING EXPENSE</b>	<b>878.50</b>		
SL51824 · STREET LIGHTING C.E.	0.00	11,030.00	(11,030.00)
<b>Total Expense</b>	<b>535,969.15</b>	<b>2,124,153.00</b>	<b>(1,588,183.85)</b>
<b>Net Ordinary Income</b>	<b>281,005.13</b>	<b>(667,991.00)</b>	<b>948,996.13</b>

**Town of Ghent**  
**Revenues & Expenses-Budget vs. Actual**  
For the Month of January 2020

Net Income

Jan 20	Budget	\$ Over Budget
\$ 281,005.13	\$ (667,991.00)	\$ 948,996.13