

TOWN OF GHENT
Compiled Financial Statements
March 31, 2020

One Hudson City Centre, Suite 204
Hudson, NY 12534

Phone 518-828-1565
Fax 518-828-2672
Web www.uhy-us.com

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 March 31, 2020, and the related statement of revenues and expenses—cash basis for the month and the three months 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 13 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
April 13, 2020

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

ASSETS

Current Assets

Checking/Savings

BOGC Payroll 8646	\$ 8,207.27
200001 · Multi-Fund Checking-0632	85,562.84
200005 · Payroll Cash Account-640	26,795.59
200006 · Escrow Cash	1,367.50
200007 · BOGC-Multi-Fund Checking-8612	98,905.05
200008 · BOGC Highway-8638	645,670.09
200009 · BOGC General MM-8620	430,022.50
200100 · BOGC Escrow Cash-8654	36,672.32
A210000 · Petty Cash	150.00

Total Checking/Savings 1,333,353.16

Other Current Assets

A391001 · Due from Highway	21,483.50
A391002 · Due from Trust and Agency	1,474.70
A480 · Prepaid Expense - A	3,209.72
B391 · B FUND DUE FROM HIGHWAY DB	45,000.00
db391 · HIGHWAY DUE FROM OTHER FUNDS	140.50
DB4401 · DUE FROM OTHER GOVERNMENTS-DB	279,998.55
DB480 · Prepaid Expense - DB	3,591.12

Total Other Current Assets 354,898.09

Total Current Assets 1,688,251.25

Other Assets

W129 · Total Non-Current Govt Liab. 610,333.82

Total Other Assets 610,333.82

TOTAL ASSETS \$ 2,298,585.07

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

A600 · GENERAL A ACCOUNTS PAYABLE - A	\$ 3,625.00
A630001 · Due to Highway	140.50
DB630 · HIGHWAY DUE TO OTHER FUNDS	
DB630.1 · Due to A	21,483.50
DB630.3 · Due to B	45,000.00
Total DB630 · HIGHWAY DUE TO OTHER FUNDS	<u>66,483.50</u>
TA10 · Net Pay Check	0.01
TA18 · NYS RETIRE (414H)	49.66
TA19 · INSURANCE EMPLOYEE CONTRIBUTION	4,189.27
TA20 · GROUP INSURANCE-RETIREE	
TA20.1 · Retiree Health Ins - BN	23,260.40
Total TA20 · GROUP INSURANCE-RETIREE	<u>23,260.40</u>
TA26 · FICA, Fed Taxes Payable	5,497.11

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

TA630 · DUE TO OTHER FUNDS	
TA630.2 · Due To A	1,474.70
Total TA630 · DUE TO OTHER FUNDS	<u>1,474.70</u>
TA85 · Escrow Deposits	
TA85.1 · Richard Coon	840.80
TA85.11 · Ferrell Gas	3,360.00
TA85.12 · Artomi	887.50
TA85.3 · Johnson Road Escrow	2,000.38
TA85.4 · Ginsberg	9,474.40
TA85.5 · Price Chopper	4,793.73
TA85.6 · Summit Escrow	2,244.00
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	<u>37,899.63</u>
TA87 · Interest Income-TA	671.90
Total Other Current Liabilities	<u>143,291.68</u>
Total Current Liabilities	<u>143,291.68</u>
Long Term Liabilities	
W628 · Highway Bond Payable 2017A	434,124.55
W638 · Net Pension Liability	150,869.00
W687 · Compensated Absences	25,340.27
Total Long Term Liabilities	<u>610,333.82</u>
Total Liabilities	<u>753,625.50</u>
Equity	
32000 · Retained Earnings	287,141.47
A878001 · Capital Reserve	12,565.30
A914 · ASSIGNED APPROPRIATED FUND BALA	115,000.00
A915 · UNASSIGN UNAPPROP FUND BAL	203,095.31
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	16,402.53
Total Equity	<u>1,544,959.57</u>
TOTAL LIABILITIES & EQUITY	<u><u>\$ 2,298,585.07</u></u>

Town of Ghent
Statement of Revenues & Expenditures-Cash Basis
for the month and the three months ended March 2020

Ordinary Income/Expense	Month Ended March 2020	Three months ended March 2020
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	285.00	792.50
A1550 · DOG IMPOUND FEES	40.00	40.00
A2089 · OTHER CULTURE & RECREATION	5.00	5.00
A2401 · INTEREST INCOME	539.96	1,793.16
A2410 · RENTAL OF REAL PROPERTY	25.00	75.00
A2544 · LICENSES AND PERMITS DOG LIC	90.50	337.50
A2610 · FINES AND FORFEITURES	9,252.00	22,616.00
A2770 · MISCELLANEOUS	3,300.00	3,300.00
A3820 · YOUTH PROGRAMS	-	-
Total GENERAL FUND A REVENUE	13,537.46	272,979.16
GENERAL FUND B REVENUES		
B1001 · REAL PROPERTY TAXES-B	-	30,800.00
B1081 · OTHER PAYMENTS IN LIEU TAX	3,562.41	3,562.41
B2110 · ZONING FEES	1,413.80	2,674.40
B2115 · PLANNING BOARD FEES	325.00	525.00
Total GENERAL FUND B REVENUES	5,301.21	37,561.81
HIGHWAY DB REVENUES		
DB1001 · REAL PROPERTY TAXES-DB	-	201,496.00
DB1120 · NON-PROP TAX DIST BY COUNTY	-	-
DB2401 · INTEREST AND EARNINGS	586.71	1,732.75
DB2665 · SALE OF EQUIPMENT	140.50	140.50
Total HIGHWAY DB REVENUES	727.21	203,369.25
LIGHTING REVENUES		
SL1001 · PROPERTY TAXES- LIGHTING	-	10,955.00
Total LIGHTING REVENUES	-	10,955.00
Total Income	19,565.88	841,958.76
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	1,144.00	4,140.20
A101040 · TOWN BOARD CONTRACTUALS	-	150.00
A111010 · JUSTICE COURT PERSONAL SERVICE	1,852.40	6,676.28
A111011 · JUSTICE COURT CLERK PERS SVC	1,216.96	3,323.56

Town of Ghent
Statement of Revenues & Expenditures-Cash Basis
for the month and the three months ended March 2020

	Month Ended March 2020	Three months ended March 2020
A111040 · JUSTICE COURT CONTRACTUALS	573.57	1,817.42
A122010 · SUPERVISOR PERSONAL SERVICE	881.12	3,188.82
A122040 · SUPERVISOR CONTRACTUALS	52.74	105.48
A132040 · ACCOUNTANT CONTRACTUAL	1,585.50	4,371.00
A133040 · TAX COLLECTOR CONTRACTUALS	143.10	143.10
A135510 · ASSESSORS PERSONAL SERVICE	2,235.92	8,062.84
A135540 · ASSESSORS CONTRACTUALS	1,693.54	2,103.54
A141010 · TOWN CLERK PERSONAL SERVICE	2,589.98	9,340.39
A141011 · DEPUTY TOWN CLERK PERS SERV	541.00	2,230.20
A141040 · TOWN CLERK CONTRACTUALS	1,163.00	1,226.75
A142040 · TOWN ATTORNEY CONTRACTUALS	253.50	253.50
A162010 · BUILDINGS PERSONAL SERVICE	837.20	2,574.40
A162040 · BUILDINGS CONTRACTUALS	2,439.32	8,135.85
A191040 · SPECIAL ITEM - UNALLOCATED INS	-	39,030.20
A331040 · TRAFFIC CONTROL CONTRACT	-	4,202.45
A351010 · DOG CONTROL PERSONAL SERVICES	455.46	1,645.50
A351040 · DOG CONTROL CONTRACT	-	35.00
A501010 · SUPER OF HIGHWAYS PERS SERV	4,546.06	16,394.53
A501011 · HIGHWAY SUPT PS OTHER	785.85	2,263.10
A501040 · SUPER OF HIGHWAYS CONTRACTS	202.75	444.89
A513240 · GARAGE CONTRACT	9,786.45	13,433.42
A677240 · AGING PROGRAMS CONTRACTS	9.76	19.52
A714010 · PLAYGROUNDS PERSONAL SERVICE	193.20	564.10
A714040 · PLAYGROUNDS CONTRACTS		
A714041 · Grant- WGCC Renovations	15,000.00	15,000.00
A714040 · PLAYGROUNDS CONTRACTS - Other	288.21	760.83
Total A714040 · PLAYGROUNDS CONTRACTS	15,288.21	15,760.83
A751040 · HISTORIAN CONTRACTS	165.79	165.79
A901080 · RETIREMENT	-	6,131.14
A903080 · SOCIAL SECURITY	1,318.40	4,613.68
A906080 · HEALTH INSURANCE	4,558.00	16,525.20
Total GENERAL FUND A EXPENSES	56,512.78	179,072.68
GENERAL FUND B EXPENSES		
B36201 · SAFETY INSPECTION, PERS SERV	1,153.86	4,000.04
B36204 · SAFETY INSPECTION, CONTR EXPEND	657.39	657.39
B40201 · REGISTRAR VITAL STAT, PERS SERV	154.20	558.05
B80101 · ZONING, PERS SERV	1,327.02	5,308.11
B80104 · ZONING, CONTR EXPEND	350.04	350.04
B80201 · PLANNING, PERS SERV	398.38	1,482.60
B80202 · SNOW REMOVAL	-	165.52
B80204 · PLANNING, CONTR EXPEND	1,545.89	3,155.96
B90308 · SOCIAL SECURITY, EMPL BNFTS	232.06	880.05

Town of Ghent
Statement of Revenues & Expenditures-Cash Basis
for the month and the three months ended March 2020

	<u>Month Ended</u> <u>March 2020</u>	<u>Three months</u> <u>ended March 2020</u>
B90608 · HEALTH INSURANCE	4,122.40	4,122.40
Total GENERAL FUND B EXPENSES	9,941.24	20,680.16
HIGHWAY DB EXPENSES		
DB51101 · MAINT OF STREETS, PERS SERV-DB	-	-
DB51104 · MAINT OF STREETS, CONTR EXP-DB	11,766.91	28,704.05
DB51301 · MACHINERY, PERS SERV-DB	3,784.00	10,847.01
DB51304 · MACHINERY, CONTR EXPEND-DB	5,566.66	25,108.90
DB51401 · BRUSH AND WEEDS PERS SERV-DB	-	3,000.00
DB51404 · BRUSH AND WEEDS CONTR-DB	285.45	901.80
DB51421 · SNOW REMOVAL, PERS SERV-DB	25,863.24	86,758.14
DB51424 · SNOW REMOVAL, CONTR EXPEND-DB	12,461.41	26,804.63
DB90108 · STATE RETIREMENT-DB	-	8,871.93
DB90308 · SOCIAL SECURTY BENEFITS-DB	2,222.97	7,328.23
DB90608 · HOSPITAL & MEDICAL BNFT-DB	8,052.20	46,528.00
DB90908 · UNIFORMS-DB	728.50	728.50
DB97106 · DEBT SERVICE- PRINCIPAL	-	49,728.29
DB97107 · DEBT SERVICE- INTEREST	-	10,766.29
Total HIGHWAY DB EXPENSES	70,731.34	306,075.77
LIGHTING EXPENSE		
SL15182 · NYSEG	830.05	2,598.50
SL25182 · NYSEG 2	12.73	35.54
Total LIGHTING EXPENSE	842.78	2,634.04
Total Expense	138,028.14	825,556.23
Net Ordinary (Loss) Income	(118,462.26)	16,402.53
Net (Loss) Income	\$ (118,462.26)	\$ 16,402.53

Compiled Supplemental Information

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

Receipts:

A1255	Clerk Fees	\$ 285.00
A2401	Interest Income - A	539.96
A1550	Dog Impound Fees	40.00
A2089	Other Culture Recreation	5.00
A2410	Rental of Property	25.00
A2544	Licenses and Permits - Dog	90.50
A2610	Fines and Forfeitures	19,000.00
B1081	Other Payments in lieu of taxes	3,562.41
B2110	Zoning Fees	1,413.80
B2115	Planning Board Fees	325.00
DB2665	Sales of Equipment	140.50
DB2401	Interest Income - DB	586.71
A4400	SAM Grant	75,950.00
A2770	Historian	3,300.00
A906080	Health Insurance - A	565.60
TA18	NYS retirement	49.67
TA19	Insurance Employee Contribution	397.57
TA87	Interest - TA	58.77
	Total Receipts	<u>106,335.49</u>

Disbursements:

Payroll 3/12/2020	(27,344.42)
Payroll 3/26/2020	(26,388.86)
Payroll taxes	(1,578.72)
Escrow payments	(8,114.50)
Abstract March 2020	<u>(94,788.46)</u>
Total Disbursements	<u>(158,214.96)</u>
 Net Receipts-Disbursements	 (51,879.47)
 Cash balances at February 29, 2020	 \$ 1,385,157.03
Void of prior month checks	75.60
Cash balances at March 31, 2020	<u>\$ 1,333,353.16</u>

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

	Bank Statement Balance	Deposit in Transit	O/S Checks	Book Balance
BOGC Payroll 8646	\$ 12,445.36	\$ -	\$ (4,238.09)	\$ 8,207.27
200001 Multi-Fund Checking-0632	85,562.84	-	-	85,562.84
200005 Payroll Cash Account-640	26,795.59	-	-	26,795.59
200006 Escrow Cash Account-9797	1,367.50	-	-	1,367.50
200007 BOGC-Multi Fund Checking 8612	135,700.74	-	(36,795.69)	98,905.05
200008 BOGC Highway 8638	645,670.09	-	-	645,670.09
200009 BOGC General MM 8620	430,022.50	-	-	430,022.50
200100 BOGC Escrow Cash- 8654	36,672.32	-	-	36,672.32
A210000 Petty Cash	150.00	-	-	150.00
	<u>\$ 1,374,386.94</u>	<u>\$ -</u>	<u>\$ (41,033.78)</u>	<u>\$ 1,333,353.16</u>

Total Income per March Quickbooks	\$ 19,565.88
Collection of Year End A/R	75,950.00
Insurance Employee Contribution	397.57
Fines & Forfeitures	9,748.00
NYS retirement	49.67
TA interest	58.77
Health Insurance Contribution - A	565.60
Total receipts	<u>\$ 106,335.49</u>

Total Expense per March Quickbooks	\$ 138,028.14
Fines & Forfeitures	9,748.00
Health Insurance Contribution - A	565.60
Escrow payments	8,114.50
Accounts payable	180.00
Payroll taxes paid	1,578.72
Total disbursements	<u>\$ 158,214.96</u>

Town of Ghent
Statement of Revenues and Expenditures-Budget vs. Actual
 January through March 2020

Ordinary Income/Expense	Three months ended March 2020	Budget	\$ Over(Under) Budget	% of Budget
Income				
FIRE PROTECTION SF REVENUES				
SF1001 · PROPERTY TAX REVENUE	\$ 317,093.54	\$ -	\$ 317,093.54	100.0%
Total FIRE PROTECTION SF REVENUES	<u>317,093.54</u>	<u>-</u>	<u>317,093.54</u>	<u>100.0%</u>
GENERAL FUND A REVENUE				
A1001 · REAL PROPERTY TAXES	244,020.00	244,020.00	-	100.0%
A1090 · OTHER TAX ITEMS PENALTIES	-	12,000.00	(12,000.00)	0.0%
A1170 · FRANCHISE FEES	-	20,000.00	(20,000.00)	0.0%
A1255 · CLERK FEES	792.50	4,000.00	(3,207.50)	19.81%
A1550 · DOG IMPOUND FEES	40.00	600.00	(560.00)	6.67%
A2001 · PARK AND RECREATION FEES	-	3,500.00	(3,500.00)	0.0%
A2089 · OTHER CULTURE & RECREATION	5.00			
A2401 · INTEREST INCOME	1,793.16	2,000.00	(206.84)	89.66%
A2410 · RENTAL OF REAL PROPERTY	75.00	500.00	(425.00)	15.0%
A2544 · LICENSES AND PERMITS DOG LIC	337.50	3,000.00	(2,662.50)	11.25%
A2590 · PERMITS OTHER	-	15,000.00	(15,000.00)	0.0%
A2610 · FINES AND FORFEITURES	22,616.00	135,000.00	(112,384.00)	16.75%
A2655 · SALES, OTHER	-	100.00	(100.00)	0.0%
A2680 · INSURANCE RECOVERIES	-	100.00	(100.00)	0.0%
A2690 · TOBACCO FUNDS	-	31,000.00	(31,000.00)	0.0%
A2770 · MISCELLANEOUS	3,300.00			
A3001 · REVENUE SHARING	-	20,755.00	(20,755.00)	0.0%
A3005 · MORTGAGE TAX	-	90,000.00	(90,000.00)	0.0%
A3820 · YOUTH PROGRAMS	-	1,300.00	(1,300.00)	0.0%
Total GENERAL FUND A REVENUE	<u>272,979.16</u>	<u>582,875.00</u>	<u>(309,895.84)</u>	<u>46.83%</u>
GENERAL FUND B REVENUES				
B1001 · REAL PROPERTY TAXES-B	30,800.00	30,800.00	-	100.0%
B1081 · OTHER PAYMENTS IN LIEU TAX	3,562.41	5,000.00	(1,437.59)	71.25%
B1120 · SALES TAX	-	45,000.00	(45,000.00)	0.0%
B2110 · ZONING FEES	2,674.40	25,000.00	(22,325.60)	10.7%

Town of Ghent

Statement of Revenues and Expenditures-Budget vs. Actual

January through March 2020

	Three months ended March 2020	Budget	\$ Over(Under) Budget	% of Budget
B2115 · PLANNING BOARD FEES	525.00	4,000.00	(3,475.00)	13.13%
B2401 · INTEREST AND EARNINGS	-	500.00	(500.00)	0.0%
Total GENERAL FUND B REVENUES	37,561.81	110,300.00	(72,738.19)	34.05%
HIGHWAY DB REVENUES				
DB1001 · REAL PROPERTY TAXES-DB	201,496.00	201,496.00	-	100.0%
DB1120 · NON-PROP TAX DIST BY COUNTY	-	800,000.00	(800,000.00)	0.0%
DB2401 · INTEREST AND EARNINGS	1,732.75	3,500.00	(1,767.25)	49.51%
DB2650 · SALE OF SCRAP MATERIAL	-	1,000.00	(1,000.00)	0.0%
DB2665 · SALE OF EQUIPMENT	140.50	10,000.00	(9,859.50)	1.41%
DB3501 · STATE AID - CONSOLIDATED HWY	-	212,352.00	(212,352.00)	0.0%
Total HIGHWAY DB REVENUES	203,369.25	1,228,348.00	(1,024,978.75)	16.56%
LIGHTING REVENUES				
SL1001 · PROPERTY TAXES- LIGHTING	10,955.00	10,955.00	-	100.0%
SL2401 · INTEREST & EARNINGS	-	75.00	(75.00)	0.0%
Total LIGHTING REVENUES	10,955.00	11,030.00	(75.00)	99.32%
Total Income	841,958.76	1,932,553.00	(1,090,594.24)	43.57%
Expense				
FIRE PROTECTION SF EXPENSES				
SF34104 · PAYMENTS ON FIRE CONTRACTS CE	317,093.58	-	317,093.58	100.0%
Total FIRE PROTECTION SF EXPENSES	317,093.58	-	317,093.58	100.0%
GENERAL FUND A EXPENSES				
A101010 · TOWN BOARD PERSONAL SERVICE	4,140.20	15,580.00	(11,439.80)	26.57%
A101040 · TOWN BOARD CONTRACTUALS	150.00	1,000.00	(850.00)	15.0%
A111010 · JUSTICE COURT PERSONAL SERVICE	6,676.28	25,200.00	(18,523.72)	26.49%
A111011 · JUSTICE COURT CLERK PERS SVC	3,323.56	19,000.00	(15,676.44)	17.49%
A111014 · JUSTICE COURT DEPUTY COURT CLER	-	12,000.00	(12,000.00)	0.0%
A111040 · JUSTICE COURT CONTRACTUALS	1,817.42	-	-	-
A122010 · SUPERVISOR PERSONAL SERVICE	3,188.82	12,800.00	(9,611.18)	24.91%
A122040 · SUPERVISOR CONTRACTUALS	105.48	1,400.00	(1,294.52)	7.53%
A132040 · ACCOUNTANT CONTRACTUAL	4,371.00	23,000.00	(18,629.00)	19.0%

Town of Ghent
Statement of Revenues and Expenditures-Budget vs. Actual
 January through March 2020

	Three months ended March 2020	Budget	\$ Over(Under) Budget	% of Budget
A133040 · TAX COLLECTOR CONTRACTUALS	143.10	2,650.00	(2,506.90)	5.4%
A135510 · ASSESSORS PERSONAL SERVICE	8,062.84	30,400.00	(22,337.16)	26.52%
A135540 · ASSESSORS CONTRACTUALS	2,103.54	13,000.00	(10,896.46)	16.18%
A141010 · TOWN CLERK PERSONAL SERVICE	9,340.39	41,240.00	(31,899.61)	22.65%
A141011 · DEPUTY TOWN CLERK PERS SERV	2,230.20			
A141040 · TOWN CLERK CONTRACTUALS	1,226.75	6,000.00	(4,773.25)	20.45%
A142040 · TOWN ATTORNEY CONTRACTUALS	253.50	40,000.00	(39,746.50)	0.63%
A144040 · ENGINEER CONTRACTUALS	-	2,000.00	(2,000.00)	0.0%
A146040 · RECORDS MANAGEMENT CONTRACTS	-	1,000.00	(1,000.00)	0.0%
A162010 · BUILDINGS PERSONAL SERVICE	2,574.40	14,000.00	(11,425.60)	18.39%
A162040 · BUILDINGS CONTRACTUALS	8,135.85	43,000.00	(34,864.15)	18.92%
A191040 · SPECIAL ITEM - UNALLOCATED INS	39,030.20	38,000.00	1,030.20	102.71%
A192040 · SPECIAL ITEM - DUES	-	1,000.00	(1,000.00)	0.0%
A199040 · SPECIAL ITEM CONTINGENT	-	35,000.00	(35,000.00)	0.0%
A331040 · TRAFFIC CONTROL CONTRACT	4,202.45	25,000.00	(20,797.55)	16.81%
A351010 · DOG CONTROL PERSONAL SERVICES	1,645.50	6,200.00	(4,554.50)	26.54%
A351040 · DOG CONTROL CONTRACT	35.00	3,500.00	(3,465.00)	1.0%
A501010 · SUPER OF HIGHWAYS PERS SERV	16,394.53	61,855.00	(45,460.47)	26.51%
A501011 · HIGHWAY SUPT PS OTHER	2,263.10	9,000.00	(6,736.90)	25.15%
A501040 · SUPER OF HIGHWAYS CONTRACTS	444.89	2,500.00	(2,055.11)	17.8%
A513240 · GARAGE CONTRACT	13,433.42	27,000.00	(13,566.58)	49.75%
A651040 · VETERANS SERVICES CONTRACTS	-	2,800.00	(2,800.00)	0.0%
A677240 · AGING PROGRAMS CONTRACTS	19.52	6,000.00	(5,980.48)	0.33%
A714010 · PLAYGROUNDS PERSONAL SERVICE	564.10	6,000.00	(5,435.90)	9.4%
A714040 · PLAYGROUNDS CONTRACTS				
A714041 · Grant- WGCC Renovations	15,000.00			
A714040 · PLAYGROUNDS CONTRACTS - Other	760.83	20,000.00	(19,239.17)	3.8%
Total A714040 · PLAYGROUNDS CONTRACTS	15,760.83	20,000.00	(4,239.17)	78.8%
A72704 · BAND CONCERT, CONTR EXPEND	-	2,850.00	(2,850.00)	0.0%
A731010 · YOUTH PROGRAMS PERSONAL SERVICE	-	18,000.00	(18,000.00)	0.0%
A731040 · YOUTH PROGRAMS CONTRACTS	-	8,000.00	(8,000.00)	0.0%

Town of Ghent
Statement of Revenues and Expenditures-Budget vs. Actual
 January through March 2020

	Three months ended March 2020	Budget	\$ Over(Under) Budget	% of Budget
A741040 · LIBRARY CONTRACTS	-	4,500.00	(4,500.00)	0.0%
A75101 · HISTORIAN, PER SERV.	-	1,600.00	(1,600.00)	0.0%
A751040 · HISTORIAN CONTRACTS	165.79	700.00	(534.21)	23.68%
A755040 · CELEBRATIONS CONTRACTS	-	5,000.00	(5,000.00)	0.0%
A88104 · CEMETERY, CONTR EXPEND	-	9,500.00	(9,500.00)	0.0%
A901080 · RETIREMENT	6,131.14	25,100.00	(18,968.86)	24.43%
A903080 · SOCIAL SECURITY	4,613.68	20,500.00	(15,886.32)	22.51%
A905080 · UNEMPLOYMENT INSURANCE	-	2,000.00	(2,000.00)	0.0%
A906080 · HEALTH INSURANCE	16,525.20	53,000.00	(36,474.80)	31.18%
Total GENERAL FUND A EXPENSES	179,072.68	697,875.00	(518,802.32)	25.66%
GENERAL FUND B EXPENSES				
B36201 · SAFETY INSPECTION, PERS SERV	4,000.04	15,000.00	(10,999.96)	26.67%
B36204 · SAFETY INSPECTION, CONTR EXPEND	657.39	3,000.00	(2,342.61)	21.91%
B40201 · REGISTRAR VITAL STAT, PERS SERV	558.05	2,100.00	(1,541.95)	26.57%
B80101 · ZONING, PERS SERV	5,308.11	21,000.00	(15,691.89)	25.28%
B80104 · ZONING, CONTR EXPEND	350.04	25,000.00	(24,649.96)	1.4%
B80201 · PLANNING, PERS SERV	1,482.60	7,000.00	(5,517.40)	21.18%
B80202 · SNOW REMOVAL	165.52			
B80204 · PLANNING, CONTR EXPEND	3,155.96	25,000.00	(21,844.04)	12.62%
B90108 · STATE RETIREMENT, EMPL BNFTS	-	3,500.00	(3,500.00)	0.0%
B90308 · SOCIAL SECURITY, EMPL BNFTS	880.05	3,300.00	(2,419.95)	26.67%
B90608 · HEALTH INSURANCE	4,122.40	12,400.00	(8,277.60)	33.25%
Total GENERAL FUND B EXPENSES	20,680.16	117,300.00	(96,619.84)	17.63%
HIGHWAY DB EXPENSES				
DB51101 · MAINT OF STREETS, PERS SERV-DB	-	192,000.00	(192,000.00)	0.0%
DB51104 · MAINT OF STREETS, CONTR EXP-DB	28,704.05	198,500.00	(169,795.95)	14.46%
DB51122 · PERM IMPROVE HIGHWAY-DB	-	212,352.00	(212,352.00)	0.0%
DB51301 · MACHINERY, PERS SERV-DB	10,847.01	53,000.00	(42,152.99)	20.47%
DB51302 · MACHINERY, EQUIP, & CAP-DB	-	30,000.00	(30,000.00)	0.0%
DB51304 · MACHINERY, CONTR EXPEND-DB	25,108.90	80,000.00	(54,891.10)	31.39%
DB51401 · BRUSH AND WEEDS PERS SERV-DB	3,000.00	4,000.00	(1,000.00)	75.0%

Town of Ghent
Statement of Revenues and Expenditures-Budget vs. Actual
 January through March 2020

	Three months ended March 2020	Budget	\$ Over(Under) Budget	% of Budget
DB51404 · BRUSH AND WEEDS CONTR-DB	901.80	2,000.00	(1,098.20)	45.09%
DB51421 · SNOW REMOVAL, PERS SERV-DB	86,758.14	165,000.00	(78,241.86)	52.58%
DB51424 · SNOW REMOVAL, CONTR EXPEND-DB	26,804.63	77,000.00	(50,195.37)	34.81%
DB90108 · STATE RETIREMENT-DB	8,871.93	44,000.00	(35,128.07)	20.16%
DB90308 · SOCIAL SECURITY BENEFITS-DB	7,328.23	32,000.00	(24,671.77)	22.9%
DB90608 · HOSPITAL & MEDICAL BNFT-DB	46,528.00	160,000.00	(113,472.00)	29.08%
DB90908 · UNIFORMS-DB	728.50	3,000.00	(2,271.50)	24.28%
DB97106 · DEBT SERVICE- PRINCIPAL	49,728.29	49,729.00	(0.71)	100.0%
DB97107 · DEBT SERVICE- INTEREST	10,766.29	10,767.00	(0.71)	99.99%
Total HIGHWAY DB EXPENSES	306,075.77	1,313,348.00	(1,007,272.23)	23.31%
LIGHTING EXPENSE				
SL15182 · NYSEG	2,598.50	-	-	
SL25182 · NYSEG 2	35.54	-	-	
Total LIGHTING EXPENSE	2,634.04			
SL51824 · STREET LIGHTING C.E.	2,634.04	11,030.00	(8,395.96)	23.88%
Total Expense	825,556.23	2,139,553.00	(1,313,996.77)	38.59%
Net Ordinary Income	16,402.53	(207,000.00)	223,402.53	-7.92%
Other Income/Expense				
Other Income				
BUDGETED APPROPRIATED FB-A	-	115,000.00	(115,000.00)	0.0%
BUDGETED APPROPRIATED FB-B	-	7,000.00	(7,000.00)	0.0%
BUDGETED APPROPRIATED FB-DB	-	85,000.00	(85,000.00)	0.0%
Total Other Income	-	207,000.00	(207,000.00)	0.0%
Net Other Income	-	207,000.00	(207,000.00)	0.0%
Net Income	\$ 16,402.53	\$ -	\$ 16,402.53	100.0%