

TOWN OF GHENT
Compiled Financial Statements
May 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 May 31, 2020, and the related statement of revenues and expenses—cash basis for the month and the five 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
June 12, 2020

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

ASSETS

Current Assets

Checking/Savings

200007 · BOGC-Multi-Fund Checking-8612	\$ 109,931.75
200008 · BOGC Highway-8638	963,580.34
200009 · BOGC General MM-8620	645,217.55
200100 · BOGC Escrow Cash-8654	38,494.15
200200 · BOGC Payroll 8646	28,758.52
A210000 · Petty Cash	150.00

Total Checking/Savings 1,786,132.31

Other Current Assets

A391001 · Due from Highway	140.50
A480 · Prepaid Expense - A	3,209.72
db391 · HIGHWAY DUE FROM OTHER FUNDS	140.50
DB480 · Prepaid Expense - DB	3,591.12
TA391 · TA Due from Other Funds	
TA391.2 · Due from General	10.61

Total TA391 · TA Due from Other Funds 10.61

Total Other Current Assets 7,092.45

Total Current Assets 1,793,224.76

Other Assets

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

Total Other Assets 610,333.82

TOTAL ASSETS \$ 2,403,558.58

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

A600 · GENERAL A ACCOUNTS PAYABLE - A	\$ 3,625.00
A630001 · Due to Highway	140.50
A630002 · Due to TA	10.61
DB630 · HIGHWAY DUE TO OTHER FUNDS	
DB630.1 · Due to A	140.50

Total DB630 · HIGHWAY DUE TO OTHER FUNDS 140.50

TA10 · Net Pay Check 0.01

TA18 · NYS RETIRE (414H) 22.59

TA19 · INSURANCE EMPLOYEE CONTRIBUTION 4,938.41

TA20 · GROUP INSURANCE-RETIREE

TA20.1 · Retiree Health Ins - BN	23,260.40
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Total TA20 · GROUP INSURANCE-RETIREE 23,260.40

TA85 · Escrow Deposits

 TA85.1 · Richard Coon 840.80

 TA85.11 · Ferrell Gas 3,360.00

 TA85.12 · Artomi 1,296.50

 TA85.3 · Johnson Road Escrow 2,000.38

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

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>38,308.63</u>
TA87 · Interest Income-TA	733.24
Total Other Current Liabilities	<u>71,179.89</u>
Total Current Liabilities	71,179.89
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	681,513.71
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	193,487.83
Total Equity	<u>1,722,044.87</u>
TOTAL LIABILITIES & EQUITY	<u><u>\$ 2,403,558.58</u></u>

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

	Month Ended May 2020	Five months ended May 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
A1170 · FRANCHISE FEES	54.69	23,076.39
A1255 · CLERK FEES	482.50	1,573.00
A1550 · DOG IMPOUND FEES	40.00	80.00
A2089 · OTHER CULTURE & RECREATION	-	5.00
A2401 · INTEREST INCOME	390.94	2,566.43
A2410 · RENTAL OF REAL PROPERTY	-	125.00
A2544 · LICENSES AND PERMITS DOG LIC	183.00	551.50
A2610 · FINES AND FORFEITURES	9,070.00	67,604.00
A2770 · MISCELLANEOUS	-	3,300.25
A3005 · MORTGAGE TAX	64,239.22	64,239.22
A3820 · YOUTH PROGRAMS	-	-
A3889 · GRANT	-	16,830.82
Total GENERAL FUND A REVENUE	74,460.35	423,971.61
GENERAL FUND B REVENUES		
B1001 · REAL PROPERTY TAXES-B	-	30,800.00
B1081 · OTHER PAYMENTS IN LIEU TAX	-	3,562.41
B2110 · ZONING FEES	-	5,304.00
B2115 · PLANNING BOARD FEES	-	1,475.00
Total GENERAL FUND B REVENUES	-	41,141.41
HIGHWAY DB REVENUES		
DB1001 · REAL PROPERTY TAXES-DB	-	201,496.00
DB1120 · NON-PROP TAX DIST BY COUNTY	230,468.54	230,468.54
DB2401 · INTEREST AND EARNINGS	522.71	2,720.38
DB2665 · SALE OF EQUIPMENT	-	140.50
Total HIGHWAY DB REVENUES	230,991.25	434,825.42
LIGHTING REVENUES		
SL1001 · PROPERTY TAXES- LIGHTING	-	10,955.00
Total LIGHTING REVENUES	-	10,955.00
Total Income	305,451.60	1,227,986.98
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	6,428.20
A101040 · TOWN BOARD CONTRACTUALS	-	150.00

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

	Month Ended May 2020	Five months ended May 2020
A111010 · JUSTICE COURT PERSONAL SERVICE	1,852.40	10,381.08
A111011 · JUSTICE COURT CLERK PERS SVC	954.56	5,232.68
A111040 · JUSTICE COURT CONTRACTUALS	481.48	2,521.03
A122010 · SUPERVISOR PERSONAL SERVICE	881.12	4,951.06
A122040 · SUPERVISOR CONTRACTUALS	52.58	210.80
A132040 · ACCOUNTANT CONTRACTUAL	1,375.00	7,331.50
A133040 · TAX COLLECTOR CONTRACTUALS	28.74	171.84
A135510 · ASSESSORS PERSONAL SERVICE	2,233.92	12,530.68
A135540 · ASSESSORS CONTRACTUALS	4,995.10	7,199.46
A141010 · TOWN CLERK PERSONAL SERVICE	2,589.98	14,520.35
A141011 · DEPUTY TOWN CLERK PERS SERV	-	2,664.80
A141040 · TOWN CLERK CONTRACTUALS	63.59	1,593.14
A142040 · TOWN ATTORNEY CONTRACTUALS	635.50	5,951.62
A162010 · BUILDINGS PERSONAL SERVICE	845.25	4,385.16
A162040 · BUILDINGS CONTRACTUALS	1,723.72	11,219.76
A191040 · SPECIAL ITEM - UNALLOCATED INS	-	39,030.20
A331040 · TRAFFIC CONTROL CONTRACT	-	4,202.45
A351010 · DOG CONTROL PERSONAL SERVICES	455.46	2,556.42
A351040 · DOG CONTROL CONTRACT	35.00	420.50
A501010 · SUPER OF HIGHWAYS PERS SERV	4,546.06	25,486.65
A501011 · HIGHWAY SUPT PS OTHER	836.55	3,986.90
A501040 · SUPER OF HIGHWAYS CONTRACTS	92.59	370.84
A513240 · GARAGE CONTRACT	1,927.77	16,541.76
A677240 · AGING PROGRAMS CONTRACTS	12.20	169.58
A714010 · PLAYGROUNDS PERSONAL SERVICE	-	660.70
A714040 · PLAYGROUNDS CONTRACTS		
A714041 · Grant- WGCC Renovations	-	15,000.00
A714040 · PLAYGROUNDS CONTRACTS - Other	367.72	960.16
Total A714040 · PLAYGROUNDS CONTRACTS	367.72	15,960.16
A751040 · HISTORIAN CONTRACTS	-	(2,034.21)
A88104 · CEMETERY, CONTR EXPEND	5,500.00	5,500.00
A901080 · RETIREMENT	-	6,131.14
A903080 · SOCIAL SECURITY	1,248.42	7,158.13
A906080 · HEALTH INSURANCE	5,588.60	27,985.20
Total GENERAL FUND A EXPENSES	40,467.31	251,569.58
GENERAL FUND B EXPENSES		
B36201 · SAFETY INSPECTION, PERS SERV	1,153.86	6,307.76
B36204 · SAFETY INSPECTION, CONTR EXPEND	52.58	870.00
B40201 · REGISTRAR VITAL STAT, PERS SERV	154.20	866.45
B80101 · ZONING, PERS SERV	1,327.02	7,962.15
B80104 · ZONING, CONTR EXPEND	1,526.50	2,041.54
B80201 · PLANNING, PERS SERV	482.90	2,390.05
B80202 · SNOW REMOVAL	-	165.52

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

	Month Ended May 2020	Five months ended May 2020
B80204 · PLANNING, CONTR EXPEND	1,053.00	4,363.46
B90308 · SOCIAL SECURITY, EMPL BNFTS	238.51	1,352.62
B90608 · HEALTH INSURANCE	-	4,122.40
Total GENERAL FUND B EXPENSES	5,988.57	30,441.95
HIGHWAY DB EXPENSES		
DB51101 · MAINT OF STREETS, PERS SERV-DB	25,875.22	49,730.10
DB51104 · MAINT OF STREETS, CONTR EXP-DB	9,353.93	54,753.36
DB51301 · MACHINERY, PERS SERV-DB	3,784.00	18,521.45
DB51304 · MACHINERY, CONTR EXPEND-DB	7,727.46	36,696.19
DB51401 · BRUSH AND WEEDS PERS SERV-DB	-	3,000.00
DB51404 · BRUSH AND WEEDS CONTR-DB	-	1,196.57
DB51421 · SNOW REMOVAL, PERS SERV-DB	-	86,758.14
DB51424 · SNOW REMOVAL, CONTR EXPEND-DB	102.15	36,196.48
DB90108 · STATE RETIREMENT-DB	-	8,871.93
DB90308 · SOCIAL SECURTY BENEFITS-DB	2,225.66	11,633.12
DB90608 · HOSPITAL & MEDICAL BNFT-DB	7,919.90	62,085.00
DB90908 · UNIFORMS-DB	75.08	1,315.81
DB97106 · DEBT SERVICE- PRINCIPAL	-	49,728.29
DB97107 · DEBT SERVICE- INTEREST	-	10,766.29
Total HIGHWAY DB EXPENSES	57,063.40	431,252.73
LIGHTING EXPENSE		
SL15182 · NYSEG	714.40	4,064.15
SL25182 · NYSEG 2	20.81	77.16
Total LIGHTING EXPENSE	735.21	4,141.31
Total Expense	104,254.49	1,034,499.15
Net Ordinary Income	201,197.11	193,487.83
Net Income	\$ 201,197.11	\$ 193,487.83

Compiled Supplemental Information

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

Receipts:

A1255	Clerk Fees	\$ 482.50
A2401	Interest Income - A	390.94
A1170	Franchise Fees	54.69
A1550	Dog Impound Fees	40.00
A2544	Licenses and Permits - Dog	183.00
A2610	Fines and Forfeitures	9,070.00
A3005	Mortgage Tax	64,239.22
DB2401	Interest Income - DB	522.71
DB1120	Tax Collection	230,468.54
A90608	Health Insurance - A	282.80
TA19	Insurance Employee Contribution	374.57
TA85	Escrow Deposit Received	3,117.00
TA87	Interest - TA	42.99
	Total Receipts	<u><u>309,268.96</u></u>

Disbursements:

Payroll 5/5/2020	(27,576.97)
Payroll 5/21/2020	(25,252.12)
Escrow payments	(1,033.50)
Abstract May 2020	(45,516.31)
A16204 Building Contractuals	(72.59)
TA22 Aflac	(476.50)
Cemetery	(5,500.00)
Previously Voided Check	(471.00)
Lagonias Pizzeria	(90.20)
TA18 NYS Retire	(49.66)
A51324 Garage Contractuals	(58.60)
Total Disbursements	<u><u>(106,097.45)</u></u>

Net Receipts-Disbursements 203,171.51

Cash balances at April 30, 2020 \$ 1,582,483.80

Void of prior month checks 477.00

Cash balances at May 31, 2020 \$ 1,786,132.31

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

	Bank Statement Balance	Deposit in Transit	O/S Checks	Book Balance
BOGC Payroll 8646	\$ 32,748.09	\$ -	\$ (3,989.57)	\$ 28,758.52
200007 BOGC-Multi Fund Checking 8612	160,947.56	-	(51,015.81)	109,931.75
200008 BOGC Highway 8638	963,580.34	-	-	963,580.34
200009 BOGC General MM 8620	645,217.55	-	-	645,217.55
200100 BOGC Escrow Cash- 8654	38,494.15	-	-	38,494.15
A210000 Petty Cash	150.00	-	-	150.00
	<u>\$ 1,841,137.69</u>	<u>\$ -</u>	<u>\$ (55,005.38)</u>	<u>\$ 1,786,132.31</u>

Total Income per May Quickbooks	\$ 305,451.60
Insurance Employee Contribution	374.57
TA interest	42.99
Escrow	3,117.00
Health Insurance Contribution - A & DB	282.80
Total receipts	<u>\$ 309,268.96</u>

Total Expense per May Quickbooks	\$ 104,254.49
Escrow payments	1,034.00
Aflac	476.50
NYS Retirement	49.66
Employee Health Insurance Contribution	282.80
Total disbursements	<u>\$ 106,097.45</u>

Town of Ghent
Statement of Revenues & Expenditures - Budget vs. Actual
 January through May 2020

Ordinary Income/Expense	Five months ended May 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	317,093.54	-	317,093.54	100.0%
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	23,076.39	20,000.00	3,076.39	115.38%
A1255 · CLERK FEES	1,573.00	4,000.00	(2,427.00)	39.33%
A1550 · DOG IMPOUND FEES	80.00	600.00	(520.00)	13.33%
A2001 · PARK AND RECREATION FEES	-	3,500.00	(3,500.00)	0.0%
A2089 · OTHER CULTURE & RECREATION	5.00	-	5.00	100.0%
A2401 · INTEREST INCOME	2,566.43	2,000.00	566.43	128.32%
A2410 · RENTAL OF REAL PROPERTY	125.00	500.00	(375.00)	25.0%
A2544 · LICENSES AND PERMITS DOG LIC	551.50	3,000.00	(2,448.50)	18.38%
A2590 · PERMITS OTHER	-	15,000.00	(15,000.00)	0.0%
A2610 · FINES AND FORFEITURES	67,604.00	135,000.00	(67,396.00)	50.08%
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	3,300.25	-	3,300.25	100.0%
A3001 · REVENUE SHARING	-	20,755.00	(20,755.00)	0.0%
A3005 · MORTGAGE TAX	64,239.22	90,000.00	(25,760.78)	71.38%
A3820 · YOUTH PROGRAMS	-	1,300.00	(1,300.00)	0.0%
A3889 · GRANT	16,830.82	-	16,830.82	100.0%
Total GENERAL FUND A REVENUE	423,971.61	582,875.00	(158,903.39)	72.74%
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%

Town of Ghent

Statement of Revenues & Expenditures - Budget vs. Actual

January through May 2020

	Five months ended May 2020	Budget	\$ Over (Under) Budget	% of Budget
B2110 · ZONING FEES	5,304.00	25,000.00	(19,696.00)	21.22%
B2115 · PLANNING BOARD FEES	1,475.00	4,000.00	(2,525.00)	36.88%
B2401 · INTEREST AND EARNINGS	-	500.00	(500.00)	0.0%
Total GENERAL FUND B REVENUES	41,141.41	110,300.00	(69,158.59)	37.3%
HIGHWAY DB REVENUES				
DB1001 · REAL PROPERTY TAXES-DB	201,496.00	201,496.00	-	100.0%
DB1120 · NON-PROP TAX DIST BY COUNTY	230,468.54	800,000.00	(569,531.46)	28.81%
DB2401 · INTEREST AND EARNINGS	2,720.38	3,500.00	(779.62)	77.73%
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	434,825.42	1,228,348.00	(793,522.58)	35.4%
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	1,227,986.98	1,932,553.00	(704,566.02)	63.54%
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	6,428.20	15,580.00	(9,151.80)	41.26%
A101040 · TOWN BOARD CONTRACTUALS	150.00	1,000.00	(850.00)	15.0%
A111010 · JUSTICE COURT PERSONAL SERVICE	10,381.08	25,200.00	(14,818.92)	41.2%
A111011 · JUSTICE COURT CLERK PERS SVC	5,232.68	19,000.00	(13,767.32)	27.54%
A111014 · JUSTICE COURT DEPUTY COURT CLER	-	12,000.00	(12,000.00)	0.0%
A111040 · JUSTICE COURT CONTRACTUALS	2,521.03	-	2,521.03	100.0%
A122010 · SUPERVISOR PERSONAL SERVICE	4,951.06	12,800.00	(7,848.94)	38.68%
A122040 · SUPERVISOR CONTRACTUALS	210.80	1,400.00	(1,189.20)	15.06%
A132040 · ACCOUNTANT CONTRACTUAL	7,331.50	23,000.00	(15,668.50)	31.88%

Town of Ghent
Statement of Revenues & Expenditures - Budget vs. Actual
 January through May 2020

	Five months ended May 2020	Budget	\$ Over (Under) Budget	% of Budget
A133040 · TAX COLLECTOR CONTRACTUALS	171.84	2,650.00	(2,478.16)	6.49%
A135510 · ASSESSORS PERSONAL SERVICE	12,530.68	30,400.00	(17,869.32)	41.22%
A135540 · ASSESSORS CONTRACTUALS	7,199.46	13,000.00	(5,800.54)	55.38%
A141010 · TOWN CLERK PERSONAL SERVICE	14,520.35	41,240.00	(26,719.65)	35.21%
A141011 · DEPUTY TOWN CLERK PERS SERV	2,664.80	-	2,664.80	100.0%
A141040 · TOWN CLERK CONTRACTUALS	1,593.14	6,000.00	(4,406.86)	26.55%
A142040 · TOWN ATTORNEY CONTRACTUALS	5,951.62	40,000.00	(34,048.38)	14.88%
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	4,385.16	14,000.00	(9,614.84)	31.32%
A162040 · BUILDINGS CONTRACTUALS	11,219.76	43,000.00	(31,780.24)	26.09%
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	2,556.42	6,200.00	(3,643.58)	41.23%
A351040 · DOG CONTROL CONTRACT	420.50	3,500.00	(3,079.50)	12.01%
A501010 · SUPER OF HIGHWAYS PERS SERV	25,486.65	61,855.00	(36,368.35)	41.2%
A501011 · HIGHWAY SUPT PS OTHER	3,986.90	9,000.00	(5,013.10)	44.3%
A501040 · SUPER OF HIGHWAYS CONTRACTS	370.84	2,500.00	(2,129.16)	14.83%
A513240 · GARAGE CONTRACT	16,541.76	27,000.00	(10,458.24)	61.27%
A651040 · VETERANS SERVICES CONTRACTS	-	2,800.00	(2,800.00)	0.0%
A677240 · AGING PROGRAMS CONTRACTS	169.58	6,000.00	(5,830.42)	2.83%
A714010 · PLAYGROUNDS PERSONAL SERVICE	660.70	6,000.00	(5,339.30)	11.01%
A714040 · PLAYGROUNDS CONTRACTS				
A714041 · Grant- WGCC Renovations	15,000.00			
A714040 · PLAYGROUNDS CONTRACTS - Other	960.16	20,000.00	(19,039.84)	4.8%
Total A714040 · PLAYGROUNDS CONTRACTS	15,960.16	20,000.00	(4,039.84)	79.8%
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 & Expenditures - Budget vs. Actual

January through May 2020

	Five months ended May 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	(2,034.21)	700.00	(2,734.21)	(290.6%)
A755040 · CELEBRATIONS CONTRACTS	-	5,000.00	(5,000.00)	0.0%
A88104 · CEMETERY, CONTR EXPEND	5,500.00	9,500.00	(4,000.00)	57.9%
A901080 · RETIREMENT	6,131.14	25,100.00	(18,968.86)	24.43%
A903080 · SOCIAL SECURITY	7,158.13	20,500.00	(13,341.87)	34.92%
A905080 · UNEMPLOYMENT INSURANCE	-	2,000.00	(2,000.00)	0.0%
A906080 · HEALTH INSURANCE	27,985.20	53,000.00	(25,014.80)	52.8%
Total GENERAL FUND A EXPENSES	251,569.58	697,875.00	(446,305.42)	36.05%
GENERAL FUND B EXPENSES				
B36201 · SAFETY INSPECTION, PERS SERV	6,307.76	15,000.00	(8,692.24)	42.05%
B36204 · SAFETY INSPECTION, CONTR EXPEND	870.00	3,000.00	(2,130.00)	29.0%
B40201 · REGISTRAR VITAL STAT, PERS SERV	866.45	2,100.00	(1,233.55)	41.26%
B80101 · ZONING, PERS SERV	7,962.15	21,000.00	(13,037.85)	37.92%
B80104 · ZONING, CONTR EXPEND	2,041.54	25,000.00	(22,958.46)	8.17%
B80201 · PLANNING, PERS SERV	2,390.05	7,000.00	(4,609.95)	34.14%
B80202 · SNOW REMOVAL	165.52	-	165.52	100.0%
B80204 · PLANNING, CONTR EXPEND	4,363.46	25,000.00	(20,636.54)	17.45%
B90108 · STATE RETIREMENT, EMPL BNFTS	-	3,500.00	(3,500.00)	0.0%
B90308 · SOCIAL SECURITY, EMPL BNFTS	1,352.62	3,300.00	(1,947.38)	40.99%
B90608 · HEALTH INSURANCE	4,122.40	12,400.00	(8,277.60)	33.25%
Total GENERAL FUND B EXPENSES	30,441.95	117,300.00	(86,858.05)	25.95%
HIGHWAY DB EXPENSES				
DB51101 · MAINT OF STREETS, PERS SERV-DB	49,730.10	192,000.00	(142,269.90)	25.9%
DB51104 · MAINT OF STREETS, CONTR EXP-DB	54,753.36	198,500.00	(143,746.64)	27.58%
DB51122 · PERM IMPROVE HIGHWAY-DB	-	212,352.00	(212,352.00)	0.0%
DB51301 · MACHINERY, PERS SERV-DB	18,521.45	53,000.00	(34,478.55)	34.95%
DB51302 · MACHINERY, EQUIP, & CAP-DB	-	30,000.00	(30,000.00)	0.0%
DB51304 · MACHINERY, CONTR EXPEND-DB	36,696.19	80,000.00	(43,303.81)	45.87%
DB51401 · BRUSH AND WEEDS PERS SERV-DB	3,000.00	4,000.00	(1,000.00)	75.0%

Town of Ghent
Statement of Revenues & Expenditures - Budget vs. Actual
 January through May 2020

	Five months ended May 2020	Budget	\$ Over (Under) Budget	% of Budget
DB51404 · BRUSH AND WEEDS CONTR-DB	1,196.57	2,000.00	(803.43)	59.83%
DB51421 · SNOW REMOVAL, PERS SERV-DB	86,758.14	165,000.00	(78,241.86)	52.58%
DB51424 · SNOW REMOVAL, CONTR EXPEND-DB	36,196.48	77,000.00	(40,803.52)	47.01%
DB90108 · STATE RETIREMENT-DB	8,871.93	44,000.00	(35,128.07)	20.16%
DB90308 · SOCIAL SECURITY BENEFITS-DB	11,633.12	32,000.00	(20,366.88)	36.35%
DB90608 · HOSPITAL & MEDICAL BNFT-DB	62,085.00	160,000.00	(97,915.00)	38.8%
DB90908 · UNIFORMS-DB	1,315.81	3,000.00	(1,684.19)	43.86%
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	431,252.73	1,313,348.00	(882,095.27)	32.84%
LIGHTING EXPENSE				
SL15182 · NYSEG	4,064.15	-	4,064.15	100.0%
SL25182 · NYSEG 2	77.16	-	77.16	100.0%
Total LIGHTING EXPENSE	4,141.31			
SL51824 · STREET LIGHTING C.E.	-	11,030.00	(11,030.00)	0.0%
Total Expense	1,034,499.15	2,139,553.00	(1,105,053.85)	48.35%
Net Ordinary Income	193,487.83	(207,000.00)	400,487.83	(93.47%)
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	\$ 193,487.83	\$ -	\$ 193,487.83	100.0%