

TOWN OF GHENT
Compiled Financial Statements
June 30, 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 June 30, 2020, and the related statement of revenues and expenses—cash basis for the month and the six 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
July 9, 2020

Town of Ghent
Statement of Assets, Liabilities & Fund Balance - Cash Basis
As of June 30, 2020

ASSETS

Current Assets

Checking/Savings

200007 · BOGC-Multi-Fund Checking-8612	\$ 120,665.34
200008 · BOGC Highway-8638	897,582.54
200009 · BOGC General MM-8620	554,267.87
200100 · BOGC Escrow Cash-8654	38,154.91
200200 · BOGC Payroll 8646	54,463.58
A210000 · Petty Cash	150.00

Total Checking/Savings 1,665,284.24

Other Current Assets

A391002 · Due from Trust and Agency	8,840.74
A480 · Prepaid Expense - A	3,209.72
B391 · B FUND DUE FROM HIGHWAY DB	238.32
B391.1 · B FUND DUE FROM TRUST & AGENCY	1,749.35
db391 · HIGHWAY DUE FROM OTHER FUNDS	
DB391.1 · Due from TA	14,717.38

Total db391 · HIGHWAY DUE FROM OTHER FUNDS 14,717.38

DB480 · Prepaid Expense - DB 3,591.12

TA391 · TA Due from Other Funds

TA391.2 · Due from General	10.61
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Total TA391 · TA Due from Other Funds 10.61

Total Other Current Assets 32,357.24

Total Current Assets 1,697,641.48

Other Assets

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

Total Other Assets 610,333.82

TOTAL ASSETS \$ 2,307,975.30

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

A630002 · Due to TA \$ 10.61

DB630 · HIGHWAY DUE TO OTHER FUNDS

DB630.3 · Due to B	238.32
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Total DB630 · HIGHWAY DUE TO OTHER FUNDS 238.32

TA10 · Net Pay Check 4.01

TA18 · NYS RETIRE (414H) 22.59

TA19 · INSURANCE EMPLOYEE CONTRIBUTION 5,312.98

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

TA27 · FOREIGN FIRE 11,215.83

TA630 · DUE TO OTHER FUNDS

TA630.1 · Due to DB	14,717.38
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Town of Ghent
Statement of Assets, Liabilities & Fund Balance - Cash Basis
As of June 30, 2020

TA630.2 · Due To A	8,840.74
TA630.3 · Due to B	1,749.35
Total TA630 · DUE TO OTHER FUNDS	25,307.47
TA85 · Escrow Deposits	
TA85.1 · Richard Coon	840.80
TA85.11 · Ferrell Gas	3,360.00
TA85.12 · Artomi	(61.00)
TA85.3 · Johnson Road Escrow	0.20
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
TA86.1 · Liberty Farms	3,000.00
Total TA85 · Escrow Deposits	37,950.95
TA87 · Interest Income-TA	770.70
Total Other Current Liabilities	104,093.86
Total Current Liabilities	104,093.86
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	610,333.82
Total Liabilities	714,427.68
Equity	
A878001 · Capital Reserve	12,565.30
A914 · ASSIGNED APPROPRIATED FUND BALA	115,000.00
A915 · UNASSIGN UNAPPROP FUND BAL	163,008.27
B914 · ASSIGN APPR FUND BAL.-B	7,000.00
B915 · ASSIGN UNAPPR FUND BAL.-B	144,119.28
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	879,992.18
H878 · CAPITAL RESERVE-PARK&REC	20,686.22
SL915 · ASSIGNED UNAPPROP FUND BAL	8,305.82
Net Income	64,990.58
Total Equity	1,593,547.62
TOTAL LIABILITIES & EQUITY	\$ 2,307,975.30

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

	Month Ended June 2020	Six months ended June 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	-	23,076.39
A1255 · CLERK FEES	230.00	1,803.00
A1550 · DOG IMPOUND FEES	-	80.00
A2089 · OTHER CULTURE & RECREATION	-	5.00
A2401 · INTEREST INCOME	331.88	2,898.31
A2410 · RENTAL OF REAL PROPERTY	-	125.00
A2544 · LICENSES AND PERMITS DOG LIC	176.50	728.00
A2610 · FINES AND FORFEITURES	(13,708.00)	53,896.00
A2770 · MISCELLANEOUS	-	3,300.25
A3005 · MORTGAGE TAX	-	64,239.22
A3820 · YOUTH PROGRAMS	-	-
A3889 · GRANT	-	16,830.82
Total GENERAL FUND A REVENUE	(12,969.62)	411,001.99
GENERAL FUND B REVENUES		
B1001 · REAL PROPERTY TAXES-B	-	30,800.00
B1081 · OTHER PAYMENTS IN LIEU TAX	-	3,562.41
B2110 · ZONING FEES	1,103.20	6,407.20
B2115 · PLANNING BOARD FEES	-	1,475.00
Total GENERAL FUND B REVENUES	1,103.20	42,244.61
HIGHWAY DB REVENUES		
DB1001 · REAL PROPERTY TAXES-DB	-	201,496.00
DB1120 · NON-PROP TAX DIST BY COUNTY	-	230,468.54
DB2401 · INTEREST AND EARNINGS	451.24	3,171.62
DB2665 · SALE OF EQUIPMENT	-	140.50
Total HIGHWAY DB REVENUES	451.24	435,276.66
LIGHTING REVENUES		
SL1001 · PROPERTY TAXES- LIGHTING	-	10,955.00
Total LIGHTING REVENUES	-	10,955.00
Total Income	(11,415.18)	1,216,571.80
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	7,572.20
A101040 · TOWN BOARD CONTRACTUALS	-	150.00
A111010 · JUSTICE COURT PERSONAL SERVICE	1,852.40	12,233.48

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

	Month Ended June 2020	Six months ended June 2020
A111011 · JUSTICE COURT CLERK PERS SVC	954.56	6,187.24
A111040 · JUSTICE COURT CONTRACTUALS	265.63	2,786.66
A122010 · SUPERVISOR PERSONAL SERVICE	881.12	5,832.18
A122040 · SUPERVISOR CONTRACTUALS	-	210.80
A132040 · ACCOUNTANT CONTRACTUAL	2,887.04	10,218.54
A133040 · TAX COLLECTOR CONTRACTUALS	143.10	314.94
A135510 · ASSESSORS PERSONAL SERVICE	2,233.92	14,764.60
A135540 · ASSESSORS CONTRACTUALS	302.91	7,502.37
A141010 · TOWN CLERK PERSONAL SERVICE	2,589.98	17,110.33
A141011 · DEPUTY TOWN CLERK PERS SERV	262.40	2,927.20
A141040 · TOWN CLERK CONTRACTUALS	932.78	2,525.92
A142040 · TOWN ATTORNEY CONTRACTUALS	663.00	6,614.62
A162010 · BUILDINGS PERSONAL SERVICE	982.10	5,367.26
A162040 · BUILDINGS CONTRACTUALS	2,492.49	13,712.25
A191040 · SPECIAL ITEM - UNALLOCATED INS	-	39,030.20
A331040 · TRAFFIC CONTROL CONTRACT	-	4,202.45
A351010 · DOG CONTROL PERSONAL SERVICES	455.46	3,011.88
A351040 · DOG CONTROL CONTRACT	-	420.50
A501010 · SUPER OF HIGHWAYS PERS SERV	4,546.06	30,032.71
A501011 · HIGHWAY SUPT PS OTHER	625.30	4,612.20
A501040 · SUPER OF HIGHWAYS CONTRACTS	87.06	457.90
A513240 · GARAGE CONTRACT	768.91	17,227.07
A677240 · AGING PROGRAMS CONTRACTS	6.95	176.53
A714010 · PLAYGROUNDS PERSONAL SERVICE	394.45	1,055.15
A714040 · PLAYGROUNDS CONTRACTS		
A714041 · Grant- WGCC Renovations	24,119.81	39,119.81
A714040 · PLAYGROUNDS CONTRACTS - Other	1,428.35	2,388.51
Total A714040 · PLAYGROUNDS CONTRACTS	25,548.16	41,508.32
A751040 · HISTORIAN CONTRACTS	-	(2,034.21)
A88104 · CEMETERY, CONTR EXPEND	900.00	6,400.00
A901080 · RETIREMENT	-	6,131.14
A903080 · SOCIAL SECURITY	1,293.04	8,451.17
A906080 · HEALTH INSURANCE	5,588.60	33,573.80
Total GENERAL FUND A EXPENSES	58,801.42	310,287.40
GENERAL FUND B EXPENSES		
B36201 · SAFETY INSPECTION, PERS SERV	1,153.86	7,461.62
B36204 · SAFETY INSPECTION, CONTR EXPEND	347.66	1,217.66
B40201 · REGISTRAR VITAL STAT, PERS SERV	154.20	1,020.65
B80101 · ZONING, PERS SERV	1,459.85	9,422.00
B80104 · ZONING, CONTR EXPEND	848.04	2,889.58
B80201 · PLANNING, PERS SERV	305.80	2,695.85
B80202 · SNOW REMOVAL	-	165.52
B80204 · PLANNING, CONTR EXPEND	1,047.81	5,411.27
B90308 · SOCIAL SECURITY, EMPL BNFTS	235.15	1,587.77

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

	Month Ended June 2020	Six months ended June 2020
B90608 · HEALTH INSURANCE	-	4,122.40
Total GENERAL FUND B EXPENSES	5,552.37	35,994.32
HIGHWAY DB EXPENSES		
DB51101 · MAINT OF STREETS, PERS SERV-DB	23,715.22	73,445.32
DB51104 · MAINT OF STREETS, CONTR EXP-DB	6,894.45	61,731.41
DB51301 · MACHINERY, PERS SERV-DB	3,784.00	22,305.45
DB51304 · MACHINERY, CONTR EXPEND-DB	7,595.98	44,292.17
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	-	36,196.48
DB90108 · STATE RETIREMENT-DB	-	8,871.93
DB90308 · SOCIAL SECURTY BENEFITS-DB	2,060.43	13,693.55
DB90608 · HOSPITAL & MEDICAL BNFT-DB	7,919.90	70,004.90
DB90908 · UNIFORMS-DB	-	1,315.81
DB97106 · DEBT SERVICE- PRINCIPAL	-	49,728.29
DB97107 · DEBT SERVICE- INTEREST	-	10,766.29
Total HIGHWAY DB EXPENSES	51,969.98	483,306.31
LIGHTING EXPENSE		
SL15182 · NYSEG	716.68	4,780.83
SL25182 · NYSEG 2	41.62	118.78
Total LIGHTING EXPENSE	758.30	4,899.61
Total Expense	117,082.07	1,151,581.22
Net (Loss) Ordinary Income	(128,497.25)	64,990.58
Net (Loss) Income	\$ (128,497.25)	\$ 64,990.58

Compiled Supplemental Information

**Town of Ghent
Supervisor Report
As of June 30, 2020**

Receipts:

A1255	Clerk Fees	\$ 230.00
A2401	Interest Income - A	331.88
A2544	Licenses and Permits - Dog	176.50
A2610	Fines and Forfeitures	4,321.00
B2110	Zoning fees	1,103.20
DB2401	Interest Income - DB	451.24
A90608	Health Insurance - A	282.80
TA19	Insurance Employee Contribution	374.57
TA27	Foreign Fire	11,215.83
TA85	Escrow Deposit Received	3,000.00
TA87	Interest - TA	37.46
	Total Receipts	<u>21,524.48</u>

Disbursements:

Payroll 6/4/2020	(25,805.09)
Payroll 6/18/2020	(25,278.21)
Escrow payments	(3,357.68)
Abstract June 2020	(87,422.06)
A16204 Expenses	(389.51)
Thermometers	(120.00)
Total Disbursements	<u>(142,372.55)</u>
Net Receipts-Disbursements	(120,848.07)
Cash balances at May 31, 2020	\$ 1,786,132.31
Cash balances at June 30, 2020	<u><u>\$ 1,665,284.24</u></u>

**Town of Ghent
Supervisor Report
As of June 30, 2020**

	Bank Statement Balance	Deposit in Transit	O/S Checks	Book Balance
BOGC Payroll 8646	\$ 55,691.96	\$ -	\$ (1,228.38)	\$ 54,463.58
200007 BOGC-Multi Fund Checking 8612	141,626.39	-	(20,961.05)	120,665.34
200008 BOGC Highway 8638	897,582.54	-	-	897,582.54
200009 BOGC General MM 8620	548,154.37	6,113.50	-	554,267.87
200100 BOGC Escrow Cash- 8654	37,155.09	3,000.00	(2,000.18)	38,154.91
A210000 Petty Cash	150.00	-	-	150.00
	<u>\$ 1,680,360.35</u>	<u>\$ 9,113.50</u>	<u>\$ (24,189.61)</u>	<u>\$ 1,665,284.24</u>

Total Income per June Quickbooks	\$ (11,415.18)
Insurance Employee Contribution	374.57
TA interest	37.46
Fines & Forfeitures	18,029.00
Escrow	3,000.00
Health Insurance Contribution - A & DB	282.80
Foreign Fire	11,215.83
Total receipts	<u>\$ 21,524.48</u>

Total Expense per June Quickbooks	\$ 117,082.07
Escrow payments	3,357.68
Employee Health Insurance Contribution	282.80
Fines & Forfeitures	18,029.00
Accounts Payable	3,625.00
Net Pay Roll	(4.00)
Total disbursements	<u>\$ 142,372.55</u>

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

Ordinary Income/Expense	Six months ended June 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	1,803.00	4,000.00	(2,197.00)	45.08%
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	2,898.31	2,000.00	898.31	144.92%
A2410 · RENTAL OF REAL PROPERTY	125.00	500.00	(375.00)	25.0%
A2544 · LICENSES AND PERMITS DOG LIC	728.00	3,000.00	(2,272.00)	24.27%
A2590 · PERMITS OTHER	-	15,000.00	(15,000.00)	0.0%
A2610 · FINES AND FORFEITURES	53,896.00	135,000.00	(81,104.00)	39.92%
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	411,001.99	582,875.00	(171,873.01)	70.51%
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 June 2020

	Six months ended June 2020	Budget	\$ Over (Under) Budget	% of Budget
B2110 · ZONING FEES	6,407.20	25,000.00	(18,592.80)	25.63%
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	42,244.61	110,300.00	(68,055.39)	38.3%
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	3,171.62	3,500.00	(328.38)	90.62%
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	435,276.66	1,228,348.00	(793,071.34)	35.44%
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	1,216,571.80	1,932,553.00	(715,981.20)	62.95%
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	7,572.20	15,580.00	(8,007.80)	48.6%
A101040 · TOWN BOARD CONTRACTUALS	150.00	1,000.00	(850.00)	15.0%
A111010 · JUSTICE COURT PERSONAL SERVICE	12,233.48	25,200.00	(12,966.52)	48.55%
A111011 · JUSTICE COURT CLERK PERS SVC	6,187.24	19,000.00	(12,812.76)	32.56%
A111014 · JUSTICE COURT DEPUTY COURT CLER	-	12,000.00	(12,000.00)	0.0%
A111040 · JUSTICE COURT CONTRACTUALS	2,786.66	-	2,786.66	100.0%
A122010 · SUPERVISOR PERSONAL SERVICE	5,832.18	12,800.00	(6,967.82)	45.56%
A122040 · SUPERVISOR CONTRACTUALS	210.80	1,400.00	(1,189.20)	15.06%
A132040 · ACCOUNTANT CONTRACTUAL	10,218.54	23,000.00	(12,781.46)	44.43%

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

	Six months ended June 2020	Budget	\$ Over (Under) Budget	% of Budget
A133040 · TAX COLLECTOR CONTRACTUALS	314.94	2,650.00	(2,335.06)	11.89%
A135510 · ASSESSORS PERSONAL SERVICE	14,764.60	30,400.00	(15,635.40)	48.57%
A135540 · ASSESSORS CONTRACTUALS	7,502.37	13,000.00	(5,497.63)	57.71%
A141010 · TOWN CLERK PERSONAL SERVICE	17,110.33	41,240.00	(24,129.67)	41.49%
A141011 · DEPUTY TOWN CLERK PERS SERV	2,927.20	-	2,927.20	100.0%
A141040 · TOWN CLERK CONTRACTUALS	2,525.92	6,000.00	(3,474.08)	42.1%
A142040 · TOWN ATTORNEY CONTRACTUALS	6,614.62	40,000.00	(33,385.38)	16.54%
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	5,367.26	14,000.00	(8,632.74)	38.34%
A162040 · BUILDINGS CONTRACTUALS	13,712.25	43,000.00	(29,287.75)	31.89%
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	3,011.88	6,200.00	(3,188.12)	48.58%
A351040 · DOG CONTROL CONTRACT	420.50	3,500.00	(3,079.50)	12.01%
A501010 · SUPER OF HIGHWAYS PERS SERV	30,032.71	61,855.00	(31,822.29)	48.55%
A501011 · HIGHWAY SUPT PS OTHER	4,612.20	9,000.00	(4,387.80)	51.25%
A501040 · SUPER OF HIGHWAYS CONTRACTS	457.90	2,500.00	(2,042.10)	18.32%
A513240 · GARAGE CONTRACT	17,227.07	27,000.00	(9,772.93)	63.8%
A651040 · VETERANS SERVICES CONTRACTS	-	2,800.00	(2,800.00)	0.0%
A677240 · AGING PROGRAMS CONTRACTS	176.53	6,000.00	(5,823.47)	2.94%
A714010 · PLAYGROUNDS PERSONAL SERVICE	1,055.15	6,000.00	(4,944.85)	17.59%
A714040 · PLAYGROUNDS CONTRACTS				
A714041 · Grant- WGCC Renovations	39,119.81	-	39,119.81	100.0%
A714040 · PLAYGROUNDS CONTRACTS - Other	2,388.51	20,000.00	(17,611.49)	11.94%
Total A714040 · PLAYGROUNDS CONTRACTS	41,508.32	20,000.00	21,508.32	207.54%
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 June 2020

	Six months ended June 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	6,400.00	9,500.00	(3,100.00)	67.37%
A901080 · RETIREMENT	6,131.14	25,100.00	(18,968.86)	24.43%
A903080 · SOCIAL SECURITY	8,451.17	20,500.00	(12,048.83)	41.23%
A905080 · UNEMPLOYMENT INSURANCE	-	2,000.00	(2,000.00)	0.0%
A906080 · HEALTH INSURANCE	33,573.80	53,000.00	(19,426.20)	63.35%
Total GENERAL FUND A EXPENSES	310,287.40	697,875.00	(387,587.60)	44.46%
GENERAL FUND B EXPENSES				
B36201 · SAFETY INSPECTION, PERS SERV	7,461.62	15,000.00	(7,538.38)	49.74%
B36204 · SAFETY INSPECTION, CONTR EXPEND	1,217.66	3,000.00	(1,782.34)	40.59%
B40201 · REGISTRAR VITAL STAT, PERS SERV	1,020.65	2,100.00	(1,079.35)	48.6%
B80101 · ZONING, PERS SERV	9,422.00	21,000.00	(11,578.00)	44.87%
B80104 · ZONING, CONTR EXPEND	2,889.58	25,000.00	(22,110.42)	11.56%
B80201 · PLANNING, PERS SERV	2,695.85	7,000.00	(4,304.15)	38.51%
B80202 · SNOW REMOVAL	165.52	-	165.52	100.0%
B80204 · PLANNING, CONTR EXPEND	5,411.27	25,000.00	(19,588.73)	21.65%
B90108 · STATE RETIREMENT, EMPL BNFTS	-	3,500.00	(3,500.00)	0.0%
B90308 · SOCIAL SECURITY, EMPL BNFTS	1,587.77	3,300.00	(1,712.23)	48.11%
B90608 · HEALTH INSURANCE	4,122.40	12,400.00	(8,277.60)	33.25%
Total GENERAL FUND B EXPENSES	35,994.32	117,300.00	(81,305.68)	30.69%
HIGHWAY DB EXPENSES				
DB51101 · MAINT OF STREETS, PERS SERV-DB	73,445.32	192,000.00	(118,554.68)	38.25%
DB51104 · MAINT OF STREETS, CONTR EXP-DB	61,731.41	198,500.00	(136,768.59)	31.1%
DB51122 · PERM IMPROVE HIGHWAY-DB	-	212,352.00	(212,352.00)	0.0%
DB51301 · MACHINERY, PERS SERV-DB	22,305.45	53,000.00	(30,694.55)	42.09%
DB51302 · MACHINERY, EQUIP, & CAP-DB	-	30,000.00	(30,000.00)	0.0%
DB51304 · MACHINERY, CONTR EXPEND-DB	44,292.17	80,000.00	(35,707.83)	55.37%
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 June 2020

	Six months ended June 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	13,693.55	32,000.00	(18,306.45)	42.79%
DB90608 · HOSPITAL & MEDICAL BNFT-DB	70,004.90	160,000.00	(89,995.10)	43.75%
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	483,306.31	1,313,348.00	(830,041.69)	36.8%
LIGHTING EXPENSE				
SL15182 · NYSEG	4,780.83	-	4,780.83	100.0%
SL25182 · NYSEG 2	118.78	-	118.78	100.0%
Total LIGHTING EXPENSE	4,899.61	-	4,899.61	100.0%
SL51824 · STREET LIGHTING C.E.	-	11,030.00	(11,030.00)	0.0%
Total Expense	1,151,581.22	2,139,553.00	(987,971.78)	53.82%
Net Ordinary Income	64,990.58	(207,000.00)	271,990.58	(31.4%)
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	\$ 64,990.58	\$ -	\$ 64,990.58	100%