

TOWN OF GHENT
Compiled Financial Statements

July 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 July 31, 2020, and the related statement of revenues and expenses—cash basis for the month and the seven 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
August 13, 2020

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

ASSETS

Current Assets

Checking/Savings

200007 · BOGC-Multi-Fund Checking-8612	\$ 109,241.67
200008 · BOGC Highway-8638	839,954.03
200009 · BOGC General MM-8620	534,204.51
200100 · BOGC Escrow Cash-8654	36,328.58
200200 · BOGC Payroll 8646	29,671.13
A210000 · Petty Cash	150.00

Total Checking/Savings 1,549,549.92

Other Current Assets

A480 · Prepaid Expense - A	3,209.72
B391 · B FUND DUE FROM HIGHWAY DB	300.73
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 7,112.18

Total Current Assets 1,556,662.10

Other Assets

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

Total Other Assets 610,333.82

TOTAL ASSETS **\$ 2,166,995.92**

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	300.76
Total DB630 · HIGHWAY DUE TO OTHER FUNDS	300.76
TA10 · Net Pay Check	0.01
TA18 · NYS RETIRE (414H)	22.59
TA19 · INSURANCE EMPLOYEE CONTRIBUTION	5,814.66
TA20 · GROUP INSURANCE-RETIREE	
TA20.1 · Retiree Health Ins - BN	23,260.40

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	(1,261.00)
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

Town of Ghent
Statement of Assets, Liabilities & Fund Balance - Cash Basis
As of July 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
TA86.1 · Liberty Farms	<u>2,356.50</u>
Total TA85 · Escrow Deposits	36,107.45
TA87 · Interest Income-TA	<u>805.21</u>
Total Other Current Liabilities	<u>66,321.69</u>
Total Current Liabilities	66,321.69
Long Term Liabilities	
W628 · Highway Bond Payable 2017A	434,124.55
W638 · Net Pension Liability	150,869.00
W687 · Compensated Absences	<u>25,340.27</u>
Total Long Term Liabilities	<u>610,333.82</u>
Total Liabilities	676,655.51
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 (Loss)	<u>(38,216.63)</u>
Total Equity	1,490,340.41
TOTAL LIABILITIES & EQUITY	<u>\$ 2,166,995.92</u>

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

	Month ended July 2020	Seven months ended July 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
A1090 · OTHER TAX ITEMS PENALTIES	12,141.84	12,141.84
A1170 · FRANCHISE FEES	-	23,076.39
A1255 · CLERK FEES	238.50	2,041.50
A1550 · DOG IMPOUND FEES	-	80.00
A2089 · OTHER CULTURE & RECREATION	-	5.00
A2401 · INTEREST INCOME	285.47	3,183.78
A2410 · RENTAL OF REAL PROPERTY	-	125.00
A2544 · LICENSES AND PERMITS DOG LIC	140.50	868.50
A2610 · FINES AND FORFEITURES	2,066.00	55,962.00
A2770 · MISCELLANEOUS	-	5,500.25
A3005 · MORTGAGE TAX	-	64,239.22
A3820 · YOUTH PROGRAMS	-	-
A3889 · GRANT	-	16,830.82
Total GENERAL FUND A REVENUE	14,872.31	428,074.30
GENERAL FUND B REVENUES		
B1001 · REAL PROPERTY TAXES-B	-	30,800.00
B1081 · OTHER PAYMENTS IN LIEU TAX	-	3,562.41
B2110 · ZONING FEES	2,417.75	8,824.95
B2115 · PLANNING BOARD FEES	10.00	1,485.00
Total GENERAL FUND B REVENUES	2,427.75	44,672.36
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	389.90	3,561.52
DB2665 · SALE OF EQUIPMENT	-	140.50
Total HIGHWAY DB REVENUES	389.90	435,666.56
LIGHTING REVENUES		
SL1001 · PROPERTY TAXES- LIGHTING	-	10,955.00
Total LIGHTING REVENUES	-	10,955.00
Total Income	17,689.96	1,236,461.76
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	1,716.00	9,288.20

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

	Month ended July 2020	Seven months ended July 2020
A101040 · TOWN BOARD CONTRACTUALS	-	150.00
A111010 · JUSTICE COURT PERSONAL SERVICE	2,778.60	15,012.08
A111011 · JUSTICE COURT CLERK PERS SVC	1,431.84	7,619.08
A111040 · JUSTICE COURT CONTRACTUALS	230.55	3,017.21
A122010 · SUPERVISOR PERSONAL SERVICE	1,321.68	7,153.86
A122040 · SUPERVISOR CONTRACTUALS	-	210.80
A132040 · ACCOUNTANT CONTRACTUAL	1,200.00	11,418.54
A133040 · TAX COLLECTOR CONTRACTUALS	(100.00)	214.94
A135510 · ASSESSORS PERSONAL SERVICE	3,350.88	18,115.48
A135540 · ASSESSORS CONTRACTUALS	-	7,502.37
A141010 · TOWN CLERK PERSONAL SERVICE	3,884.97	20,995.30
A141011 · DEPUTY TOWN CLERK PERS SERV	352.60	3,279.80
A141040 · TOWN CLERK CONTRACTUALS	138.59	2,664.51
A142040 · TOWN ATTORNEY CONTRACTUALS	60.00	6,674.62
A162010 · BUILDINGS PERSONAL SERVICE	1,465.10	6,832.36
A162040 · BUILDINGS CONTRACTUALS	2,326.64	16,038.89
A191040 · SPECIAL ITEM - UNALLOCATED INS	(76.90)	38,953.30
A331040 · TRAFFIC CONTROL CONTRACT	-	4,202.45
A351010 · DOG CONTROL PERSONAL SERVICES	683.19	3,695.07
A351040 · DOG CONTROL CONTRACT	-	420.50
A501010 · SUPER OF HIGHWAYS PERS SERV	6,819.09	36,851.80
A501011 · HIGHWAY SUPT PS OTHER	921.05	5,533.25
A501040 · SUPER OF HIGHWAYS CONTRACTS	92.59	550.49
A513240 · GARAGE CONTRACT	1,295.03	18,522.10
A677210 · OFFICE FOR THE AGING PERS SERV	9.76	9.76
A677240 · AGING PROGRAMS CONTRACTS	-	176.53
A714010 · PLAYGROUNDS PERSONAL SERVICE	434.70	1,489.85
A714040 · PLAYGROUNDS CONTRACTS		
A714041 · Grant- WGCC Renovations	-	39,119.81
A714040 · PLAYGROUNDS CONTRACTS - Other	852.70	3,241.21
Total A714040 · PLAYGROUNDS CONTRACTS	852.70	42,361.02
A731010 · YOUTH PROGRAMS PERSONAL SERVICE	1,029.00	1,029.00
A751040 · HISTORIAN CONTRACTS	-	165.79
A88104 · CEMETERY, CONTR EXPEND	900.00	7,300.00
A901080 · RETIREMENT	-	6,131.14
A903080 · SOCIAL SECURITY	2,001.18	10,452.35
A906080 · HEALTH INSURANCE	5,588.60	39,162.40
Total GENERAL FUND A EXPENSES	40,707.44	353,194.84
GENERAL FUND B EXPENSES		
B36201 · SAFETY INSPECTION, PERS SERV	1,730.79	9,192.41
B36204 · SAFETY INSPECTION, CONTR EXPEND	52.58	1,270.24
B40201 · REGISTRAR VITAL STAT, PERS SERV	231.30	1,251.95
B80101 · ZONING, PERS SERV	2,087.13	11,509.13

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

	Month ended July 2020	Seven months ended July 2020
B80104 · ZONING, CONTR EXPEND	1,076.36	3,965.94
B80201 · PLANNING, PERS SERV	692.15	3,388.00
B80202 · SNOW REMOVAL	-	165.52
B80204 · PLANNING, CONTR EXPEND	458.36	5,869.63
B90308 · SOCIAL SECURITY, EMPL BNFTS	362.72	1,950.49
B90608 · HEALTH INSURANCE	-	4,122.40
Total GENERAL FUND B EXPENSES	6,691.39	42,685.71
HIGHWAY DB EXPENSES		
DB51101 · MAINT OF STREETS, PERS SERV-DB	36,572.81	110,018.13
DB51104 · MAINT OF STREETS, CONTR EXP-DB	14,155.70	75,887.11
DB51301 · MACHINERY, PERS SERV-DB	5,676.01	27,981.46
DB51304 · MACHINERY, CONTR EXPEND-DB	4,798.76	49,090.93
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 SECURITY BENEFITS-DB	3,171.75	16,865.30
DB90608 · HOSPITAL & MEDICAL BNFT-DB	8,423.20	78,428.10
DB90908 · UNIFORMS-DB	-	1,315.81
DB97106 · DEBT SERVICE- PRINCIPAL	-	49,728.29
DB97107 · DEBT SERVICE- INTEREST	-	10,766.29
Total HIGHWAY DB EXPENSES	72,798.23	556,104.54
LIGHTING EXPENSE		
SL15182 · NYSEG	700.11	5,480.94
SL25182 · NYSEG 2	-	118.78
Total LIGHTING EXPENSE	700.11	5,599.72
Total Expense	120,897.17	1,274,678.39
Net Ordinary Income (Loss)	(103,207.21)	(38,216.63)
Net Income (Loss)	\$ (103,207.21)	\$ (38,216.63)

Compiled Supplemental Information

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

Receipts:

A1255	Clerk Fees	\$ 238.50
A2401	Interest Income - A	285.47
A2544	Licenses and Permits - Dog	140.50
A2610	Fines and Forfeitures	6,520.00
A1090	Other tax penalties	12,141.84
B2110	Zoning fees	2,417.75
B2115	Planning Board fees	10.00
DB2401	Interest Income - DB	389.90
A90608	Health Insurance - A	282.80
TA19	Insurance Employee Contribution	501.68
TA87	Interest - TA	34.51
A13304	Refund	100.00
A19104	Insurance Refund	76.90
	Total Receipts	<u>23,139.85</u>

Disbursements:

Payroll 7/2/2020	(25,307.47)
Payroll 7/16/2020	(26,289.68)
Payroll 7/30/2020	(27,117.36)
Foreign Fire PMT	(11,215.83)
Escrow payments	(1,843.50)
Abstract July 2020	(46,852.24)
A16204 Expense	(248.09)
Total Disbursements	<u>(138,874.17)</u>
Net Receipts-Disbursements	(115,734.32)
Cash balances at June 30, 2020	\$ 1,665,284.24
Cash balances at July 31, 2020	<u>\$ 1,549,549.92</u>

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

	Bank Statement Balance	Deposit in Transit	O/S Checks	Book Balance
BOGC Payroll 8646	\$ 44,687.77	\$ -	\$ (15,016.64)	\$ 29,671.13
200007 BOGC-Multi Fund Checking 8612	121,430.36	-	(12,188.69)	109,241.67
200008 BOGC Highway 8638	839,954.03	-	-	839,954.03
200009 BOGC General MM 8620	534,204.51	-	-	534,204.51
200100 BOGC Escrow Cash- 8654	36,328.58	-	-	36,328.58
A210000 Petty Cash	150.00	-	-	150.00
	<u>\$ 1,576,755.25</u>	<u>\$ -</u>	<u>\$ (27,205.33)</u>	<u>\$ 1,549,549.92</u>

Total Income per June Quickbooks	\$ 17,689.96
Insurance Employee Contribution	501.68
TA interest	34.51
Fines & Forfeitures	4,454.00
Health Insurance Contribution - A & DB	282.80
A13304 Refund	100.00
A19104 Refund	76.90
Total receipts	<u>\$ 23,139.85</u>

Total Expense per June Quickbooks	\$ 120,897.17
Escrow payments	1,843.50
Employee Health Insurance Contribution	282.80
Fines & Forfeitures	4,454.00
Foreign Fire PMT	11,215.83
A13304 Refund	100.00
A19104 Refund	76.90
Net payroll	3.97
Total disbursements	<u>\$ 138,874.17</u>

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

Ordinary Income/Expense	Seven months ended July 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	12,141.84	12,000.00	141.84	101.18%
A1170 · FRANCHISE FEES	23,076.39	20,000.00	3,076.39	115.38%
A1255 · CLERK FEES	2,041.50	4,000.00	(1,958.50)	51.04%
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	3,183.78	2,000.00	1,183.78	159.19%
A2410 · RENTAL OF REAL PROPERTY	125.00	500.00	(375.00)	25.0%
A2544 · LICENSES AND PERMITS DOG LIC	868.50	3,000.00	(2,131.50)	28.95%
A2590 · PERMITS OTHER	-	15,000.00	(15,000.00)	0.0%
A2610 · FINES AND FORFEITURES	55,962.00	135,000.00	(79,038.00)	41.45%
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	5,500.25	-	5,500.25	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	428,074.30	582,875.00	(154,800.70)	73.44%
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 July 2020

	Seven months ended July 2020	Budget	\$ Over (Under) Budget	% of Budget
B2110 · ZONING FEES	8,824.95	25,000.00	(16,175.05)	35.3%
B2115 · PLANNING BOARD FEES	1,485.00	4,000.00	(2,515.00)	37.13%
B2401 · INTEREST AND EARNINGS	-	500.00	(500.00)	0.0%
Total GENERAL FUND B REVENUES	44,672.36	110,300.00	(65,627.64)	40.5%
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	3,561.52	3,500.00	61.52	101.76%
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	435,666.56	1,228,348.00	(792,681.44)	35.47%
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	1,236,461.76	2,249,646.54	(1,013,184.78)	54.96%
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	9,288.20	15,580.00	(6,291.80)	59.62%
A101040 · TOWN BOARD CONTRACTUALS	150.00	1,000.00	(850.00)	15.0%
A111010 · JUSTICE COURT PERSONAL SERVICE	15,012.08	25,200.00	(10,187.92)	59.57%
A111011 · JUSTICE COURT CLERK PERS SVC	7,619.08	19,000.00	(11,380.92)	40.1%
A111014 · JUSTICE COURT DEPUTY COURT CLER	-	12,000.00	(12,000.00)	0.0%
A111040 · JUSTICE COURT CONTRACTUALS	3,017.21	-	3,017.21	100.0%
A122010 · SUPERVISOR PERSONAL SERVICE	7,153.86	12,800.00	(5,646.14)	55.89%
A122040 · SUPERVISOR CONTRACTUALS	210.80	1,400.00	(1,189.20)	15.06%

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

	Seven months ended July 2020	Budget	\$ Over (Under) Budget	% of Budget
A132040 · ACCOUNTANT CONTRACTUAL	11,418.54	23,000.00	(11,581.46)	49.65%
A133040 · TAX COLLECTOR CONTRACTUALS	214.94	2,650.00	(2,435.06)	8.11%
A135510 · ASSESSORS PERSONAL SERVICE	18,115.48	30,400.00	(12,284.52)	59.59%
A135540 · ASSESSORS CONTRACTUALS	7,502.37	13,000.00	(5,497.63)	57.71%
A141010 · TOWN CLERK PERSONAL SERVICE	20,995.30	41,240.00	(20,244.70)	50.91%
A141011 · DEPUTY TOWN CLERK PERS SERV	3,279.80	-	3,279.80	100.0%
A141040 · TOWN CLERK CONTRACTUALS	2,664.51	6,000.00	(3,335.49)	44.41%
A142040 · TOWN ATTORNEY CONTRACTUALS	6,674.62	40,000.00	(33,325.38)	16.69%
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	6,832.36	14,000.00	(7,167.64)	48.8%
A162040 · BUILDINGS CONTRACTUALS	16,038.89	43,000.00	(26,961.11)	37.3%
A191040 · SPECIAL ITEM - UNALLOCATED INS	38,953.30	38,000.00	953.30	102.51%
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	3,695.07	6,200.00	(2,504.93)	59.6%
A351040 · DOG CONTROL CONTRACT	420.50	3,500.00	(3,079.50)	12.01%
A501010 · SUPER OF HIGHWAYS PERS SERV	36,851.80	61,855.00	(25,003.20)	59.58%
A501011 · HIGHWAY SUPT PS OTHER	5,533.25	9,000.00	(3,466.75)	61.48%
A501040 · SUPER OF HIGHWAYS CONTRACTS	550.49	2,500.00	(1,949.51)	22.02%
A513240 · GARAGE CONTRACT	18,522.10	27,000.00	(8,477.90)	68.6%
A651040 · VETERANS SERVICES CONTRACTS	-	2,800.00	(2,800.00)	0.0%
A677210 · OFFICE FOR THE AGING PERS SERV	9.76	-	9.76	100.0%
A677240 · AGING PROGRAMS CONTRACTS	176.53	6,000.00	(5,823.47)	2.94%
A714010 · PLAYGROUNDS PERSONAL SERVICE	1,489.85	6,000.00	(4,510.15)	24.83%
A714040 · PLAYGROUNDS CONTRACTS				
A714041 · Grant- WGCC Renovations	39,119.81	-	39,119.81	100.0%
A714040 · PLAYGROUNDS CONTRACTS - Other	3,241.21	20,000.00	(16,758.79)	16.21%
Total A714040 · PLAYGROUNDS CONTRACTS	42,361.02	20,000.00	22,361.02	211.81%
A72704 · BAND CONCERT, CONTR EXPEND	-	2,850.00	(2,850.00)	0.0%

Town of Ghent

Statement of Revenues & Expenditures - Budget vs. Actual

January through July 2020

	Seven months ended July 2020	Budget	\$ Over (Under) Budget	% of Budget
A731010 · YOUTH PROGRAMS PERSONAL SERVICE	1,029.00	18,000.00	(16,971.00)	5.72%
A731040 · YOUTH PROGRAMS CONTRACTS	-	8,000.00	(8,000.00)	0.0%
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	7,300.00	9,500.00	(2,200.00)	76.84%
A901080 · RETIREMENT	6,131.14	25,100.00	(18,968.86)	24.43%
A903080 · SOCIAL SECURITY	10,452.35	20,500.00	(10,047.65)	50.99%
A905080 · UNEMPLOYMENT INSURANCE	-	2,000.00	(2,000.00)	0.0%
A906080 · HEALTH INSURANCE	39,162.40	53,000.00	(13,837.60)	73.89%
Total GENERAL FUND A EXPENSES	353,194.84	697,875.00	(344,680.16)	50.61%
GENERAL FUND B EXPENSES				
B36201 · SAFETY INSPECTION, PERS SERV	9,192.41	15,000.00	(5,807.59)	61.28%
B36204 · SAFETY INSPECTION, CONTR EXPEND	1,270.24	3,000.00	(1,729.76)	42.34%
B40201 · REGISTRAR VITAL STAT, PERS SERV	1,251.95	2,100.00	(848.05)	59.62%
B80101 · ZONING, PERS SERV	11,509.13	21,000.00	(9,490.87)	54.81%
B80104 · ZONING, CONTR EXPEND	3,965.94	25,000.00	(21,034.06)	15.86%
B80201 · PLANNING, PERS SERV	3,388.00	7,000.00	(3,612.00)	48.4%
B80202 · SNOW REMOVAL	165.52	-	165.52	100.0%
B80204 · PLANNING, CONTR EXPEND	5,869.63	25,000.00	(19,130.37)	23.48%
B90108 · STATE RETIREMENT, EMPL BNFTS	-	3,500.00	(3,500.00)	0.0%
B90308 · SOCIAL SECURITY, EMPL BNFTS	1,950.49	3,300.00	(1,349.51)	59.11%
B90608 · HEALTH INSURANCE	4,122.40	12,400.00	(8,277.60)	33.25%
Total GENERAL FUND B EXPENSES	42,685.71	117,300.00	(74,614.29)	36.39%
HIGHWAY DB EXPENSES				
DB51101 · MAINT OF STREETS, PERS SERV-DB	110,018.13	192,000.00	(81,981.87)	57.3%
DB51104 · MAINT OF STREETS, CONTR EXP-DB	75,887.11	198,500.00	(122,612.89)	38.23%
DB51122 · PERM IMPROVE HIGHWAY-DB	-	212,352.00	(212,352.00)	0.0%
DB51301 · MACHINERY, PERS SERV-DB	27,981.46	53,000.00	(25,018.54)	52.8%
DB51302 · MACHINERY, EQUIP, & CAP-DB	-	30,000.00	(30,000.00)	0.0%

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

	Seven months ended July 2020	Budget	\$ Over (Under) Budget	% of Budget
DB51304 · MACHINERY, CONTR EXPEND-DB	49,090.93	80,000.00	(30,909.07)	61.36%
DB51401 · BRUSH AND WEEDS PERS SERV-DB	3,000.00	4,000.00	(1,000.00)	75.0%
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	16,865.30	32,000.00	(15,134.70)	52.7%
DB90608 · HOSPITAL & MEDICAL BNFT-DB	78,428.10	160,000.00	(81,571.90)	49.02%
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	556,104.54	1,313,348.00	(757,243.46)	42.34%
LIGHTING EXPENSE				
SL15182 · NYSEG	5,480.94	11,030.00	(5,549.06)	49.69%
SL25182 · NYSEG 2	118.78	-	118.78	100.0%
Total LIGHTING EXPENSE	5,599.72	11,030.00	(5,430.28)	50.77%
SL51824 · STREET LIGHTING C.E.	-	-	-	0.0%
Total Expense	1,274,678.39	2,456,646.58	(1,181,968.19)	51.89%
Net Ordinary Income	(38,216.63)	(207,000.00)	168,783.37	18.46%
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 (Loss)	\$ (38,216.63)	\$ -	\$ (38,216.63)	100.0%