

TOWN OF GHENT
Compiled Financial Statements
February 28, 2021

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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 February 28, 2021, and the related statement of revenues and expenses - cash basis for the month and the two 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
March 5, 2021

Town of Ghent
Statement of Assets, Liabilities & Fund Balance - Cash Basis
As of February 28, 2021

ASSETS

Current Assets

Checking/Savings

200007 · BOGC-Multi-Fund Checking-8612	\$ 108,487.91
200008 · BOGC Highway-8638	1,254,642.44
200009 · BOGC General MM-8620	709,048.37
200100 · BOGC Escrow Cash-8654	37,938.52
200200 · BOGC Payroll 8646	32,521.68
A210000 · Petty Cash	150.00

Total Checking/Savings 2,142,788.92

Other Current Assets

A480 · Prepaid Expense - A	3,209.72
B391 · B FUND DUE FROM HIGHWAY DB	300.73
B440001 · Due from other Govt B	45,000.00
DB4401 · DUE FROM OTHER GOVERNMENTS-DB	231,812.06
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 283,924.24

Total Current Assets 2,426,713.16

Other Assets

W129 · Total Non-Current Govt Liab. 945,475.53

Total Other Assets 945,475.53

TOTAL ASSETS \$ 3,372,188.69

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)	109.00
TA19 · INSURANCE EMPLOYEE CONTRIBUTION	8,563.76
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	1,920.50
TA85.3 · Johnson Road Escrow	0.20
TA85.4 · Ginsberg	9,474.40

Town of Ghent
Statement of Assets, Liabilities & Fund Balance - Cash Basis
As of February 28, 2021

TA85.5 · Price Chopper	4,793.73
TA85.6 · Summit Escrow	2,985.00
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	(25.05)
TA86.1 · Liberty Farms	270.00
TA86.2 · Nexamp	2,204.84
Total TA85 · Escrow Deposits	37,704.29
TA87 · Interest Income-TA	833.35
Total Other Current Liabilities	70,782.18
Total Current Liabilities	70,782.18
Long Term Liabilities	
W628 · Highway Bond Payable 2017A	384,396.26
W638 · Net Pension Liability	535,739.00
W687 · Compensated Absences	25,340.27
Total Long Term Liabilities	945,475.53
Total Liabilities	1,016,257.71
Equity	
32000 · Retained Earnings	369,157.38
A878001 · Capital Reserve	12,565.30
A914 · ASSIGNED APPROPRIATED FUND BALA	45,000.00
A915 · UNASSIGN UNAPPROP FUND BAL	233,008.27
B914 · ASSIGN APPR FUND BAL.-B	25,000.00
B915 · ASSIGN UNAPPR FUND BAL-B	126,119.28
DA915 · ASSIGNED UNAPPROP. FUND BAL-DA	2,339.39
DB878 · CAPITAL RESERVE-DB	90,540.58
DB914 · ASSIGNED APPR. FUND BAL.-DB	100,000.00
DB915 · ASSIGNED UNAPPR FUND BAL.-DB	864,992.18
H878 · CAPITAL RESERVE-PARK&REC	20,686.22
SL915 · ASSIGNED UNAPPROP FUND BAL	8,305.82
Net Income	458,216.56
Total Equity	2,355,930.98
TOTAL LIABILITIES & EQUITY	\$ 3,372,188.69

Town of Ghent
Statement of Revenues & Expenditures - Cash Basis
for the month and the two months ended February 2021

	Month ended February 2021	Two months ended February 2021
Ordinary Income/Expense		
Income		
FIRE PROTECTION SF REVENUES		
SF1001 · PROPERTY TAX REVENUE	\$ 293,220.00	\$ 293,220.00
Total FIRE PROTECTION SF REVENUES	293,220.00	293,220.00
GENERAL FUND A REVENUE		
A1001 · REAL PROPERTY TAXES	316,194.00	316,194.00
A1170 · FRANCHISE FEES	109.55	109.55
A1255 · CLERK FEES	901.66	901.66
A2401 · INTEREST INCOME	54.82	110.98
A2410 · RENTAL OF REAL PROPERTY	(250.00)	(250.00)
A2544 · LICENSES AND PERMITS DOG LIC	190.50	190.50
A2610 · FINES AND FORFEITURES	18,576.00	18,576.00
A2626 · EV Charging Station	-	55.57
Total GENERAL FUND A REVENUE	335,776.53	335,888.26
GENERAL FUND B REVENUES		
B1001 · REAL PROPERTY TAXES-B	3,990.00	3,990.00
B2110 · ZONING FEES	1,716.50	1,716.50
B2115 · PLANNING BOARD FEES	950.00	950.00
Total GENERAL FUND B REVENUES	6,656.50	6,656.50
HIGHWAY DB REVENUES		
DB1001 · REAL PROPERTY TAXES-DB	165,896.00	165,896.00
DB1120 · NON-PROP TAX DIST BY COUNTY	276,812.06	276,812.06
DB2401 · INTEREST AND EARNINGS	74.65	157.38
Total HIGHWAY DB REVENUES	442,782.71	442,865.44
LIGHTING REVENUES		
SL1001 · PROPERTY TAXES- LIGHTING	10,655.00	10,655.00
Total LIGHTING REVENUES	10,655.00	10,655.00
Total Income	1,089,090.74	1,089,285.20
Expense		
FIRE PROTECTION SF EXPENSES		
SF34104 · PAYMENTS ON FIRE CONTRACTS CE	293,220.00	293,220.00
Total FIRE PROTECTION SF EXPENSES	293,220.00	293,220.00
GENERAL FUND A EXPENSES		
A101010 · TOWN BOARD PERSONAL SERVICE	1,198.48	2,396.96
A111010 · JUSTICE COURT PERSONAL SERVICE	1,938.48	3,876.96
A111011 · JUSTICE COURT CLERK PERS SVC	1,000.00	2,000.00
A111040 · JUSTICE COURT CONTRACTUALS	498.58	654.16
A122010 · SUPERVISOR PERSONAL SERVICE	923.08	1,846.16
A132040 · ACCOUNTANT CONTRACTUAL	2,800.50	2,800.50
A133040 · TAX COLLECTOR CONTRACTUALS	31.50	1,031.50
A135510 · ASSESSORS PERSONAL SERVICE	2,338.48	4,676.96
A135540 · ASSESSORS CONTRACTUALS	15.00	125.00

Town of Ghent
Statement of Revenues & Expenditures - Cash Basis
for the month and the two months ended February 2021

	Month ended February 2021	Two months ended February 2021
A141010 · TOWN CLERK PERSONAL SERVICE	2,751.54	5,503.08
A141011 · DEPUTY TOWN CLERK PERS SERV	693.00	1,204.50
A141040 · TOWN CLERK CONTRACTUALS	60.03	120.01
A142040 · TOWN ATTORNEY CONTRACTUALS	-	-
A144040 · ENGINEER CONTRACTUALS	-	483.44
A162010 · BUILDINGS PERSONAL SERVICE	1,089.28	1,991.23
A162040 · BUILDINGS CONTRACTUALS	1,981.56	2,899.23
A191040 · SPECIAL ITEM - UNALLOCATED INS	39,931.04	39,931.04
A331040 · TRAFFIC CONTROL CONTRACT	4,038.67	4,038.67
A351010 · DOG CONTROL PERSONAL SERVICES	476.94	953.88
A351040 · DOG CONTROL CONTRACT	-	-
A501010 · SUPER OF HIGHWAYS PERS SERV	4,829.48	9,658.96
A501011 · HIGHWAY SUPT PS OTHER	697.00	1,317.20
A501040 · SUPER OF HIGHWAYS CONTRACTS	90.05	480.05
A513240 · GARAGE CONTRACT	3,271.70	5,517.90
A677240 · AGING PROGRAMS CONTRACTS	8.96	8.96
A714010 · PLAYGROUNDS PERSONAL SERVICE	65.20	195.60
A714040 · PLAYGROUNDS CONTRACTS	808.68	871.04
A88104 · CEMETERY, CONTR EXPEND	6,000.00	6,000.00
A903080 · SOCIAL SECURITY	1,375.59	2,722.06
A906080 · HEALTH INSURANCE	6,994.80	14,732.80
GENERAL FUND A EXPENSES - Other	-	150.21
Total GENERAL FUND A EXPENSES	85,907.62	118,188.06
GENERAL FUND B EXPENSES		
B36201 · SAFETY INSPECTION, PERS SERV	1,269.24	2,538.48
B36204 · SAFETY INSPECTION, CONTR EXPEND	1,300.80	1,300.80
B40201 · REGISTRAR VITAL STAT, PERS SERV	161.54	323.08
B80101 · ZONING, PERS SERV	1,672.96	3,171.28
B80104 · ZONING, CONTR EXPEND	171.00	171.00
B80201 · PLANNING, PERS SERV	379.20	983.71
B80204 · PLANNING, CONTR EXPEND	89.70	118.20
B90308 · SOCIAL SECURITY, EMPL BNFTS	257.27	527.61
B90608 · HEALTH INSURANCE	-	2,181.12
Total GENERAL FUND B EXPENSES	5,301.71	11,315.28
HIGHWAY DB EXPENSES		
DB51101 · MAINT OF STREETS, PERS SERV-DB	-	-
DB51104 · MAINT OF STREETS, CONTR EXP-DB	15,378.57	20,087.66
DB51301 · MACHINERY, PERS SERV-DB	3,848.00	10,623.00
DB51304 · MACHINERY, CONTR EXPEND-DB	10,937.07	17,608.33
DB51404 · BRUSH AND WEEDS CONTR-DB	9.29	9.29
DB51421 · SNOW REMOVAL, PERS SERV-DB	28,698.42	58,211.47
DB51424 · SNOW REMOVAL, CONTR EXPEND-DB	5,399.45	5,399.45
DB90308 · SOCIAL SECURITY BENEFITS-DB	2,448.02	5,181.53

Town of Ghent
Statement of Revenues & Expenditures - Cash Basis
for the month and the two months ended February 2021

	Month ended February 2021	Two months ended February 2021
DB90608 · HOSPITAL & MEDICAL BNFT-DB	9,976.20	28,239.72
DB90908 · UNIFORMS-DB	531.00	531.00
DB97106 · DEBT SERVICE- PRINCIPAL	-	50,961.55
DB97107 · DEBT SERVICE- INTEREST	-	9,533.03
Total HIGHWAY DB EXPENSES	77,226.02	206,386.03
LIGHTING EXPENSE		
SL15182 · NYSEG	961.61	1,925.45
SL25182 · NYSEG 2	33.82	33.82
Total LIGHTING EXPENSE	995.43	1,959.27
Total Expense	462,650.78	631,068.64
Net Ordinary Income	626,439.96	458,216.56
Net Income	\$ 626,439.96	\$ 458,216.56

Compiled Supplemental Information

**Town of Ghent
Supervisor Report
As of February 28, 2021**

Receipts:

SF1001	Property Tax Revenue - SF	\$ 317,545.15
A1001	Real Property Taxes - A	316,194.00
A1170	Franchise Fees	109.55
A1255	Clerk Fees	901.66
A2401	Interest Income - A	54.82
A2544	Licenses and Permits	190.50
A2610	Fines and Forfeitures	18,576.00
B1001	Real Property Taxes - B	3,990.00
B2110	Zoning fees	1,716.50
B2115	Planning Board fees	950.00
DB1001	Real Property Taxes - DB	165,896.00
DB1120	Q4 Sales Tax - DB	276,812.06
DB2401	Interest Income - DB	74.65
SL1001	Property Taxes - Lighting	10,655.00
A90608	Health Insurance - A	282.80
TA19	Insurance Employee Contribution	374.57
TA87	Interest - TA	0.61
A380	Accounts Receivables	11,635.00
	Total Receipts	<u>1,125,958.87</u>

Disbursements:

Payroll 2/11/2021	\$ (30,416.18)
Payroll 2/25/2021	(27,575.14)
Abstract February 2021	(101,310.77)
Chatham Cemetery PMT	(6,000.00)
Teamsters PMT	(1,598.34)
PMT's on Fire Contracts	(317,545.15)
Blue Tarp Financial PMT	(2,868.28)
DropBox PMT	(119.88)
A16204 Additional Expenses	(74.99)
Escrow Payments	<u>(1,548.50)</u>
Total Disbursements	<u>(489,057.23)</u>

Net Receipts-Disbursements	\$ 636,901.64
Cash balances at January 31, 2021	1,513,474.64
Voided Checks	(7,587.36)
Cash balances at February 28, 2021	<u>\$ 2,142,788.92</u>

**Town of Ghent
Supervisor Report
As of February 28, 2021**

	Bank Statement Balance	Deposit in Transit	O/S Checks	Book Balance
BOGC Payroll 8646	\$ 42,738.75	\$ -	\$ (10,217.07)	\$ 32,521.68
200007 BOGC-Multi Fund Checking 8612	509,039.17	-	(400,551.26)	108,487.91
200008 BOGC Highway 8638	1,254,642.44	-	-	1,254,642.44
200009 BOGC General MM 8620	709,048.37	-	-	709,048.37
200100 BOGC Escrow Cash- 8654	39,487.02	-	(1,548.50)	37,938.52
A210000 Petty Cash	150.00	-	-	150.00
	<u>\$ 2,555,105.75</u>	<u>\$ -</u>	<u>\$ (412,316.83)</u>	<u>\$ 2,142,788.92</u>

Total Income per February QuickBooks	\$ 1,089,090.74
Insurance Employee Contribution	374.57
TA interest	0.61
Health Insurance Contribution - A & DB	282.80
Collection of AR	11,635.00
Mellenville Fire	24,325.15
Rental Revenue Refund	250.00
Total receipts	<u>\$ 1,125,958.87</u>

Total Expense per February QuickBooks	\$ 462,650.78
Employee Health Insurance Contribution	282.80
Escrow Payments	1,548.50
Mellenville Fire	24,325.15
Rental Revenue Refund	250.00
Total disbursements	<u>\$ 489,057.23</u>

Town of Ghent
Statement of Revenues & Expenditures - Budget vs. Actual
 Two months ended February 2021

Ordinary Income/Expense	Two months ended		Annual Budget	\$ Over (Under)		% of Budget
	February 2021	February 2021		Budget	Budget	
Income						
FIRE PROTECTION SF REVENUES						
SF1001 · PROPERTY TAX REVENUE	293,220.00	\$	293,220.00	\$	-	100.0%
Total FIRE PROTECTION SF REVENUES	293,220.00		293,220.00		-	100.0%
GENERAL FUND A REVENUE						
A1001 · REAL PROPERTY TAXES	316,194.00		316,194.00		-	100.0%
A1090 · OTHER TAX ITEMS PENALTIES	-		12,000.00		(12,000.00)	0.0%
A1170 · FRANCHISE FEES	109.55		24,000.00		(23,890.45)	0.46%
A1255 · CLERK FEES	901.66		4,000.00		(3,098.34)	22.54%
A1550 · DOG IMPOUND FEES	-		400.00		(400.00)	0.0%
A2001 · PARK AND RECREATION FEES	-		3,000.00		(3,000.00)	0.0%
A2401 · INTEREST INCOME	110.98		4,500.00		(4,389.02)	2.47%
A2410 · RENTAL OF REAL PROPERTY	(250.00)		1,000.00		(1,250.00)	(25.0%)
A2544 · LICENSES AND PERMITS DOG LIC	190.50		2,500.00		(2,309.50)	7.62%
A2590 · PERMITS OTHER	-		1,500.00		(1,500.00)	0.0%
A2610 · FINES AND FORFEITURES	18,576.00		135,000.00		(116,424.00)	13.76%
A2626 · EV Charging Station	55.57		-		55.57	100.0%
A2690 · TOBACCO FUNDS	-		25,000.00		(25,000.00)	0.0%
A3001 · REVENUE SHARING	-		16,604.00		(16,604.00)	0.0%
A3005 · MORTGAGE TAX	-		100,000.00		(100,000.00)	0.0%
A3820 · YOUTH PROGRAMS	-		1,300.00		(1,300.00)	0.0%
Total GENERAL FUND A REVENUE	335,888.26		646,998.00		(311,109.74)	51.92%
GENERAL FUND B REVENUES						
B1001 · REAL PROPERTY TAXES-B	3,990.00		3,990.00		-	100.0%
B1081 · OTHER PAYMENTS IN LIEU TAX	-		3,810.00		(3,810.00)	0.0%
B1120 · SALES TAX	-		45,000.00		(45,000.00)	0.0%
B2110 · ZONING FEES	1,716.50		28,000.00		(26,283.50)	6.13%
B2115 · PLANNING BOARD FEES	950.00		6,000.00		(5,050.00)	15.83%
B2401 · INTEREST AND EARNINGS	-		500.00		(500.00)	0.0%
Total GENERAL FUND B REVENUES	6,656.50		87,300.00		(80,643.50)	7.63%

Town of Ghent
Statement of Revenues & Expenditures - Budget vs. Actual
Two months ended February 2021

	Two months ended February 2021	Annual Budget	\$ Over (Under) Budget	% of Budget
HIGHWAY DB REVENUES				
DB1001 · REAL PROPERTY TAXES-DB	165,896.00	165,896.00	-	100.0%
DB1120 · NON-PROP TAX DIST BY COUNTY	276,812.06	825,000.00	(548,187.94)	33.55%
DB2401 · INTEREST AND EARNINGS	157.38	5,000.00	(4,842.62)	3.15%
DB2650 · SALE OF SCRAP MATERIAL	-	1,000.00	(1,000.00)	0.0%
DB2665 · SALE OF EQUIPMENT	-	8,000.00	(8,000.00)	0.0%
DB3501 · STATE AID - CONSOLIDATED HWY	-	212,352.00	(212,352.00)	0.0%
Total HIGHWAY DB REVENUES	442,865.44	1,217,248.00	(774,382.56)	36.38%
LIGHTING REVENUES				
SL1001 · PROPERTY TAXES- LIGHTING	10,655.00	10,655.00	-	100.0%
Total LIGHTING REVENUES	10,655.00	10,655.00	-	100.0%
Total Income	1,089,285.20	2,255,421.00	(1,166,135.80)	48.3%
Expense				
FIRE PROTECTION SF EXPENSES				
SF34104 · PAYMENTS ON FIRE CONTRACTS CE	293,220.00	293,220.00	-	100.0%
Total FIRE PROTECTION SF EXPENSES	293,220.00	293,220.00	-	100.0%
GENERAL FUND A EXPENSES				
A101010 · TOWN BOARD PERSONAL SERVICE	2,396.96	15,580.00	(13,183.04)	15.39%
A101040 · TOWN BOARD CONTRACTUALS	-	500.00	(500.00)	0.0%
A111010 · JUSTICE COURT PERSONAL SERVICE	3,876.96	25,200.00	(21,323.04)	15.39%
A111011 · JUSTICE COURT CLERK PERS SVC	2,000.00	19,000.00	(17,000.00)	10.53%
A111014 · JUSTICE COURT DEPUTY COURT CLER	-	11,000.00	(11,000.00)	0.0%
A111040 · JUSTICE COURT CONTRACTUALS	654.16	-	654.16	100.0%
A122010 · SUPERVISOR PERSONAL SERVICE	1,846.16	12,800.00	(10,953.84)	14.42%
A122040 · SUPERVISOR CONTRACTUALS	-	900.00	(900.00)	0.0%
A132040 · ACCOUNTANT CONTRACTUAL	2,800.50	24,000.00	(21,199.50)	11.67%
A133040 · TAX COLLECTOR CONTRACTUALS	1,031.50	2,000.00	(968.50)	51.58%
A135510 · ASSESSORS PERSONAL SERVICE	4,676.96	30,400.00	(25,723.04)	15.39%
A135540 · ASSESSORS CONTRACTUALS	125.00	13,000.00	(12,875.00)	0.96%
A141010 · TOWN CLERK PERSONAL SERVICE	5,503.08	35,770.00	(30,266.92)	15.39%
A141011 · DEPUTY TOWN CLERK PERS SERV	1,204.50	7,000.00	(5,795.50)	17.21%

Town of Ghent
Statement of Revenues & Expenditures - Budget vs. Actual
Two months ended February 2021

	Two months ended February 2021	Annual Budget	\$ Over (Under) Budget	% of Budget
A141040 · TOWN CLERK CONTRACTUALS	120.01	5,000.00	(4,879.99)	2.4%
A142040 · TOWN ATTORNEY CONTRACTUALS	-	36,000.00	(36,000.00)	0.0%
A144040 · ENGINEER CONTRACTUALS	483.44	-	483.44	100.0%
A162010 · BUILDINGS PERSONAL SERVICE	1,991.23	16,000.00	(14,008.77)	12.45%
A162040 · BUILDINGS CONTRACTUALS	2,899.23	43,000.00	(40,100.77)	6.74%
A191040 · SPECIAL ITEM - UNALLOCATED INS	39,931.04	40,000.00	(68.96)	99.83%
A192040 · SPECIAL ITEM - DUES	-	1,000.00	(1,000.00)	0.0%
A199040 · SPECIAL ITEM CONTINGENT	-	29,000.00	(29,000.00)	0.0%
A331040 · TRAFFIC CONTROL CONTRACT	4,038.67	25,000.00	(20,961.33)	16.16%
A351010 · DOG CONTROL PERSONAL SERVICES	953.88	6,200.00	(5,246.12)	15.39%
A351040 · DOG CONTROL CONTRACT	-	2,500.00	(2,500.00)	0.0%
A501010 · SUPER OF HIGHWAYS PERS SERV	9,658.96	62,783.00	(53,124.04)	15.39%
A501011 · HIGHWAY SUPT PS OTHER	1,317.20	9,000.00	(7,682.80)	14.64%
A501040 · SUPER OF HIGHWAYS CONTRACTS	480.05	2,500.00	(2,019.95)	19.2%
A513240 · GARAGE CONTRACT	5,517.90	27,000.00	(21,482.10)	20.44%
A651040 · VETERANS SERVICES CONTRACTS	-	2,800.00	(2,800.00)	0.0%
A677240 · AGING PROGRAMS CONTRACTS	8.96	5,000.00	(4,991.04)	0.18%
A714010 · PLAYGROUNDS PERSONAL SERVICE	195.60	6,000.00	(5,804.40)	3.26%
A714040 · PLAYGROUNDS CONTRACTS	871.04	20,000.00	(19,128.96)	4.36%
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%
A741040 · LIBRARY CONTRACTS	-	4,500.00	(4,500.00)	0.0%
A75101 · HISTORIAN, PER SERV.	-	1,700.00	(1,700.00)	0.0%
A751040 · HISTORIAN CONTRACTS	-	700.00	(700.00)	0.0%
A755040 · CELEBRATIONS CONTRACTS	-	-	-	0.0%
A88104 · CEMETERY, CONTR EXPEND	6,000.00	10,000.00	(4,000.00)	60.0%
A901080 · RETIREMENT	-	28,240.00	(28,240.00)	0.0%
A903080 · SOCIAL SECURITY	2,722.06	20,500.00	(17,777.94)	13.28%
A906080 · HEALTH INSURANCE	14,732.80	61,575.00	(46,842.20)	23.93%
GENERAL FUND A EXPENSES - Other	150.21	-	150.21	100.0%

Town of Ghent

Statement of Revenues & Expenditures - Budget vs. Actual

Two months ended February 2021

	Two months ended February 2021	Annual Budget	\$ Over (Under) Budget	% of Budget
Total GENERAL FUND A EXPENSES	118,188.06	691,998.00	(573,809.94)	17.08%
GENERAL FUND B EXPENSES				
B36201 · SAFETY INSPECTION, PERS SERV	2,538.48	16,500.00	(13,961.52)	15.39%
B36204 · SAFETY INSPECTION, CONTR EXPEND	1,300.80	3,000.00	(1,699.20)	43.36%
B40201 · REGISTRAR VITAL STAT, PERS SERV	323.08	2,100.00	(1,776.92)	15.39%
B80101 · ZONING, PERS SERV	3,171.28	22,500.00	(19,328.72)	14.1%
B80104 · ZONING, CONTR EXPEND	171.00	20,000.00	(19,829.00)	0.86%
B80201 · PLANNING, PERS SERV	983.71	7,000.00	(6,016.29)	14.05%
B80204 · PLANNING, CONTR EXPEND	118.20	20,000.00	(19,881.80)	0.59%
B90108 · STATE RETIREMENT, EMPL BNFTS	-	4,000.00	(4,000.00)	0.0%
B90308 · SOCIAL SECURITY, EMPL BNFTS	527.61	4,000.00	(3,472.39)	13.19%
B90608 · HEALTH INSURANCE	2,181.12	13,200.00	(11,018.88)	16.52%
Total GENERAL FUND B EXPENSES	11,315.28	112,300.00	(100,984.72)	10.08%
HIGHWAY DB EXPENSES				
DB51101 · MAINT OF STREETS, PERS SERV-DB	-	197,400.00	(197,400.00)	0.0%
DB51104 · MAINT OF STREETS, CONTR EXP-DB	20,087.66	198,500.00	(178,412.34)	10.12%
DB51122 · PERM IMPROVE HIGHWAY-DB	-	212,352.00	(212,352.00)	0.0%
DB51301 · MACHINERY, PERS SERV-DB	10,623.00	53,000.00	(42,377.00)	20.04%
DB51302 · MACHINERY, EQUIP, & CAP-DB	-	30,000.00	(30,000.00)	0.0%
DB51304 · MACHINERY, CONTR EXPEND-DB	17,608.33	80,000.00	(62,391.67)	22.01%
DB51401 · BRUSH AND WEEDS PERS SERV-DB	-	4,000.00	(4,000.00)	0.0%
DB51404 · BRUSH AND WEEDS CONTR-DB	9.29	2,000.00	(1,990.71)	0.47%
DB51421 · SNOW REMOVAL, PERS SERV-DB	58,211.47	160,000.00	(101,788.53)	36.38%
DB51424 · SNOW REMOVAL, CONTR EXPEND-DB	5,399.45	75,000.00	(69,600.55)	7.2%
DB90108 · STATE RETIREMENT-DB	-	49,500.00	(49,500.00)	0.0%
DB90308 · SOCIAL SECURITY BENEFITS-DB	5,181.53	32,000.00	(26,818.47)	16.19%
DB90608 · HOSPITAL & MEDICAL BNFT-DB	28,239.72	160,000.00	(131,760.28)	17.65%
DB90908 · UNIFORMS-DB	531.00	3,000.00	(2,469.00)	17.7%
DB97106 · DEBT SERVICE- PRINCIPAL	50,961.55	50,962.00	(0.45)	100.0%
DB97107 · DEBT SERVICE- INTEREST	9,533.03	9,534.00	(0.97)	99.99%
Total HIGHWAY DB EXPENSES	206,386.03	1,317,248.00	(1,110,861.97)	15.67%

Town of Ghent
Statement of Revenues & Expenditures - Budget vs. Actual
Two months ended February 2021

	Two months ended February 2021	Annual Budget	\$ Over (Under) Budget	% of Budget
LIGHTING EXPENSE				
SL15182 · NYSEG	1,925.45	10,305.00	(8,379.55)	18.69%
SL25182 · NYSEG 2	33.82	350.00	(316.18)	9.66%
Total LIGHTING EXPENSE	1,959.27	10,655.00	(8,695.73)	18.39%
Total Expense	631,068.64	2,425,421.00	(1,794,352.36)	26.02%
Net Ordinary Income	458,216.56	(170,000.00)	628,216.56	(269.54%)
Other Income/Expense				
Other Income				
BUDGETED APPROPRIATED FB-A	-	45,000.00	(45,000.00)	0.0%
BUDGETED APPROPRIATED FB-B	-	25,000.00	(25,000.00)	0.0%
BUDGETED APPROPRIATED FB-DB	-	100,000.00	(100,000.00)	0.0%
Net Income	\$ 458,216.56	\$ -	\$ 458,216.56	100.0%