

TOWN OF GHENT
Compiled Financial Statements
April 30, 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 April 30, 2021, and the related statement of revenues and expenses - cash basis for the month and the four 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
May 12, 2021

Town of Ghent
Statement of Assets, Liabilities, & Fund Balance- Cash Basis
As of April 30, 2021

ASSETS

Current Assets

Checking/Savings

200007 · BOGC-Multi-Fund Checking-8612	\$ 101,661.03
200008 · BOGC Highway-8638	1,100,094.28
200009 · BOGC General MM-8620	679,945.09
200100 · BOGC Escrow Cash-8654	127,515.91
200200 · BOGC Payroll 8646	33,271.52
A210000 · Petty Cash	150.00

Total Checking/Savings 2,042,637.83

Other Current Assets

A391002 · Due from Trust and Agency	2,870.22
A480 · Prepaid Expense - A	6,717.57
B391 · B FUND DUE FROM HIGHWAY DB	300.73
B391.1 · B FUND DUE FROM TRUST & AGENCY	233.79
B480 · Prepaid Expenses- B	57.01
db391 · HIGHWAY DUE FROM OTHER FUNDS	
DB391.1 · Due from TA	8,264.13

Total db391 · HIGHWAY DUE FROM OTHER FUNDS 8,264.13

DB480 · Prepaid Expense - DB 10,028.18

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 28,482.24

Total Current Assets 2,071,120.07

Other Assets

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

Total Other Assets 945,475.53

TOTAL ASSETS \$ 3,016,595.60

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

A600 · GENERAL A ACCOUNTS PAYABLE - A \$ 2,833.92

A630002 · Due to TA 10.61

DB630 · HIGHWAY DUE TO OTHER FUNDS

 DB630.3 · Due to B 300.73

Total DB630 · HIGHWAY DUE TO OTHER FUNDS 300.73

TA10 · Net Pay Check 0.01

TA19 · INSURANCE EMPLOYEE CONTRIBUTION 1,498.28

TA20 · GROUP INSURANCE-RETIREE

 TA20.1 · Retiree Health Ins - BN 20,647.90

Total TA20 · GROUP INSURANCE-RETIREE 20,647.90

TA630 · DUE TO OTHER FUNDS

 TA630.1 · Due to DB 8,264.13

 TA630.2 · Due To A 2,870.22

Town of Ghent
Statement of Assets, Liabilities, & Fund Balance- Cash Basis
As of April 30, 2021

TA630.3 · Due to B	233.79
Total TA630 · DUE TO OTHER FUNDS	<u>11,368.14</u>
TA85 · Escrow Deposits	
TA85.1 · Richard Coon	840.80
TA85.11 · Ferrell Gas	3,360.00
TA85.3 · Johnson Road Escrow	0.20
TA85.4 · Ginsberg	9,474.40
TA85.5 · Price Chopper	4,793.73
TA85.6 · Summit Escrow	2,985.00
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	1,145.34
TA86.3 · 4C'S Management	2,500.00
TA86.4 · ELP GHENT SOLAR	90,046.50
Total TA85 · Escrow Deposits	<u>127,270.79</u>
TA87 · Interest Income-TA	12.92
Total Other Current Liabilities	<u>163,943.30</u>
Total Current Liabilities	163,943.30
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	<u>945,475.53</u>
Total Liabilities	1,109,418.83
Equity	
32000 · Retained Earnings	387,693.55
A806 · NOT IN SPENDABLE FORM- A	6,717.57
A878001 · Capital Reserve	33,304.53
A914 · ASSIGNED APPROPRIATED FUND BALA	45,000.00
A915 · UNASSIGN UNAPPROP FUND BAL	226,237.69
B806 · NOT IN SPENDABLE FORM - B	57.01
B914 · ASSIGN APPR FUND BAL.-B	25,000.00
B915 · ASSIGN UNAPPR FUND BAL-B	126,062.27
DA915 · ASSIGNED UNAPPROP. FUND BAL-DA	2,339.39
DB806 · NOT IN SPENDABLE FORM DB	10,028.18
DB878 · CAPITAL RESERVE-DB	90,540.58
DB914 · ASSIGNED APPR. FUND BAL.-DB	100,000.00
DB915 · ASSIGNED UNAPPR FUND BAL.-DB	854,964.00
SL915 · ASSIGNED UNAPPROP FUND BAL	8,305.82
Net (Loss) Income	(9,073.82)
Total Equity	<u>1,907,176.77</u>
TOTAL LIABILITIES & EQUITY	<u><u>\$ 3,016,595.60</u></u>

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

	<u>For the month and the four months ended April 2021</u>	<u>Four months ended April 2021</u>
Ordinary Income/Expense		
Income		
FIRE PROTECTION SF REVENUES		
SF1001 · PROPERTY TAX REVENUE	\$ -	\$ 293,220.00
Total FIRE PROTECTION SF REVENUES	<u>-</u>	<u>293,220.00</u>
GENERAL FUND A REVENUE		
A1001 · REAL PROPERTY TAXES	-	316,194.00
A1170 · FRANCHISE FEES	27,903.16	28,012.71
A1255 · CLERK FEES	459.52	1,946.18
A2401 · INTEREST INCOME	66.28	254.05
A2410 · RENTAL OF REAL PROPERTY	-	(250.00)
A2544 · LICENSES AND PERMITS DOG LIC	171.50	443.00
A2610 · FINES AND FORFEITURES	15,421.00	37,831.00
A2626 · EV Charging Station	60.42	115.99
Total GENERAL FUND A REVENUE	<u>44,081.88</u>	<u>384,546.93</u>
GENERAL FUND B REVENUES		
B1001 · REAL PROPERTY TAXES-B	-	3,990.00
B1081 · OTHER PAYMENTS IN LIEU TAX	-	3,702.50
B2110 · ZONING FEES	2,378.65	6,048.68
B2115 · PLANNING BOARD FEES	650.00	1,700.00
Total GENERAL FUND B REVENUES	<u>3,028.65</u>	<u>15,441.18</u>
HIGHWAY DB REVENUES		
DB1001 · REAL PROPERTY TAXES-DB	-	165,896.00
DB2401 · INTEREST AND EARNINGS	94.49	355.61
DB3501 · STATE AID - CONSOLIDATED HWY	-	79.99
Total HIGHWAY DB REVENUES	<u>94.49</u>	<u>166,331.60</u>
LIGHTING REVENUES		
SL1001 · PROPERTY TAXES- LIGHTING	-	10,655.00
Total LIGHTING REVENUES	<u>-</u>	<u>10,655.00</u>
Total Income	<u>47,205.02</u>	<u>870,194.71</u>
Expense		
FIRE PROTECTION SF EXPENSES		
SF34104 · PAYMENTS ON FIRE CONTRACTS CE	-	293,220.00
Total FIRE PROTECTION SF EXPENSES	<u>-</u>	<u>293,220.00</u>
GENERAL FUND A EXPENSES		
A101010 · TOWN BOARD PERSONAL SERVICE	1,198.48	4,793.92
A111010 · JUSTICE COURT PERSONAL SERVICE	1,938.48	7,753.92
A111011 · JUSTICE COURT CLERK PERS SVC	1,000.00	4,000.00
A111040 · JUSTICE COURT CONTRACTUALS	156.31	1,288.97
A122010 · SUPERVISOR PERSONAL SERVICE	923.08	3,692.32
A132040 · ACCOUNTANT CONTRACTUAL	1,625.50	6,026.50
A133040 · TAX COLLECTOR CONTRACTUALS	9.50	1,184.10

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

	For the month and the four months ended April 2021	Four months ended April 2021
A135510 · ASSESSORS PERSONAL SERVICE	2,338.48	9,353.92
A135540 · ASSESSORS CONTRACTUALS	-	218.16
A141010 · TOWN CLERK PERSONAL SERVICE	2,751.54	11,006.16
A141011 · DEPUTY TOWN CLERK PERS SERV	808.50	2,829.75
A141040 · TOWN CLERK CONTRACTUALS	1,040.03	1,339.32
A142040 · TOWN ATTORNEY CONTRACTUALS	-	4,089.63
A144040 · ENGINEER CONTRACTUALS	-	483.44
A162010 · BUILDINGS PERSONAL SERVICE	863.90	3,735.33
A162040 · BUILDINGS CONTRACTUALS	2,837.42	8,369.04
A191040 · SPECIAL ITEM - UNALLOCATED INS	-	39,931.04
A331040 · TRAFFIC CONTROL CONTRACT	-	4,038.67
A351010 · DOG CONTROL PERSONAL SERVICES	476.94	1,907.76
A351040 · DOG CONTROL CONTRACT	207.73	207.73
A501010 · SUPER OF HIGHWAYS PERS SERV	4,829.48	19,317.92
A501011 · HIGHWAY SUPT PS OTHER	697.00	2,711.20
A501040 · SUPER OF HIGHWAYS CONTRACTS	90.05	660.15
A513240 · GARAGE CONTRACT	2,723.75	11,827.39
A677240 · AGING PROGRAMS CONTRACTS	49.20	74.72
A714010 · PLAYGROUNDS PERSONAL SERVICE	252.65	578.65
A714040 · PLAYGROUNDS CONTRACTS	361.99	2,605.00
A88104 · CEMETERY, CONTR EXPEND	-	6,000.00
A903080 · SOCIAL SECURITY	1,381.56	5,477.61
A906080 · HEALTH INSURANCE	4,722.40	24,177.60
Total GENERAL FUND A EXPENSES	33,283.97	189,679.92
GENERAL FUND B EXPENSES		
B36201 · SAFETY INSPECTION, PERS SERV	1,269.24	5,076.96
B36204 · SAFETY INSPECTION, CONTR EXPEND	90.24	424.11
B40201 · REGISTRAR VITAL STAT, PERS SERV	161.54	646.16
B80101 · ZONING, PERS SERV	1,450.02	6,071.32
B80104 · ZONING, CONTR EXPEND	258.67	1,963.71
B80201 · PLANNING, PERS SERV	319.26	1,622.23
B80204 · PLANNING, CONTR EXPEND	19.00	3,023.10
B90308 · SOCIAL SECURITY, EMPL BNFTS	244.80	1,017.21
B90608 · HEALTH INSURANCE	1,090.56	5,452.80
Total GENERAL FUND B EXPENSES	4,903.33	25,297.60
HIGHWAY DB EXPENSES		
DB51101 · MAINT OF STREETS, PERS SERV-DB	12,081.61	12,081.61
DB51104 · MAINT OF STREETS, CONTR EXP-DB	23,027.40	50,694.64
DB51301 · MACHINERY, PERS SERV-DB	3,848.01	18,319.01
DB51304 · MACHINERY, CONTR EXPEND-DB	10,829.31	33,675.60
DB51404 · BRUSH AND WEEDS CONTR-DB	46.40	285.50
DB51421 · SNOW REMOVAL, PERS SERV-DB	12,081.62	94,923.40

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

	For the month and the four months ended April 2021	Four months ended April 2021
DB51424 · SNOW REMOVAL, CONTR EXPEND-DB	12,084.43	27,978.61
DB90308 · SOCIAL SECURITY BENEFITS-DB	2,101.08	9,419.42
DB90608 · HOSPITAL & MEDICAL BNFT-DB	8,910.64	58,061.00
DB90908 · UNIFORMS-DB	813.85	1,344.85
DB97106 · DEBT SERVICE- PRINCIPAL	-	50,961.55
DB97107 · DEBT SERVICE- INTEREST	-	9,533.03
Total HIGHWAY DB EXPENSES	85,824.35	367,278.22
LIGHTING EXPENSE		
SL15182 · NYSEG	894.93	3,715.17
SL25182 · NYSEG 2	21.90	77.62
Total LIGHTING EXPENSE	916.83	3,792.79
Total Expense	124,928.48	879,268.53
Net (Loss) Ordinary Income	(77,723.46)	(9,073.82)
Net (Loss) Income	\$ (77,723.46)	\$ (9,073.82)

Compiled Supplemental Information

**Town of Ghent
Supervisor Report
As of April 30, 2021**

Receipts:

A1170	Franchise Fees	\$ 27,903.16
A1255	Clerk Fees	459.52
A2401	Interest Income - A	66.28
A2544	Licenses and Permits	171.50
A2610	Fines and Forfeitures	24,982.00
A2626	EV Charging Station	60.42
B2110	Zoning fees	2,378.65
B2115	Planning Board fees	650.00
DB2401	Interest Income - DB	94.49
A90608	Health Insurance - A	282.80
TA19	Insurance Employee Contribution	374.57
TA87	Interest - TA	10.90
TA85	Escrow Deposits	90,046.50
	Total Receipts	<u><u>147,480.79</u></u>

Disbursements:

Payroll 04/08/2021	\$ (26,451.74)
Payroll 04/22/2021	(26,565.53)
Abstract April 2021	(81,130.44)
Escrow Payments	(1,059.50)
Checking additional expenses	(624.57)
Total Disbursements	<u><u>(135,831.78)</u></u>
Net Receipts-Disbursements	\$ 11,649.01
Cash balances at March 31, 2021	2,030,908.83
Adjustment	\$ 79.99
Cash balances at April 30, 2021	<u><u>\$ 2,042,637.83</u></u>

**Town of Ghent
Supervisor Report
As of April 30, 2021**

	Bank Statement Balance	Deposit in Transit	O/S Checks	Book Balance
BOGC Payroll 8646	\$ 36,949.21	\$ -	\$ (3,677.69)	\$ 33,271.52
200007 BOGC-Multi Fund Checking 8612	115,912.23	-	(14,251.20)	101,661.03
200008 BOGC Highway 8638	1,100,094.28	-	-	1,100,094.28
200009 BOGC General MM 8620	679,945.09	-	-	679,945.09
200100 BOGC Escrow Cash- 8654	127,515.91	-	-	127,515.91
A210000 Petty Cash	150.00	-	-	150.00
	<u>\$ 2,060,566.72</u>	<u>\$ -</u>	<u>\$ (17,928.89)</u>	<u>\$ 2,042,637.83</u>

Total Income per April QuickBooks	\$ 47,205.02
Insurance Employee Contribution	374.57
TA interest	10.90
Health Insurance Contribution - A & DB	282.80
Fines and Forfeitures	9,561.00
Escrow Deposits	90,046.50
Total receipts	<u>\$ 147,480.79</u>

Total Expense per April QuickBooks	\$ 124,928.48
Employee Health Insurance Contribution	282.80
Escrow Payments	1,059.50
Fines and Forfeitures	9,561.00
Total disbursements	<u>\$ 135,831.78</u>

Town of Ghent
Statement of Revenues & Expenditures - Budget vs. Actual
Four months ended April 2021

	<u>Four months ended April 2021</u>	<u>Annual Budget</u>	<u>\$ Over(Under) Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
FIRE PROTECTION SF REVENUES				
SF1001 · PROPERTY TAX REVENUE	\$ 293,220.00	\$ 293,220.00	\$ -	100.0%
Total FIRE PROTECTION SF REVENUES	<u>293,220.00</u>	<u>293,220.00</u>	<u>-</u>	<u>100.0%</u>
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	28,012.71	24,000.00	4,012.71	116.72%
A1255 · CLERK FEES	1,946.18	4,000.00	(2,053.82)	48.66%
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	254.05	4,500.00	(4,245.95)	5.65%
A2410 · RENTAL OF REAL PROPERTY	(250.00)	1,000.00	(1,250.00)	-25.0%
A2544 · LICENSES AND PERMITS DOG LIC	443.00	2,500.00	(2,057.00)	17.72%
A2590 · PERMITS OTHER	-	1,500.00	(1,500.00)	0.0%
A2610 · FINES AND FORFEITURES	37,831.00	135,000.00	(97,169.00)	28.02%
A2626 · EV Charging Station	115.99	-	115.99	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	<u>384,546.93</u>	<u>646,998.00</u>	<u>(262,451.07)</u>	<u>59.44%</u>
GENERAL FUND B REVENUES				
B1001 · REAL PROPERTY TAXES-B	3,990.00	3,990.00	-	100.0%
B1081 · OTHER PAYMENTS IN LIEU TAX	3,702.50	3,810.00	(107.50)	97.18%
B1120 · SALES TAX	-	45,000.00	(45,000.00)	0.0%
B2110 · ZONING FEES	6,048.68	28,000.00	(21,951.32)	21.6%
B2115 · PLANNING BOARD FEES	1,700.00	6,000.00	(4,300.00)	28.33%
B2401 · INTEREST AND EARNINGS	-	500.00	(500.00)	0.0%
Total GENERAL FUND B REVENUES	<u>15,441.18</u>	<u>87,300.00</u>	<u>(71,858.82)</u>	<u>17.69%</u>

Town of Ghent
Statement of Revenues & Expenditures - Budget vs. Actual
Four months ended April 2021

	<u>Four months ended April 2021</u>	<u>Annual Budget</u>	<u>\$ Over(Under) Budget</u>	<u>% of Budget</u>
HIGHWAY DB REVENUES				
DB1001 · REAL PROPERTY TAXES-DB	165,896.00	165,896.00	-	100.0%
DB1120 · NON-PROP TAX DIST BY COUNTY	-	825,000.00	(825,000.00)	0.0%
DB2401 · INTEREST AND EARNINGS	355.61	5,000.00	(4,644.39)	7.11%
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	79.99	212,352.00	(212,272.01)	0.04%
Total HIGHWAY DB REVENUES	<u>166,331.60</u>	<u>1,217,248.00</u>	<u>(1,050,916.40)</u>	<u>13.67%</u>
LIGHTING REVENUES				
SL1001 · PROPERTY TAXES- LIGHTING	10,655.00	10,380.00	275.00	102.65%
Total LIGHTING REVENUES	<u>10,655.00</u>	<u>10,380.00</u>	<u>275.00</u>	<u>102.65%</u>
Total Income	870,194.71	2,255,146.00	(1,384,951.29)	38.59%
Expense				
FIRE PROTECTION SF EXPENSES				
SF34104 · PAYMENTS ON FIRE CONTRACTS CE	293,220.00	293,220.00	-	100.0%
Total FIRE PROTECTION SF EXPENSES	<u>293,220.00</u>	<u>293,220.00</u>	<u>-</u>	<u>100.0%</u>
GENERAL FUND A EXPENSES				
A101010 · TOWN BOARD PERSONAL SERVICE	4,793.92	15,580.00	(10,786.08)	30.77%
A101040 · TOWN BOARD CONTRACTUALS	-	500.00	(500.00)	0.0%
A111010 · JUSTICE COURT PERSONAL SERVICE	7,753.92	25,200.00	(17,446.08)	30.77%
A111011 · JUSTICE COURT CLERK PERS SVC	4,000.00	19,000.00	(15,000.00)	21.05%
A111014 · JUSTICE COURT DEPUTY COURT CLER	-	11,000.00	(11,000.00)	0.0%
A111040 · JUSTICE COURT CONTRACTUALS	1,288.97	-	1,288.97	100.0%
A122010 · SUPERVISOR PERSONAL SERVICE	3,692.32	12,800.00	(9,107.68)	28.85%
A122040 · SUPERVISOR CONTRACTUALS	-	900.00	(900.00)	0.0%
A132040 · ACCOUNTANT CONTRACTUAL	6,026.50	24,000.00	(17,973.50)	25.11%
A133040 · TAX COLLECTOR CONTRACTUALS	1,184.10	2,000.00	(815.90)	59.21%
A135510 · ASSESSORS PERSONAL SERVICE	9,353.92	30,400.00	(21,046.08)	30.77%
A135540 · ASSESSORS CONTRACTUALS	218.16	13,000.00	(12,781.84)	1.68%
A141010 · TOWN CLERK PERSONAL SERVICE	11,006.16	35,770.00	(24,763.84)	30.77%

Town of Ghent
Statement of Revenues & Expenditures - Budget vs. Actual
Four months ended April 2021

	Four months ended April 2021	Annual Budget	\$ Over(Under) Budget	% of Budget
A141011 · DEPUTY TOWN CLERK PERS SERV	2,829.75	7,000.00	(4,170.25)	40.43%
A141040 · TOWN CLERK CONTRACTUALS	1,339.32	5,000.00	(3,660.68)	26.79%
A142040 · TOWN ATTORNEY CONTRACTUALS	4,089.63	36,000.00	(31,910.37)	11.36%
A144040 · ENGINEER CONTRACTUALS	483.44	-	483.44	100.0%
A162010 · BUILDINGS PERSONAL SERVICE	3,735.33	16,000.00	(12,264.67)	23.35%
A162040 · BUILDINGS CONTRACTUALS	8,369.04	43,000.00	(34,630.96)	19.46%
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	1,907.76	6,200.00	(4,292.24)	30.77%
A351040 · DOG CONTROL CONTRACT	207.73	2,500.00	(2,292.27)	8.31%
A501010 · SUPER OF HIGHWAYS PERS SERV	19,317.92	62,783.00	(43,465.08)	30.77%
A501011 · HIGHWAY SUPT PS OTHER	2,711.20	9,000.00	(6,288.80)	30.12%
A501040 · SUPER OF HIGHWAYS CONTRACTS	660.15	2,500.00	(1,839.85)	26.41%
A513240 · GARAGE CONTRACT	11,827.39	27,000.00	(15,172.61)	43.81%
A651040 · VETERANS SERVICES CONTRACTS	-	2,800.00	(2,800.00)	0.0%
A677240 · AGING PROGRAMS CONTRACTS	74.72	5,000.00	(4,925.28)	1.49%
A714010 · PLAYGROUNDS PERSONAL SERVICE	578.65	6,000.00	(5,421.35)	9.64%
A714040 · PLAYGROUNDS CONTRACTS	2,605.00	20,000.00	(17,395.00)	13.03%
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	-	5,000.00	(5,000.00)	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	5,477.61	20,500.00	(15,022.39)	26.72%
A906080 · HEALTH INSURANCE	24,177.60	61,575.00	(37,397.40)	39.27%

Town of Ghent
Statement of Revenues & Expenditures - Budget vs. Actual
Four months ended April 2021

	Four months ended April 2021	Annual Budget	\$ Over(Under) Budget	% of Budget
Total GENERAL FUND A EXPENSES	189,679.92	696,998.00	(507,318.08)	27.21%
GENERAL FUND B EXPENSES				
B36201 · SAFETY INSPECTION, PERS SERV	5,076.96	16,500.00	(11,423.04)	30.77%
B36204 · SAFETY INSPECTION, CONTR EXPEND	424.11	3,000.00	(2,575.89)	14.14%
B40201 · REGISTRAR VITAL STAT, PERS SERV	646.16	2,100.00	(1,453.84)	30.77%
B80101 · ZONING, PERS SERV	6,071.32	22,500.00	(16,428.68)	26.98%
B80104 · ZONING, CONTR EXPEND	1,963.71	20,000.00	(18,036.29)	9.82%
B80201 · PLANNING, PERS SERV	1,622.23	7,000.00	(5,377.77)	23.18%
B80204 · PLANNING, CONTR EXPEND	3,023.10	20,000.00	(16,976.90)	15.12%
B90108 · STATE RETIREMENT, EMPL BNFTS	-	4,000.00	(4,000.00)	0.0%
B90308 · SOCIAL SECURITY, EMPL BNFTS	1,017.21	4,000.00	(2,982.79)	25.43%
B90608 · HEALTH INSURANCE	5,452.80	13,200.00	(7,747.20)	41.31%
Total GENERAL FUND B EXPENSES	25,297.60	112,300.00	(87,002.40)	22.53%
HIGHWAY DB EXPENSES				
DB51101 · MAINT OF STREETS, PERS SERV-DB	12,081.61	197,400.00	(185,318.39)	6.12%
DB51104 · MAINT OF STREETS, CONTR EXP-DB	50,694.64	198,500.00	(147,805.36)	25.54%
DB51122 · PERM IMPROVE HIGHWAY-DB	-	212,352.00	(212,352.00)	0.0%
DB51301 · MACHINERY, PERS SERV-DB	18,319.01	53,000.00	(34,680.99)	34.56%
DB51302 · MACHINERY, EQUIP, & CAP-DB	-	30,000.00	(30,000.00)	0.0%
DB51304 · MACHINERY, CONTR EXPEND-DB	33,675.60	80,000.00	(46,324.40)	42.1%
DB51401 · BRUSH AND WEEDS PERS SERV-DB	-	4,000.00	(4,000.00)	0.0%
DB51404 · BRUSH AND WEEDS CONTR-DB	285.50	2,000.00	(1,714.50)	14.28%
DB51421 · SNOW REMOVAL, PERS SERV-DB	94,923.40	160,000.00	(65,076.60)	59.33%
DB51424 · SNOW REMOVAL, CONTR EXPEND-DB	27,978.61	75,000.00	(47,021.39)	37.31%
DB90108 · STATE RETIREMENT-DB	-	49,500.00	(49,500.00)	0.0%
DB90308 · SOCIAL SECURTY BENEFITS-DB	9,419.42	32,000.00	(22,580.58)	29.44%
DB90608 · HOSPITAL & MEDICAL BNFT-DB	58,061.00	160,000.00	(101,939.00)	36.29%
DB90908 · UNIFORMS-DB	1,344.85	3,000.00	(1,655.15)	44.83%
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	367,278.22	1,317,248.00	(949,969.78)	27.88%

Town of Ghent
Statement of Revenues & Expenditures - Budget vs. Actual
Four months ended April 2021

	<u>Four months ended April 2021</u>	<u>Annual Budget</u>	<u>\$ Over(Under) Budget</u>	<u>% of Budget</u>
LIGHTING EXPENSE				
SL15182 · NYSEG	3,715.17	10,305.00	(6,589.83)	36.05%
SL25182 · NYSEG 2	77.62	350.00	(272.38)	22.18%
Total LIGHTING EXPENSE	<u>3,792.79</u>	<u>10,655.00</u>	<u>(6,862.21)</u>	<u>35.6%</u>
Total Expense	<u>879,268.53</u>	<u>2,430,421.00</u>	<u>(1,551,152.47)</u>	<u>36.18%</u>
Net (Loss) Ordinary Income	<u>(9,073.82)</u>	<u>(175,275.00)</u>	<u>166,201.18</u>	<u>5.18%</u>
Net (Loss) Income	<u>\$ (9,073.82)</u>	<u>\$ (175,275.00)</u>	<u>\$ 166,201.18</u>	<u>5.18%</u>