

TOWN OF GHENT
Compiled Financial Statements
October 31, 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 October 31, 2021, and the related statement of revenues and expenses - cash basis for the month and the ten 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 12 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
November 12, 2021

Town of Ghent
Statement of Assets, Liabilities, & Fund Balance- Cash Basis
As of October 31, 2021

ASSETS

Current Assets

Checking/Savings

200007 · BOGC-Multi-Fund Checking-8612	\$ 319,622.61
200008 · BOGC Highway-8638	1,021,145.80
200009 · BOGC General MM-8620	962,227.86
200100 · BOGC Escrow Cash-8654	124,753.14
200200 · BOGC Payroll 8646	35,648.45
A210000 · Petty Cash	150.00

Total Checking/Savings 2,463,547.86

Other Current Assets

A391002 · Due from Trust and Agency	2,870.22
B391 · B FUND DUE FROM HIGHWAY DB	300.73
B391.1 · B FUND DUE FROM TRUST & AGENCY	233.79
db391 · HIGHWAY DUE FROM OTHER FUNDS	
DB391.1 · Due from TA	8,264.13
Total db391 · HIGHWAY DUE FROM OTHER FUNDS	<u>8,264.13</u>
TA391 · TA Due from Other Funds	
TA391.2 · Due from General	10.61
Total TA391 · TA Due from Other Funds	<u>10.61</u>

Total Other Current Assets 11,679.48

Total Current Assets 2,475,227.34

Other Assets

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

Total Other Assets 945,475.53

TOTAL ASSETS 3,420,702.87

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

A6000 · GENERAL A ACCOUNTS PAYABLE (1,076.44)

Total Accounts Payable (1,076.44)

Other Current Liabilities

A600 · GENERAL A ACCOUNTS PAYABLE - A 2,626.92

A630002 · Due to TA 10.61

A688 · American Rescue 210,101.94

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 3,872.81

TA20 · GROUP INSURANCE-RETIREE

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

Total TA20 · GROUP INSURANCE-RETIREE 20,647.90

Town of Ghent
Statement of Assets, Liabilities, & Fund Balance- Cash Basis
As of October 31, 2021

TA630 · DUE TO OTHER FUNDS	
TA630.1 · Due to DB	8,264.13
TA630.2 · Due To A	2,870.22
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
TA86.1 · Liberty Farms	270.00
TA86.2 · Nexamp	819.34
TA86.4 · ELP GHENT SOLAR	90,046.50
Total TA85 · Escrow Deposits	<u>124,469.84</u>
TA87 · Interest Income-TA	53.50
Total Other Current Liabilities	<u>373,452.40</u>
Total Current Liabilities	<u>372,375.96</u>
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	<u>1,317,851.49</u>
Equity	
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	266,767.29
B806 · NOT IN SPENDABLE FORM - B	57.01
B914 · ASSIGN APPR FUND BAL.-B	25,000.00
B915 · ASSIGN UNAPPR FUND BAL-B	169,294.51
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	1,157,745.19
SF909 · Fire Protection Fund Balance	(0.04)
SL915 · ASSIGNED UNAPPROP FUND BAL	9,456.38
Net (Loss) Income	186,600.79
Total Equity	<u>2,102,851.38</u>
TOTAL LIABILITIES & EQUITY	<u><u>\$ 3,420,702.87</u></u>

Town of Ghent
Statement of Revenues & Expenditures-Cash Basis
For the month and the ten months ended October 2021

	Month ended October 2021	Ten months ended October 2021
Ordinary Income/Expense		
Income		
FIRE PROTECTION SF REVENUES		
SF1001 · PROPERTY TAX REVENUE	\$ -	\$ 293,220.00
Total FIRE PROTECTION SF REVENUES	-	293,220.00
GENERAL FUND A REVENUE		
A1001 · REAL PROPERTY TAXES	-	316,194.00
A1090 · OTHER TAX ITEMS PENALTIES	-	10,510.00
A1170 · FRANCHISE FEES	-	28,258.42
A1255 · CLERK FEES	732.35	5,424.97
A1550 · DOG IMPOUND FEES	-	130.00
A2401 · INTEREST INCOME	83.63	724.28
A2410 · RENTAL OF REAL PROPERTY	-	250.00
A2544 · LICENSES AND PERMITS DOG LIC	126.50	1,225.00
A2590 · PERMITS OTHER	-	285.00
A2610 · FINES AND FORFEITURES	16,287.00	153,300.00
A2626 · EV Charging Station	92.01	501.54
A2690 · TOBACCO FUNDS	-	24,753.83
A2770 · MISCELLANEOUS	-	1.25
A3005 · MORTGAGE TAX	-	86,418.49
Total GENERAL FUND A REVENUE	17,321.49	627,976.78
GENERAL FUND B REVENUES		
B1001 · REAL PROPERTY TAXES-B	-	3,990.00
B1081 · OTHER PAYMENTS IN LIEU TAX	819.26	4,521.76
B2110 · ZONING FEES	1,435.70	25,089.97
B2115 · PLANNING BOARD FEES	-	4,700.00
Total GENERAL FUND B REVENUES	2,254.96	38,301.73
HIGHWAY DB REVENUES		
DB1001 · REAL PROPERTY TAXES-DB	-	165,896.00
DB1120 · NON-PROP TAX DIST BY COUNTY	335,118.95	914,257.09
DB2380 · INSURANCE RECOVERY	1,000.00	13,679.59
DB2401 · INTEREST AND EARNINGS	95.69	872.03
DB2665 · SALE OF EQUIPMENT	3,850.00	3,850.00
DB3501 · STATE AID - CONSOLIDATED HWY	-	249,058.13
Total HIGHWAY DB REVENUES	340,064.64	1,347,612.84
LIGHTING REVENUES		
SL1001 · PROPERTY TAXES- LIGHTING	-	10,655.00
Total LIGHTING REVENUES	-	10,655.00
Total Income	359,641.09	2,317,766.35

Town of Ghent
Statement of Revenues & Expenditures-Cash Basis
For the month and the ten months ended October 2021

Expense	Month ended October 2021	Ten months ended October 2021
FIRE PROTECTION SF EXPENSES		
SF34104 · PAYMENTS ON FIRE CONTRACTS CE	-	293,220.00
Total FIRE PROTECTION SF EXPENSES	-	293,220.00
GENERAL FUND A EXPENSES		
A101010 · TOWN BOARD PERSONAL SERVICE	1,198.48	12,584.04
A111010 · JUSTICE COURT PERSONAL SERVICE	2,323.10	22,629.49
A111011 · JUSTICE COURT CLERK PERS SVC	1,000.00	10,500.00
A111040 · JUSTICE COURT CONTRACTUALS	558.53	5,360.36
A122010 · SUPERVISOR PERSONAL SERVICE	923.08	9,692.34
A132040 · ACCOUNTANT CONTRACTUAL	1,200.00	19,278.50
A133040 · TAX COLLECTOR CONTRACTUALS	-	1,470.30
A135510 · ASSESSORS PERSONAL SERVICE	2,338.48	24,554.04
A135540 · ASSESSORS CONTRACTUALS	20.00	13,213.09
A141010 · TOWN CLERK PERSONAL SERVICE	2,751.54	28,891.17
A141011 · DEPUTY TOWN CLERK PERS SERV	882.76	7,763.27
A141040 · TOWN CLERK CONTRACTUALS	60.99	3,075.35
A142040 · TOWN ATTORNEY CONTRACTUALS	880.00	26,169.90
A144040 · ENGINEER CONTRACTUALS	-	483.44
A162010 · BUILDINGS PERSONAL SERVICE	847.60	9,795.98
A162040 · BUILDINGS CONTRACTUALS	1,565.12	21,496.03
A191040 · SPECIAL ITEM - UNALLOCATED INS	-	39,931.04
A331040 · TRAFFIC CONTROL CONTRACT	5,404.26	21,754.66
A351010 · DOG CONTROL PERSONAL SERVICES	476.94	5,007.87
A351040 · DOG CONTROL CONTRACT	1,022.99	1,880.72
A501010 · SUPER OF HIGHWAYS PERS SERV	4,829.48	50,709.54
A501011 · HIGHWAY SUPT PS OTHER	697.00	7,233.20
A501040 · SUPER OF HIGHWAYS CONTRACTS	90.00	1,410.43
A513240 · GARAGE CONTRACT	3,689.11	21,551.24
A677240 · AGING PROGRAMS CONTRACTS	-	146.63
A714010 · PLAYGROUNDS PERSONAL SERVICE	334.15	4,033.91
A714040 · PLAYGROUNDS CONTRACTS	1,211.05	17,169.05
A751040 · HISTORIAN CONTRACTS	-	221.82
A802011 · PLANNING CLERK PER SERV	-	181.50
A88104 · CEMETERY, CONTR EXPEND	250.00	9,750.00
A901080 · RETIREMENT	-	6,717.57
A903080 · SOCIAL SECURITY	1,475.01	14,834.10
A906080 · HEALTH INSURANCE	1,706.80	52,512.00
Total GENERAL FUND A EXPENSES	37,736.47	472,002.58
GENERAL FUND B EXPENSES		
B36201 · SAFETY INSPECTION, PERS SERV	1,269.24	13,327.02
B36204 · SAFETY INSPECTION, CONTR EXPEND	281.12	1,288.24
B40201 · REGISTRAR VITAL STAT, PERS SERV	161.54	1,696.17

Town of Ghent
Statement of Revenues & Expenditures-Cash Basis
For the month and the ten months ended October 2021

	Month ended October 2021	Ten months ended October 2021
B80101 · ZONING, PERS SERV	1,561.40	15,761.08
B80104 · ZONING, CONTR EXPEND	1,397.58	10,418.84
B80201 · PLANNING, PERS SERV	319.26	3,697.42
B80204 · PLANNING, CONTR EXPEND	1,407.08	7,175.21
B90108 · STATE RETIREMENT, EMPL BNFTS	-	57.01
B90308 · SOCIAL SECURITY, EMPL BNFTS	253.23	2,628.52
B90608 · HEALTH INSURANCE	-	11,996.16
Total GENERAL FUND B EXPENSES	6,650.45	68,045.67
HIGHWAY DB EXPENSES		
DB51101 · MAINT OF STREETS, PERS SERV-DB	24,978.69	187,358.26
DB51104 · MAINT OF STREETS, CONTR EXP-DB	21,962.97	174,350.04
DB51122 · PERM IMPROVE HIGHWAY-DB	57,024.00	382,789.37
DB51301 · MACHINERY, PERS SERV-DB	3,691.68	42,399.12
DB51302 · MACHINERY, EQUIP, & CAP-DB	-	43,995.00
DB51304 · MACHINERY, CONTR EXPEND-DB	15,318.18	89,342.17
DB51404 · BRUSH AND WEEDS CONTR-DB	-	605.25
DB51421 · SNOW REMOVAL, PERS SERV-DB	-	94,923.40
DB51424 · SNOW REMOVAL, CONTR EXPEND-DB	22,566.08	50,709.58
DB90108 · STATE RETIREMENT-DB	-	10,028.18
DB90308 · SOCIAL SECURTY BENEFITS-DB	2,151.61	24,403.35
DB90608 · HOSPITAL & MEDICAL BNFT-DB	-	126,028.28
DB90908 · UNIFORMS-DB	-	1,344.85
DB97106 · DEBT SERVICE- PRINCIPAL	-	50,961.55
DB97107 · DEBT SERVICE- INTEREST	-	9,533.03
Total HIGHWAY DB EXPENSES	147,693.21	1,288,771.43
LIGHTING EXPENSE		
SL15182 · NYSEG	948.72	8,916.86
SL25182 · NYSEG 2	21.90	209.02
Total LIGHTING EXPENSE	970.62	9,125.88
Total Expense	193,050.75	2,131,165.56
Net Ordinary (Loss) Income	166,590.34	186,600.79
Net (Loss) Income	\$ 166,590.34	\$ 186,600.79

Compiled Supplemental Information

**Town of Ghent
Supervisor Report
As of October 31, 2021**

Receipts:

A1255	Clerk Fees	\$ 732.35
A2401	Interest Income - A	83.63
A2544	Licenses and Permits	126.50
A2610	Fines and Forfeitures	30,095.00
A2626	EV Charging Station	92.01
B1081	Other Payments in Lieu of Tax	819.26
B2110	Zoning fees	1,435.70
DB1120	Non Property Tax Distribution	335,118.95
DB2380	Insurance Recovery	1,000.00
DB2401	Interest Income - DB	95.69
DB2665	Sale of Equipment	3,850.00
A90608	Health Insurance - A	282.80
TA19	Insurance Employee Contribution	374.57
TA87	Interest -TA	11.41
	Total Receipts	<u><u>374,117.87</u></u>

Disbursements:

Payroll 10/07/2021		\$ (27,614.17)
Payroll 10/21/2021		(26,850.10)
Abstract October 2021		(152,586.89)
Accounts Payable		(1,076.44)
Checking Additional Expenses		(90.39)
	Total Disbursements	<u><u>(208,217.99)</u></u>
	Net Receipts-Disbursements	\$ 165,899.88
	Cash balances at September 30, 2021	<u><u>2,297,647.98</u></u>
	Cash balances at October 31, 2021	<u><u>\$ 2,463,547.86</u></u>

**Town of Ghent
Supervisor Report
As of October 31, 2021**

	Bank Statement Balance	Deposit in Transit	O/S Checks	Book Balance
200007 BOGC-Multi Fund Checking 8612	\$ 477,711.16	\$ -	\$ (158,088.55)	\$ 319,622.61
200008 BOGC Highway 8638	1,021,145.80	-	-	1,021,145.80
200009 BOGC General MM 8620	588,767.30	373,460.56	-	962,227.86
200100 BOGC Escrow Cash- 8654	124,753.14	-	-	124,753.14
BOGC Payroll 8646	42,996.01	-	(7,347.56)	35,648.45
A210000 Petty Cash	150.00	-	-	150.00
	<u>\$ 2,255,523.41</u>	<u>\$ 373,460.56</u>	<u>\$ (165,436.11)</u>	<u>\$ 2,463,547.86</u>

Total Income per October QuickBooks	\$ 359,641.09
Insurance Employee Contribution	374.57
TA interest	11.41
Health Insurance Contribution	282.80
Fines and Forfeitures	13,808.00
Total receipts	<u>\$ 374,117.87</u>

Total Expense per October QuickBooks	\$ 193,050.75
Employee Health Insurance Contribution	282.80
Fines and Forfeitures	13,808.00
Accounts Payable	1,076.44
Total disbursements	<u>\$ 208,217.99</u>

Town of Ghent
Statement of Revenues and Expenditures-Budget vs. Actual
Ten months ended October 2021

Ordinary Income/Expense	Ten months ended October 2021	Annual Budget	\$ Over(Under) Budget	% of 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	10,510.00	12,000.00	(1,490.00)	87.58%
A1170 · FRANCHISE FEES	28,258.42	24,000.00	4,258.42	117.74%
A1255 · CLERK FEES	5,424.97	4,000.00	1,424.97	135.62%
A1550 · DOG IMPOUND FEES	130.00	400.00	(270.00)	32.5%
A2001 · PARK AND RECREATION FEES	-	3,000.00	(3,000.00)	0.0%
A2401 · INTEREST INCOME	724.28	4,500.00	(3,775.72)	16.1%
A2410 · RENTAL OF REAL PROPERTY	250.00	1,000.00	(750.00)	25.0%
A2544 · LICENSES AND PERMITS DOG LIC	1,225.00	2,500.00	(1,275.00)	49.0%
A2590 · PERMITS OTHER	285.00	1,500.00	(1,215.00)	19.0%
A2610 · FINES AND FORFEITURES	153,300.00	135,000.00	18,300.00	113.56%
A2626 · EV Charging Station	501.54	-	501.54	100.0%
A2690 · TOBACCO FUNDS	24,753.83	25,000.00	(246.17)	99.02%
A2770 · MISCELLANEOUS	1.25	-	1.25	100.0%
A3001 · REVENUE SHARING	-	16,604.00	(16,604.00)	0.0%
A3005 · MORTGAGE TAX	86,418.49	100,000.00	(13,581.51)	86.42%
A3820 · YOUTH PROGRAMS	-	1,300.00	(1,300.00)	0.0%
Total GENERAL FUND A REVENUE	627,976.78	646,998.00	(19,021.22)	97.06%
GENERAL FUND B REVENUES				
B1001 · REAL PROPERTY TAXES-B	3,990.00	3,990.00	-	100.0%
B1081 · OTHER PAYMENTS IN LIEU TAX	4,521.76	3,810.00	711.76	118.68%
B1120 · SALES TAX	-	45,000.00	(45,000.00)	0.0%
B2110 · ZONING FEES	25,089.97	28,000.00	(2,910.03)	89.61%
B2115 · PLANNING BOARD FEES	4,700.00	6,000.00	(1,300.00)	78.33%
B2401 · INTEREST AND EARNINGS	-	500.00	(500.00)	0.0%
Total GENERAL FUND B REVENUES	38,301.73	87,300.00	(48,998.27)	43.87%

Town of Ghent
Statement of Revenues and Expenditures-Budget vs. Actual
 Ten months ended October 2021

	Ten months ended October 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	914,257.09	825,000.00	89,257.09	110.82%
DB2380 · INSURANCE RECOVERY	13,679.59	(12,679.59)	26,359.18	-107.89%
DB2401 · INTEREST AND EARNINGS	872.03	5,000.00	(4,127.97)	17.44%
DB2650 · SALE OF SCRAP MATERIAL	-	1,000.00	(1,000.00)	0.0%
DB2665 · SALE OF EQUIPMENT	3,850.00	8,000.00	(4,150.00)	48.13%
DB3501 · STATE AID - CONSOLIDATED HWY	249,058.13	212,352.00	36,706.13	117.29%
Total HIGHWAY DB REVENUES	1,347,612.84	1,204,568.41	143,044.43	111.88%
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	2,317,766.35	2,242,741.41	75,024.94	103.35%
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	12,584.04	15,580.00	(2,995.96)	80.77%
A101040 · TOWN BOARD CONTRACTUALS	-	500.00	(500.00)	0.0%
A111010 · JUSTICE COURT PERSONAL SERVICE	22,629.49	25,200.00	(2,570.51)	89.8%
A111011 · JUSTICE COURT CLERK PERS SVC	10,500.00	19,000.00	(8,500.00)	55.26%
A111014 · JUSTICE COURT DEPUTY COURT CLER	-	-	-	0.0%
A111040 · JUSTICE COURT CONTRACTUALS	5,360.36	11,000.00	(5,639.64)	48.73%
A122010 · SUPERVISOR PERSONAL SERVICE	9,692.34	12,800.00	(3,107.66)	75.72%
A122040 · SUPERVISOR CONTRACTUALS	-	900.00	(900.00)	0.0%
A132040 · ACCOUNTANT CONTRACTUAL	19,278.50	24,000.00	(4,721.50)	80.33%
A133040 · TAX COLLECTOR CONTRACTUALS	1,470.30	2,000.00	(529.70)	73.52%
A135510 · ASSESSORS PERSONAL SERVICE	24,554.04	30,400.00	(5,845.96)	80.77%
A135540 · ASSESSORS CONTRACTUALS	13,213.09	13,000.00	213.09	101.64%
A141010 · TOWN CLERK PERSONAL SERVICE	28,891.17	35,770.00	(6,878.83)	80.77%
A141011 · DEPUTY TOWN CLERK PERS SERV	7,763.27	7,000.00	763.27	110.9%
A141040 · TOWN CLERK CONTRACTUALS	3,075.35	5,000.00	(1,924.65)	61.51%
A142040 · TOWN ATTORNEY CONTRACTUALS	26,169.90	36,000.00	(9,830.10)	72.69%
A144040 · ENGINEER CONTRACTUALS	483.44	-	483.44	100.0%
A162010 · BUILDINGS PERSONAL SERVICE	9,795.98	16,000.00	(6,204.02)	61.23%
A162040 · BUILDINGS CONTRACTUALS	21,496.03	43,000.00	(21,503.97)	49.99%
A191040 · SPECIAL ITEM - UNALLOCATED INS	39,931.04	40,000.00	(68.96)	99.83%

Town of Ghent
Statement of Revenues and Expenditures-Budget vs. Actual
 Ten months ended October 2021

	Ten months ended October 2021	Annual Budget	\$ Over(Under) Budget	% of Budget
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	21,754.66	25,000.00	(3,245.34)	87.02%
A351010 · DOG CONTROL PERSONAL SERVICES	5,007.87	6,200.00	(1,192.13)	80.77%
A351040 · DOG CONTROL CONTRACT	1,880.72	2,500.00	(619.28)	75.23%
A501010 · SUPER OF HIGHWAYS PERS SERV	50,709.54	62,783.00	(12,073.46)	80.77%
A501011 · HIGHWAY SUPT PS OTHER	7,233.20	9,000.00	(1,766.80)	80.37%
A501040 · SUPER OF HIGHWAYS CONTRACTS	1,410.43	2,500.00	(1,089.57)	56.42%
A513240 · GARAGE CONTRACT	21,551.24	27,000.00	(5,448.76)	79.82%
A651040 · VETERANS SERVICES CONTRACTS	-	2,800.00	(2,800.00)	0.0%
A677240 · AGING PROGRAMS CONTRACTS	146.63	5,000.00	(4,853.37)	2.93%
A714010 · PLAYGROUNDS PERSONAL SERVICE	4,033.91	6,000.00	(1,966.09)	67.23%
A714040 · PLAYGROUNDS CONTRACTS	17,169.05	20,000.00	(2,830.95)	85.85%
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	221.82	700.00	(478.18)	31.69%
A755040 · CELEBRATIONS CONTRACTS	-	-	-	0.0%
A802011 · PLANNING CLERK PER SERV	181.50	-	181.50	100.0%
A88104 · CEMETERY, CONTR EXPEND	9,750.00	10,000.00	(250.00)	97.5%
A901080 · RETIREMENT	6,717.57	28,240.00	(21,522.43)	23.79%
A903080 · SOCIAL SECURITY	14,834.10	20,500.00	(5,665.90)	72.36%
A906080 · HEALTH INSURANCE	52,512.00	61,575.00	(9,063.00)	85.28%
Total GENERAL FUND A EXPENSES	472,002.58	691,998.00	(219,995.42)	68.21%
GENERAL FUND B EXPENSES				
B36201 · SAFETY INSPECTION, PERS SERV	13,327.02	16,500.00	(3,172.98)	80.77%
B36204 · SAFETY INSPECTION, CONTR EXPEND	1,288.24	3,000.00	(1,711.76)	42.94%
B40201 · REGISTRAR VITAL STAT, PERS SERV	1,696.17	2,100.00	(403.83)	80.77%
B80101 · ZONING, PERS SERV	15,761.08	22,500.00	(6,738.92)	70.05%
B80104 · ZONING, CONTR EXPEND	10,418.84	20,000.00	(9,581.16)	52.09%
B80201 · PLANNING, PERS SERV	3,697.42	7,000.00	(3,302.58)	52.82%

Town of Ghent
Statement of Revenues and Expenditures-Budget vs. Actual
Ten months ended October 2021

	Ten months ended October 2021	Annual Budget	\$ Over(Under) Budget	% of Budget
B80204 · PLANNING, CONTR EXPEND	7,175.21	20,000.00	(12,824.79)	35.88%
B90108 · STATE RETIREMENT, EMPL BNFTS	57.01	4,000.00	(3,942.99)	1.43%
B90308 · SOCIAL SECURITY, EMPL BNFTS	2,628.52	4,000.00	(1,371.48)	65.71%
B90608 · HEALTH INSURANCE	11,996.16	13,200.00	(1,203.84)	90.88%
Total GENERAL FUND B EXPENSES	68,045.67	112,300.00	(44,254.33)	60.59%
HIGHWAY DB EXPENSES				
DB51101 · MAINT OF STREETS, PERS SERV-DB	187,358.26	197,400.00	(10,041.74)	94.91%
DB51104 · MAINT OF STREETS, CONTR EXP-DB	174,350.04	198,500.00	(24,149.96)	87.83%
DB51122 · PERM IMPROVE HIGHWAY-DB	382,789.37	212,352.00	170,437.37	180.26%
DB51301 · MACHINERY, PERS SERV-DB	42,399.12	53,000.00	(10,600.88)	80.0%
DB51302 · MACHINERY, EQUIP, & CAP-DB	43,995.00	43,995.00	-	100.0%
DB51304 · MACHINERY, CONTR EXPEND-DB	89,342.17	92,679.59	(3,337.42)	96.4%
DB51401 · BRUSH AND WEEDS PERS SERV-DB	-	4,000.00	(4,000.00)	0.0%
DB51404 · BRUSH AND WEEDS CONTR-DB	605.25	2,000.00	(1,394.75)	30.26%
DB51421 · SNOW REMOVAL, PERS SERV-DB	94,923.40	160,000.00	(65,076.60)	59.33%
DB51424 · SNOW REMOVAL, CONTR EXPEND-DB	50,709.58	61,005.00	(10,295.42)	83.12%
DB90108 · STATE RETIREMENT-DB	10,028.18	49,500.00	(39,471.82)	20.26%
DB90308 · SOCIAL SECURTY BENEFITS-DB	24,403.35	32,000.00	(7,596.65)	76.26%
DB90608 · HOSPITAL & MEDICAL BNFT-DB	126,028.28	160,000.00	(33,971.72)	78.77%
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	1,288,771.43	1,329,927.59	(41,156.16)	96.91%
LIGHTING EXPENSE				
SL15182 · NYSEG	8,916.86	10,305.00	(1,388.14)	86.53%
SL25182 · NYSEG 2	209.02	350.00	(140.98)	59.72%
Total LIGHTING EXPENSE	9,125.88	10,655.00	(1,529.12)	85.65%
Total Expense	2,131,165.56	2,438,100.59	(306,935.03)	87.41%
Net Ordinary (Loss) Income	186,600.79	(195,359.18)	381,959.97	-95.52%
Other (Loss) 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 APRROPRIATED FB-DB	-	100,000.00	(100,000.00)	0.0%
Total Other (Loss) Income	-	170,000.00	(170,000.00)	0.0%
Net Other (Loss) Income	-	170,000.00	(170,000.00)	0.0%
Net (Loss) Income	\$ 186,600.79	\$ (25,359.18)	\$ 211,959.97	-735.83%