drafted by The Town CPA, PLLC
Modified Accrual Basis
10/6/26

TOWN OF GHENT
CASH AND FUND BALANCE
SEPTEMBER 30, 2026

A FUND-GENERAL FUND CASH	
200007 · BOGC Multifund Checking-8612	153,589.41
200009 · BOGC General MM-8620	1,017,832.94
200400 · BOGC Pledged Deposit-8229	0.39
Petty Cash	150.00
TOTAL	**1,171,572.74**
A-FUND BALANCE AS OF 12.31.2025	878,097.23
NET SURPLUS/(DEFICIT) THROUGH 09.30.2026	339,284.05
FUND BALANCE AS OF 09.30.2026	**1,217,381.28**

B FUND-HIGHWAY FUND CASH	
200007 · BOGC Multifund Checking-8612	1,449.00
200009 · BOGC General MM-8620	90,164.30
TOTAL	**91,613.30**
B-FUND BALANCE AS OF 12.31.2025	148,070.44
NET SURPLUS/(DEFICIT) THROUGH 09.30.2026	(53,786.04)
FUND BALANCE AS OF 09.30.2026	**94,284.40**

DB FUND-HIGHWAY FUND CASH	
200007 · BOGC-Multi-Fund Checking-8612	1,916,250.82
200008 · BOGC Highway-8638	836,720.17
200300 · BOGC HRA - 8053	7,903.71
TOTAL	**2,760,874.70**
DB-FUND BALANCE AS OF 12.31.2025	3,171,840.57
NET SURPLUS/(DEFICIT) THROUGH 09.30.2026	(392,639.10)
FUND BALANCE AS OF 09.30.2026	**2,779,201.47**

SL FUND-LIGHT FUND CASH	
200009 · BOGC General MM-8620	12,452.70
TOTAL	**12,452.70**
SL-FUND BALANCE AS OF 12.31.2025	10,868.58
NET SURPLUS/(DEFICIT) THROUGH 09.30.2026	1,584.12
FUND BALANCE AS OF 09.30.2026	**12,452.70**

** - see balance sheet for breakdown of fund balance*

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Modified Accrual Basis
10/6/26

TOWN OF GHENT
FUND BALANCE AVAILABILITY
SEPTEMBER 30, 2026

A GENERAL - TOTAL FUND BALANCE		**1,217,381.28**
RESTRICTED FUND BALANCE	33,084.87	
COMMITTED FUND BALANCE	-	
APPROPRIATED FUND BALANCE	5,000.00	
FUND BALANCE MINIMUM @ 50% OF BUDGET	515,662.00	
		(553,746.87)
A GENERAL - AVAILABLE FUND BALANCE		**663,634.41**
B FUND - TOTAL FUND BALANCE		**94,284.40**
RESTRICTED FUND BALANCE	-	
COMMITTED FUND BALANCE	-	
APPROPRIATED FUND BALANCE	45,800.00	
BOARD DESIGNATED - COMP PLAN	44,495.24	
		(90,295.24)
B FUND - AVAILABLE FUND BALANCE		**3,989.16**
DB HIGHWAY - TOTAL FUND BALANCE		**2,779,201.47**
RESTRICTED FUND BALANCE	296,846.13	
COMMITTED FUND BALANCE	-	
APPROPRIATED FUND BALANCE	200,000.00	
FUND BALANCE MINIMUM @ 50% OF BUDGET	857,500.00	
		(1,354,346.13)
DB HIGHWAY - AVAILABLE FUND BALANCE		**1,424,855.34**
SL LIGHT - TOTAL FUND BALANCE		**12,452.70**
RESTRICTED FUND BALANCE	-	
COMMITTED FUND BALANCE	-	
APPROPRIATED FUND BALANCE	-	
FUND BALANCE MINIMUM @ 50% OF BUDGET	4,487.50	
		(4,487.50)
DB HIGHWAY - AVAILABLE FUND BALANCE		**7,965.20**

- See balance sheet for itemized breakdown of fund balance

Town of Ghent
Balance Sheet by Class
As of September 30, 2026

	A GENERAL
ASSETS	
Current Assets	
Checking/Savings	
200007 · BOGC-Multi-Fund Checking-8612	153,589.41
200009 · BOGC General MM-8620	1,017,832.94
200400 · BOGC Pledged Deposit - 8229	0.39
A210000 · Petty Cash	150.00
Total Checking/Savings	1,171,572.74
Other Current Assets	
A391002 · Due from Trust and Agency	45,849.26
Total Other Current Assets	45,849.26
Total Current Assets	1,217,422.00
TOTAL ASSETS	**1,217,422.00**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
TA27 · FOREIGN FIRE	40.72
Total Other Current Liabilities	40.72
Total Current Liabilities	40.72
Total Liabilities	40.72
Equity	
A878001 · Capital Reserve	33,084.87
A914 · ASSIGNED APPROPRIATED FUND BALA	5,000.00
A915 · UNASSIGN UNAPPROP FUND BAL	840,012.36
Net Income	339,284.05
Total Equity	1,217,381.28
TOTAL LIABILITIES & EQUITY	**1,217,422.00**

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Modified Accrual Basis
10/6/26

TOWN OF GHENT - GENERAL A FUND
BUDGET TO ACTUAL REPORT
SEPTEMBER 30, 2026

	ACTUAL SEPTEMBER	ACTUAL YTD	ADOPTED BUDGET	BUDGET MODIFICATIONS	BUDGET AS MODIFIED	OVER/(UNDER) BUDGET	% OF BUDGET REACHED
REVENUES							
A1001 · REAL PROPERTY TAXES	-	449,574.36	449,574.00	-	449,574.00	0.36	100.0%
A1080 · IN LIEU OF TAXES	525.00	40,870.43	40,745.00	-	40,745.00	125.43	100.31%
A1090 · INTEREST & PENALTIES ON PROP TAX	-	10,470.49	10,000.00	-	10,000.00	470.49	104.71%
A1120 · SALES TAX	-	-	160,000.00	-	160,000.00	(160,000.00)	0.0%
A1170 · FRANCHISE TAX	-	25,316.75	27,200.00	-	27,200.00	(1,883.25)	93.08%
A1255 · CLERK FEES	559.93	3,448.23	5,000.00	-	5,000.00	(1,551.77)	68.97%
A1550 · PUBLIC POUND CHARGES, DOG CONTROL FEES	-	50.00	100.00	-	100.00	(50.00)	50.0%
A2001 · PARK/REC CHARGES	150.00	3,725.00	3,000.00	-	3,000.00	725.00	124.17%
A2401 · INTEREST AND EARNINGS	3,513.08	31,189.27	35,000.00	-	35,000.00	(3,810.73)	89.11%
A2410 · REANTAL OF REAL PROPERTY	-	100.00	850.00	-	850.00	(750.00)	11.77%
A2544 · DOG LICENSES	209.50	1,169.50	1,400.00	-	1,400.00	(230.50)	83.54%
A2610 · FINES AND FORFEITURES	46,625.00	123,376.00	155,000.00	-	155,000.00	(31,624.00)	79.6%
A2626 · EV CHARGING STATION	847.54	6,001.63	2,200.00	-	2,200.00	3,801.63	272.8%
A2665 · SALE OF EQUIPMENT	-	3,500.00	-	-	-	3,500.00	100.0%
A2690 · TOBACCO MONIES	-	31,505.51	30,000.00	-	30,000.00	1,505.51	105.02%
A2701 · REFUND OF PRIOR YEAR EXPENSE	-	4,778.26	-	-	-	4,778.26	100.0%
A2705 · DONATIONS	3,000.00	11,125.00	2,500.00	-	2,500.00	8,625.00	445.0%
A2750 · AIM RELATED PAYMENTS	20,755.00	20,755.00	20,755.00	-	20,755.00	-	100.0%
A2770 · MISC	-	70.27	-	-	-	70.27	100.0%
A3005 · S/A MORTGAGE TAX	-	57,347.68	80,000.00	-	80,000.00	(22,652.32)	71.69%
A3089 · S/A OTHER	75,000.00	79,356.00	-	-	-	79,356.00	100.0%
A3820 · S/A YOUTH PROGRAMS	-	-	3,000.00	-	3,000.00	(3,000.00)	0.0%
A599 · APPROPRIATED FUND BALANCE	-	-	5,000.00	-	5,000.00	(5,000.00)	0.0%
TOTAL REVENUE	151,185.05	903,729.38	1,031,324.00	-	1,031,324.00	(127,594.62)	87.6%
EXPENDITURES							
A101010 · TOWN BOARD, PERS SERV	1,198.48	11,385.56	15,580.00	-	15,580.00	(4,194.44)	73.08%
A101040 · TOWN BOARD, CONT	-	-	1,000.00	-	1,000.00	(1,000.00)	0.0%
A111010 · JUSTICE, PERS SERV	1,751.54	16,974.15	22,770.00	-	22,770.00	(5,795.85)	74.55%
A111011 · JUSTICE CLERK, PERS SERV	1,269.63	11,642.72	21,383.00	-	21,383.00	(9,740.28)	54.45%
A111040 · JUSTICE, CONT	618.24	4,746.70	10,000.00	-	10,000.00	(5,253.30)	47.47%
A122010 · SUPERVISOR, PERS SERV	923.08	8,769.26	12,000.00	-	12,000.00	(3,230.74)	73.08%
A122011 · SUPERVISOR DEPUTY, PERS SERV	-	-	1,000.00	-	1,000.00	(1,000.00)	0.0%
A122040 · SUPERVISOR, CONT	-	-	-	-	-	-	0.0%

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TOWN OF GHENT - GENERAL A FUND
BUDGET TO ACTUAL REPORT
SEPTEMBER 30, 2026

	ACTUAL SEPTEMBER	ACTUAL YTD	ADOPTED BUDGET	BUDGET MODIFICATIONS	BUDGET AS MODIFIED	OVER/(UNDER) BUDGET	% OF BUDGET REACHED
A131010 · DIRECTOR OF FINANCE, PERS. SERV	-	6,105.00	10,635.00	-	10,635.00	(4,530.00)	57.41%
A132040 · ACCOUNTANT, CONT	2,714.50	31,315.22	49,350.00	-	49,350.00	(18,034.78)	63.46%
A133040 · TAX COLLECTION, CONTRACTUAL	143.10	472.09	2,200.00	-	2,200.00	(1,727.91)	21.46%
A135510 · ASSESSOR, PERS SERV	2,692.32	25,531.50	35,000.00	-	35,000.00	(9,468.50)	72.95%
A135540 · ASSESSOR, CONT	78.71	3,200.36	5,000.00	-	5,000.00	(1,799.64)	64.01%
A141010 · CLERK, PERS SERV	3,082.78	29,271.46	41,076.00	-	41,076.00	(11,804.54)	71.26%
A141011 · CLERK DEPUTY, PERS SERV	-	6,105.00	10,614.00	-	10,614.00	(4,509.00)	57.52%
A141040 · CLERK, CONT	216.12	2,322.46	3,350.00	-	3,350.00	(1,027.54)	69.33%
A142040 · ATTORNEY, CONT	232.50	1,882.00	30,000.00	-	30,000.00	(28,118.00)	6.27%
A144040 · ENGINEER, CONT	-	4,891.25	1,000.00	-	1,000.00	3,891.25	489.13%
A162010 · BUILDINGS, PERS SERV	1,313.20	11,447.25	16,560.00	-	16,560.00	(5,112.75)	69.13%
A1620.41 · BUILDINGS, CAPITAL RESERVE	-	10.30	150,000.00	-	150,000.00	(149,989.70)	0.01%
A162040 · BUILDINGS, CONTRACTUAL	3,696.19	49,911.04	70,000.00	-	70,000.00	(20,088.96)	71.3%
A191040 · UNALLOCATED INSURANCE, CONT	-	53,066.13	48,000.00	-	48,000.00	5,066.13	110.55%
A192040 · MUNICIPAL ASSOC DUES, CONT	-	1,100.00	1,100.00	-	1,100.00	-	100.0%
A199040 · CONTINGENT	-	-	29,000.00	-	29,000.00	(29,000.00)	0.0%
A331040 · TRAFFIC CONTROL, CONT	-	-	29,000.00	-	29,000.00	(29,000.00)	0.0%
A351010 · DOG CONTROL, PERS SERV	230.78	2,192.41	3,000.00	-	3,000.00	(807.59)	73.08%
A351040 · DOG CONTROL, CONTRACTUAL	-	40.00	5,000.00	-	5,000.00	(4,960.00)	0.8%
A501010 · SUPT OF HIGHWAYS, PERS SERV	6,210.00	58,890.00	80,730.00	-	80,730.00	(21,840.00)	72.95%
A501011 · SUPT OF HIGHWAYS, PERS SERV	760.00	7,665.70	10,614.00	-	10,614.00	(2,948.30)	72.22%
A501040 · SUPT OF HIGHWAYS, CONT	754.00	1,806.00	2,500.00	-	2,500.00	(694.00)	72.24%
A513240 · GARAGE, CONT	2,988.23	25,448.98	40,000.00	-	40,000.00	(14,551.02)	63.62%
A651040 · VETERAN SERV, COONTRACTUAL	-	-	3,000.00	-	3,000.00	(3,000.00)	0.0%
A677240 · PROG FOR AGED, CONT	30.40	226.55	5,500.00	-	5,500.00	(5,273.45)	4.12%
A714010 · PLAYGROUNDS, PERS SERV	603.20	4,877.20	7,765.00	-	7,765.00	(2,887.80)	62.81%
A714040 · PLAYGROUNDS, CONT	1,366.97	35,637.42	35,000.00	-	35,000.00	637.42	101.82%
A727040 · BAND CONCERTS	-	-	3,000.00	-	3,000.00	(3,000.00)	0.0%
A731010 · YOUTH PROGRAMS, PERS SERV	-	21,363.63	26,100.00	-	26,100.00	(4,736.37)	81.85%
A731020 · YOUTH PROGRAMS, EQUIP	-	-	-	-	-	-	0.0%
A731040 · YOUTH PROGRAMS, CONT	-	-	8,000.00	-	8,000.00	(8,000.00)	0.0%
A741040 · LIBRARY, CONTRACTUAL	-	-	5,000.00	-	5,000.00	(5,000.00)	0.0%
A751010 · HISTORIAN, PERS SERV	-	4,353.76	2,137.00	-	2,137.00	2,216.76	203.73%
A751040 · HISTORIAN, CONT	360.26	765.20	1,000.00	-	1,000.00	(234.80)	76.52%
A755040 · CELEBRATIONS, CONT	2,345.50	6,716.52	5,000.00	-	5,000.00	1,716.52	134.33%

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Modified Accrual Basis
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TOWN OF GHENT - GENERAL A FUND
BUDGET TO ACTUAL REPORT
SEPTEMBER 30, 2026

	ACTUAL SEPTEMBER	ACTUAL YTD	ADOPTED BUDGET	BUDGET MODIFICATIONS	BUDGET AS MODIFIED	OVER/(UNDER) BUDGET	% OF BUDGET REACHED
A88104 · CEMETARIES, CONTRACTUAL	525.00	9,350.00	7,000.00	-	7,000.00	2,350.00	133.57%
A881041 · CEMETARIES, COMM. SERV	-	-	10,000.00	-	10,000.00	(10,000.00)	0.0%
A8840.4 · CLIMATE SMART	1,364.00	10,382.93	-	-	-	10,382.93	100.0%
A901080 · RETIREMENT	-	10,979.05	50,000.00	-	50,000.00	(39,020.95)	21.96%
A903080 · SOCIAL SECURITY	1,532.67	17,322.31	25,000.00	-	25,000.00	(7,677.69)	69.29%
A905580 · DISABILITY	-	-	360.00	-	360.00	(360.00)	0.0%
A906080 · HOSP/MED INSURANCE	9,087.69	66,278.22	80,000.00	-	80,000.00	(13,721.78)	82.85%
TOTAL EXPENDITURES	48,089.09	564,445.33	1,031,324.00	-	1,031,324.00	(466,878.67)	54.73%
NET SURPLUS/(DEFICIT)	**103,095.96**	**339,284.05**	**-**	**-**	**-**	**339,284.05**	**100.00%**

Town of Ghent
Balance Sheet by Class
As of September 30, 2026

	B GENERAL
ASSETS	
Current Assets	
Checking/Savings	
200007 · BOGC-Multi-Fund Checking-8612	1,449.00
200009 · BOGC General MM-8620	90,164.30
Total Checking/Savings	91,613.30
Other Current Assets	
B391.1 · B FUND DUE FROM TRUST & AGEN...	2,671.10
Total Other Current Assets	2,671.10
Total Current Assets	94,284.40
TOTAL ASSETS	**94,284.40**
LIABILITIES & EQUITY	
Equity	
B914 · ASSIGN APPR FUND BAL.-B	45,800.00
B915 · ASSIGN UNAPPR FUND BAL-B	57,775.20
B915.1 · RESERVE COMPREHENSIVE PLAN	44,495.24
Net Income	-53,786.04
Total Equity	94,284.40
TOTAL LIABILITIES & EQUITY	**94,284.40**

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Modified Accrual Basis
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TOWN OF GHENT - GENERAL B FUND
BUDGET TO ACTUAL REPORT
SEPTEMBER 30, 2026

	ACTUAL SEPTEMBER	ACTUAL YTD	ADOPTED BUDGET	BUDGET MODIFICATIONS	BUDGET AS MODIFIED	OVER/(UNDER) BUDGET	% OF BUDGET REACHED
REVENUES							
B1120 · SALES TAX FROM COUNTY	-	-	50,000.00	-	50,000.00	(50,000.00)	0.0%
B2110 · ZONING FEES	-	22,398.12	37,000.00	-	37,000.00	(14,601.88)	60.54%
B2115 · PLANNING BOARD FEES	8,395.55	8,395.55	6,000.00	-	6,000.00	2,395.55	139.93%
B2401 · INTERST AND EARNINGS	-	-	5,000.00	-	5,000.00	(5,000.00)	0.0%
B2701 · REFUND OF PRIOR YEAR EXP	-	881.70	-	-	-	881.70	100.0%
B599 · APPROPRIATED FUND BALANCE	-	-	45,800.00	-	45,800.00	(45,800.00)	0.0%
TOTAL REVENUE	8,395.55	31,675.37	143,800.00	-	143,800.00	(112,124.63)	22.03%
EXPENDITURES							
B36201 · SAFETY INSPECTIONS, PER. SERV.	2,311.78	24,777.64	30,053.00	-	30,053.00	(5,275.36)	82.45%
B36204 · SAFETY INSPECTIONS, CONTRACTUAL	644.82	3,083.96	4,000.00	-	4,000.00	(916.04)	77.1%
B40201 · REGISTRAR OF VITAL STATS, PER. SERV	181.86	1,724.59	2,364.00	-	2,364.00	(639.41)	72.95%
B80101 · ZONING, PER. SERV	2,104.16	23,910.57	24,733.00	-	24,733.00	(822.43)	96.68%
B801011 · ZONING, BOARD	-	-	3,310.00	-	3,310.00	(3,310.00)	0.0%
B801012 · ZONING, CLERK	-	-	5,320.00	-	5,320.00	(5,320.00)	0.0%
B80104 · ZONING, CONTRACTUAL	-	5,194.53	18,000.00	-	18,000.00	(12,805.47)	28.86%
B80201 · PLANNING, PER. SERV	364.78	4,190.36	3,519.00	-	3,519.00	671.36	119.08%
B802011 · PLANNING, PER. SERV, CLERK	-	-	4,501.00	-	4,501.00	(4,501.00)	0.0%
B80204 · PLANNING, CONTRACTUAL	-	3,953.14	14,000.00	-	14,000.00	(10,046.86)	28.24%
B90108 · RETIREMENT	-	1,409.82	8,000.00	-	8,000.00	(6,590.18)	17.62%
B90308 · SOCIAL SECURITY	379.65	4,175.80	6,000.00	-	6,000.00	(1,824.20)	69.6%
B90608 · HOSPITAL & MED INSUR	2,898.00	13,041.00	20,000.00	-	20,000.00	(6,959.00)	65.21%
TOTAL EXPENDITURES	8,885.05	85,461.41	143,800.00	-	143,800.00	(58,338.59)	59.4%
NET SURPLUS/(DEFICIT)	**(489.50)**	**(53,786.04)**	**-**	**-**	-	(53,786.04)	100.0%

Town of Ghent
Balance Sheet by Class
As of September 30, 2026

	DB HIGHWAY	
ASSETS		
Current Assets		
Checking/Savings		
200007 · BOGC-Multi-Fund Checking-8612		1,916,250.82
200008 · BOGC Highway-8638		836,720.17
200300 · BOGC HRA - 8053		7,903.71
Total Checking/Savings		2,760,874.70
Other Current Assets		
DB391 · HIGHWAY DUE FROM OTHER FUNDS		
DB391.1 · Due from TA	18,326.77	
Total DB391 · HIGHWAY DUE FROM OTHER FUN...		18,326.77
Total Other Current Assets		18,326.77
Total Current Assets		2,779,201.47
TOTAL ASSETS		**2,779,201.47**
LIABILITIES & EQUITY		
Equity		
DB878 · CAPITAL RESERVE-DB		296,846.13
DB914 · ASSIGNED APPR. FUND BAL.-DB		200,000.00
DB915 · ASSIGNED UNAPPR FUND BAL.-DB		2,674,994.44
Net Income		-392,639.10
Total Equity		2,779,201.47
TOTAL LIABILITIES & EQUITY		**2,779,201.47**

drafted by The Town CPA, PLLC
Modified Accrual Basis
10/6/26

TOWN OF GHENT - HIGHWAY FUND
BUDGET TO ACTUAL REPORT
SEPTEMBER 30, 2026

	ACTUAL SEPTEMBER	ACTUAL YTD	ADOPTED BUDGET	BUDGET MODIFICATIONS	BUDGET AS MODIFIED	OVER/(UNDER) BUDGET	% OF BUDGET REACHED
REVENUES							
DB1120 · SALES TAX	-	727,552.32	1,095,000.00	-	1,095,000.00	(367,447.68)	66.44%
DB2401 · INTEREST AND EARNINGS	1,193.10	11,988.31	20,000.00	-	20,000.00	(8,011.69)	59.94%
DB2655 · SALE OF EQUIPMENT	-	-	-	-	-	-	0.0%
DB2701 · REFUND OF PRIOR YEAR	-	2,118.94	-	-	-	2,118.94	100.0%
DB2702 · EMPLOYEE CONTRIBUTIONS	276.76	4,474.22	-	-	-	4,474.22	100.0%
DB2770 · MISC INCOME	-	-	-	-	-	-	0.0%
DB3089 · S/A - OTHER	-	-	-	-	-	-	0.0%
DB3501 · S/A - CHIPS	165,042.00	174,568.29	400,000.00	-	400,000.00	(225,431.71)	43.64%
DB5031 · INTERFUND TRANSFER IN	-	-	-	-	-	-	0.0%
DB599 · APPROPRIATED FUND BALANCE	-	-	200,000.00	-	200,000.00	(200,000.00)	0.0%
TOTAL REVENUE	166,511.86	920,702.08	1,715,000.00	-	1,715,000.00	(794,297.92)	53.69%
EXPENDITURES							
DB51101 · GENERAL REPAIRS, PERS. SERV	29,333.76	180,836.57	228,918.00	-	228,918.00	(48,081.43)	79.0%
DB51104 · GENERAL REPAIRS, CONTRACTUAL	84,354.95	168,377.72	250,000.00	-	250,000.00	(81,622.28)	67.35%
DB51122 · IMPROVEMENTS, CAPITAL OUTLAY	209,204.70	374,246.70	400,000.00	-	400,000.00	(25,753.30)	93.56%
DB51301 · MACHINERY, PERS. SERV.	4,464.00	41,881.40	61,484.00	-	61,484.00	(19,602.60)	68.12%
DB51302 · MACHINERY, EQUIPMENT	-	100,000.00	100,000.00	-	100,000.00	-	100.0%
DB51304 · MACHINERY, CONTRACTUAL	7,514.40	90,381.64	100,000.00	-	100,000.00	(9,618.36)	90.38%
DB51401 · BRUSH & WEEDS, PERS. SERV.	-	-	5,500.00	-	5,500.00	(5,500.00)	0.0%
DB51404 · BRUSH & WEEDS, CONTRACTUAL	-	1,586.47	2,000.00	-	2,000.00	(413.53)	79.32%
DB51421 · SNOW REMOVAL, PERS SERV	-	95,565.81	191,039.00	-	191,039.00	(95,473.19)	50.02%
DB51424 · SNOW REMOVAL, CONT	-	75,024.53	75,000.00	-	75,000.00	24.53	100.03%
DB90108 · RETIREMENT	-	13,598.13	64,000.00	-	64,000.00	(50,401.87)	21.25%
DB90308 · SOCIAL SECURITY	2,559.65	23,946.32	40,315.00	-	40,315.00	(16,368.68)	59.4%
DB90558 · DISABILITY	-	-	250.00	-	250.00	(250.00)	0.0%
DB90608 · HOSPITALIZATION	15,010.40	85,401.32	133,000.00	-	133,000.00	(47,598.68)	64.21%
DB90908 · UNIFORMS	-	1,999.99	3,000.00	-	3,000.00	(1,000.01)	66.67%
DB97106 · SERIAL BONDS, PRINCIPAL	-	57,602.09	57,602.00	-	57,602.00	0.09	100.0%
DB97107 · SERIAL BONDS, INTEREST	-	2,892.49	2,892.00	-	2,892.00	0.49	100.0%
TOTAL EXPENDITURES	352,441.86	1,313,341.18	1,715,000.00	-	1,715,000.00	(401,658.82)	76.6%
NET SURPLUS/(DEFICIT)	**(185,930.00)**	**(392,639.10)**	**-**	**-**	-	(392,639.10)	100.0%

Town of Ghent
Balance Sheet by Class
As of September 30, 2026

	Lighting
ASSETS	
Current Assets	
Checking/Savings	
200009 · BOGC General MM-8620	12,452.70
Total Checking/Savings	12,452.70
Total Current Assets	12,452.70
TOTAL ASSETS	**12,452.70**
LIABILITIES & EQUITY	
Equity	
SL915 · ASSIGNED UNAPPROP FUND BAL	10,868.58
Net Income	1,584.12
Total Equity	12,452.70
TOTAL LIABILITIES & EQUITY	**12,452.70**

drafted by The Town CPA, PLLC
Modified Accrual Basis
10/6/26

TOWN OF GHENT - STREET LIGHT
BUDGET TO ACTUAL REPORT
SEPTEMBER 30, 2026

	ACTUAL SEPTEMBER	ACTUAL YTD	ADOPTED BUDGET	BUDGET MODIFICATIONS	BUDGET AS MODIFIED	OVER/(UNDER) BUDGET	% OF BUDGET REACHED
REVENUES							
SL1001 · PROPERTY TAXES- LIGHTING	-	8,474.92	8,475.00	-	8,475.00	(0.08)	100.0%
SL2401 · INTEREST AND EARNINGS	-	-	500.00	-	500.00	(500.00)	0.0%
TOTAL REVENUE	-	8,474.92	8,975.00	-	8,975.00	(500.08)	94.43%
EXPENDITURES							
SL15182 · NYSEG GHENT	729.55	6,702.99	8,750.00	-	8,750.00	(2,047.01)	76.61%
SL25182 · NYSEG HOUSEMAN	19.89	187.81	225.00	-	225.00	(37.19)	83.47%
TOTAL EXPENDITURES	749.44	6,890.80	8,975.00	-	8,975.00	(2,084.20)	76.8%
NET SURPLUS/(DEFICIT)	**(749.44)**	**1,584.12**	**-**	**-**	-	1,584.12	100.0%

Town of Ghent
Balance Sheet by Class
As of September 30, 2026

	TRUST & AGENCY	
ASSETS		
Current Assets		
Checking/Savings		
200100 · BOGC Escrow Cash-8654		149,889.09
200200 · BOGC Payroll 8646		37,214.82
Total Checking/Savings		187,103.91
Total Current Assets		187,103.91
TOTAL ASSETS		**187,103.91**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
TA17 · DEFERRED COMPENSATION		-74.18
TA18 · NYS RETIRE (414H)		686.42
TA18.1 · NYS RETIREMENT OVER/UND...		-41.54
TA21.1 · UNION DUES ZC		72.00
TA22 · AFLAC		81.74
TA24 · CSEA UNION DUES		113.50
TA630 · DUE TO OTHER FUNDS		
TA630.1 · Due to DB	1,153.16	
TA630.2 · Due To A	35,000.02	
Total TA630 · DUE TO OTHER FUNDS		36,153.18
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	
TA86.5 · OLD MILL SOLAR A	10,000.00	
TA86.6 · OLD MILL SOLAR B	10,000.00	
TA88 · Lakeshore Drive- Gellert	115.00	
TA89 · Camphill Ghent	20.00	
TA90 · Escrow interest income	838.77	
TA91 · Verizon	4,267.50	
Total TA85 · Escrow Deposits		149,711.11
TA87 · Interest Income-TA		401.68
Total Other Current Liabilities		187,103.91
Total Current Liabilities		187,103.91
Total Liabilities		187,103.91
TOTAL LIABILITIES & EQUITY		**187,103.91**

drafted by The Town CPA, PLLC
Modified Accrual Basis
10/6/26

TOWN OF GHENT - HIGHWAY CUSTOM
BUDGET TO ACTUAL REPORT
SEPTEMBER 30, 2026

	ACTUAL SEPTEMBER	ACTUAL YTD	ADOPTED BUDGET	BUDGET MODIFICATIONS	BUDGET AS MODIFIED	OVER/(UNDER) BUDGET	% OF BUDGET REACHED
REVENUES							
DB1120 · SALES TAX	-	727,552.32	1,095,000.00	-	1,095,000.00	(367,447.68)	66.44%
DB2401 · INTEREST AND EARNINGS	1,193.10	11,988.31	20,000.00	-	20,000.00	(8,011.69)	59.94%
DB2655 · SALE OF EQUIPMENT	-	-	-	-	-	-	0.0%
DB2701 · REFUND OF PRIOR YEAR	-	2,118.94	-	-	-	2,118.94	100.0%
DB2702 · EMPLOYEE CONTRIBUTIONS	276.76	4,474.22	-	-	-	4,474.22	100.0%
DB2770 · MISC INCOME	-	-	-	-	-	-	0.0%
DB3089 · S/A - OTHER	-	-	-	-	-	-	0.0%
DB3501 · S/A - CHIPS	165,042.00	174,568.29	400,000.00	-	400,000.00	(225,431.71)	43.64%
DB5031 · INTERFUND TRANSFER IN	-	-	-	-	-	-	0.0%
DB599 · APPROPRIATED FUND BALANCE	-	-	200,000.00	-	200,000.00	(200,000.00)	0.0%
TOTAL REVENUE	166,511.86	920,702.08	1,715,000.00	-	1,715,000.00	(794,297.92)	53.69%
EXPENDITURES							
DB51101 · GENERAL REPAIRS, PERS. SERV	29,333.76	180,836.57	228,918.00	-	228,918.00	(48,081.43)	79.0%
DB51104 · GENERAL REPAIRS, CONTRACTUAL	84,354.95	168,377.72	250,000.00	-	250,000.00	(81,622.28)	67.35%
DB51122 · IMPROVEMENTS, CAPITAL OUTLAY	209,204.70	374,246.70	400,000.00	-	400,000.00	(25,753.30)	93.56%
DB51301 · MACHINERY, PERS. SERV.	4,464.00	41,881.40	61,484.00	-	61,484.00	(19,602.60)	68.12%
DB51302 · MACHINERY, EQUIPMENT	-	100,000.00	100,000.00	-	100,000.00	-	100.0%
DB51304 · MACHINERY, CONTRACTUAL	7,514.40	90,381.64	100,000.00	-	100,000.00	(9,618.36)	90.38%
DB51401 · BRUSH & WEEDS, PERS. SERV.	-	-	5,500.00	-	5,500.00	(5,500.00)	0.0%
DB51404 · BRUSH & WEEDS, CONTRACTUAL	-	1,586.47	2,000.00	-	2,000.00	(413.53)	79.32%
DB51421 · SNOW REMOVAL, PERS SERV	-	95,565.81	191,039.00	-	191,039.00	(95,473.19)	50.02%
DB51424 · SNOW REMOVAL, CONT	-	75,024.53	75,000.00	-	75,000.00	24.53	100.03%
DB90108 · RETIREMENT	-	13,598.13	64,000.00	-	64,000.00	(50,401.87)	21.25%
DB90308 · SOCIAL SECURITY	2,559.65	23,946.32	40,315.00	-	40,315.00	(16,368.68)	59.4%
DB90558 · DISABILITY	-	-	250.00	-	250.00	(250.00)	0.0%
DB90608 · HOSPITALIZATION	15,010.40	85,401.32	133,000.00	-	133,000.00	(47,598.68)	64.21%
DB90908 · UNIFORMS	-	1,999.99	3,000.00	-	3,000.00	(1,000.01)	66.67%
DB97106 · SERIAL BONDS, PRINCIPAL	-	57,602.09	57,602.00	-	57,602.00	0.09	100.0%
DB97107 · SERIAL BONDS, INTEREST	-	2,892.49	2,892.00	-	2,892.00	0.49	100.0%
TOTAL EXPENDITURES	352,441.86	1,313,341.18	1,715,000.00	-	1,715,000.00	(401,658.82)	76.6%
NET SURPLUS/(DEFICIT)	**(185,930.00)**	**(392,639.10)**	**-**	**-**	-	(392,639.10)	100.0%
A501010 · SUPT OF HIGHWAYS, PERS SERV	6,210.00	58,890.00	80,730.00	-	80,730.00	(21,840.00)	72.95%
A501011 · SUPT OF HIGHWAYS, PERS SERV	760.00	7,665.70	10,614.00	-	10,614.00	(2,948.30)	72.22%
A501040 · SUPT OF HIGHWAYS, CONT	754.00	1,806.00	2,500.00	-	2,500.00	(694.00)	72.24%
A513240 · GARAGE, CONT	2,988.23	25,448.98	40,000.00	-	40,000.00	(14,551.02)	63.62%
	10,712.23	**93,810.68**	**133,844.00**	**-**	**133,844.00**	**(40,033.32)**	**70.09%**