drafted by The Town CPA, PLLC
Modified Accrual Basis
11/4/26

**TOWN OF GHENT**
**CASH AND FUND BALANCE**
**OCTOBER 31, 2026**

| | |
|---|---|
| **A FUND-GENERAL FUND CASH** | |
| 200007 · BOGC Multifund Checking-8612 | 153,469.75 |
| 200009 · BOGC General MM-8620 | 997,708.52 |
| 200400 · BOGC Pledged Deposit-8229 | 0.39 |
| Petty Cash | 150.00 |
| **TOTAL** | **1,151,328.66** |
| | |
| **A-FUND BALANCE AS OF 12.31.2025** | 878,097.23 |
| NET SURPLUS/(DEFICIT) THROUGH 10.31.2026 | 308,290.74 |
| **FUND BALANCE AS OF 10.31.2026** | **1,186,387.97** |

| | |
|---|---|
| **B FUND-HIGHWAY FUND CASH** | |
| 200007 · BOGC Multifund Checking-8612 | 1,449.00 |
| 200009 · BOGC General MM-8620 | 87,508.26 |
| **TOTAL** | **88,957.26** |
| | |
| **B-FUND BALANCE AS OF 12.31.2025** | 148,070.44 |
| NET SURPLUS/(DEFICIT) THROUGH 10.31.2026 | (59,113.18) |
| **FUND BALANCE AS OF 10.31.2026** | **88,957.26** |

| | |
|---|---|
| **DB FUND-HIGHWAY FUND CASH** | |
| 200007 · BOGC-Multi-Fund Checking-8612 | 1,916,479.62 |
| 200008 · BOGC Highway-8638 | 706,794.15 |
| 200300 · BOGC HRA - 8053 | 5,932.66 |
| **TOTAL** | **2,629,206.43** |
| | |
| **DB-FUND BALANCE AS OF 12.31.2025** | 3,171,840.57 |
| NET SURPLUS/(DEFICIT) THROUGH 10.31.2026 | (541,204.22) |
| **FUND BALANCE AS OF 10.31.2026** | **2,630,636.35** |

| | |
|---|---|
| **SL FUND-LIGHT FUND CASH** | |
| 200009 · BOGC General MM-8620 | 11,681.22 |
| **TOTAL** | **11,681.22** |
| | |
| **SL-FUND BALANCE AS OF 12.31.2025** | 10,868.58 |
| NET SURPLUS/(DEFICIT) THROUGH 10.31.2026 | 812.64 |
| **FUND BALANCE AS OF 10.31.2026** | **11,681.22** |

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

drafted by The Town CPA, PLLC
Modified Accrual Basis
11/4/26

**TOWN OF GHENT**
**FUND BALANCE AVAILABILITY**
**OCTOBER 31, 2026**

| | | |
|---|---|---|
| **A GENERAL - TOTAL FUND BALANCE** | | **1,186,387.97** |
| 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** | | **632,641.10** |
| **B FUND - TOTAL FUND BALANCE** | | **88,957.26** |
| 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** | | **(1,337.98)** |
| **DB HIGHWAY - TOTAL FUND BALANCE** | | **2,630,636.35** |
| 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** | | **1,276,290.22** |
| **SL LIGHT - TOTAL FUND BALANCE** | | **11,681.22** |
| 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** | | **7,193.72** |

- See balance sheet for itemized breakdown of fund balance

# Town of Ghent
## Balance Sheet by Class
### As of October 31, 2026

| | A GENERAL |
|---|---|
| **ASSETS** | |
| **Current Assets** | |
| **Checking/Savings** | |
| **200007 · BOGC-Multi-Fund Checking-8612** | 153,469.75 |
| **200009 · BOGC General MM-8620** | 997,708.52 |
| **200400 · BOGC Pledged Deposit - 8229** | 0.39 |
| **A210000 · Petty Cash** | 150.00 |
| **Total Checking/Savings** | 1,151,328.66 |
| **Other Current Assets** | |
| **A391002 · Due from Trust and Agency** | 35,100.03 |
| **Total Other Current Assets** | 35,100.03 |
| **Total Current Assets** | 1,186,428.69 |
| **TOTAL ASSETS** | **1,186,428.69** |
| **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** | 308,290.74 |
| **Total Equity** | 1,186,387.97 |
| **TOTAL LIABILITIES & EQUITY** | **1,186,428.69** |

drafted by The Town CPA, PLLC
Modified Accrual Basis
11/4/26

# TOWN OF GHENT - GENERAL A FUND
# BUDGET TO ACTUAL REPORT
# OCTOBER 31, 2026

| | ACTUAL OCTOBER | 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 | - | 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% |
| A1113 · OCCUPANCY TAX - STR | 7,875.29 | 7,875.29 | - | - | - | 7,875.29 | 100.0% |
| 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 | 629.50 | 4,077.73 | 5,000.00 | - | 5,000.00 | (922.27) | 81.56% |
| A1550 · PUBLIC POUND CHARGES, DOG CONTROL FEES | - | 50.00 | 100.00 | - | 100.00 | (50.00) | 50.0% |
| A2001 · PARK/REC CHARGES | - | 3,725.00 | 3,000.00 | - | 3,000.00 | 725.00 | 124.17% |
| A2401 · INTEREST AND EARNINGS | 3,689.41 | 34,878.68 | 35,000.00 | - | 35,000.00 | (121.32) | 99.65% |
| A2410 · REANTAL OF REAL PROPERTY | - | 100.00 | 850.00 | - | 850.00 | (750.00) | 11.77% |
| A2544 · DOG LICENSES | 135.50 | 1,305.00 | 1,400.00 | - | 1,400.00 | (95.00) | 93.21% |
| A2610 · FINES AND FORFEITURES | 13,473.00 | 136,849.00 | 155,000.00 | - | 155,000.00 | (18,151.00) | 88.29% |
| A2626 · EV CHARGING STATION | 79.51 | 6,081.14 | 2,200.00 | - | 2,200.00 | 3,881.14 | 276.42% |
| 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 | 1,135.00 | 12,260.00 | 2,500.00 | - | 2,500.00 | 9,760.00 | 490.4% |
| A2750 · AIM RELATED PAYMENTS | - | 20,755.00 | 20,755.00 | - | 20,755.00 | - | 100.0% |
| A2770 · MISC | 0.50 | 70.77 | - | - | - | 70.77 | 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 | - | 79,356.00 | - | - | - | 79,356.00 | 100.0% |
| A3820 · S/A YOUTH PROGRAMS | 2,800.00 | 2,800.00 | 3,000.00 | - | 3,000.00 | (200.00) | 93.33% |
| A599 · APPROPRIATED FUND BALANCE | - | - | 5,000.00 | - | 5,000.00 | (5,000.00) | 0.0% |
| **TOTAL REVENUE** | 29,817.71 | 933,547.09 | 1,031,324.00 | - | 1,031,324.00 | (97,776.91) | 90.5% |
| **EXPENDITURES** | | | | | | | |
| A101010 · TOWN BOARD, PERS SERV | 1,797.72 | 13,183.28 | 15,580.00 | - | 15,580.00 | (2,396.72) | 84.62% |
| A101040 · TOWN BOARD, CONT | - | - | 1,000.00 | - | 1,000.00 | (1,000.00) | 0.0% |
| A111010 · JUSTICE, PERS SERV | 2,627.31 | 19,601.46 | 22,770.00 | - | 22,770.00 | (3,168.54) | 86.09% |
| A111011 · JUSTICE CLERK, PERS SERV | 1,974.57 | 13,617.29 | 21,383.00 | - | 21,383.00 | (7,765.71) | 63.68% |
| A111040 · JUSTICE, CONT | 508.99 | 5,255.69 | 10,000.00 | - | 10,000.00 | (4,744.31) | 52.56% |
| A122010 · SUPERVISOR, PERS SERV | 1,384.62 | 10,153.88 | 12,000.00 | - | 12,000.00 | (1,846.12) | 84.62% |
| A122011 · SUPERVISOR DEPUTY, PERS SERV | - | - | 1,000.00 | - | 1,000.00 | (1,000.00) | 0.0% |

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Modified Accrual Basis
11/4/26

# TOWN OF GHENT - GENERAL A FUND
# BUDGET TO ACTUAL REPORT
# OCTOBER 31, 2026

| | ACTUAL OCTOBER | ACTUAL YTD | ADOPTED BUDGET | BUDGET MODIFICATIONS | BUDGET AS MODIFIED | OVER/(UNDER) BUDGET | % OF BUDGET REACHED |
|---|---|---|---|---|---|---|---|
| A122040 · SUPERVISOR, CONT | - | - | - | - | - | - | 0.0% |
| A131010 · DIRECTOR OF FINANCE, PERS. SERV | - | 6,105.00 | 10,635.00 | - | 10,635.00 | (4,530.00) | 57.41% |
| A132040 · ACCOUNTANT, CONT | 2,584.50 | 33,899.72 | 49,350.00 | - | 49,350.00 | (15,450.28) | 68.69% |
| A133040 · TAX COLLECTION, CONTRACTUAL | 500.00 | 972.09 | 2,200.00 | - | 2,200.00 | (1,227.91) | 44.19% |
| A135510 · ASSESSOR, PERS SERV | 4,038.48 | 29,569.98 | 35,000.00 | - | 35,000.00 | (5,430.02) | 84.49% |
| A135540 · ASSESSOR, CONT | 620.00 | 3,820.36 | 5,000.00 | - | 5,000.00 | (1,179.64) | 76.41% |
| A141010 · CLERK, PERS SERV | 4,624.17 | 33,895.63 | 41,076.00 | - | 41,076.00 | (7,180.37) | 82.52% |
| A141011 · CLERK DEPUTY, PERS SERV | - | 6,105.00 | 10,614.00 | - | 10,614.00 | (4,509.00) | 57.52% |
| A141040 · CLERK, CONT | 62.41 | 2,384.87 | 3,350.00 | - | 3,350.00 | (965.13) | 71.19% |
| A142040 · ATTORNEY, CONT | - | 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 | 1,903.30 | 13,350.55 | 16,560.00 | - | 16,560.00 | (3,209.45) | 80.62% |
| A1620.41 · BUILDINGS, CAPITAL RESERVE | - | 10.30 | 150,000.00 | - | 150,000.00 | (149,989.70) | 0.01% |
| A162040 · BUILDINGS, CONTRACTUAL | 3,206.04 | 53,117.08 | 70,000.00 | - | 70,000.00 | (16,882.92) | 75.88% |
| 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 | 346.17 | 2,538.58 | 3,000.00 | - | 3,000.00 | (461.42) | 84.62% |
| A351040 · DOG CONTROL, CONTRACTUAL | - | 40.00 | 5,000.00 | - | 5,000.00 | (4,960.00) | 0.8% |
| A501010 · SUPT OF HIGHWAYS, PERS SERV | 9,315.00 | 68,205.00 | 80,730.00 | - | 80,730.00 | (12,525.00) | 84.49% |
| A501011 · SUPT OF HIGHWAYS, PERS SERV | 1,239.75 | 8,905.45 | 10,614.00 | - | 10,614.00 | (1,708.55) | 83.9% |
| A501040 · SUPT OF HIGHWAYS, CONT | 657.00 | 2,409.00 | 2,500.00 | - | 2,500.00 | (91.00) | 96.36% |
| A513240 · GARAGE, CONT | 4,068.04 | 29,517.02 | 40,000.00 | - | 40,000.00 | (10,482.98) | 73.79% |
| A651040 · VETERAN SERV, COONTRACTUAL | - | - | 3,000.00 | - | 3,000.00 | (3,000.00) | 0.0% |
| A677240 · PROG FOR AGED, CONT | 30.40 | 256.95 | 5,500.00 | - | 5,500.00 | (5,243.05) | 4.67% |
| A714010 · PLAYGROUNDS, PERS SERV | 2,018.80 | 6,896.00 | 7,765.00 | - | 7,765.00 | (869.00) | 88.81% |
| A714040 · PLAYGROUNDS, CONT | 400.07 | 36,037.49 | 35,000.00 | - | 35,000.00 | 1,037.49 | 102.96% |
| 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 | 2,100.00 | 2,865.20 | 1,000.00 | - | 1,000.00 | 1,865.20 | 286.52% |

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Modified Accrual Basis
11/4/26

# TOWN OF GHENT - GENERAL A FUND
# BUDGET TO ACTUAL REPORT
# OCTOBER 31, 2026

| | ACTUAL OCTOBER | ACTUAL YTD | ADOPTED BUDGET | BUDGET MODIFICATIONS | BUDGET AS MODIFIED | OVER/(UNDER) BUDGET | % OF BUDGET REACHED |
|---|---|---|---|---|---|---|---|
| A755040 · CELEBRATIONS, CONT | 9,402.94 | 16,119.46 | 5,000.00 | - | 5,000.00 | 11,119.46 | 322.39% |
| A88104 · CEMETARIES, CONTRACTUAL | 525.00 | 9,875.00 | 7,000.00 | - | 7,000.00 | 2,875.00 | 141.07% |
| A881041 · CEMETARIES, COMM. SERV | - | - | 10,000.00 | - | 10,000.00 | (10,000.00) | 0.0% |
| A8840.4 · CLIMATE SMART | 1,504.97 | 11,887.90 | - | - | - | 11,887.90 | 100.0% |
| A901080 · RETIREMENT | - | 10,979.05 | 50,000.00 | - | 50,000.00 | (39,020.95) | 21.96% |
| A903080 · SOCIAL SECURITY | 2,301.08 | 19,623.39 | 25,000.00 | - | 25,000.00 | (5,376.61) | 78.49% |
| A905580 · DISABILITY | - | - | 360.00 | - | 360.00 | (360.00) | 0.0% |
| A906080 · HOSP/MED INSURANCE | 1,123.69 | 67,401.91 | 80,000.00 | - | 80,000.00 | (12,598.09) | 84.25% |
| TOTAL EXPENDITURES | 60,865.02 | 625,256.35 | 1,031,324.00 | - | 1,031,324.00 | (406,067.65) | 60.63% |
| **NET SURPLUS/(DEFICIT)** | **(31,047.31)** | **308,290.74** | **-** | **-** | **-** | **308,290.74** | **100.00%** |

# Town of Ghent
## Balance Sheet by Class
### As of October 31, 2026

| | B GENERAL |
|---|---|
| **ASSETS** | |
| **Current Assets** | |
| **Checking/Savings** | |
| **200007 · BOGC-Multi-Fund Checking-8612** | 1,449.00 |
| **200009 · BOGC General MM-8620** | 87,508.26 |
| **Total Checking/Savings** | 88,957.26 |
| **Total Current Assets** | 88,957.26 |
| **TOTAL ASSETS** | **88,957.26** |
| **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** | -59,113.18 |
| **Total Equity** | 88,957.26 |
| **TOTAL LIABILITIES & EQUITY** | **88,957.26** |

drafted by The Town CPA, PLLC
Modified Accrual Basis
11/4/26

# TOWN OF GHENT - GENERAL B FUND
# BUDGET TO ACTUAL REPORT
# OCTOBER 31, 2026

| | ACTUAL OCTOBER | 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 | 2,826.05 | 25,224.17 | 37,000.00 | - | 37,000.00 | (11,775.83) | 68.17% |
| B2115 · PLANNING BOARD FEES | - | 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** | 2,826.05 | 34,501.42 | 143,800.00 | - | 143,800.00 | (109,298.58) | 23.99% |
| **EXPENDITURES** | | | | | | | |
| B36201 · SAFETY INSPECTIONS, PER. SERV. | 3,467.67 | 28,245.31 | 30,053.00 | - | 30,053.00 | (1,807.69) | 93.99% |
| B36204 · SAFETY INSPECTIONS, CONTRACTUAL | 139.84 | 3,223.80 | 4,000.00 | - | 4,000.00 | (776.20) | 80.6% |
| B40201 · REGISTRAR OF VITAL STATS, PER. SERV | 272.79 | 1,997.38 | 2,364.00 | - | 2,364.00 | (366.62) | 84.49% |
| B80101 · ZONING, PER. SERV | 3,156.24 | 27,066.81 | 24,733.00 | - | 24,733.00 | 2,333.81 | 109.44% |
| 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 | 547.17 | 4,737.53 | 3,519.00 | - | 3,519.00 | 1,218.53 | 134.63% |
| 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 | 569.48 | 4,745.28 | 6,000.00 | - | 6,000.00 | (1,254.72) | 79.09% |
| B90608 · HOSPITAL & MED INSUR | - | 13,041.00 | 20,000.00 | - | 20,000.00 | (6,959.00) | 65.21% |
| **TOTAL EXPENDITURES** | 8,153.19 | 93,614.60 | 143,800.00 | - | 143,800.00 | (50,185.40) | 65.1% |
| **NET SURPLUS/(DEFICIT)** | **(5,327.14)** | **(59,113.18)** | **-** | **-** | - | (59,113.18) | 100.0% |

# Town of Ghent
## Balance Sheet by Class
### As of October 31, 2026

| | DB HIGHWAY | |
|---|---|---|
| **ASSETS** | | |
| **Current Assets** | | |
| **Checking/Savings** | | |
| **200007 · BOGC-Multi-Fund Checking-8612** | | 1,916,479.62 |
| **200008 · BOGC Highway-8638** | | 706,794.15 |
| **200300 · BOGC HRA - 8053** | | 5,932.66 |
| **Total Checking/Savings** | | 2,629,206.43 |
| **Other Current Assets** | | |
| **DB391 · HIGHWAY DUE FROM OTHER FUNDS** | | |
| **DB391.1 · Due from TA** | 1,429.92 | |
| **Total DB391 · HIGHWAY DUE FROM OTHER FUN...** | | 1,429.92 |
| **Total Other Current Assets** | | 1,429.92 |
| **Total Current Assets** | | 2,630,636.35 |
| **TOTAL ASSETS** | | **2,630,636.35** |
| **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** | | -541,204.22 |
| **Total Equity** | | 2,630,636.35 |
| **TOTAL LIABILITIES & EQUITY** | | **2,630,636.35** |

drafted by The Town CPA, PLLC
Modified Accrual Basis
11/4/26

# TOWN OF GHENT - HIGHWAY FUND
# BUDGET TO ACTUAL REPORT
# OCTOBER 31, 2026

| | ACTUAL OCTOBER | 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 | 879.59 | 12,867.90 | 20,000.00 | | - | 20,000.00 | (7,132.10) | 64.34% |
| DB2655 · SALE OF EQUIPMENT | - | - | - | | - | - | - | 0.0% |
| DB2701 · REFUND OF PRIOR YEAR | - | 2,118.94 | - | | - | - | 2,118.94 | 100.0% |
| DB2702 · EMPLOYEE CONTRIBUTIONS | 415.14 | 4,889.36 | - | | - | - | 4,889.36 | 100.0% |
| DB2770 · MISC INCOME | - | - | - | | - | - | - | 0.0% |
| DB3089 · S/A - OTHER | - | - | - | | - | - | - | 0.0% |
| DB3501 · S/A - CHIPS | - | 174,568.29 | 400,000.00 | A | 46,882.78 | 446,882.78 | (272,314.49) | 39.06% |
| DB5031 · INTERFUND TRANSFER IN | - | - | - | | - | - | - | 0.0% |
| DB599 · APPROPRIATED FUND BALANCE | - | - | 200,000.00 | | - | 200,000.00 | (200,000.00) | 0.0% |
| **TOTAL REVENUE** | 1,294.73 | 921,996.81 | 1,715,000.00 | | 46,882.78 | 1,761,882.78 | (839,885.97) | 52.33% |
| **EXPENDITURES** | | | | | | | | |
| DB51101 · GENERAL REPAIRS, PERS. SERV | 43,149.27 | 223,985.84 | 228,918.00 | | - | 228,918.00 | (4,932.16) | 97.85% |
| DB51104 · GENERAL REPAIRS, CONTRACTUAL | 11,496.65 | 179,568.48 | 250,000.00 | B | (15,000.00) | 235,000.00 | (55,431.52) | 76.41% |
| DB51122 · IMPROVEMENTS, CAPITAL OUTLAY | 72,636.08 | 446,882.78 | 400,000.00 | A | 46,882.78 | 446,882.78 | - | 100.0% |
| DB51301 · MACHINERY, PERS. SERV. | 6,696.00 | 48,577.40 | 61,484.00 | | - | 61,484.00 | (12,906.60) | 79.01% |
| DB51302 · MACHINERY, EQUIPMENT | - | 100,000.00 | 100,000.00 | | - | 100,000.00 | - | 100.0% |
| DB51304 · MACHINERY, CONTRACTUAL | 6,506.97 | 96,888.61 | 100,000.00 | | - | 100,000.00 | (3,111.39) | 96.89% |
| DB51401 · BRUSH & WEEDS, PERS. SERV. | - | - | 5,500.00 | | - | 5,500.00 | (5,500.00) | 0.0% |
| DB51404 · BRUSH & WEEDS, CONTRACTUAL | - | 1,946.36 | 2,000.00 | | - | 2,000.00 | (53.64) | 97.32% |
| DB51421 · SNOW REMOVAL, PERS SERV | - | 95,565.81 | 191,039.00 | | - | 191,039.00 | (95,473.19) | 50.02% |
| DB51424 · SNOW REMOVAL, CONT | 3,858.24 | 78,882.77 | 75,000.00 | B | 15,000.00 | 90,000.00 | (11,117.23) | 87.65% |
| DB90108 · RETIREMENT | - | 13,598.13 | 64,000.00 | | - | 64,000.00 | (50,401.87) | 21.25% |
| DB90308 · SOCIAL SECURITY | 3,774.33 | 27,720.65 | 40,315.00 | | - | 40,315.00 | (12,594.35) | 68.76% |
| DB90558 · DISABILITY | - | - | 250.00 | | - | 250.00 | (250.00) | 0.0% |
| DB90608 · HOSPITALIZATION | 1,688.31 | 87,089.63 | 133,000.00 | | - | 133,000.00 | (45,910.37) | 65.48% |
| 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** | 149,805.85 | 1,463,201.03 | 1,715,000.00 | | 46,882.78 | 1,761,882.78 | (298,681.75) | 83.0% |
| **NET SURPLUS/(DEFICIT)** | **(148,511.12)** | **(541,204.22)** | - | | - | - | (541,204.22) | 100.0% |

A *Increase chips budget*

drafted by The Town CPA, PLLC
Modified Accrual Basis
11/4/26

# TOWN OF GHENT - HIGHWAY FUND
# BUDGET TO ACTUAL REPORT
# OCTOBER 31, 2026

B *budget amendment for salt and sand*

# Town of Ghent
## Balance Sheet by Class
### As of October 31, 2026

| | Lighting |
|---|---|
| **ASSETS** | |
| **Current Assets** | |
| **Checking/Savings** | |
| **200009 · BOGC General MM-8620** | 11,681.22 |
| **Total Checking/Savings** | 11,681.22 |
| **Total Current Assets** | 11,681.22 |
| **TOTAL ASSETS** | **11,681.22** |
| **LIABILITIES & EQUITY** | |
| **Equity** | |
| **SL915 · ASSIGNED UNAPPROP FUND BAL** | 10,868.58 |
| **Net Income** | 812.64 |
| **Total Equity** | 11,681.22 |
| **TOTAL LIABILITIES & EQUITY** | **11,681.22** |

drafted by The Town CPA, PLLC
Modified Accrual Basis
11/4/26

# TOWN OF GHENT - STREET LIGHT
# BUDGET TO ACTUAL REPORT
# OCTOBER 31, 2026

| | ACTUAL OCTOBER | 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** | 751.59 | 7,454.58 | 8,750.00 | - | 8,750.00 | (1,295.42) | 85.2% |
| **SL25182 · NYSEG HOUSEMAN** | 19.89 | 207.70 | 225.00 | - | 225.00 | (17.30) | 92.31% |
| **TOTAL EXPENDITURES** | 771.48 | 7,662.28 | 8,975.00 | - | 8,975.00 | (1,312.72) | 85.4% |
| **NET SURPLUS/(DEFICIT)** | **(771.48)** | **812.64** | **-** | **-** | - | 812.64 | 100.0% |

# Town of Ghent
## Balance Sheet by Class
### As of October 31, 2026

| | TRUST & AGENCY | |
|---|---|---|
| **ASSETS** | | |
| **Current Assets** | | |
| **Checking/Savings** | | |
| **200100 · BOGC Escrow Cash-8654** | | 149,899.27 |
| **200200 · BOGC Payroll 8646** | | 36,883.01 |
| **Total Checking/Savings** | | 186,782.28 |
| **Total Current Assets** | | 186,782.28 |
| **TOTAL ASSETS** | | **186,782.28** |
| **LIABILITIES & EQUITY** | | |
| **Liabilities** | | |
| **Current Liabilities** | | |
| **Other Current Liabilities** | | |
| **TA17 · DEFERRED COMPENSATION** | | -74.18 |
| **TA18 · NYS RETIRE (414H)** | | 420.84 |
| **TA18.1 · NYS RETIREMENT OVER/UND...** | | -41.54 |
| **TA21.1 · UNION DUES ZC** | | 72.00 |
| **TA24 · CSEA UNION DUES** | | -248.18 |
| **TA630 · DUE TO OTHER FUNDS** | | |
| **TA630.1 · Due to DB** | 1,429.92 | |
| **TA630.2 · Due To A** | 35,100.03 | |
| **Total TA630 · DUE TO OTHER FUNDS** | | 36,529.95 |
| **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** | | 412.28 |
| **Total Other Current Liabilities** | | 186,782.28 |
| **Total Current Liabilities** | | 186,782.28 |
| **Total Liabilities** | | 186,782.28 |
| **TOTAL LIABILITIES & EQUITY** | | **186,782.28** |

drafted by The Town CPA, PLLC
Modified Accrual Basis
11/4/26

# TOWN OF GHENT - HIGHWAY CUSTOM
# BUDGET TO ACTUAL REPORT
# OCTOBER 31, 2026

| | ACTUAL OCTOBER | 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 | 879.59 | 12,867.90 | 20,000.00 | - | 20,000.00 | (7,132.10) | 64.34% |
| DB2655 · SALE OF EQUIPMENT | - | - | - | - | - | - | 0.0% |
| DB2701 · REFUND OF PRIOR YEAR | - | 2,118.94 | - | - | - | 2,118.94 | 100.0% |
| DB2702 · EMPLOYEE CONTRIBUTIONS | 415.14 | 4,889.36 | - | - | - | 4,889.36 | 100.0% |
| DB2770 · MISC INCOME | - | - | - | - | - | - | 0.0% |
| DB3089 · S/A - OTHER | - | - | - | - | - | - | 0.0% |
| DB3501 · S/A - CHIPS | - | 174,568.29 | 400,000.00 | 46,882.78 | 446,882.78 | (272,314.49) | 39.06% |
| DB5031 · INTERFUND TRANSFER IN | - | - | - | - | - | - | 0.0% |
| DB599 · APPROPRIATED FUND BALANCE | - | - | 200,000.00 | - | 200,000.00 | (200,000.00) | 0.0% |
| TOTAL REVENUE | 1,294.73 | 921,996.81 | 1,715,000.00 | 46,882.78 | 1,761,882.78 | (839,885.97) | 52.33% |
| EXPENDITURES | | | | | | | |
| DB51101 · GENERAL REPAIRS, PERS. SERV | 43,149.27 | 223,985.84 | 228,918.00 | - | 228,918.00 | (4,932.16) | 97.85% |
| DB51104 · GENERAL REPAIRS, CONTRACTUAL | 11,496.65 | 179,568.48 | 250,000.00 | (15,000.00) | 235,000.00 | (55,431.52) | 76.41% |
| DB51122 · IMPROVEMENTS, CAPITAL OUTLAY | 72,636.08 | 446,882.78 | 400,000.00 | 46,882.78 | 446,882.78 | - | 100.0% |
| DB51301 · MACHINERY, PERS. SERV. | 6,696.00 | 48,577.40 | 61,484.00 | - | 61,484.00 | (12,906.60) | 79.01% |
| DB51302 · MACHINERY, EQUIPMENT | - | 100,000.00 | 100,000.00 | - | 100,000.00 | - | 100.0% |
| DB51304 · MACHINERY, CONTRACTUAL | 6,506.97 | 96,888.61 | 100,000.00 | - | 100,000.00 | (3,111.39) | 96.89% |
| DB51401 · BRUSH & WEEDS, PERS. SERV. | - | - | 5,500.00 | - | 5,500.00 | (5,500.00) | 0.0% |
| DB51404 · BRUSH & WEEDS, CONTRACTUAL | - | 1,946.36 | 2,000.00 | - | 2,000.00 | (53.64) | 97.32% |
| DB51421 · SNOW REMOVAL, PERS SERV | - | 95,565.81 | 191,039.00 | - | 191,039.00 | (95,473.19) | 50.02% |
| DB51424 · SNOW REMOVAL, CONT | 3,858.24 | 78,882.77 | 75,000.00 | 15,000.00 | 90,000.00 | (11,117.23) | 87.65% |
| DB90108 · RETIREMENT | - | 13,598.13 | 64,000.00 | - | 64,000.00 | (50,401.87) | 21.25% |
| DB90308 · SOCIAL SECURITY | 3,774.33 | 27,720.65 | 40,315.00 | - | 40,315.00 | (12,594.35) | 68.76% |
| DB90558 · DISABILITY | - | - | 250.00 | - | 250.00 | (250.00) | 0.0% |
| DB90608 · HOSPITALIZATION | 1,688.31 | 87,089.63 | 133,000.00 | - | 133,000.00 | (45,910.37) | 65.48% |
| 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 | 149,805.85 | 1,463,201.03 | 1,715,000.00 | 46,882.78 | 1,761,882.78 | (298,681.75) | 83.0% |
| NET SURPLUS/(DEFICIT) | **(148,511.12)** | **(541,204.22)** | **-** | **-** | - | (541,204.22) | 100.0% |
| A501010 · SUPT OF HIGHWAYS, PERS SERV | 9,315.00 | 68,205.00 | 80,730.00 | - | 80,730.00 | (12,525.00) | 84.49% |
| A501011 · SUPT OF HIGHWAYS, PERS SERV | 1,239.75 | 8,905.45 | 10,614.00 | - | 10,614.00 | (1,708.55) | 83.9% |
| A501040 · SUPT OF HIGHWAYS, CONT | 657.00 | 2,409.00 | 2,500.00 | - | 2,500.00 | (91.00) | 96.36% |
| A513240 · GARAGE, CONT | 4,068.04 | 29,517.02 | 40,000.00 | - | 40,000.00 | (10,482.98) | 73.79% |
| | **15,279.79** | **109,036.47** | **133,844.00** | **46,882.78** | **180,726.78** | **(71,690.31)** | **60.33%** |