

**Town of Ghent
Supervisor Report
As of June 30, 2016**

Receipts:

A1255	Clerk Fees	349.81
A2401	Interest Income - A	15.82
A2544	Licenses and Permits - Dog	439.50
A2610	Fines and Forfeitures	15,613.00
A2701	Refunds Prior Year	3.07
A2770	Miscellaneous Revenue	0.25
A1355.4	Reimbursement Assesor Training	110.00
A3005	Mortgage Tax	43,700.45
B2110	Zoning Fees	3,051.37
B2115	Planning Board Fees	10.00
DB2401	Interest Income - DB	10.85
H2401	Interest Income - H	1.08
SL2401	Interest Income - SL	0.30
A906080	Health Insurance - A	251.40
DB9060.8	Health Insurance - DB	605.32
TA20	Group Insurance - Foreign Fire	9,408.99
TA22	Aflac	31.56
TA 87	Interest - TA	0.22
	Total Receipts	<u>73,602.99</u>

Disbursements:

Payroll 6/9/2016	(26,194.47)
Payroll 6/23/2016	(26,571.69)
Abstract June 2016	(51,944.65)
Credit Card Payment for Gas	(30.25)
Total Disbursements	<u>(104,741.06)</u>

Net Receipts-Disbursements (31,138.07)

Cash Balances at May 31, 2016 1,194,259.70

Cash Balances at June 30, 2016 1,163,121.63

	Bank			Book Balance
	Statement Balance	Deposit in Transit	O/S Checks	
National Union Bank of Kinderhook				
200001 Multi-Fund Checking-0632	16,409.66		(12,275.75)	4,133.91
200002 MultiFund MoneyMarket-3321	927,472.75			927,472.75
200004 Highway Money Market-3356	181,649.81			181,649.81
200005 Payroll Cash Account-640	27,297.20		(2,772.27)	24,524.93
200006 Escrow Cash Account-9797	25,190.23			25,190.23
A210000 Petty Cash	150.00			150.00
	<u>1,178,169.65</u>	-	<u>(15,048.02)</u>	<u>1,163,121.63</u>

Note: June report is prepared on a cash basis.

Total Income per June Quickbooks	63,195.50	
NYS OSC Fines	-	
Group Insurance - Foreign Fire	9,408.99	
Aflac	31.56	
TA interest	0.22	
Assessor Training Reimbursement	110.00	
Health Insurance Contribution - A	251.40	
Health Insurance Contribution - DB	605.32	
Total receipts	<u>73,602.99</u>	-
 Total Expenses per June Quickbooks	 103,774.34	
NYS OSC Fines	-	
Assessor Training Reimbursement	110.00	
Health Insurance Contribution - A	251.40	
Health Insurance Contribution - DB	605.32	
Total disbursements	<u>104,741.06</u>	-

**Town of Ghent
 Profit & Loss
 June 2016**

	Jun 16
Ordinary Income/Expense	
Income	
CAPITAL REVENUES	
H2401 · INTEREST INCOME	1.08
Total CAPITAL REVENUES	1.08
GENERAL FUND A REVENUE	
A1255 · CLERK FEES	349.81
A2401 · INTEREST INCOME	15.82
A2544 · LICENSES AND PERMITS DOG LIC	439.50
A2610 · FINES AND FORFIETURES	15,613.00
A2701 · REFUND PRIOR YEAR	3.07
A2770 · MISCELLANEOUS	0.25
A3005 · MORTGAGE TAX	43,700.45
Total GENERAL FUND A REVENUE	60,121.90
GENERAL FUND B REVENUES	
B2110 · ZONING FEES	3,051.37
B2115 · PLANNING BOARD FEES	10.00
Total GENERAL FUND B REVENUES	3,061.37
HIGHWAY DB REVENUES	
DB2401 · INTEREST AND EARNINGS	10.85
Total HIGHWAY DB REVENUES	10.85
LIGHTING REVENUES	
SL2401 · INTEREST & EARNINGS	0.30
Total LIGHTING REVENUES	0.30
Total Income	63,195.50
Expense	
GENERAL FUND A EXPENSES	
A101010 · TOWN BOARD PERSONAL SERVICE	1,198.48
A111010 · JUSTICE COURT PERSONAL SERVICE	1,865.84
A111011 · JUSTICE COURT CLERK PERS SVC	1,736.25
A111040 · JUSTICE COURT CONTRACTUALS	556.13
A122010 · SUPERVISOR PERSONAL SERVICE	923.08
A122040 · SUPERVISOR CONTRACTUALS	52.21
A132040 · ACCOUNTANT CONTRACTUAL	1,436.00
A135510 · ASSESSORS PERSONAL SERVICE	2,246.16
A135511 · ASSESSORS PERS SERV OTHER	545.00
A135540 · ASSESSORS CONTRACTUALS	22.00
A141010 · TOWN CLERK PERSONAL SERVICE	2,545.85
A141011 · DEPUTY TOWN CLERK PERS SERV	550.80
A141040 · TOWN CLERK CONTRACTUALS	113.22
A162010 · BUILDINGS PERSONAL SERVICE	933.30
A162040 · BUILDINGS CONTRACTUALS	1,466.45
A351010 · DOG CONTROL PERSONAL SERVICES	453.84
A501010 · SUPER OF HIGHWAYS PERS SERV	4,373.84
A501011 · HIGHWAY SUPT PS OTHER	340.20
A501040 · SUPER OF HIGHWAYS CONTRACTS	122.47
A513240 · GARAGE CONTRACT	664.88
A714010 · PLAYGROUNDS PERSONAL SERVICE	657.90
A714040 · PLAYGROUNDS CONTRACTS	1,084.40
A903080 · SOCIAL SECURITY	1,358.34
A906080 · HEALTH INSURANCE	4,530.00
Total GENERAL FUND A EXPENSES	29,776.64
GENERAL FUND B EXPENSES	
B36201 · SAFETY INSPECTION, PERS SERV	1,025.38
B40201 · REGISTRAR VITAL STAT, PERS SERV	161.54
B80101 · ZONING, PERS SERV	1,377.92
B80201 · PLANNING, PERS SERV	295.78
B80204 · PLANNING, CONTR EXPEND	8,767.60
B90308 · SOCIAL SECURITY, EMPL BNFTS	218.82

Town of Ghent
Profit & Loss
June 2016

	<u>Jun 16</u>
Total GENERAL FUND B EXPENSES	11,847.04
HIGHWAY DB EXPENSES	
DB51101 · MAINT OF STREETS, PERS SERV-DB	24,528.31
DB51104 · MAINT OF STREETS, CONTR EXP-DB	7,253.82
DB51301 · MACHINERY, PERS SERV-DB	3,560.00
DB51304 · MACHINERY, CONTR EXPEND-DB	7,833.89
DB51421 · SNOW REMOVAL, PERS SERV-DB	260.10
DB51424 · SNOW REMOVAL, CONTR EXPEND-DB	88.60
DB90308 · SOCIAL SECURTY BENEFITS-DB	2,154.43
DB90608 · HOSPITAL & MEDICAL BNFT-DB	15,684.05
Total HIGHWAY DB EXPENSES	<u>61,363.20</u>
LIGHTING EXPENSE	
SL15182 · NYSEG	765.73
SL25182 · NYSEG 2	21.73
Total LIGHTING EXPENSE	<u>787.46</u>
Total Expense	<u>103,774.34</u>
Net Ordinary Income	<u>-40,578.84</u>
Net Income	<u><u>-40,578.84</u></u>

Town of Ghent

Profit & Loss Budget vs. Actual

January through June 2016

	Jan - Jun 16	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
CAPITAL REVENUES				
H2401 · INTEREST INCOME	6.74			
Total CAPITAL REVENUES	6.74			
FIRE PROTECTION SF REVENUES				
SF1001 · PROPERTY TAX REVENUE	314,286.63			
Total FIRE PROTECTION SF REVENUES	314,286.63			
GENERAL FUND A REVENUE				
A1001 · REAL PROPERTY TAXES	203,091.00	203,091.00	0.00	100.0%
A1090 · OTHER TAX ITEMS PENALTIES	5,812.63	11,000.00	-5,187.37	52.8%
A1170 · FRANCHISE FEES	13,181.06	13,000.00	181.06	101.4%
A1255 · CLERK FEES	1,483.47	3,400.00	-1,916.53	43.6%
A1550 · DOG IMPOUND FEES	270.00	800.00	-530.00	33.8%
A2001 · PARK AND RECREATION FEES	0.00	1,000.00	-1,000.00	0.0%
A2389 · TOBACCO SETTLEMENT	0.00	31,000.00	-31,000.00	0.0%
A2401 · INTEREST INCOME	103.80	300.00	-196.20	34.6%
A2410 · RENTAL OF REAL PROPERTY	175.00	500.00	-325.00	35.0%
A2544 · LICENSES AND PERMITS DOG LIC	1,518.00	4,000.00	-2,482.00	38.0%
A2590 · PERMITS OTHER	545.00	1,650.00	-1,105.00	33.0%
A2610 · FINES AND FORFEITURES	58,945.00	110,000.00	-51,055.00	53.6%
A2655 · SALES, OTHER	0.00	200.00	-200.00	0.0%
A2680 · INSURANCE RECOVERIES	0.00	500.00	-500.00	0.0%
A2701 · REFUND PRIOR YEAR	3.07			
A2770 · MISCELLANEOUS	0.25	1,200.00	-1,199.75	0.0%
A3001 · REVENUE SHARING	0.00	20,500.00	-20,500.00	0.0%
A3005 · MORTGAGE TAX	43,700.45	100,000.00	-56,299.55	43.7%
A3820 · YOUTH PROGRAMS	0.00	1,300.00	-1,300.00	0.0%
Total GENERAL FUND A REVENUE	328,828.73	503,441.00	-174,612.27	65.3%
GENERAL FUND B REVENUES				
B1001 · REAL PROPERTY TAXES-B	8,425.00	8,425.00	0.00	100.0%
B1081 · OTHER PAYMENTS IN LIEU TAX	3,002.50	5,000.00	-1,997.50	60.1%
B1120 · SALES TAX	0.00	45,000.00	-45,000.00	0.0%
B2110 · ZONING FEES	9,418.02	16,000.00	-6,581.98	58.9%
B2115 · PLANNING BOARD FEES	510.00	3,000.00	-2,490.00	17.0%
B2401 · INTEREST AND EARNINGS	10.83	50.00	-39.17	21.7%
Total GENERAL FUND B REVENUES	21,366.35	77,475.00	-56,108.65	27.6%
HIGHWAY DB REVENUES				
DB1001 · REAL PROPERTY TAXES-DB	235,330.00	235,330.00	0.00	100.0%
DB1120 · NON-PROP TAX DIST BY COUNTY	189,883.89	650,000.00	-460,116.11	29.2%
DB2401 · INTEREST AND EARNINGS	52.47	350.00	-297.53	15.0%
DB2665 · SALE OF EQUIPMENT	0.00	5,000.00	-5,000.00	0.0%
DB3501 · STATE AID - CONSOLIDATED HWY	0.00	170,000.00	-170,000.00	0.0%
Total HIGHWAY DB REVENUES	425,266.36	1,060,680.00	-635,413.64	40.1%
LIGHTING REVENUES				
SL1001 · PROPERTY TAXES- LIGHTING	10,350.00	10,350.00	0.00	100.0%
SL2401 · INTEREST & EARNINGS	2.06	5.00	-2.94	41.2%
Total LIGHTING REVENUES	10,352.06	10,355.00	-2.94	100.0%

Town of Ghent

Profit & Loss Budget vs. Actual

January through June 2016

	Jan - Jun 16	Budget	\$ Over Budget	% of Budget
Total Income	1,100,106.87	1,651,951.00	-551,844.13	66.6%
Expense				
FIRE PROTECTION SF EXPENSES				
SF34104 · PAYMENTS ON FIRE CONTRACTS CE	234,995.64			
Total FIRE PROTECTION SF EXPENSES	234,995.64			
GENERAL FUND A EXPENSES				
A101010 · TOWN BOARD PERSONAL SERVICE	7,790.12	15,580.00	-7,789.88	50.0%
A101040 · TOWN BOARD CONTRACTUALS	191.25	1,000.00	-808.75	19.1%
A111010 · JUSTICE COURT PERSONAL SERVICE	12,127.96	24,256.00	-12,128.04	50.0%
A111011 · JUSTICE COURT CLERK PERS SVC	8,374.80	18,610.00	-10,235.20	45.0%
A111040 · JUSTICE COURT CONTRACTUALS	3,297.16	12,500.00	-9,202.84	26.4%
A122010 · SUPERVISOR PERSONAL SERVICE	6,000.02	12,000.00	-5,999.98	50.0%
A122011 · SUPERVISOR PERS SERV OTHER	0.00	770.00	-770.00	0.0%
A122040 · SUPERVISOR CONTRACTUALS	261.08	1,400.00	-1,138.92	18.6%
A132040 · ACCOUNTANT CONTRACTUAL	8,277.50	21,500.00	-13,222.50	38.5%
A133040 · TAX COLLECTOR CONTRACTUALS	1,293.07	2,500.00	-1,206.93	51.7%
A135510 · ASSESSORS PERSONAL SERVICE	14,600.04	29,200.00	-14,599.96	50.0%
A135511 · ASSESSORS PERS SERV OTHER	545.00	1,500.00	-955.00	36.3%
A135540 · ASSESSORS CONTRACTUALS	528.85	3,000.00	-2,471.15	17.6%
A141010 · TOWN CLERK PERSONAL SERVICE	16,444.75	32,400.00	-15,955.25	50.8%
A141011 · DEPUTY TOWN CLERK PERS SERV	3,959.90	10,000.00	-6,040.10	39.6%
A141040 · TOWN CLERK CONTRACTUALS	3,369.24	5,500.00	-2,130.76	61.3%
A142040 · TOWN ATTORNEY CONTRACTUALS	13,436.85	40,000.00	-26,563.15	33.6%
A144040 · ENGINEER CONTRACTUALS	-1,806.72			
A145040 · ELECTIONS CONTRACTUALS	0.00	1,500.00	-1,500.00	0.0%
A146040 · RECORDS MANAGEMENT CONTRACTS	0.00	1,000.00	-1,000.00	0.0%
A162010 · BUILDINGS PERSONAL SERVICE	5,362.65	13,000.00	-7,637.35	41.3%
A162040 · BUILDINGS CONTRACTUALS				
A1620.41 Building Renovations	26.00			
A162040 · BUILDINGS CONTRACTUALS - Other	20,432.07	35,000.00	-14,567.93	58.4%
Total A162040 · BUILDINGS CONTRACTUALS	20,458.07	35,000.00	-14,541.93	58.5%
A191040 · SPECIAL ITEM - UNALLOCATED INS	34,501.56	34,500.00	1.56	100.0%
A192040 · SPECIAL ITEM - DUES	900.00	1,000.00	-100.00	90.0%
A199040 · SPECIAL ITEM CONTINGENT	0.00	38,000.00	-38,000.00	0.0%
A351010 · DOG CONTROL PERSONAL SERVICES	2,949.96			
A351011 · DOG CONTROL PERS SERV OTHER	0.00			
A351040 · DOG CONTROL CONTRACT	720.00	5,900.00	-5,900.00	0.0%
A501010 · SUPER OF HIGHWAYS PERS SERV	28,429.96	3,500.00	-2,780.00	20.6%
A501011 · HIGHWAY SUPT PS OTHER	3,766.50	56,860.00	-28,430.04	50.0%
A513240 · GARAGE CONTRACT	1,301.61	7,500.00	-3,733.50	50.2%
A651040 · VETERANS SERVICES CONTRACTS	12,791.60	2,000.00	-698.39	65.1%
A677210 · OFFICE FOR THE AGING PERS SERV	0.00	23,000.00	-10,208.40	55.6%
A677240 · AGING PROGRAMS CONTRACTS	0.00	2,600.00	-2,600.00	0.0%
A711040 · PARKS CONTRACTS	294.30	2,000.00	-2,000.00	0.0%
A714010 · PARKS CONTRACTS	430.69	3,000.00	-2,705.70	9.8%
A714010 · PLAYGROUNDS PERSONAL SERVICE	1,598.85	6,500.00	-4,901.15	24.6%
A714020 · PLAYGROUNDS EQUIPMENT	0.00	1,500.00	-1,500.00	0.0%
A714040 · PLAYGROUNDS CONTRACTS	6,147.68	20,000.00	-13,852.32	30.7%
A72704 · BAND CONCERT, CONTR EXPEND	0.00	1,750.00	-1,750.00	0.0%
A731010 · YOUTH PROGRAMS PERSONAL SERVICE	0.00	21,000.00	-21,000.00	0.0%
A731040 · YOUTH PROGRAMS CONTRACTS	0.00	5,000.00	-5,000.00	0.0%
A741040 · LIBRARY CONTRACTS	0.00	1,000.00	-1,000.00	0.0%

Town of Ghent Profit & Loss Budget vs. Actual January through June 2016

	Jan - Jun 16	Budget	\$ Over Budget	% of Budget
A75101 · HISTORIAN, PER SERV.	0.00	1,350.00	-1,350.00	0.0%
A751040 · HISTORIAN CONTRACTS	0.00	500.00	-500.00	0.0%
A755040 · CELEBRATIONS CONTRACTS	0.00	6,500.00	-6,500.00	0.0%
A88104 · CEMETERY, CONTR EXPEND	0.00	2,800.00	-2,800.00	0.0%
A901080 · RETIREMENT	0.00	28,665.00	-28,665.00	0.0%
A903080 · SOCIAL SECURITY	8,487.68	20,500.00	-12,012.32	41.4%
A905080 · UNEMPLOYMENT INSURANCE	0.00	2,000.00	-2,000.00	0.0%
A906080 · HEALTH INSURANCE	31,744.86	67,300.00	-35,555.14	47.2%
Total GENERAL FUND A EXPENSES	258,576.84	648,441.00	-389,864.16	39.9%
GENERAL FUND B EXPENSES				
B36201 · SAFETY INSPECTION, PERS SERV	6,952.47	13,300.00	-6,347.53	52.3%
B36204 · SAFETY INSPECTION, CONTR EXPEND	692.56	2,500.00	-1,807.44	27.7%
B40201 · REGISTRAR VITAL STAT, PERS SERV	1,050.01	2,100.00	-1,049.99	50.0%
B80101 · ZONING, PERS SERV	8,731.83	20,800.00	-12,068.17	42.0%
B80104 · ZONING, CONTR EXPEND	20,630.21	20,000.00	630.21	103.2%
B80201 · PLANNING, PERS SERV	2,572.82	7,700.00	-5,127.18	33.4%
B80204 · PLANNING, CONTR EXPEND	15,643.32	25,500.00	-9,856.68	61.3%
B90108 · STATE RETIREMENT, EMPL BNFTS	0.00	2,275.00	-2,275.00	0.0%
B90308 · SOCIAL SECURITY, EMPL BNFTS	1,477.04	3,300.00	-1,822.96	44.8%
Total GENERAL FUND B EXPENSES	57,750.26	97,475.00	-39,724.74	59.2%
HIGHWAY DB EXPENSES				
DB51101 · MAINT OF STREETS, PERS SERV-DB	73,552.37	189,000.00	-115,447.63	38.9%
DB51104 · MAINT OF STREETS, CONTR EXP-DB	71,350.68	210,000.00	-138,649.32	34.0%
DB51122 · PERM IMPROVE HIGHWAY-DB	0.00	170,000.00	-170,000.00	0.0%
DB51301 · MACHINERY, PERS SERV-DB	20,567.82	50,000.00	-29,432.18	41.1%
DB51304 · MACHINERY, CONTR EXPEND-DB	43,742.00	75,000.00	-31,258.00	58.3%
DB51401 · BRUSH AND WEEDS PERS SERV-DB	0.00	5,000.00	-5,000.00	0.0%
DB51404 · BRUSH AND WEEDS CONTR-DB	1,325.08	1,650.00	-324.92	80.3%
DB51421 · SNOW REMOVAL, PERS SERV-DB	85,421.77	170,000.00	-84,578.23	50.2%
DB51424 · SNOW REMOVAL, CONTR EXPEND-DB	64,892.98	75,000.00	-10,107.02	86.5%
DB90108 · STATE RETIREMENT-DB	0.00	55,510.00	-55,510.00	0.0%
DB90308 · SOCIAL SECURITY BENEFITS-DB	13,725.49	33,120.00	-19,394.51	41.4%
DB90608 · HOSPITAL & MEDICAL BNFT-DB	75,072.01	160,000.00	-84,927.99	46.9%
DB90908 · UNIFORMS-DB	1,200.00	1,200.00	0.00	100.0%
Total HIGHWAY DB EXPENSES	450,850.20	1,195,480.00	-744,629.80	37.7%
LIGHTING EXPENSE				
SL15182 · NYSEG	4,256.75	10,005.00	-5,748.25	42.5%
SL25182 · NYSEG 2	108.74	350.00	-241.26	31.1%
Total LIGHTING EXPENSE	4,365.49	10,355.00	-5,989.51	42.2%
Total Expense	1,006,538.43	1,951,751.00	-945,212.57	51.6%
Net Ordinary Income	93,568.44	-299,800.00	393,368.44	-31.2%
Other Income/Expense				
BUDGETED APPROPRIATED FB-A	0.00	145,000.00	-145,000.00	0.0%
BUDGETED APPROPRIATED FB-B	0.00	20,000.00	-20,000.00	0.0%
BUDGETED APPROPRIATED FB-DB	0.00	134,800.00	-134,800.00	0.0%
Total Other Income	0.00	299,800.00	-299,800.00	0.0%

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07/12/16

Accrual Basis

Town of Ghent
Profit & Loss Budget vs. Actual
January through June 2016

	Jan - Jun 16	Budget	\$ Over Budget	% of Budget
Net Other Income	0.00	299,800.00	-299,800.00	0.0%
Net Income	93,568.44	0.00	93,568.44	100.0%

Town of Ghent

Balance Sheet Prev Year Comparison

As of June 30, 2016

	Jun 30, 16	May 31, 16	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
200001 · Multi-Fund Checking-0632	4,133.91	4,163.91	-30.00
200002 · MultiFund MoneyMarket-3321	927,472.75	906,171.53	21,301.22
200004 · Highway Money Market-3356	181,649.81	243,502.93	-61,853.12
200005 · Payroll Cash Account-640	24,524.93	15,081.10	9,443.83
200006 · Escrow Cash	25,190.23	25,190.23	0.00
A210000 · Petty Cash	150.00	150.00	0.00
Total Checking/Savings	1,163,121.63	1,194,259.70	-31,138.07
Other Current Assets			
A391001 · Due from Highway	0.00	6,487.00	-6,487.00
B391.2 · B Fund Due from General	0.00	151.00	-151.00
db391 · HIGHWAY DUE FROM OTHER FUN...	3,143.68	3,143.68	0.00
TA391 · TA Due from Other Funds			
TA391.1 · Due from Highway DB	5,309.92	5,309.92	0.00
Total TA391 · TA Due from Other Funds	5,309.92	5,309.92	0.00
Total Other Current Assets	8,453.60	15,091.60	-6,638.00
Total Current Assets	1,171,575.23	1,209,351.30	-37,776.07
TOTAL ASSETS	1,171,575.23	1,209,351.30	-37,776.07
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
630002 · Due to B Fund	0.00	151.00	-151.00
DB630 · HIGHWAY DUE TO OTHER FUN...	5,309.92	11,796.92	-6,487.00
TA18 · NYS RETIRE (414H)	-0.11	-0.11	0.00
TA20 · GROUP INSURANCE-RETIREE	23,365.23	13,956.24	9,408.99
TA22 · AFLAC	-457.78	-489.34	31.56
TA35 · BAIL DEPOSITS	4,329.13	4,329.13	0.00
TA630 · DUE TO OTHER FUNDS	3,143.68	3,143.68	0.00
TA85 · Escrow Deposits			
TA85.3 · Johnson Road Escrow	1,894.00	1,894.00	0.00
TA85.4 · Ginsberg	9,474.40	9,474.40	0.00
TA85.5 · Price Chopper	4,793.73	4,793.73	0.00
TA85.6 · Summit Escrow	4,000.00	4,000.00	0.00
TA85.7 · Columbia Greene Dialysis	1,901.70	1,901.70	0.00
TA85.8 · County Waste	5,773.60	5,773.60	0.00
TA85 · Escrow Deposits - Other	-2,647.00	-2,647.00	0.00
Total TA85 · Escrow Deposits	25,190.43	25,190.43	0.00
TA87 · Interest Income-TA	11.35	11.13	0.22

Town of Ghent Balance Sheet Prev Year Comparison As of June 30, 2016

	Jun 30, 16	May 31, 16	\$ Change
Total Other Current Liabilities	60,891.85	58,089.08	2,802.77
Total Current Liabilities	60,891.85	58,089.08	2,802.77
Total Liabilities	60,891.85	58,089.08	2,802.77
Equity			
A878001 · Capital Reserve	12,487.03	12,487.03	0.00
A914 · ASSIGNED APPROPRIATED FUND BALA	145,000.00	145,000.00	0.00
A915 · UNASSIGN UNAPPROP FUND BAL	395,011.26	395,011.26	0.00
B914 · ASSIGN APPR FUND BAL-B	20,000.00	20,000.00	0.00
B915 · ASSIGN UNAPPR FUND BAL-B	46,807.84	46,807.84	0.00
DA915 · ASSIGNED UNAPPROP. FUND BAL-DA	2,339.39	2,339.39	0.00
DB878 · CAPITAL RESERVE-DB	23,640.58	23,640.58	0.00
DB914 · ASSIGNED APPR. FUND BAL.-DB	134,800.00	134,800.00	0.00
DB915 · ASSIGNED UNAPPR FUND BAL.-DB	185,148.97	185,148.97	0.00
H878 · CAPITAL RESERVE-PARK&REC	47,331.08	47,331.08	0.00
SL915 · ASSIGNED UNAPPROP FUND BAL	4,548.79	4,548.79	0.00
Net Income	93,568.44	134,147.28	-40,578.84
Total Equity	1,110,683.38	1,151,262.22	-40,578.84
TOTAL LIABILITIES & EQUITY	1,171,575.23	1,209,351.30	-37,776.07