

Town of Ghent  
 Supervisor Report  
 As of August 30, 2014

**Receipts:**

A1255	Clerk Fees	308.76	
A1550	Dog Impound Fees	100.00	
A2001	Park & Recreation Fees	1,200.00	
A2389	Tobacco Settlement	31,077.05	
A2401	Interest Income	26.11	
A2410	Rental of Real Property	25.00	
A2544	Dog Licenses	567.00	
A2590	Permits Other	1,015.00	
A2610	Fines and Forfeitures	13,599.00	
A2770	Miscellaneous	47.00	
B2110	Zoning Fees	3,664.30	
B2115	Planning Board Fees	200.00	
DB1120	Sales tax		
DB2401	Interest and Earnings	7.11	
TA30	Foreign Fire		-
TA85	Escrow deposit	6,500.00	-
TA87	Interest - TA	0.46	-
A9060.8	Health insurance withheld	178.50	-
	<b>Total Receipts</b>	<u>58,515.29</u>	

**Disbursements:**

Payroll 8/7/2014	(26,957.03)	
Payroll 8/21/2014	(34,004.12)	
Abstract August 2014	(144,587.03)	
Escrow payments	(777.20)	
<b>Total Disbursements</b>	<u>(206,325.38)</u>	
<b>Net Receipts-Disbursements</b>	<u>(147,810.09)</u>	
Cash Balances at July 31, 2014	1,476,243.02	
<b>Cash Balances at August 30, 2014</b>	<u><u>1,328,432.93</u></u>	-

National Union Bank of Kinderhook	Bank Statement	Deposit in	O/S Checks	Book Balance
	Balance	Transit		
200001 Multi-Fund Checking-0632	169,344.02	-	(122,796.17)	46,547.85
200002 MultiFund MoneyMarket-3321	1,039,982.98	-	-	1,039,982.98
200004 Highway Money Market-3356	190,691.75	-	-	190,691.75
200005 Payroll Cash Account-640	55,014.54	-	(3,954.19)	51,060.35
A210000 Petty Cash	150.00	-	-	150.00
	<u>1,455,183.29</u>	-	<u>(126,750.36)</u>	<u>1,328,432.93</u>

Note: August report is prepared on a cash basis.

Total Income per August Quickbooks	46,676.33	
TA interest	0.46	
Escrow deposit	6,500.00	
Health Insurance contribution	178.50	
NYS OSC Fines	5,160.00	
Total receipts	<u>58,515.29</u>	-
Total expenses per August Quickbooks	200,209.68	
Health insurance withheld from paycheck	178.50	
Escrow payment	777.20	
NYSOSC fines	5,160.00	
Total disbursements	<u>206,325.38</u>	-

Town of Ghent  
Profit & Loss Budget vs. Actual  
January through August 2014

Ordinary Income/Expense	Jan - Aug 14	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>FIRE PROTECTION SF REVENUES</b>				
SF1001 - PROPERTY TAX REVENUE	295,205.67			
<b>Total FIRE PROTECTION SF REVENUES</b>	<b>295,205.67</b>			
<b>GENERAL FUND A REVENUE</b>				
A1001 - REAL PROPERTY TAXES	223,180.00	223,180.00	0.00	100.0%
A1090 - OTHER TAX ITEMS PENALTIES	7,059.41	10,000.00	-2,940.59	70.59%
A1170 - FRANCHISE FEES	13,713.15	13,500.00	213.15	101.58%
A1255 - CLERK FEES	1,942.57	3,400.00	-1,457.43	57.13%
A1550 - DOG IMPOUND FEES	410.00			
A2001 - PARK AND RECREATION FEES	1,200.00	800.00	400.00	150.0%
A2389 - TOBACCO SETTLEMENT	31,077.05	30,500.00	577.05	101.89%
A2401 - INTEREST INCOME	200.46	500.00	-299.54	40.09%
A2410 - RENTAL OF REAL PROPERTY	525.00			
A2544 - LICENSES AND PERMITS DOG LIC	2,819.00	3,550.00	-731.00	79.41%
A2590 - PERMITS OTHER	1,245.00	1,500.00	-255.00	83.0%
A2610 - FINES AND FORFEITURES	52,604.00	100,000.00	-47,396.00	52.6%
A2655 - SALES, OTHER	10.00	600.00	-590.00	1.67%
A2701 - MISCELLANEOUS INCOME	575.62			
A2705 - GIFTS AND DONATIONS	0.00	500.00	-500.00	0.0%
A2710 - REFUND OF PRIOR YEAR EXPENSE	3,994.50			
A2770 - MISCELLANEOUS	161.77	1,000.00	-838.23	16.18%
A3001 - REVENUE SHARING	0.00	20,500.00	-20,500.00	0.0%
A3005 - MORTGAGE TAX	68,687.99	100,000.00	-31,312.01	68.69%
A3820 - YOUTH PROGRAMS	0.00	800.00	-800.00	0.0%
<b>Total GENERAL FUND A REVENUE</b>	<b>409,408.52</b>	<b>510,330.00</b>	<b>-100,921.48</b>	<b>80.22%</b>
<b>GENERAL FUND B REVENUES</b>				
B1081 - OTHER PAYMENTS IN LIEU TAX	2,722.50	5,000.00	-2,277.50	54.45%
B1120 - SALES TAX	0.00	50,000.00	-50,000.00	0.0%
B2110 - ZONING FEES	11,577.97	15,000.00	-3,422.03	77.19%
B2115 - PLANNING BOARD FEES	1,945.00	2,500.00	-555.00	77.8%
B2401 - INTEREST AND EARNINGS	4.15	50.00	-45.85	8.3%
B2710 - REFUND OF PRIOR YEAR EXP	-356.00			
<b>Total GENERAL FUND B REVENUES</b>	<b>15,893.62</b>	<b>72,550.00</b>	<b>-56,656.38</b>	<b>21.91%</b>
<b>HIGHWAY DB REVENUES</b>				
DB1001 - REAL PROPERTY TAXES-DB	233,371.00	233,371.00	0.00	100.0%
DB1120 - NON-PROP TAX DIST BY COUNTY	377,091.43	600,000.00	-222,908.57	62.85%
DB2401 - INTEREST AND EARNINGS	59.42	700.00	-640.58	8.49%
DB2665 - SALE OF EQUIPMENT	12,902.00	12,902.00	0.00	100.0%
DB3501 - STATE AID - CONSOLIDATED HWY	0.00	130,000.00	-130,000.00	0.0%
<b>Total HIGHWAY DB REVENUES</b>	<b>623,423.85</b>	<b>976,973.00</b>	<b>-353,549.15</b>	<b>63.81%</b>
H2401 - INTEREST INCOME	2.66			
SL1001 - PROPERTY TAXES- LIGHTING	8,465.00			
SL2401 - INTEREST & EARNINGS	0.32			
<b>Total Income</b>	<b>1,352,399.64</b>	<b>1,559,853.00</b>	<b>-207,453.36</b>	<b>86.7%</b>
<b>Expense</b>				
<b>FIRE PROTECTION SF EXPENSES</b>				
SF34104 - PAYMENTS ON FIRE CONTRACTS CE	295,205.67			
<b>Total FIRE PROTECTION SF EXPENSES</b>	<b>295,205.67</b>			

Town of Ghent  
Profit & Loss Budget vs. Actual  
January through August 2014

	Jan - Aug 14	Budget	\$ Over Budget	% of Budget
<b>GENERAL FUND A EXPENSES</b>				
A101010 · TOWN BOARD PERSONAL SERVICE	10,386.56	15,580.00	-5,193.44	66.67%
A101040 · TOWN BOARD CONTRACTUALS	80.54	1,520.00	-1,539.46	4.97%
A111010 · JUSTICE COURT PERSONAL SERVICE	18,505.16	23,780.00	-5,274.82	77.82%
A111013 · JUSTICE COURT CLERK PERS SVC	7,975.50	18,610.00	-10,634.50	42.86%
A111040 · JUSTICE COURT CONTRACTUALS	6,780.16	13,350.00	-6,569.84	50.79%
A111041 · JUSTICE COURT CE-AUDIT	150.12			
A122010 · SUPERVISOR PERSONAL SERVICE	8,000.00	12,000.00	-4,000.00	66.67%
A122011 · SUPERVISOR PERS SERV OTHER	0.00	770.00	-770.00	0.0%
A122040 · SUPERVISOR CONTRACTUALS	887.68	1,400.00	-512.32	63.41%
A132040 · ACCOUNTANT CONTRACTUAL	11,195.00	14,000.00	-2,805.00	79.96%
A133040 · TAX COLLECTOR CONTRACTUALS	1,076.00	3,000.00	-1,922.00	35.93%
A134001 · BUDGET PERSONAL SERVICE	0.00	1,500.00	-1,500.00	0.0%
A135510 · ASSESSORS PERSONAL SERVICE	19,240.80	28,500.00	-9,259.20	67.51%
A135511 · ASSESSORS PERS SERV OTHER	34.40	3,000.00	-2,965.60	1.15%
A135540 · ASSESSORS CONTRACTUALS	1,585.56	9,590.00	-8,004.44	16.53%
A141010 · TOWN CLERK PERSONAL SERVICE	20,652.42	30,930.00	-10,277.58	66.77%
A141011 · DEPUTY TOWN CLERK PERS SERV	4,892.50	14,570.00	-9,677.50	33.58%
A141040 · TOWN CLERK CONTRACTUALS	4,426.34	8,340.00	-3,913.66	53.07%
A142010 · TOWN ATTORNEY PERSONAL SERVICE	0.00	0.00	0.00	0.0%
A142040 · TOWN ATTORNEY CONTRACTUALS	19,372.12	40,000.00	-20,627.88	48.43%
A144040 · ENGINEER CONTRACTUALS	0.00	5,000.00	-5,000.00	0.0%
A146010 · RECORDS MANAGEMENT PERSONAL SER	0.00	1,720.00	-1,720.00	0.0%
A146040 · RECORDS MANAGEMENT CONTRACTS	0.00	500.00	-500.00	0.0%
A162010 · BUILDINGS PERSONAL SERVICE	7,336.40	14,260.00	-6,923.60	51.45%
A162040 · BUILDINGS CONTRACTUALS	25,033.58	35,870.00	-10,836.42	69.79%
A191040 · SPECIAL ITEM - UNALLOCATED INS	32,611.42	31,500.00	1,111.42	103.53%
A192040 · SPECIAL ITEM - DUES	920.00	1,000.00	-80.00	92.0%
A199040 · SPECIAL ITEM CONTINGENT	0.00	40,000.00	-40,000.00	0.0%
A351010 · DOG CONTROL PERSONAL SERVICES	3,785.91	5,790.00	-2,004.09	65.39%
A351040 · DOG CONTROL CONTRACT	2,184.42	3,300.00	-1,115.58	66.2%
A501010 · SUPER OF HIGHWAYS PERS SERV	38,697.71	54,120.00	-15,422.29	71.5%
A501011 · HIGHWAY SUPT PS OTHER	1,199.46	4,590.00	-3,390.54	26.13%
A501040 · SUPER OF HIGHWAYS CONTRACTS	1,313.00	1,500.00	-187.00	87.53%
A513240 · GARAGE CONTRACT	18,779.83	23,790.00	-5,010.17	78.94%
A651040 · VETERANS SERVICES CONTRACTS	0.00	2,400.00	-2,400.00	0.0%
A677240 · AGING PROGRAMS CONTRACTS	724.30	3,000.00	-2,275.70	24.14%
A714010 · PLAYGROUNDS PERSONAL SERVICE	4,153.68	7,000.00	-2,846.32	59.34%
A714020 · PLAYGROUNDS EQUIPMENT	0.00	4,000.00	-4,000.00	0.0%
A714040 · PLAYGROUNDS CONTRACTS	17,879.68	18,452.20	-572.52	96.9%
A731010 · YOUTH PROGRAMS PERSONAL SERVICE	19,930.25	25,000.00	-5,069.75	79.72%
A731040 · YOUTH PROGRAMS CONTRACTS	2,060.31	10,000.00	-7,939.69	20.6%
A741040 · LIBRARY CONTRACTS	0.00	3,000.00	-3,000.00	0.0%
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				
A755041 · BAND CONCERTS	0.00	1,200.00	-1,200.00	0.0%
A755040 · CELEBRATIONS CONTRACTS - Other	-42.00	8,000.00	-8,042.00	-0.53%
Total A755040 · CELEBRATIONS CONTRACTS	-42.00	9,200.00	-9,242.00	-0.46%
A88104 · CEMETERY, CONTR EXPEND	1,600.00	3,200.00	-1,600.00	50.0%
A901080 · RETIREMENT	0.00	40,000.00	-40,000.00	0.0%
A903080 · SOCIAL SECURITY	12,477.11	18,200.00	-5,722.89	68.56%
A905080 · UNEMPLOYMENT INSURANCE	0.00	5,000.00	-5,000.00	0.0%
A906080 · HEALTH INSURANCE	31,954.84	50,000.00	-18,045.06	63.91%

Town of Ghent  
Profit & Loss Budget vs. Actual  
January through August 2014

	Jan - Aug 14	Budget	\$ Over Budget	% of Budget
Total GENERAL FUND A EXPENSES	357,862.88	663,782.20	-305,919.32	53.91%
<b>GENERAL FUND B EXPENSES</b>				
B36201 · SAFETY INSPECTION, PERS SERV	6,886.64	13,330.00	-4,443.36	66.67%
B36204 · SAFETY INSPECTION, CONTR EXPEND	1,116.75	2,500.00	-1,383.25	44.67%
B40201 · REGISTRAR VITAL STAT, PERS SERV	1,307.64	2,000.00	-692.36	65.38%
B80101 · ZONING, PERS SERV	14,368.29	24,880.00	-10,511.71	57.75%
B80104 · ZONING, CONTR EXPEND	8,660.34	22,650.00	-13,989.66	38.78%
B80201 · PLANNING, PERS SERV	4,822.75	7,550.00	-2,727.25	63.88%
B80204 · PLANNING, CONTR EXPEND	13,272.46	39,280.00	-26,007.54	33.79%
B90108 · STATE RETIREMENT, EMPL BNFTS	0.00	3,600.00	-3,600.00	0.0%
B90308 · SOCIAL SECURITY, EMPL BNFTS	2,247.21	3,000.00	-752.79	74.91%
Total GENERAL FUND B EXPENSES	54,882.08	118,990.00	-64,107.92	46.12%
<b>HIGHWAY DB EXPENSES</b>				
DB51101 · MAINT OF STREETS, PERS SERV-DB	144,079.58	198,900.00	-54,820.42	72.44%
DB51104 · MAINT OF STREETS, CONTR EXP-DB	115,873.41	270,000.00	-154,126.59	42.92%
DB51122 · PERM IMPROVE HIGHWAY-DB	75,298.75	130,000.00	-54,701.25	57.92%
DB51301 · MACHINERY, PERS SERV-DB	10,966.20	51,255.00	-40,288.80	21.4%
DB51302 · MACHINERY-EQUIP	0.00	77,902.00	-77,902.00	0.0%
DB51304 · MACHINERY, CONTR EXPEND-DB	44,480.97	80,000.00	-35,519.03	55.6%
DB51401 · BRUSH AND WEEDS PERS SERV-DB	0.00	5,400.00	-5,400.00	0.0%
DB51404 · BRUSH AND WEEDS CONTR-DB	1,120.15	1,250.00	-129.85	89.61%
DB51421 · SNOW REMOVAL, PERS SERV-DB	93,313.53	173,400.00	-80,086.47	53.81%
DB51424 · SNOW REMOVAL, CONTR EXPEND-DB	62,205.86	70,000.00	-7,794.14	88.87%
DB90108 · STATE RETIREMENT-DB	0.00	69,666.00	-69,666.00	0.0%
DB90308 · SOCIAL SECURITY BENEFITS-DB	18,695.27	33,000.00	-14,304.73	56.65%
DB90608 · HOSPITAL & MEDICAL BNFT-DB	114,845.33	145,000.00	-30,154.67	79.2%
DB90908 · UNIFORMS-DB	0.00	1,200.00	-1,200.00	0.0%
Total HIGHWAY DB EXPENSES	680,879.05	1,306,973.00	-626,093.95	52.1%
<b>HIGHWAY FUND DA EXPENSES</b>				
DA51201 · BRIDGES PERSONAL SERV. DA	0.00	2,000.00	-2,000.00	0.0%
DA90308 · SOCIAL SECURITY	0.00	153.00	-153.00	0.0%
Total HIGHWAY FUND DA EXPENSES	0.00	2,153.00	-2,153.00	0.0%
<b>LIGHTING EXPENSE</b>				
SL15182 · NYSEG	6,507.88			
SL25182 · NYSEG 2	183.52			
Total LIGHTING EXPENSE	6,691.38			
Total Expense	1,395,521.06	2,091,898.20	-696,377.14	66.71%
Net Ordinary Income	-43,121.42	-532,045.20	488,923.78	8.11%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
USE OF RESERVE		68,452.20		
BUDGETED APPROPRIATED FUND BAL.	0.00	463,593.00	-463,593.00	0.0%
Total Other Income	0.00	532,045.20	-532,045.20	0.0%
Net Other Income	0.00	532,045.20	-532,045.20	0.0%
Net Income	-43,121.42	0.00	-43,121.42	100.0%

**Town of Ghent**  
**Balance Sheet**  
 As of August 31, 2014

	Aug 31, 14	Jul 31, 14	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
200001 · Multi-Fund Checking-0632	46,547.85	46,589.88	-42.03
200002 · MultiFund MoneyMarket-3321	1,039,982.98	1,050,678.13	-10,695.15
200004 · Highway Money Market-3356	190,691.75	333,487.92	-142,796.17
200005 · Payroll Cash Account-640	51,060.35	45,337.09	5,723.26
A210000 · Petty Cash	150.00	150.00	0.00
<b>Total Checking/Savings</b>	1,328,432.93	1,476,243.02	-147,810.09
<b>Other Current Assets</b>			
Payroll Transfer of Funds	0.00	-36.83	36.83
A391001 · Due from Highway	8.00	8.00	0.00
A391002 · Due from Trust and Agency	-2,352.62	-2,352.62	0.00
B391 · B FUND DUE FROM HIGHWAY DB	1,374.80	1,374.80	0.00
db391 · HIGHWAY DUE FROM OTHER FUN...	4,121.50	4,121.50	0.00
TA489 · OTHER ASSETS	0.00	374.00	-374.00
<b>Total Other Current Assets</b>	3,151.68	3,488.85	-337.17
<b>Total Current Assets</b>	1,331,584.61	1,479,731.87	-148,147.26
<b>TOTAL ASSETS</b>	1,331,584.61	1,479,731.87	-148,147.26
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Other Current Liabilities</b>			
TA18 · NYS RETIRE (414H)	0.00	-1,084.21	1,084.21
TA20 · GROUP INSURANCE	8,311.14	9,304.00	-992.86
TA22 · AFLAC	0.00	474.38	-474.38
TA26 · FICA, Fed Taxes Payable	0.00	-45.86	45.86
TA30 · Bid Deposit	9,063.40	9,063.40	0.00
TA35 · BAIL DEPOSITS	8,145.00	8,145.00	0.00
TA630 · DUE TO OTHER FUNDS	3,143.68	3,143.68	0.00
TA85 · Escrow Deposits	22,952.79	17,229.99	5,722.80
TA87 · Interest Income-TA	3.99	3.53	0.46
<b>Total Other Current Liabilities</b>	51,620.00	46,233.91	5,386.09
<b>Total Current Liabilities</b>	51,620.00	46,233.91	5,386.09
<b>Total Liabilities</b>	51,620.00	46,233.91	5,386.09
<b>Equity</b>			
A878001 · Capital Reserve	12,480.00	12,480.00	0.00
A914 · ASSIGNED APPROPRIATED FUND BALA	150,000.00	150,000.00	0.00
A915 · ASSIGN UNAPPROPRIATED FUND BAL	499,635.00	499,635.00	0.00
B914 · ASSIGN APPR FUND BAL.-B	46,440.00	46,440.00	0.00
B915 · ASSIGN UNAPPR FUND BAL.-B	36,802.00	36,802.00	0.00
DA914 · ASSIGNED APPR. FUND BAL-DA	2,153.00	2,153.00	0.00
DA915 · ASSIGNED UNAPPROP. FUND BAL-DA	186.00	186.00	0.00
DB878 · CAPITAL RESERVE-DB	77,336.03	77,336.03	0.00
DB914 · ASSIGNED APPR. FUND BAL.-DB	265,000.00	265,000.00	0.00
DB915 · ASSIGNED UNAPPR FUND BAL.-DB	175,971.00	175,971.00	0.00
H878 · CAPITAL RESERVE-PARK&REC	50,754.00	50,754.00	0.00
SL914 · ASSIGNED APPROP. FUND BALANCE	1,925.00	1,925.00	0.00
SL915 · ASSIGNED UNAPPROP FUND BAL	4,404.00	4,404.00	0.00
Net Income	-43,121.42	110,411.93	-153,533.35
<b>Total Equity</b>	1,279,964.61	1,433,497.96	-153,533.35
<b>TOTAL LIABILITIES &amp; EQUITY</b>	1,331,584.61	1,479,731.87	-148,147.26

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Accrual Basis

Town of Ghent  
Profit & Loss  
August 2014

	<u>Aug 14</u>
Ordinary Income/Expense	
Income	
GENERAL FUND A REVENUE	
A1255 · CLERK FEES	308.76
A1550 · DOG IMPOUND FEES	100.00
A2001 · PARK AND RECREATION FEES	1,200.00
A2389 · TOBACCO SETTLEMENT	31,077.05
A2401 · INTEREST INCOME	26.11
A2410 · RENTAL OF REAL PROPERTY	25.00
A2544 · LICENSES AND PERMITS DOG LIC	567.00
A2590 · PERMITS OTHER	1,015.00
A2610 · FINES AND FORFIETURES	8,439.00
A2770 · MISCELLANEOUS	47.00
Total GENERAL FUND A REVENUE	<u>42,804.92</u>
GENERAL FUND B REVENUES	
B2110 · ZONING FEES	3,664.30
B2115 · PLANNING BOARD FEES	200.00
Total GENERAL FUND B REVENUES	<u>3,864.30</u>
HIGHWAY DB REVENUES	
DB2401 · INTEREST AND EARNINGS	7.11
Total HIGHWAY DB REVENUES	<u>7.11</u>
Total income	46,676.33
Expense	
GENERAL FUND A EXPENSES	
A101010 · TOWN BOARD PERSONAL SERVICE	1,298.32
A101040 · TOWN BOARD CONTRACTUALS	16.90
A111010 · JUSTICE COURT PERSONAL SERVICE	1,981.66
A111013 · JUSTICE COURT CLERK PERS SVC	1,388.85
A111040 · JUSTICE COURT CONTRACTUALS	438.23
A111041 · JUSTICE COURT CE-AUDIT	150.12
A122010 · SUPERVISOR PERSONAL SERVICE	1,000.00
A122040 · SUPERVISOR CONTRACTUALS	51.59
A132040 · ACCOUNTANT CONTRACTUAL	1,430.00
A135510 · ASSESSORS PERSONAL SERVICE	2,375.00
A135540 · ASSESSORS CONTRACTUALS	224.13
A141010 · TOWN CLERK PERSONAL SERVICE	2,520.77
A141011 · DEPUTY TOWN CLERK PERS SERV	954.60
A141040 · TOWN CLERK CONTRACTUALS	184.34
A142040 · TOWN ATTORNEY CONTRACTUALS	1,751.63
A162010 · BUILDINGS PERSONAL SERVICE	1,020.65
A162040 · BUILDINGS CONTRACTUALS	3,261.66
A351010 · DOG CONTROL PERSONAL SERVICES	445.36
A351040 · DOG CONTROL CONTRACT	491.70
A501010 · SUPER OF HIGHWAYS PERS SERV	4,603.06
A501040 · SUPER OF HIGHWAYS CONTRACTS	91.60
A513240 · GARAGE CONTRACT	282.42
A677240 · AGING PROGRAMS CONTRACTS	202.58
A714010 · PLAYGROUNDS PERSONAL SERVICE	655.60
A714040 · PLAYGROUNDS CONTRACTS	6,056.92
A731010 · YOUTH PROGRAMS PERSONAL SERVICE	9,837.85
A731040 · YOUTH PROGRAMS CONTRACTS	1,391.31
A88104 · CEMETERY, CONTR EXPEND	800.00
A903080 · SOCIAL SECURITY	2,139.29
A906080 · HEALTH INSURANCE	3,679.05
Total GENERAL FUND A EXPENSES	<u>50,725.19</u>

# Town of Ghent

## Profit & Loss Budget vs. Actual

January through August 2014

	Jan - Aug 14	Budget	\$ Over Budget	% of Budget
<b>Expense</b>				
<b>FIRE PROTECTION SF EXPENSES</b>				
SF34104 · PAYMENTS ON FIRE CONTRACTS CE	295,205.67			
<b>Total FIRE PROTECTION SF EXPENSES</b>	<b>295,205.67</b>			
<b>GENERAL FUND A EXPENSES</b>				
A101010 · TOWN BOARD PERSONAL SERVICE	10,388.53	16,680.00	-6,193.44	66.7%
A101040 · TOWN BOARD CONTRACTUALS	80.54	1,620.00	-1,539.46	5.0%
A111010 · JUSTICE COURT PERSONAL SERVICE	18,505.13	23,780.00	-5,274.82	77.8%
A111013 · JUSTICE COURT CLERK PERS SVC	7,875.50	18,610.00	-10,634.50	42.9%
A111040 · JUSTICE COURT CONTRACTUALS	6,780.19	13,350.00	-6,569.84	50.8%
A111041 · JUSTICE COURT CE-AUDIT	150.12			
A122010 · SUPERVISOR PERSONAL SERVICE	8,000.00	12,000.00	-4,000.00	66.7%
A122011 · SUPERVISOR PERS SERV OTHER	0.00	770.00	-770.00	0.0%
A122040 · SUPERVISOR CONTRACTUALS	887.69	1,400.00	-512.32	63.4%
A132040 · ACCOUNTANT CONTRACTUAL	11,166.00	14,000.00	-2,834.00	80.0%
A133040 · TAX COLLECTOR CONTRACTUALS	1,078.00	3,000.00	-1,922.00	35.9%
A134001 · BUDGET PERSONAL SERVICE	0.00	1,500.00	-1,500.00	0.0%
A135510 · ASSESSORS PERSONAL SERVICE	19,240.80	26,500.00	-9,259.20	72.5%
A135511 · ASSESSORS PERS SERV OTHER	34.40	3,000.00	-2,965.60	1.1%
A135540 · ASSESSORS CONTRACTUALS	1,586.58	6,690.00	-8,004.44	16.5%
A141010 · TOWN CLERK PERSONAL SERVICE	20,652.42	30,830.00	-10,277.58	66.8%
A141011 · DEPUTY TOWN CLERK PERS SERV	4,882.50	14,570.00	-9,677.50	33.6%
A141040 · TOWN CLERK CONTRACTUALS	4,426.31	8,340.00	-3,913.69	53.1%
A142010 · TOWN ATTORNEY PERSONAL SERVICE	0.00	40,000.00	-40,000.00	0.0%
A142040 · TOWN ATTORNEY CONTRACTUALS	19,372.12			
A144040 · ENGINEER CONTRACTUALS	0.00	5,080.00	-5,080.00	0.0%
A146010 · RECORDS MANAGEMENT PERSONAL SER	0.00	1,720.00	-1,720.00	0.0%
A146040 · RECORDS MANAGEMENT CONTRACT	0.00	500.00	-500.00	0.0%
A162010 · BUILDINGS PERSONAL SERVICE	7,338.40	14,280.00	-6,923.60	51.4%
A162040 · BUILDINGS CONTRACTUALS	25,093.58	35,870.00	-10,836.42	69.8%
A191040 · SPECIAL ITEM - UNALLOCATED INS	-32,611.42	91,500.00	1,111.42	103.5%
A192040 · SPECIAL ITEM - DUES	920.00	1,000.00	-80.00	92.0%
A199040 · SPECIAL ITEM CONTINGENT	0.00	40,000.00	-40,000.00	0.0%
A351010 · DOG CONTROL PERSONAL SERVICES	3,785.91	5,780.00	-2,004.09	65.4%
A351040 · DOG CONTROL CONTRACT	2,184.42	3,360.00	-1,175.58	69.2%
A501010 · SUPER OF HIGHWAYS PERS SERV	38,887.71	54,120.00	-15,422.29	71.5%
A501011 · HIGHWAY SUPT PS OTHER	1,198.46	4,590.00	-3,390.54	26.1%
A501040 · SUPER OF HIGHWAYS CONTRACTS	1,313.00	1,500.00	-187.00	87.5%
A513240 · GARAGE CONTRACT	18,779.83	23,790.00	-5,010.17	78.9%
A561040 · VETERANS SERVICES CONTRACTS	0.00	2,400.00	-2,400.00	0.0%
A87240 · AGING PROGRAMS CONTRACTS	724.30	7,000.00	-2,275.70	24.1%
A714010 · PLAYGROUNDS PERSONAL SERVICE	4,153.68	7,000.00	-2,846.32	59.3%
A714020 · PLAYGROUNDS EQUIPMENT	0.00	4,000.00	-4,000.00	0.0%
A714040 · PLAYGROUNDS CONTRACTS	17,879.66	15,000.00	2,879.66	119.2%
A731010 · YOUTH PROGRAMS PERSONAL SERVICE	19,930.26	25,000.00	-5,069.75	79.7%
A731040 · YOUTH PROGRAMS CONTRACTS	2,080.31	10,000.00	-7,919.69	20.8%
A741040 · LIBRARY CONTRACTS	0.00	3,000.00	-3,000.00	0.0%
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%
A756040 · CELEBRATIONS CONTRACTS	0.00			
A756041 · BAND CONCERTS	0.00	1,200.00	-1,200.00	0.0%
A756040 · CELEBRATIONS CONTRACTS - Other	-42.00	8,000.00	-8,042.00	-0.5%
<b>Total A756040 · CELEBRATIONS CONTRACTS</b>	<b>-42.00</b>	<b>9,200.00</b>	<b>-9,242.00</b>	<b>-0.5%</b>



**Town of Ghent**  
**Profit & Loss Budget vs. Actual**  
January through August 2014

	Jan - Aug 14	Budget	\$ Over Budget	% of Budget
<b>Total GENERAL FUND A EXPENSES</b>	<b>357,862.88</b>	<b>660,330.00</b>	<b>-302,467.12</b>	<b>54.2%</b>
AB8104 · CEMETERY, CONTR EXPEND	1,600.00	3,200.00	-1,600.00	50.0%
A901080 · RETIREMENT	0.00	40,000.00	-40,000.00	0.0%
A903080 · SOCIAL SECURITY	12,477.11	18,200.00	-5,722.89	68.6%
A906080 · UNEMPLOYMENT INSURANCE	0.00	5,000.00	-5,000.00	0.0%
A906080 · HEALTH INSURANCE	31,984.84	50,000.00	-18,015.16	63.9%
<b>Total GENERAL FUND B EXPENSES</b>	<b>54,882.08</b>	<b>118,990.00</b>	<b>-64,107.92</b>	<b>46.1%</b>
GENERAL FUND B EXPENSES				
B36201 · SAFETY INSPECTION, PERS SERV	8,866.64	13,330.00	-4,463.36	66.7%
B36204 · SAFETY INSPECTION, CONTR EXPEND	1,118.75	2,600.00	-1,381.25	44.7%
B40201 · REGISTRAR VITAL STAT, PERS SERV	1,307.64	2,000.00	-692.36	65.4%
B80101 · ZONING, PERS SERV	14,368.29	24,880.00	-10,511.71	57.8%
B80104 · ZONING, CONTR EXPEND	8,860.34	22,850.00	-13,989.66	38.8%
B80201 · PLANNING, PERS SERV	4,822.75	7,550.00	-2,727.25	63.9%
B80204 · PLANNING, CONTR EXPEND	13,272.48	39,280.00	-26,007.52	33.8%
B90108 · STATE RETIREMENT, EMPL BNFTS	0.00	3,600.00	-3,600.00	0.0%
B90308 · SOCIAL SECURITY, EMPL BNFTS	2,247.21	3,000.00	-752.79	74.9%
<b>Total HIGHWAY DB EXPENSES</b>	<b>680,879.05</b>	<b>1,229,071.00</b>	<b>-548,191.95</b>	<b>55.4%</b>
HIGHWAY FUND DA EXPENSES				
DA61201 · BRIDGES PERSONAL SERV. DA	0.00	2,000.00	-2,000.00	0.0%
DA90308 · SOCIAL SECURITY	0.00	153.00	-153.00	0.0%
<b>Total HIGHWAY FUND DA EXPENSES</b>	<b>0.00</b>	<b>2,153.00</b>	<b>-2,153.00</b>	<b>0.0%</b>
LIGHTING EXPENSE	6,507.86			
SL16182 · NYSEG	183.52			
SL25182 · NYSEG 2	6,891.38			
<b>Total LIGHTING EXPENSE</b>	<b>1,395,521.06</b>	<b>2,010,544.00</b>	<b>-615,022.94</b>	<b>69.4%</b>
<b>Total Expense</b>	<b>43,121.42</b>	<b>-463,593.00</b>	<b>-420,471.58</b>	<b>0.3%</b>
<b>Net Ordinary Income</b>				

**Town of Ghent**  
**Profit & Loss Budget vs. Actual**  
 January through August 2014

	Jan - Aug 14	Budget	\$ Over Budget	% of Budget
Other Income/Expense				
Other Income	0.00	463,593.00	-463,593.00	0.0%
BUDGETED APPROPRIATED FUND BAL.	0.00	463,593.00	-463,593.00	0.0%
Total Other Income	0.00	463,593.00	-463,593.00	0.0%
Net Other Income	0.00	463,593.00	-463,593.00	0.0%
Net Income	-43,121.42	0.00	-43,121.42	100.0%

## Town of Ghent

### Profit & Loss Budget vs. Actual

January through August 2014

	Jan - Aug 14	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
FIRE PROTECTION SF REVENUES				
SF1001 · PROPERTY TAX REVENUE	295,206.67			
Total FIRE PROTECTION SF REVENUES	295,206.67			
<b>GENERAL FUND A REVENUE</b>				
A1001 · REAL PROPERTY TAXES	223,180.00	223,180.00	0.00	100.0%
A1090 · OTHER TAX ITEMS PENALTIES	7,058.41	10,000.00	-2,941.59	70.6%
A1170 · FRANCHISE FEES	13,713.15	13,500.00	213.15	101.6%
A1265 · CLERK FEES	1,942.57	3,400.00	-1,457.43	57.1%
A1550 · DOG IMPOUND FEES	410.00			
A2001 · PARK AND RECREATION FEES	1,208.00	800.00	408.00	150.0%
A2389 · TOBACCO SETTLEMENT	31,077.05	30,500.00	577.05	101.9%
A2401 · INTEREST INCOME	200.48	500.00	-299.54	40.1%
A2410 · RENTAL OF REAL PROPERTY	525.00			
A2544 · LICENSES AND PERMITS DOG LIC	2,819.00	3,550.00	-731.00	79.4%
A2680 · PERMITS OTHER	1,245.00	1,500.00	-255.00	83.0%
A2610 · FINES AND PERMITS OTHER	52,604.00	100,000.00	-47,396.00	52.6%
A2855 · SALES, OTHER	10.00	600.00	-590.00	1.7%
A2701 · MISCELLANEOUS INCOME	678.62			
A2705 · GIFTS AND DONATIONS	0.00	600.00	-600.00	0.0%
A2710 · REFUND OF PRIOR YEAR EXPENSE	3,994.50			
A2770 · MISCELLANEOUS	161.77	1,000.00	-838.23	16.2%
A3001 · REVENUE SHARING	0.00	20,500.00	-20,500.00	0.0%
A3005 · MORTGAGE TAX	68,887.99	100,000.00	-31,112.01	68.7%
A3820 · YOUTH PROGRAMS	0.00	600.00	-600.00	0.0%
<b>Total GENERAL FUND A REVENUE</b>	<b>409,408.62</b>	<b>510,330.00</b>	<b>-100,921.48</b>	<b>80.2%</b>
<b>GENERAL FUND B REVENUES</b>				
B1081 · OTHER PAYMENTS IN LIEU TAX	2,722.50	5,000.00	-2,277.50	54.5%
B1120 · SALES TAX	0.00	50,000.00	-50,000.00	0.0%
B2110 · ZONING FEES	11,577.97	15,000.00	-3,422.03	77.2%
B2145 · PLANNING BOARD FEES	1,945.00	2,500.00	-555.00	77.8%
B2401 · INTEREST AND EARNINGS	4.15	60.00	-55.85	6.9%
B2710 · REFUND OF PRIOR YEAR EXP	-368.00			
<b>Total GENERAL FUND B REVENUES</b>	<b>15,883.62</b>	<b>72,560.00</b>	<b>-56,676.38</b>	<b>21.9%</b>
<b>HIGHWAY DB REVENUES</b>				
DB1001 · REAL PROPERTY TAXES-DB	233,371.00	233,371.00	0.00	100.0%
DB1120 · NON-PROP TAX DIST BY COUNTY	377,091.43	600,000.00	-222,908.57	62.9%
DB2401 · INTEREST AND EARNINGS	59.42	700.00	-640.58	8.5%
DB2665 · SALE OF EQUIPMENT	12,802.00			
DB3501 · STATE AID - CONSOLIDATED HWY	0.00	130,000.00	-130,000.00	0.0%
<b>Total HIGHWAY DB REVENUES</b>	<b>623,423.85</b>	<b>994,071.00</b>	<b>-340,647.15</b>	<b>64.7%</b>
<b>INTEREST INCOME</b>				
H2401 · INTEREST INCOME	2.86			
SL1001 · PROPERTY TAXES- LIGHTING	8,465.00			
SL2401 · INTEREST & EARNINGS	0.32			
<b>Total Income</b>	<b>1,352,389.64</b>	<b>1,546,951.00</b>	<b>-194,561.36</b>	<b>87.4%</b>

Town of Ghent  
Profit & Loss  
August 2014

	<u>Aug 14</u>
<b>GENERAL FUND B EXPENSES</b>	
B36201 · SAFETY INSPECTION, PERS SERV	1,110.83
B40201 · REGISTRAR VITAL STAT, PERS SERV	153.84
B80101 · ZONING, PERS SERV	1,886.86
B80104 · ZONING, CONTR EXPEND	748.26
B80201 · PLANNING, PERS SERV	490.58
B80204 · PLANNING, CONTR EXPEND	1,239.93
B90308 · SOCIAL SECURITY, EMPL BNFTS	278.45
<b>Total GENERAL FUND B EXPENSES</b>	<u>5,908.75</u>
<b>HIGHWAY DB EXPENSES</b>	
DB51101 · MAINT OF STREETS, PERS SERV-DB	24,931.81
DB51104 · MAINT OF STREETS, CONTR EXP-DB	16,486.30
DB51122 · PERM IMPROVE HIGHWAY-DB	75,298.75
DB51304 · MACHINERY, CONTR EXPEND-DB	11,546.24
DB51424 · SNOW REMOVAL, CONTR EXPEND-DB	28.41
DB90308 · SOCIAL SECURITY BENEFITS-DB	1,887.77
DB90608 · HOSPITAL & MEDICAL BNFT-DB	12,624.00
<b>Total HIGHWAY DB EXPENSES</b>	<u>142,803.28</u>
<b>LIGHTING EXPENSE</b>	
SL15182 · NYSEG	750.73
SL25182 · NYSEG 2	21.73
<b>Total LIGHTING EXPENSE</b>	<u>772.46</u>
<b>Total Expense</b>	<u>200,209.68</u>
<b>Net Ordinary Income</b>	<u>-153,533.35</u>
<b>Net Income</b>	<u><u>-153,533.35</u></u>