

Town of Ellery
Prepared Financial Statements
December 31, 2022



BAHGAT & LAURITO-BAHGAT
CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS
PROVIDING THE TOOLS FOR FINANCIAL SUCCESS

TOWN OF ELLERY - GENERAL FUND TOWNWIDE
Statement of Revenues Expenditures - Modified Cash Basis
YTD Actual vs. Annual Budget for the Period Ended 12/31/2022

	Actual	Budget	Variance	% of Budget	Budget Transfers	Amended Budget	Amended Budget Variance	Amended % of Budget
Revenues:								
A1001 · REAL PROPERTY TAXES	\$519,602.00	\$519,602.00	\$0.00	100.0%	\$0.00	\$519,602.00	\$0.00	100.0%
A1090 · INT. & PEN.- REAL PROP. TAXES	7,474.14	8,000.00	(525.86)	93.4%	0.00	8,000.00	(525.86)	93.4%
A1120 · NON-PROP. TAX DIST. BY COUNTY	236,281.00	86,281.00	150,000.00	273.9%	0.00	86,281.00	150,000.00	273.9%
A1170 · FRANCHISES	28,917.04	30,000.00	(1,082.96)	96.4%	0.00	30,000.00	(1,082.96)	96.4%
A1255 · CLERK FEES	4,390.60	4,000.00	390.60	109.8%	0.00	4,000.00	390.60	109.8%
A2004 · PARK AND RECREATIONAL CHARGES	5,305.00	3,000.00	2,305.00	176.8%	0.00	3,000.00	2,305.00	176.8%
A2190 · SALE OF CEMETERY LOTS	11,900.00	8,000.00	3,900.00	148.8%	0.00	8,000.00	3,900.00	148.8%
A2192 · CEMETERY SERVICES	14,475.00	9,000.00	5,475.00	160.8%	0.00	9,000.00	5,475.00	160.8%
A2390 · SHARE OF JOINT ACTIVITY, OTHER GOVERNMENTS	10,000.00	0.00	10,000.00	100.0%	0.00	0.00	10,000.00	100.0%
A2401 · INTEREST & EARNINGS	1,649.59	1,500.00	149.59	110.0%	0.00	1,500.00	149.59	110.0%
A2530 · GAMES OF CHANCE	30.00	0.00	30.00	100.0%	0.00	0.00	30.00	100.0%
A2544 · DOG LICENSES	3,540.00	3,600.00	(60.00)	98.3%	0.00	3,600.00	(60.00)	98.3%
A2610 · FINES & FORFEITED BAIL	46,230.00	54,000.00	(7,770.00)	85.6%	0.00	54,000.00	(7,770.00)	85.6%
A2701 · REIMBURSEMENT FOR PRIOR YEAR EX	935.32	0.00	935.32	100.0%	0.00	0.00	935.32	100.0%
A2705 · GIFT AND DONATIONS	435.00	0.00	435.00	100.0%	0.00	0.00	435.00	100.0%
A2750 · STATE AID, AIM	0.00	36,397.00	(36,397.00)	0.0%	0.00	36,397.00	(36,397.00)	0.0%
A2770 · OTHER UNCLASSIFIED REVENUES	251.04	400.00	(148.96)	62.8%	0.00	400.00	(148.96)	62.8%
A3001 · STATE AID PER CAPITA	36,397.00	0.00	36,397.00	100.0%	0.00	0.00	36,397.00	100.0%
A3005 · STATE AID MORTGAGE TAX	156,474.24	100,000.00	56,474.24	156.5%	0.00	100,000.00	56,474.24	156.5%
A3800 · STATE AID - JCAP	727.99	0.00	727.99	100.0%	0.00	0.00	727.99	100.0%
A4039 · ARPA REVENUE	39,516.96	0.00	39,516.96	100.0%	39,517.00	39,517.00	(0.04)	100.0%
Total Revenues	1,124,531.92	863,780.00	260,751.92	130.2%	39,517.00	903,297.00	221,234.92	124.5%
Expenditures:								
1010.0 · TOWN BOARD								
1010.1 · TOWN BOARD - PERSONAL SERVICES	9,057.75	11,148.00	2,090.25	81.3%	0.00	11,148.00	2,090.25	81.3%
1010.4 · TOWN BOARD - CONTRACTUAL EXP	459.15	2,000.00	1,540.85	23.0%	0.00	2,000.00	1,540.85	23.0%
Total 1010.0 · TOWN BOARD	9,516.90	13,148.00	3,631.10	72.4%	0.00	13,148.00	3,631.10	72.4%
1110.0 · JUSTICES								
1110.1 · JUSTICES - PERSONAL SERVICES	24,331.92	24,332.00	0.08	100.0%	0.00	24,332.00	0.08	100.0%
1110.1A · JUSTICES - CLERK PERSONAL SERVICES	37,500.06	37,500.00	(0.06)	100.0%	0.00	37,500.00	(0.06)	100.0%
1110.4 · JUSTICES - CONTRACTUAL EXPENSE	1,171.55	4,000.00	2,828.45	29.3%	0.00	4,000.00	2,828.45	29.3%
1110.41 · JUSTICES - CONTRACTUAL EXPENSE - SHERRII	1,732.72	3,000.00	1,267.28	57.8%	0.00	3,000.00	1,267.28	57.8%
Total 1110.0 · JUSTICES	64,736.25	68,832.00	4,095.75	94.0%	0.00	68,832.00	4,095.75	94.0%
1220.0 · SUPERVISOR								
1220.1 · SUPERVISOR - PERSONAL SERVICES	10,162.13	11,086.00	923.87	91.7%	0.00	11,086.00	923.87	91.7%
1220.2 · SUPERVISOR - EQUIPMENT	0.00	2,000.00	2,000.00	0.0%	0.00	2,000.00	2,000.00	0.0%
1220.4 · SUPERVISOR - CONTRACTUAL	2,556.81	500.00	(2,056.81)	511.4%	104.00	604.00	(1,952.81)	423.3%
Total 1220.0 · SUPERVISOR	12,718.94	13,586.00	867.06	93.6%	104.00	13,690.00	971.06	92.9%
1320.4 · INDEPENDENT ACCOUNTING - CONTRACTUAL	14,080.00	18,000.00	3,920.00	78.2%	0.00	18,000.00	3,920.00	78.2%
1330.4 · TAX COLLECTION - CONTRACTUAL	1,483.00	4,000.00	2,517.00	37.1%	0.00	4,000.00	2,517.00	37.1%
1355.0 · ASSESSOR								
1355.1 · ASSESSOR - PERSONAL SERVICES	54,999.88	55,000.00	0.12	100.0%	0.00	55,000.00	0.12	100.0%
1355.12 · BOARD ASSESSMENT REVIEW	300.00	0.00	300.00	100.0%	600.00	600.00	300.00	50.0%
1355.2 · ASSESSOR - EQUIPMENT	0.00	2,500.00	2,500.00	0.0%	0.00	2,500.00	2,500.00	0.0%
1355.4 · ASSESSOR - CONTRACTUAL	2,682.73	4,000.00	1,317.27	67.1%	0.00	4,000.00	1,317.27	67.1%
Total 1355.0 · ASSESSOR	57,982.61	61,500.00	3,517.39	94.3%	600.00	62,100.00	4,117.39	93.4%
1410.0 · TOWN CLERK								
1410.1 · TOWN CLERK - PERSONAL SERVICES	56,700.02	56,700.00	(0.02)	100.0%	0.00	56,700.00	(0.02)	100.0%
1410.11 · TOWN CLERK DEPUTY	56,978.91	40,000.00	(16,978.91)	142.4%	0.00	40,000.00	(16,978.91)	142.4%
1410.4 · TOWN CLERK - EQUIPMENT	0.00	5,000.00	5,000.00	0.0%	0.00	5,000.00	5,000.00	0.0%
1410.4 · TOWN CLERK - CONTRACTUAL	3,087.17	3,500.00	412.83	88.2%	0.00	3,500.00	412.83	88.2%
Total 1410.0 · TOWN CLERK	116,766.10	105,200.00	(11,566.10)	111.0%	0.00	105,200.00	(11,566.10)	111.0%
1420 · ATTORNEY								
1420.1 · ATTORNEY - PERSONAL SERVICES	31,929.96	31,930.00	0.04	100.0%	0.00	31,930.00	0.04	100.0%
1420.4 · ATTORNEY - CONTRACTUAL	105.00	0.00	(105.00)	100.0%	105.00	105.00	0.00	100.0%
Total 1420 · ATTORNEY	32,034.96	31,930.00	(104.96)	100.3%	105.00	32,035.00	0.04	100.0%
1460.0 · RECORDS MANAGEMENT								
1460.1 · RECORDS MANAGEMENT - PERSONAL	1,250.08	1,250.00	(0.08)	100.0%	0.00	1,250.00	(0.08)	100.0%
1460.4 · RECORDS MANAGEMENT - CONT.	102.96	500.00	397.04	20.6%	0.00	500.00	397.04	20.6%
Total 1460.0 · RECORDS MANAGEMENT	1,353.04	1,750.00	396.96	77.3%	0.00	1,750.00	396.96	77.3%
1620.0 · BUILDING								
1620.1 · BUILDING - PERSONAL SERVICES	6,383.75	5,850.00	(533.75)	109.1%	0.00	5,850.00	(533.75)	109.1%
1620.4 · BUILDING - CONTRACTUAL	24,273.31	21,500.00	(2,773.31)	112.9%	0.00	21,500.00	(2,773.31)	112.9%
1620.41 · BUILDING - CENTRAL SUPPLY	599.32	2,000.00	1,400.68	30.0%	0.00	2,000.00	1,400.68	30.0%
Total 1620.0 · BUILDING	31,256.38	29,350.00	(1,906.38)	106.5%	0.00	29,350.00	(1,906.38)	106.5%

These financial statements have not been subjected to an audit, review or compilation engagement and no assurance is provided on them. 1
Management has elected to omit substantially all of the disclosures ordinarily included in the financial statements prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Town's assets, liabilities, equity, revenue and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

TOWN OF ELLERY - GENERAL FUND TOWNWIDE
Statement of Revenues Expenditures - Modified Cash Basis
YTD Actual vs. Annual Budget for the Period Ended 12/31/2022

	Actual	Budget	Variance	% of Budget	Budget Transfers	Amended Budget	Amended Budget Variance	Amended % of Budget
1910.0 · SPECIAL ITEMS								
1910.4 · UNALLOCATED INS.	46,628.76	45,863.00	(765.76)	101.7%	638.00	46,501.00	(127.76)	100.3%
1920.4 · MUNICIPAL ASSOC. DUES	2,640.00	4,695.00	2,055.00	56.2%	0.00	4,695.00	2,055.00	56.2%
1990.4 · CONTINGENT	0.00	50,000.00	50,000.00	0.0%	(4,614.00)	45,386.00	45,386.00	0.0%
Total 1910.0 · SPECIAL ITEMS	49,268.76	100,558.00	51,289.24	49.0%	(3,976.00)	96,582.00	47,313.24	51.0%
3310.4 · TRAFFIC CONTROL - CONTRACTUAL	1,762.18	1,500.00	(262.18)	117.5%	0.00	1,500.00	(262.18)	117.5%
3510.0 · ANIMAL CONTROL								
3510.1 · ANIMAL CONTROL - PERSONAL SERV.	4,572.00	4,572.00	0.00	100.0%	0.00	4,572.00	0.00	100.0%
3510.4 · ANIMAL CONTROL - CONTRACTUAL	674.04	800.00	125.96	84.3%	0.00	800.00	125.96	84.3%
Total 3510.0 · ANIMAL CONTROL	5,246.04	5,372.00	125.96	97.7%	0.00	5,372.00	125.96	97.7%
5010.0 · SUPT. HIGHWAY								
5010.1 · SUPT. HIGHWAY - PERSONAL SERV.	63,300.12	63,300.00	(0.12)	100.0%	0.00	63,300.00	(0.12)	100.0%
5010.11 · DEPUTY HWY SUPERINTENDENT	2,112.25	2,931.00	818.75	72.1%	0.00	2,931.00	818.75	72.1%
5010.4 · SUPT. HIGHWAY - CONTRACTUAL EXP	1,306.16	2,000.00	693.84	65.3%	0.00	2,000.00	693.84	65.3%
Total 5010.0 · SUPT. HIGHWAY	66,718.53	68,231.00	1,512.47	97.8%	0.00	68,231.00	1,512.47	97.8%
5132.4 · GARAGE - CONTRACTUAL EXPENSE	39,437.65	40,000.00	562.35	98.6%	0.00	40,000.00	562.35	98.6%
6510.4 · VETERANS SERVICES - CONTRACTUAL	700.00	700.00	0.00	100.0%	0.00	700.00	0.00	100.0%
6772.4 · PROGRAMS FOR AGING CONTRACTUAL	1,000.00	1,000.00	0.00	100.0%	0.00	1,000.00	0.00	100.0%
7110.0 · PARKS								
7110.1 · PARKS - PERSONAL SERVICES	36,242.18	40,000.00	3,757.82	90.6%	0.00	40,000.00	3,757.82	90.6%
7110.11 · PARKS - PERSONAL SERVICES- PART TIME	11,700.00	9,250.00	(2,450.00)	126.5%	0.00	9,250.00	(2,450.00)	126.5%
7110.2 · PARKS - CAPITAL EXPENSE	0.00	10,000.00	10,000.00	0.0%	0.00	10,000.00	10,000.00	0.0%
7110.4 · PARKS - CONTRACTUAL	22,592.04	25,000.00	2,407.96	90.4%	0.00	25,000.00	2,407.96	90.4%
Total 7110.0 · PARKS	70,534.22	84,250.00	13,715.78	83.7%	0.00	84,250.00	13,715.78	83.7%
7270.4 · BAND CONCERTS - CONTRACTUAL	1,050.00	2,500.00	1,450.00	42.0%	0.00	2,500.00	1,450.00	42.0%
7410.4 · LIBRARY - CONTRACTUAL	6,800.00	6,800.00	0.00	100.0%	0.00	6,800.00	0.00	100.0%
7150.0 · HISTORIAN								
7510.1 · HISTORIAN - PERSONAL SERVICES	2,000.00	2,000.00	0.00	100.0%	0.00	2,000.00	0.00	100.0%
7510.4 · HISTORIAN - CONTRACTUAL EXPENSE	596.39	500.00	(96.39)	119.3%	0.00	500.00	(96.39)	119.3%
Total 7510.0 · HISTORIAN	2,596.39	2,500.00	(96.39)	103.9%	0.00	2,500.00	(96.39)	103.9%
8810.0 · CEMETERY								
8810.11 · CEMETERY - SEXTON	3,999.96	4,000.00	0.04	100.0%	0.00	4,000.00	0.04	100.0%
8810.12 · CEMETERY - GROUNDSKEEPER	24,459.76	33,765.00	9,305.24	72.4%	0.00	33,765.00	9,305.24	72.4%
8810.2 · CEMETERY - EQUIPMENT	0.00	5,000.00	5,000.00	0.0%	0.00	5,000.00	5,000.00	0.0%
8810.4 · CEMETERY - CONTRACTUAL EXPENSE	13,120.46	16,000.00	2,879.54	82.0%	0.00	16,000.00	2,879.54	82.0%
8810.41 · CEMETERY - PARK/CEMETERY MGMT	7,500.00	7,500.00	0.00	100.0%	0.00	7,500.00	0.00	100.0%
Total 8810.0 · CEMETERY	49,080.18	66,265.00	17,184.82	74.1%	0.00	66,265.00	17,184.82	74.1%
9010.8 · EMPLOYEE BENEFITS - STATE RET.	37,249.92	44,160.00	6,910.08	84.4%	0.00	44,160.00	6,910.08	84.4%
9030.8 · EMPLOYEE BENEFITS - SOCIAL SEC.	33,834.71	33,748.00	(86.71)	100.3%	0.00	33,748.00	(86.71)	100.3%
9040.8 · EMPLOYEE BENEFITS - WORKER'S COMP	29,684.56	32,160.00	2,475.44	92.3%	0.00	32,160.00	2,475.44	92.3%
9045.8 · EMPLOYEE BENEFITS - LIFE INSURANCE	512.95	500.00	(12.95)	102.6%	0.00	500.00	(12.95)	102.6%
9050.8 · EMPLOYEE BENEFITS - UNEMPLOYMENT	3,221.96	5,000.00	1,778.04	64.4%	0.00	5,000.00	1,778.04	64.4%
9060.8 · EMPLOYEE BENEFITS - HOSP. & MED								
9060.81 · EMPLOYEE BENEFITS - CLERK	7,445.31	3,500.00	(3,945.31)	212.7%	3,767.00	7,267.00	(178.31)	102.5%
9060.8 · EMPLOYEE BENEFITS - HOSP. & MED-OTHER	54,649.45	90,640.00	35,990.55	60.3%	0.00	90,640.00	35,990.55	60.3%
Total 9060.8 · EMPLOYEE BENEFITS - HOSP. & MED	62,094.76	94,140.00	32,045.24	66.0%	3,767.00	97,907.00	35,812.24	63.4%
9901.9 · ARPA TRANSFER TO OTHER FUNDS	39,516.96	0.00	(39,516.96)	100.0%	39,517.00	39,517.00	0.04	100.0%
Total Expenditures	842,237.95	936,680.00	94,442.05	89.9%	79,634.00	976,797.00	134,559.05	86.2%
Excess Revenues Over Expenditures	\$282,293.97	(\$72,900.00)	\$355,193.97	-387.2%		(\$73,500.00)	\$355,793.97	-384.1%

These financial statements have not been subjected to an audit, review or compilation engagement and no assurance is provided on them. 2
Management has elected to omit substantially all of the disclosures ordinarily included in the financial statements prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Town's assets, liabilities, equity, revenue and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

TOWN OF ELLERY - GENERAL OUTSIDE VILLAGE
Statement of Revenues Expenditures - Modified Cash Basis
YTD Actual vs. Annual Budget for the Period Ended 12/31/2022

	Actual	Budget	Variance	% of Budget	Budget Transfers	Amended Budget	Amended Budget Variance	Amended % of Budget
Revenues:								
B1120 · NON - PROP. TAX DIST. BY COUNTY	\$136,403.00	\$136,403.00	\$0.00	100.0%	\$0.00	\$136,403.00	\$0.00	100.0%
B2110 · ZONING FEES	15,698.00	10,000.00	5,698.00	157.0%	0.00	10,000.00	5,698.00	157.0%
B2401 · INTEREST & EARNINGS	146.72	0.00	146.72	100.0%	0.00	0.00	146.72	100.0%
Total Revenues	152,247.72	146,403.00	5,844.72	104.0%	0.00	146,403.00	5,844.72	104.0%
Expenditures:								
3620.0 · SAFETY INSPECTION								
3620.1 · SAFETY INSPECTION - PERSONAL	33,956.04	33,956.00	(0.04)	100.0%	0.00	33,956.00	(0.04)	100.0%
3620.4 · SAFETY INSPECTION - CONT.	4,876.57	5,500.00	623.43	88.7%	0.00	5,500.00	623.43	88.7%
Total 3620.0 · SAFETY INSPECTION	38,832.61	39,456.00	623.39	98.4%	0.00	39,456.00	623.39	98.4%
4020.0 · REGISTRAR OF VITAL STATISTICS								
4020.1 · PERSONAL SERVICES	2,549.82	2,550.00	0.18	100.0%	0.00	2,550.00	0.18	100.0%
4020.4 · CONTRACTUAL EXPENSE	0.00	200.00	200.00	0.0%	0.00	200.00	200.00	0.0%
Total 4020.0 · REGISTRAR OF VITAL STATISTICS	2,549.82	2,750.00	200.18	92.7%	0.00	2,750.00	200.18	92.7%
5182.4 · STREET LIGHTING CONTRACTUAL	6,587.33	5,500.00	(1,087.33)	1.20	0.00	5,500.00	(1,087.33)	119.8%
7110.4 · LAKE SUPPORT - CONTRACTUAL EXPENSE	47,227.05	50,000.00	2,772.95	0.94	0.00	50,000.00	2,772.95	94.5%
7320.4 · JOINT YOUTH PROG. - CONTRACTUAL EXPENS	3,600.00	3,600.00	0.00	1.00	0.00	3,600.00	0.00	100.0%
7410.4 · LIBRARY - CONTRACTUAL EXPENSE	10,900.00	10,900.00	0.00	1.00	0.00	10,900.00	0.00	100.0%
7450.4 · MUSEUM	3,500.00	3,500.00	0.00	1.00	0.00	3,500.00	0.00	100.0%
8010.0 · ZONING								
8010.1 · ZONING - PERSONAL SERV	15,188.04	15,188.00	(0.04)	100.0%	0.00	15,188.00	(0.04)	100.0%
8010.11 · ZONING - PERSONAL SERV - ZONING BOAI	1,791.04	2,400.00	608.96	74.6%	0.00	2,400.00	608.96	74.6%
8010.4 · ZONING - CONTRACTUAL	468.89	500.00	31.11	93.8%	0.00	500.00	31.11	93.8%
Total 8010.0 · ZONING	17,447.97	18,088.00	640.03	96.5%	0.00	18,088.00	640.03	96.5%
8020.0 · PLANNING								
8020.1 · PLANNING - PERSONAL SERVICES	0.00	2,400.00	2,400.00	0.0%	0.00	2,400.00	2,400.00	0.0%
Total 8020.0 · PLANNING	0.00	2,400.00	2,400.00	0.0%	0.00	2,400.00	2,400.00	0.0%
9010.8 · EMPLOYEE BEN STATE RETIREMENT	4,656.24	5,520.00	863.76	84.4%	0.00	5,520.00	863.76	84.4%
9030.8 · EMPLOYEE BENEFITS - SOCIAL SEC.	4,091.54	4,322.00	230.46	94.7%	0.00	4,322.00	230.46	94.7%
9040.8 · EMPLOYEE BENEFITS - WORKER'S COMP	3,710.57	4,020.00	309.43	92.3%	0.00	4,020.00	309.43	92.3%
Total Expenditures	143,103.13	150,056.00	6,952.87	95.4%	0.00	150,056.00	6,952.87	95.4%
Excess Revenues Over Expenditures	\$9,144.59	(\$3,653.00)	\$12,797.59	-250.3%		(\$3,653.00)	\$12,797.59	-250.3%

These financial statements have not been subjected to an audit, review or compilation engagement and no assurance is provided on them. 3
Management has elected to omit substantially all of the disclosures ordinarily included in the financial statements prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Town's assets, liabilities, equity, revenue and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

TOWN OF ELLERY - HIGHWAY TOWNWIDE
Statement of Revenues Expenditures - Modified Cash Basis
YTD Actual vs. Annual Budget for the Period Ended 12/31/2022

	Actual	Budget	Variance	% of Budget	Budget Transfers	Amended Budget	Amended Budget Variance	Amended % of Budget
Revenues:								
DA1001 · REAL PROPERTY TAXES	\$605,870.00	\$605,870.00	\$0.00	100.0%	\$0.00	\$605,870.00	\$0.00	100.0%
DA1120 · NON - PROP. TAX DIST. BY COUNTY	272,998.31	184,830.00	88,168.31	147.7%	0.00	184,830.00	88,168.31	147.7%
DA2401 · INTEREST & EARNINGS	1,089.15	1,000.00	89.15	108.9%	0.00	1,000.00	89.15	108.9%
DA2650 · SALES OF SCRAP MATERIALS	980.54	0.00	980.54	100.0%	981.00	981.00	(0.46)	100.0%
DA2665 · SALES OF EQUIPMENT	114,050.00	0.00	114,050.00	100.0%	114,050.00	114,050.00	0.00	100.0%
DA2701 · REFUND OF PRIOR YEAR EXPENDITURE	979.99	0.00	979.99	108.9%	0.00	0.00	979.99	100.0%
DA2801 · ARPA - TRANSFERS FROM OTHER GF	39,516.96	0.00	39,516.96	100.0%	0.00	39,517.00	(0.04)	100.0%
Total Revenues	1,035,484.95	791,700.00	243,784.95	130.8%	115,031.00	946,248.00	89,236.95	109.4%
Expenditures:								
5120.0 · BRIDGES								
5120.4 · BRIDGES - CONTRACTUAL	35,757.02	28,000.00	(7,757.02)	127.7%	0.00	28,000.00	(7,757.02)	127.7%
5120.4 · ARPA - BRIDGES - CONTRACTUAL	39,516.96	0.00	(39,516.96)	100.0%	981.00	39,517.00	0.04	100.0%
Total 5120.4 · BRIDGES	75,273.98	28,000.00	(47,273.98)	268.8%	981.00	67,517.00	(7,756.98)	111.5%
5130.0 · MACHINERY								
5130.2 · MACHINERY - EQUIPMENT	278,121.39	0.00	(278,121.39)	100.0%	278,122.00	278,122.00	0.61	100.0%
5130.4 · MACHINERY - CONTRACTUAL	81,342.44	80,000.00	(1,342.44)	101.7%	981.00	80,981.00	(361.44)	100.4%
Total 5130.0 · MACHINERY	359,463.83	80,000.00	(279,463.83)	449.3%	279,103.00	359,103.00	(360.83)	100.1%
5140.4 · MISC. BRUSH & WEEDS - CONT.	11,799.98	15,000.00	3,200.02	78.7%	0.00	15,000.00	3,200.02	78.7%
5142.0 · SNOW REMOVAL								
5142.1 · SNOW REMOVAL - PERSONAL SERV.	249,931.28	257,350.00	7,418.72	97.1%	0.00	257,350.00	7,418.72	97.1%
5142.4 · SNOW REMOVAL - CONTRACTUAL	83,903.14	145,000.00	61,096.86	57.9%	0.00	145,000.00	61,096.86	57.9%
Total 5142.0 · SNOW REMOVAL	333,834.42	402,350.00	68,515.58	83.0%	0.00	402,350.00	68,515.58	83.0%
9010.8 · EMPLOYEE BENEFITS - STATE RET.	21,729.12	25,760.00	4,030.88	84.4%	0.00	25,760.00	4,030.88	84.4%
9030.8 · EMPLOYEE BENEFITS - SOCIAL SEC.	18,506.38	20,687.00	2,180.62	89.5%	0.00	20,687.00	2,180.62	89.5%
9040.8 · EMPLOYEE BENEFITS - WORKER'S COMP	17,315.99	18,760.00	1,444.01	92.3%	0.00	18,760.00	1,444.01	92.3%
9045.8 · EMPLOYEE BENEFITS - LIFE INSURANCE	397.11	400.00	2.89	99.3%	0.00	400.00	2.89	99.3%
9050.4 · EMPLOYEE BENEFITS - UNIFORMS	7,229.70	5,000.00	(2,229.70)	144.6%	0.00	5,000.00	(2,229.70)	144.6%
9060.8 · EMPLOYEE BENEFITS- HOSP. & MED.	51,140.22	117,270.00	66,129.78	43.6%	0.00	117,270.00	66,129.78	43.6%
9785.6 · INSTALLMENT DEBT - PRINCIPAL								
9785.64 · INSTALL. DEBT - PRINC. - 2021 PLOW TR	43,240.98	43,916.00	675.02	98.5%	(74.00)	43,842.00	601.02	98.6%
Total 9785.6 · INSTALLMENT DEBT - PRINCIPAL	43,240.98	43,916.00	675.02	98.5%	(74.00)	43,842.00	601.02	98.6%
9785.7 · INSTALLMENT DEBT - INTEREST								
9785.74 · INSTALL. DEBT - INT. - 2021 PLOW TRUC	4,630.92	4,557.00	(73.92)	101.6%	74.00	4,631.00	0.08	100.0%
Total 9785.6 · INSTALLMENT DEBT - INTEREST	4,630.92	4,557.00	(73.92)	101.6%	74.00	4,631.00	0.08	100.0%
9950.9 · TRANSFER TO CAPITAL RESV.	30,000.00	30,000.00	0.00	100.0%	0.00	30,000.00	0.00	100.0%
Total Expenditures	974,562.63	791,700.00	(182,862.63)	123.1%	1,962.00	1,110,320.00	135,757.37	87.8%
Excess Revenues Over Expenditures	\$60,922.32	\$0.00	\$60,922.32	100.0%		(\$164,072.00)	\$224,994.32	-37.1%

TOWN OF ELLERY - HIGHWAY OUTSIDE VILLAGE
Statement of Revenues Expenditures - Modified Cash Basis
YTD Actual vs. Annual Budget for the Period Ended 12/31/2022

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>% of Budget</u>	<u>Budget Transfers</u>	<u>Amended Budget</u>	<u>Amended Budget Variance</u>	<u>Amended % of Budget</u>
Revenues:								
DB1120 · NON - PROP. TAX. DIST. BY COUNTY	\$690,654.32	\$602,486.00	\$88,168.32	114.6%	\$0.00	\$602,486.00	\$88,168.32	114.6%
DB2401 · INTEREST & EARNINGS	234.11	300.00	(65.89)	78.0%	0.00	300.00	(65.89)	78.0%
DB2701 · REFUND OF PRIOR YEAR EXPENDITURE	50.00	0.00	50.00	100.0%	0.00	0.00	50.00	100.0%
DB3501 · C.H.I.P.S. SAFER ROAD PROGRAM	0.00	301,792.00	(301,792.00)	0.0%	35,404.00	337,196.00	(337,196.00)	0.0%
Total Revenues	<u>690,938.43</u>	<u>904,578.00</u>	<u>(213,639.57)</u>	<u>76.4%</u>	<u>35,404.00</u>	<u>939,982.00</u>	<u>(249,043.57)</u>	<u>73.5%</u>
Expenditures:								
5110.0 · GENERAL REPAIRS								
5110.1 · GENERAL REPAIRS - PERSONAL SEF	165,926.37	166,900.00	973.63	99.4%	0.00	166,900.00	973.63	99.4%
5110.4 · GENERAL REPAIRS- CONTRACTUAL	341,458.07	330,000.00	(11,458.07)	103.5%	0.00	330,000.00	(11,458.07)	103.5%
Total 5110.0 · GENERAL REPAIRS	<u>507,384.44</u>	<u>496,900.00</u>	<u>(10,484.44)</u>	<u>102.1%</u>	<u>0.00</u>	<u>496,900.00</u>	<u>(10,484.44)</u>	<u>102.1%</u>
5112.2 · IMPROVEMENTS - CAPITAL OUTLAY	312,900.87	301,792.00	(11,108.87)	103.7%	35,404.00	337,196.00	24,295.13	92.8%
9010.8 · EMPLOYEE BENEFITS - STATE RET.	13,968.72	16,560.00	2,591.28	84.4%	0.00	16,560.00	2,591.28	84.4%
9030.8 · EMPLOYEE BENEFITS - SOCIAL SEC	12,059.61	13,768.00	1,708.39	87.6%	0.00	13,768.00	1,708.39	87.6%
9040.8 · EMPLOYEE BENEFITS - WORKERS COMF	11,131.71	12,060.00	928.29	92.3%	(84.00)	11,976.00	844.29	93.0%
9045.8 · EMPLOYEE BENEFITS - LIFE INSURANCE	283.65	200.00	(83.65)	141.8%	84.00	284.00	0.35	99.9%
9060.8 · EMPLOYEE BENEFITS -HOSP. & MED	42,740.94	83,298.00	40,557.06	51.3%	0.00	83,298.00	40,557.06	51.3%
Total Expenditures	<u>900,469.94</u>	<u>924,578.00</u>	<u>24,108.06</u>	<u>97.4%</u>	<u>35,404.00</u>	<u>959,982.00</u>	<u>59,512.06</u>	<u>93.8%</u>
Excess Expenditures Over Revenues	<u>(\$209,531.51)</u>	<u>(\$20,000.00)</u>	<u>(\$189,531.51)</u>	<u>1047.7%</u>		<u>(\$20,000.00)</u>	<u>(\$189,531.51)</u>	<u>1047.7%</u>

These financial statements have not been subjected to an audit, review or compilation engagement and no assurance is provided on them. 5
Management has elected to omit substantially all of the disclosures ordinarily included in the financial statements prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Town's assets, liabilities, equity, revenue and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

TOWN OF ELLERY - YOUTH RECREATION
Statement of Revenues Expenditures - Modified Cash Basis
YTD Actual vs. Annual Budget for the Period Ended 12/31/2022

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>% of Budget</u>	<u>Budget Transfers</u>	<u>Amended Budget</u>	<u>Amended Budget Variance</u>	<u>Amended % of Budget</u>
Revenues:								
JY2390 · SHARE JOINT ACTIVITY								
2390.1 · VILLAGE OF BEMUS POINT	\$2,800.00	\$2,800.00	\$0.00	100.0%	\$0.00	\$2,800.00	\$0.00	100.0%
2390.2 · TOWN OF ELLERY	3,600.00	3,600.00	0.00	100.0%	0.00	3,600.00	0.00	100.0%
2390.3 · REGISTRATIONS	3,325.00	2,725.00	600.00	122.0%	600.00	3,325.00	0.00	100.0%
Total JY2390 · SHARE JOINT ACTIVITY	9,725.00	9,125.00	600.00	106.6%	600.00	9,725.00	0.00	100.0%
JY2401 · INTEREST & EARNINGS	8.23	0.00	8.23	100.0%	0.00	0.00	8.23	100.0%
Total Revenues	9,733.23	9,125.00	608.23	106.7%	600.00	9,725.00	8.23	100.1%
Expenditures:								
7310.0 · YOUTH PROGRAM								
7310.1 · YOUTH PROGRAM - PERSONAL SERV-Directo	2,500.00	2,500.00	0.00	100.0%	0.00	2,500.00	0.00	100.0%
7310.1A · YOUTH PROGRAM - PERSONAL SERV-Staff	3,250.00	3,250.00	0.00	100.0%	0.00	3,250.00	0.00	100.0%
7310.4 · YOUTH PROGRAM - CONTRACTUAL	3,207.63	2,950.00	(257.63)	108.7%	600.00	3,550.00	342.37	90.4%
Total 7310.0 · YOUTH PROGRAM	8,957.63	8,700.00	(257.63)	103.0%	(8,957.63)	9,300.00	342.37	96.3%
9030.8 · EMPLOYEE BENEFITS - SOCIAL SEC	439.90	425.00	(14.90)	103.5%	0.00	425.00	(14.90)	103.5%
Total Expenditures	9,397.53	9,125.00	(272.53)	103.0%	(9,397.53)	9,725.00	327.47	96.6%
Excess Revenues Over Expenditures	\$335.70	\$0.00	\$335.70	100%		\$0.00	\$335.70	100.0%

TOWN OF ELLERY - FIRE DISTRICT
Statement of Revenues Expenditures - Modified Cash Basis
YTD Actual vs. Annual Budget for the Period Ended 12/31/2022

	Actual	Budget	Variance	% of Budget	Budget Transfers	Amended Budget	Amended Budget Variance	Amended % of Budget
Revenues:								
SF1001 · REAL PROPERTY TAXES								
SF1001.1 · REAL PROP. TAX - DEWITTVILLE	\$6,209.00	\$6,209.00	\$0.00	100.0%	\$0.00	\$6,209.00	\$0.00	100.0%
SF1001.2 · REAL PROP. TAX - SINCLAIRVILLE	14,756.00	14,756.00	0.00	100.0%	0.00	14,756.00	0.00	100.0%
SF1001.3 · REAL PROP. TAX - BEMUS POINT	115,292.00	115,292.00	0.00	100.0%	0.00	115,292.00	0.00	100.0%
Total SF1001 · REAL PROPERTY TAXES	136,257.00	136,257.00	0.00	100.0%	0.00	136,257.00	0.00	100.0%
SF2401 · INTEREST & EARNINGS	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	100.0%
Total Revenues	136,257.00	136,257.00	0.00	100.0%	0.00	136,257.00	0.00	100.0%
Expenditures:								
3410.0 · FIRE PROTECTION								
3410.4 · FIRE PROTECTION - DEWITTVILLE	6,209.00	6,209.00	0.00	100.0%	0.00	6,209.00	0.00	100.0%
3410.41 · FIRE PROTECTION - SINCLAIRVILLE	14,756.00	14,756.00	0.00	100.0%	0.00	14,756.00	0.00	100.0%
3410.42 · FIRE PROTECTION - BEMUS POINT	115,292.00	115,292.00	0.00	100.0%	0.00	115,292.00	0.00	100.0%
Total 3410.0 FIRE PROTECTION	136,257.00	136,257.00	0.00	100.0%	0.00	136,257.00	0.00	100.0%
Total Expenditures	136,257.00	136,257.00	0.00	100.0%	0.00	136,257.00	0.00	100.0%
Excess Revenues Over Expenditures	\$0.00	\$0.00	0.00	0.0%		\$0.00	\$0.00	100.0%

TOWN OF ELLERY - ORIENTAL PARK GARBAGE
Statement of Revenues Expenditures - Modified Cash Basis
YTD Actual vs. Annual Budget for the Period Ended 12/31/2022

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>% of Budget</u>	<u>Budget Transfers</u>	<u>Amended Budget</u>	<u>Amended Budget Variance</u>	<u>Amended % of Budget</u>
Revenues:								
SR1001 - REAL PROPERTY TAXES	\$23,650.00	\$23,650.00	\$0.00	100.0%	\$0.00	\$23,650.00	\$0.00	100.0%
SR2401 - INTEREST & EARNINGS	27.07	0.00	27.07	100.0%	0.00	0.00	27.07	100.0%
Total Revenues	<u>23,677.07</u>	<u>23,650.00</u>	<u>27.07</u>	<u>100.1%</u>	<u>0.00</u>	<u>23,650.00</u>	<u>27.07</u>	<u>100.1%</u>
Expenditures:								
8160.4 - REFUSE & GARBAGE - CONTRACTUAL	20,213.13	25,000.00	4,786.87	80.9%	0.00	25,000.00	4,786.87	80.9%
Total Expenditures	<u>20,213.13</u>	<u>25,000.00</u>	<u>4,786.87</u>	<u>80.9%</u>	<u>0.00</u>	<u>25,000.00</u>	<u>4,786.87</u>	<u>80.9%</u>
Excess Revenues Over Expenditures	<u>\$3,463.94</u>	<u>(\$1,350.00)</u>	<u>\$4,813.94</u>	<u>-256.6%</u>		<u>(\$1,350.00)</u>	<u>\$4,813.94</u>	<u>-256.6%</u>

TOWN OF ELLERY - SPECIAL LIGHTING
Statement of Revenues Expenditures - Modified Cash Basis
YTD Actual vs. Annual Budget for the Period Ended 12/31/2022

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>% of Budget</u>	<u>Budget Transfers</u>	<u>Amended Budget</u>	<u>Amended Budget Variance</u>	<u>Amended % of Budget</u>
Revenues:								
SL1001 · REAL PROPERTY TAXES								
SL1001.1 · REAL PROP. TAX - GREENHURST	\$4,300.00	\$4,300.00	\$0.00	100.0%	\$0.00	\$4,300.00	\$0.00	100.0%
SL1001.2 · REAL PROP. TAX - ORIENTAL PAR	5,800.00	5,800.00	0.00	100.0%	0.00	5,800.00	0.00	100.0%
SL1001.3 · REAL PROP. TAX - MAPLE SPRING	4,600.00	4,600.00	0.00	100.0%	0.00	4,600.00	0.00	100.0%
Total SL1001 · REAL PROPERTY TAXES	14,700.00	14,700.00	0.00	100.0%	0.00	14,700.00	0.00	100.0%
SL2401 · INTEREST & EARNINGS	1.48	0.00	1.48	0.0%	0.00	0.00	1.48	100.0%
Total Revenues	14,701.48	14,700.00	1.48	100.0%	0.00	14,700.00	1.48	100.0%
Expenditures:								
5182.0 · STREET LIGHTING								
5182.4 · STREET LIGHTING - GREENHURST	4,770.67	4,300.00	(470.67)	110.9%	0.00	4,300.00	(470.67)	110.9%
5182.41 · STREET LIGHTING - ORIENTAL PAR	6,460.15	5,800.00	(660.15)	111.4%	0.00	5,800.00	(660.15)	111.4%
5182.42 · STREET LIGHTING - MAPLE SPRING	5,131.03	4,600.00	(531.03)	111.5%	0.00	4,600.00	(531.03)	111.5%
Total 5182.0 · STREET LIGHTING	16,361.85	14,700.00	(1,661.85)	111.3%	0.00	14,700.00	(1,661.85)	111.3%
Total Expenditures	16,361.85	14,700.00	(1,661.85)	111.3%	0.00	14,700.00	(1,661.85)	111.3%
Excess Expenditures Over Revenues	(\$1,660.37)	\$0.00	(\$1,660.37)	100.0%		\$0.00	(\$1,660.37)	100.0%

TOWN OF ELLERY
Supplemental Material
SUMMARY OF CASH AND INVESTMENTS
December 31, 2022

		Prior Month	Change (+/-)	Current Month
GENERAL FUND				
TOWNWIDE	Checking Account	\$ 31,514.27	\$ (4,259.69)	\$ 27,254.58
	Money Market Savings	1,717,621.53	40,239.40	1,757,860.93
	Cemetery Equipment Reserve	512.69	0.08	512.77
	Park Playground Reserve	4,244.76	0.64	4,245.40
	Restricted ARPA Funds	366,476.98	-	366,476.98
	Petty Cash	250.00	-	250.00
		<u>\$ 2,120,620.23</u>	<u>\$ 35,980.43</u>	<u>\$ 2,156,600.66</u>
GENERAL FUND				
TOWN OUTSIDE VILLAGE	Checking Account	\$ 31,779.71	\$ (4,845.21)	\$ 26,934.50
	Money Market Savings	125,285.63	(5,693.84)	119,591.79
	Lake Management Reserve	22,339.70	3.36	22,343.06
		<u>\$ 179,405.04</u>	<u>\$ (10,535.69)</u>	<u>\$ 168,869.35</u>
HIGHWAY FUND				
TOWNWIDE	Checking Account	\$ 23,661.72	\$ 2,498.10	\$ 26,159.82
	Money Market Savings	1,031,778.71	(155,640.05)	876,138.66
	Machinery Reserve	38,423.23	5.02	38,428.25
	Equipment Reserve	245,368.82	30,036.00	275,404.82
	Building Reserve	43,173.97	5.64	43,179.61
	Repair Reserve	16,076.74	164.96	16,241.70
		<u>\$ 1,398,483.19</u>	<u>\$ (122,930.33)</u>	<u>\$ 1,275,552.86</u>
HIGHWAY FUND				
TOWN OUTSIDE VILLAGE	Checking Account	\$ 28,067.65	\$ (4,668.15)	\$ 23,399.50
	Money Market Savings	165,268.93	21.61	165,290.54
		<u>\$ 193,336.58</u>	<u>\$ (4,646.54)</u>	<u>\$ 188,690.04</u>
YOUTH RECREATION				
DISTRICT	Checking Account	\$ 100.00	\$ -	\$ 100.00
	Money Market Savings	3,874.65	0.58	3,875.23
	Equipment Reserve	5,114.95	0.77	5,115.72
		<u>\$ 9,089.60</u>	<u>\$ 1.35</u>	<u>\$ 9,090.95</u>
FIRE DISTRICT				
	Money Market Savings	\$ 218.77	\$ -	\$ 218.77
		<u>\$ 218.77</u>	<u>\$ -</u>	<u>\$ 218.77</u>
ORIENTAL PARK GARBAGI				
DISTRICT	Checking Account	\$ 6,112.74	\$ -	\$ 6,112.74
	Money Market Savings	25,209.03	(1,717.72)	23,491.31
		<u>\$ 31,321.77</u>	<u>\$ (1,717.72)</u>	<u>\$ 29,604.05</u>
SPECIAL LIGHTING				
DISTRICT	Checking Account	\$ -	\$ 1,149.62	\$ 1,149.62
	Money Market Savings	-	-	-
		<u>\$ -</u>	<u>\$ 1,149.62</u>	<u>\$ 1,149.62</u>

These financial statements have not been subjected to an audit, review or compilation engagement and no assurance is provided on them. 10
Management has elected to omit substantially all of the disclosures ordinarily included in the financial statements prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Town's assets, liabilities, equity, revenue and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

TOWN OF ELLERY
Supplemental Material
DUE TO/FROM
December 31, 2022

DUE TO/FROM OTHER FUNDS:

	<u>DUE FROM:</u>	<u>DUE TO:</u>
GENERAL FUND TOWN WIDE	\$ 2,709.87	\$ -
STREET LIGHT		\$ 2,709.87
	\$ 2,709.87	\$ 2,709.87