

Town of Ellery
Prepared Financial Statements
January 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 01/31/2022

	Actual	Budget	Variance	% of Budget	Budget Transfers	Amended Budget	Amended Budget Variance	Amended % of Budget
Revenues:								
A1001 · REAL PROPERTY TAXES	\$0.00	\$519,602.00	(\$519,602.00)	0.0%	\$0.00	\$519,602.00	(\$519,602.00)	0.0%
A1090 · INT. & PEN.- REAL PROP. TAXES	0.00	8,000.00	(8,000.00)	0.0%	0.00	8,000.00	(8,000.00)	0.0%
A1120 · NON-PROP. TAX DIST. BY COUNTY	0.00	86,281.00	(86,281.00)	0.0%	0.00	86,281.00	(86,281.00)	0.0%
A1170 · FRANCHISES	0.00	30,000.00	(30,000.00)	0.0%	0.00	30,000.00	(30,000.00)	0.0%
A1255 · CLERK FEES	0.00	4,000.00	(4,000.00)	0.0%	0.00	4,000.00	(4,000.00)	0.0%
A2004 · PARK AND RECREATIONAL CHARGES	0.00	3,000.00	(3,000.00)	0.0%	0.00	3,000.00	(3,000.00)	0.0%
A2190 · SALE OF CEMETERY LOTS	0.00	8,000.00	(8,000.00)	0.0%	0.00	8,000.00	(8,000.00)	0.0%
A2192 · CEMETERY SERVICES	0.00	9,000.00	(9,000.00)	0.0%	0.00	9,000.00	(9,000.00)	0.0%
A2390 · SHARE OF JOINT ACTIVITY, OTHER GOVERNMENTS	5,000.00	0.00	5,000.00	100.0%	0.00	0.00	5,000.00	100.0%
A2401 · INTEREST & EARNINGS	28.20	1,500.00	(1,471.80)	1.9%	0.00	1,500.00	(1,471.80)	1.9%
A2544 · DOG LICENSES	0.00	3,600.00	(3,600.00)	0.0%	0.00	3,600.00	(3,600.00)	0.0%
A2610 · FINES & FORFEITED BAIL	0.00	54,000.00	(54,000.00)	0.0%	0.00	54,000.00	(54,000.00)	0.0%
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	0.00	400.00	(400.00)	100.0%	0.00	400.00	(400.00)	0.0%
A3005 · STATE AID MORTGAGE TAX	0.00	100,000.00	(100,000.00)	0.0%	0.00	100,000.00	(100,000.00)	0.0%
Total Revenues	5,028.20	863,780.00	(858,751.80)	0.6%	0.00	863,780.00	(858,751.80)	0.6%
Expenditures:								
1010.0 · TOWN BOARD								
1010.1 · TOWN BOARD - PERSONAL SERVICES	929.00	11,148.00	10,219.00	8.3%	0.00	11,148.00	10,219.00	8.3%
1010.4 · TOWN BOARD - CONTRACTUAL EXP	0.00	2,000.00	2,000.00	0.0%	0.00	2,000.00	2,000.00	0.0%
Total 1010.0 · TOWN BOARD	929.00	13,148.00	12,219.00	7.1%	0.00	13,148.00	12,219.00	7.1%
1110.0 · JUSTICES								
1110.1 · JUSTICES - PERSONAL SERVICES	2,027.86	24,332.00	22,304.34	8.3%	0.00	24,332.00	22,304.34	8.3%
1110.1A · JUSTICES - CLERK PERSONAL SERVICES	2,884.62	37,500.00	34,615.38	7.7%	0.00	37,500.00	34,615.38	7.7%
1110.1B · JUSTICES - COURT OFFICER	0.00	3,000.00	3,000.00	0.0%	0.00	3,000.00	3,000.00	0.0%
1110.4 · JUSTICES - CONTRACTUAL EXPENSE	0.00	4,000.00	4,000.00	0.0%	0.00	4,000.00	4,000.00	0.0%
Total 1110.0 · JUSTICES	4,912.28	68,832.00	63,919.72	7.1%	0.00	68,832.00	63,919.72	7.1%
1220.0 · SUPERVISOR								
1220.1 · SUPERVISOR - PERSONAL SERVICES	923.83	11,086.00	10,162.17	8.3%	0.00	11,086.00	10,162.17	8.3%
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	0.00	500.00	500.00	0.0%	0.00	500.00	500.00	0.0%
Total 1220.0 · SUPERVISOR	923.83	13,586.00	12,662.17	6.8%	0.00	13,586.00	12,662.17	6.8%
1320.0 · INDEPENDENT ACCOUNTING								
1320.4 · INDEPENDENT ACCOUNTING - CONTRACTUAL	0.00	18,000.00	18,000.00	0.0%	0.00	18,000.00	18,000.00	0.0%
Total 1320.0 · INDEPENDENT ACCOUNTING	0.00	18,000.00	18,000.00	0.0%	0.00	18,000.00	18,000.00	0.0%
1330.4 · TAX COLLECTION - CONTRACTUAL	669.20	4,000.00	3,330.80	16.7%	0.00	4,000.00	3,330.80	16.7%
1355.0 · ASSESSOR								
1355.1 · ASSESSOR - PERSONAL SERVICES	4,230.78	55,000.00	50,769.24	7.7%	0.00	55,000.00	50,769.24	7.7%
1355.2 · ASSESSOR - EQUIPMENT	0.00	2,500.00	2,500.00	100.0%	0.00	2,500.00	2,500.00	0.0%
1355.4 · ASSESSOR - CONTRACTUAL	235.00	4,000.00	3,765.00	5.9%	0.00	4,000.00	3,765.00	5.9%
1355.42 · ASSESSOR - CONT. - BOARD OF ASSESSMENT REVIEW	0.00	800.00	800.00	0.0%	0.00	800.00	800.00	0.0%
Total 1355.0 · ASSESSOR	4,465.76	62,100.00	57,634.24	7.2%	0.00	62,100.00	57,634.24	7.2%
1410.0 · TOWN CLERK								
1410.1 · TOWN CLERK - PERSONAL SERVICES	4,361.54	56,700.00	52,338.46	7.7%	0.00	56,700.00	52,338.46	7.7%
1410.11 · TOWN CLERK DEPUTY	3,076.02	40,000.00	36,923.08	7.7%	0.00	40,000.00	36,923.08	7.7%
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	0.00	3,500.00	3,500.00	0.0%	0.00	3,500.00	3,500.00	0.0%
Total 1410.0 · TOWN CLERK	7,438.46	105,200.00	97,761.54	7.1%	0.00	105,200.00	97,761.54	7.1%
1420 · ATTORNEY								
1420.1 · ATTORNEY - PERSONAL SERVICES	2,660.83	31,930.00	29,269.17	8.3%	0.00	31,930.00	29,269.17	8.3%
Total 1420 · ATTORNEY	2,660.83	31,930.00	29,269.17	8.3%	0.00	31,930.00	29,269.17	8.3%
1460.0 · RECORDS MANAGEMENT								
1460.1 · RECORDS MANAGEMENT - PERSONAL	96.16	1,250.00	1,153.84	7.7%	0.00	1,250.00	1,153.84	7.7%
1460.4 · RECORDS MANAGEMENT - CONT.	0.00	500.00	500.00	0.0%	0.00	500.00	500.00	0.0%
Total 1460.0 · RECORDS MANAGEMENT	96.16	1,750.00	1,653.84	5.5%	0.00	1,750.00	1,653.84	5.5%
1620.0 · BUILDING								
1620.1 · BUILDING - PERSONAL SERVICES	281.15	5,850.00	5,568.85	4.8%	0.00	5,850.00	5,568.85	4.8%
1620.4 · BUILDING - CONTRACTUAL	1,324.20	21,500.00	20,175.80	6.2%	0.00	21,500.00	20,175.80	6.2%
1620.41 · BUILDING - CENTRAL SUPPLY	0.00	2,000.00	2,000.00	0.0%	0.00	2,000.00	2,000.00	0.0%
Total 1620.0 · BUILDING	1,605.35	29,350.00	27,744.65	5.5%	0.00	29,350.00	27,744.65	5.5%
1910.0 · SPECIAL ITEMS								
1910.4 · UNALLOCATED INS.	0.00	45,863.00	45,863.00	0.0%	0.00	45,863.00	45,863.00	0.0%
1920.4 · MUNICIPAL ASSOC. DUES	2,315.00	4,695.00	2,380.00	49.3%	0.00	4,695.00	2,380.00	49.3%
1990.4 · CONTINGENT	0.00	50,000.00	50,000.00	0.0%	0.00	50,000.00	50,000.00	0.0%
Total 1910.0 · SPECIAL ITEMS	2,315.00	100,558.00	98,243.00	2.3%	0.00	100,558.00	98,243.00	2.3%
3310.4 · TRAFFIC CONTROL - CONTRACTUAL	0.00	1,500.00	1,500.00	0.0%	0.00	1,500.00	1,500.00	0.0%

These financial statements have not been subjected to an audit, review or compilation engagement and no assurance is provided on them. 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 01/31/2022

	Actual	Budget	Variance	% of Budget	Budget Transfers	Amended Budget	Amended Budget Variance	Amended % of Budget
3510.0 • ANIMAL CONTROL								
3510.1 • ANIMAL CONTROL - PERSONAL SERV.	381.00	4,572.00	4,191.00	8.3%	0.00	4,572.00	4,191.00	8.3%
3510.4 • ANIMAL CONTROL - CONTRACTUAL	0.00	800.00	800.00	0.0%	0.00	800.00	800.00	0.0%
Total 3510.0 • ANIMAL CONTROL	381.00	5,372.00	4,991.00	7.1%	0.00	5,372.00	4,991.00	7.1%
5010.0 • SUPT. HIGHWAY								
5010.1 • SUPT. HIGHWAY - PERSONAL SERV.	4,869.24	63,300.00	58,430.76	7.7%	0.00	63,300.00	58,430.76	7.7%
5010.11 • DEPUTY HWY SUPERINTENDENT	225.46	2,931.00	2,705.54	7.7%	0.00	2,931.00	2,705.54	7.7%
5010.4 • SUPT. HIGHWAY - CONTRACTUAL EXP	300.00	2,000.00	1,700.00	15.0%	0.00	2,000.00	1,700.00	15.0%
Total 5010.0 • SUPT. HIGHWAY	5,394.70	68,231.00	62,836.30	7.9%	0.00	68,231.00	62,836.30	7.9%
5132.4 • GARAGE - CONTRACTUAL EXPENSE	49.12	40,000.00	39,950.88	0.1%	0.00	40,000.00	39,950.88	0.1%
6510.4 • VETERANS SERVICES - CONTRACTUAL	0.00	700.00	700.00	0.0%	0.00	700.00	700.00	0.0%
6772.4 • PROGRAMS FOR AGING CONTRACTUAL	0.00	1,000.00	1,000.00	0.0%	0.00	1,000.00	1,000.00	0.0%
7110.0 • PARKS								
7110.1 • PARKS - PERSONAL SERVICES	38.46	40,000.00	39,961.54	0.1%	0.00	40,000.00	39,961.54	0.1%
7110.11 • PARKS - PERSONAL SERVICES- PART TIME	0.00	9,250.00	9,250.00	0.0%	0.00	9,250.00	9,250.00	0.0%
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	0.00	25,000.00	25,000.00	0.0%	0.00	25,000.00	25,000.00	0.0%
Total 7110.0 • PARKS	38.46	84,250.00	84,211.54	0.0%	0.00	84,250.00	84,211.54	0.0%
7270.4 • BAND CONCERTS - CONTRACTUAL	0.00	2,500.00	2,500.00	100.0%	0.00	2,500.00	2,500.00	0.0%
7410.4 • LIBRARY - CONTRACTUAL	0.00	6,800.00	6,800.00	0.0%	0.00	6,800.00	6,800.00	0.0%
7150.0 • HISTORIAN								
7510.1 • HISTORIAN - PERSONAL SERVICES	0.00	2,000.00	2,000.00	0.0%	0.00	2,000.00	2,000.00	0.0%
7510.4 • HISTORIAN - CONTRACTUAL EXPENSE	0.00	500.00	500.00	0.0%	0.00	500.00	500.00	0.0%
Total 7510.0 • HISTORIAN	0.00	2,500.00	2,500.00	0.0%	0.00	2,500.00	2,500.00	0.0%
8810.0 • CEMETERY								
8810.11 • CEMETERY - SEXTON	333.33	4,000.00	3,666.67	8.3%	0.00	4,000.00	3,666.67	8.3%
8810.12 • CEMETERY - GROUNDSKEEPER	301.88	33,765.00	33,463.12	0.9%	0.00	33,765.00	33,463.12	0.9%
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	0.00	16,000.00	16,000.00	0.0%	0.00	16,000.00	16,000.00	0.0%
8810.41 • CEMETERY - PARK/CEMETERY MGMT	0.00	7,500.00	7,500.00	0.0%	0.00	7,500.00	7,500.00	0.0%
Total 8810.0 • CEMETERY	635.21	66,265.00	65,629.79	1.0%	0.00	66,265.00	65,629.79	1.0%
9010.8 • EMPLOYEE BENEFITS - STATE RET.	0.00	44,160.00	44,160.00	0.0%	0.00	44,160.00	44,160.00	0.0%
9030.8 • EMPLOYEE BENEFITS - SOCIAL SEC.	2,327.21	33,748.00	31,420.79	6.9%	0.00	33,748.00	31,420.79	6.9%
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%
9046.8 • EMPLOYEE BENEFITS - LIFE INSURANCE	39.20	500.00	460.80	7.8%	0.00	500.00	460.80	7.8%
9050.8 • EMPLOYEE BENEFITS - UNEMPLOYMENT	0.00	5,000.00	5,000.00	0.0%	0.00	5,000.00	5,000.00	0.0%
9060.8 • EMPLOYEE BENEFITS - HOSP. & MED								
9060.81 • EMPLOYEE BENEFITS - CLERK	558.95	3,500.00	2,941.05	16.0%	0.00	3,500.00	2,941.05	16.0%
9060.8 • EMPLOYEE BENEFITS - HOSP. & MED-OTHER	7,513.37	90,640.00	83,126.63	8.3%	0.00	90,640.00	83,126.63	8.3%
Total 9060.8 • EMPLOYEE BENEFITS - HOSP. & MED	8,072.32	94,140.00	86,067.68	8.6%	0.00	94,140.00	86,067.68	8.6%
Total Expenditures	72,637.65	937,280.00	864,642.35	7.7%	0.00	937,280.00	864,642.35	7.7%
Excess Expenditures Over Revenues	(\$87,609.45)	(\$73,500.00)	\$5,890.55	92.0%		(\$73,500.00)	\$5,890.55	92.0%

These financial statements have not been subjected to an audit, review or compilation engagement and no assurance is provided on them. 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 01/31/2022

	Actual	Budget	Variance	% of Budget	Budget Transfers	Amended Budget	Variance	Amended % of Budget
Revenues:								
B1120 • NON - PROP. TAX DIST. BY COUNTY	\$0.00	\$136,403.00	(\$136,403.00)	0.0%	\$0.00	\$136,403.00	(\$136,403.00)	0.0%
B2110 • ZONING FEES	0.00	10,000.00	(10,000.00)	0.0%	0.00	10,000.00	(10,000.00)	0.0%
B2401 • INTEREST & EARNINGS	2.37	0.00	2.37	100.0%	0.00	0.00	2.37	100.0%
Total Revenues	2.37	146,403.00	(146,400.63)	0.0%	0.00	146,403.00	(146,400.63)	0.0%
Expenditures:								
3620.0 • SAFETY INSPECTION								
3620.1 • SAFETY INSPECTION - PERSONAL	2,829.67	33,956.00	31,126.33	8.3%	0.00	33,956.00	31,126.33	8.3%
3620.4 • SAFETY INSPECTION - CONT.	49.12	5,600.00	5,450.88	0.9%	0.00	5,600.00	5,450.88	0.9%
Total 3620.0 • SAFETY INSPECTION	2,878.79	39,456.00	36,577.21	7.3%	0.00	39,456.00	36,577.21	7.3%
4020.0 • REGISTRAR OF VITAL STATISTICS								
4020.1 • PERSONAL SERVICES	196.14	2,550.00	2,353.86	7.7%	0.00	2,550.00	2,353.86	7.7%
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	196.14	2,750.00	2,553.86	7.1%	0.00	2,750.00	2,553.86	7.1%
5182.4 • STREET LIGHTING CONTRACTUAL	0.00	5,500.00	5,500.00	0.0%	0.00	5,500.00	5,500.00	0.0%
7110.43 • LAKE SUPPORT - CONTRACTUAL EXPENSE	0.00	50,000.00	50,000.00	0.0%	0.00	50,000.00	50,000.00	0.0%
7320.4 • JOINT YOUTH PROG. - CONTRACTUAL EXPENSE	0.00	3,600.00	3,600.00	0.0%	0.00	3,600.00	3,600.00	0.0%
7410.4 • LIBRARY - CONTRACTUAL EXPENSE	0.00	10,900.00	10,900.00	0.0%	0.00	10,900.00	10,900.00	0.0%
7450.4 • MUSEUM	0.00	3,500.00	3,500.00	0.0%	0.00	3,500.00	3,500.00	0.0%
8010.0 • ZONING								
8010.1 • ZONING - PERSONAL SERV	1,265.67	15,188.00	13,922.33	8.3%	0.00	15,188.00	13,922.33	8.3%
8010.11 • ZONING - PERSONAL SERV - ZONING BOARD	0.00	2,400.00	2,400.00	100.0%	0.00	2,400.00	2,400.00	0.0%
8010.4 • ZONING - CONTRACTUAL	0.00	500.00	500.00	0.0%	0.00	500.00	500.00	0.0%
Total 8010.0 • ZONING	1,265.67	18,088.00	16,822.33	7.0%	0.00	18,088.00	16,822.33	7.0%
8020.0 • PLANNING								
8020.11 • PLANNING PERS - PLANNING BOARD	0.00	2,400.00	2,400.00	100.0%	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	0.00	5,520.00	5,520.00	0.0%	0.00	5,520.00	5,520.00	0.0%
9030.8 • EMPLOYEE BENEFITS - SOCIAL SEC.	328.29	4,322.00	3,993.71	7.6%	0.00	4,322.00	3,993.71	7.6%
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	8,379.46	150,056.00	138,076.54	5.6%	0.00	150,056.00	141,676.54	5.6%
Excess Expenditures Over Revenues	(\$8,377.09)	(\$3,653.00)	(\$4,724.09)	229.3%		(\$3,653.00)	(\$4,724.09)	229.3%

These financial statements have not been subjected to an audit, review or compilation engagement and no assurance is provided on them. 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 01/31/2022

	Actual	Budget	Variance	% of Budget	Budget Transfers	Amended Budget	Variance	Amended % of Budget
Revenues:								
DA1001 · REAL PROPERTY TAXES	\$0.00	\$605,870.00	(\$605,870.00)	0.0%	\$0.00	\$605,870.00	(\$605,870.00)	0.0%
DA1120 · NON - PROP. TAX DIST. BY COUNTY	0.00	184,830.00	(184,830.00)	0.0%	0.00	184,830.00	(184,830.00)	0.0%
DA2401 · INTEREST & EARNINGS	18.83	1,000.00	(981.17)	1.9%	0.00	1,000.00	(981.17)	1.9%
Total Revenues	18.83	791,700.00	(791,681.17)	0.0%	0.00	791,700.00	(791,681.17)	0.0%
Expenditures:								
5120.4 · BRIDGES - CONTRACTUAL	0.00	28,000.00	28,000.00	0.0%	0.00	28,000.00	28,000.00	0.0%
5130.4 · MACHINERY	100.00	80,000.00	79,900.00	0.1%	0.00	80,000.00	79,900.00	0.1%
5140.4 · MISC. BRUSH & WEEDS - CONT.	0.00	15,000.00	15,000.00	0.0%	0.00	15,000.00	15,000.00	0.0%
5142.0 · SNOW REMOVAL								
5142.1 · SNOW REMOVAL - PERSONAL SERV.	21,322.91	257,350.00	236,027.09	8.3%	0.00	257,350.00	236,027.09	8.3%
5142.4 · SNOW REMOVAL - CONTRACTUAL	0.00	145,000.00	145,000.00	0.0%	0.00	145,000.00	145,000.00	0.0%
Total 5142.0 · SNOW REMOVAL	21,322.91	402,350.00	381,027.09	5.3%	0.00	402,350.00	381,027.09	5.3%
9010.8 · EMPLOYEE BENEFITS - STATE RET.	0.00	25,760.00	25,760.00	0.0%	0.00	25,760.00	25,760.00	0.0%
9030.8 · EMPLOYEE BENEFITS - SOCIAL SEC.	1,789.62	20,687.00	18,897.38	8.7%	0.00	20,687.00	18,897.38	8.7%
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	56.73	400.00	343.27	14.2%	0.00	400.00	343.27	14.2%
9050.4 · EMPLOYEE BENEFITS - UNIFORMS	0.00	5,000.00	5,000.00	0.0%	0.00	5,000.00	5,000.00	0.0%
9060.8 · EMPLOYEE BENEFITS - HOSP. & MED.	10,158.22	117,270.00	107,111.78	8.7%	0.00	117,270.00	107,111.78	8.7%
9785.6 · INSTALLMENT DEBT - PRINCIPAL								
9785.64 · INSTALL. DEBT - PRINC. - 2021 PLOW TRUCK	43,240.98	43,916.00	675.02	98.5%	0.00	43,916.00	675.02	98.5%
Total 9785.6 · INSTALLMENT DEBT - PRINCIPAL	43,240.98	43,916.00	675.02	98.5%	0.00	43,916.00	675.02	98.5%
9785.7 · INSTALLMENT DEBT - INTEREST								
9785.74 · INSTALL. DEBT - INT. - 2021 PLOW TRUCK	4,630.92	4,557.00	(73.92)	101.6%	0.00	4,557.00	(73.92)	101.6%
Total 9785.6 · INSTALLMENT DEBT - INTEREST	4,630.92	4,557.00	(73.92)	101.6%	0.00	4,557.00	(73.92)	101.6%
9950.9 · TRANSFER TO CAPITAL RESV.	0.00	30,000.00	30,000.00	0.0%	0.00	30,000.00	30,000.00	0.0%
Total Expenditures	98,615.37	791,700.00	693,084.63	12.5%	0.00	791,700.00	693,084.63	12.5%
Excess Expenditures Over Revenues	(\$98,596.54)	\$0.00	(\$98,596.54)	100.0%		\$0.00	(\$98,596.54)	100.0%

These financial statements have not been subjected to an audit, review or compilation engagement and no assurance is provided on them. 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 OUTSIDE VILLAGE
Statement of Revenues Expenditures - Modified Cash Basis
YTD Actual vs. Annual Budget for the Period Ended 01/31/2022

	Actual	Budget	Variance	% of Budget	Budget Transfers	Amended Budget	Variance	Amended % of Budget
Revenues:								
DB1120 • NON - PROP. TAX. DIST. BY COUNTY	\$0.00	\$602,486.00	(\$602,486.00)	0.0%	\$0.00	\$602,486.00	(\$602,486.00)	0.0%
DB2401 • INTEREST & EARNINGS	0.23	300.00	(299.77)	0.1%	0.00	300.00	(299.77)	0.1%
DB3501 • C.H.I.P.S. SAFER ROAD PROGRAM	0.00	301,792.00	(301,792.00)	0.0%	0.00	301,792.00	(301,792.00)	0.0%
Total Revenues	0.23	904,578.00	(904,577.77)	0.0%	0.00	904,578.00	(904,577.77)	0.0%
Expenditures:								
5110.0 • GENERAL REPAIRS								
5110.1 • GENERAL REPAIRS - PERSONAL SERV	0.00	166,900.00	166,900.00	0.0%	0.00	166,900.00	166,900.00	0.0%
5110.4 • GENERAL REPAIRS- CONTRACTUAL	0.00	330,000.00	330,000.00	0.0%	0.00	330,000.00	330,000.00	0.0%
Total 5110.0 • GENERAL REPAIRS	0.00	496,900.00	496,900.00	0.0%	0.00	496,900.00	496,900.00	0.0%
5112.2 • IMPROVEMENTS - CAPITAL OUTLAY	0.00	301,792.00	301,792.00	0.0%	0.00	301,792.00	301,792.00	0.0%
9010.8 • EMPLOYEE BENEFITS - STATE RET.	0.00	16,560.00	16,560.00	0.0%	0.00	16,560.00	16,560.00	0.0%
9030.8 • EMPLOYEE BENEFITS - SOCIAL SEC	0.00	13,768.00	13,768.00	0.0%	0.00	13,768.00	13,768.00	0.0%
9040.8 • EMPLOYEE BENEFITS - WORKERS COMP	11,131.71	12,060.00	928.29	92.3%	0.00	12,060.00	928.29	92.3%
9045.8 • EMPLOYEE BENEFITS - LIFE INSURANCE	0.00	200.00	200.00	0.0%	0.00	200.00	200.00	0.0%
9060.8 • EMPLOYEE BENEFITS -HOSP. & MED	0.00	83,298.00	83,298.00	0.0%	0.00	83,298.00	83,298.00	0.0%
Total Expenditures	11,131.71	924,578.00	913,446.29	1.2%	0.00	924,578.00	913,446.29	1.2%
Excess Expenditures Over Revenues	(\$11,131.48)	(\$20,000.00)	\$8,868.52	55.7%		(\$20,000.00)	\$8,868.52	55.7%

These financial statements have not been subjected to an audit, review or compilation engagement and no assurance is provided on them. 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 - FIRE DISTRICT
Statement of Revenues Expenditures - Modified Cash Basis
YTD Actual vs. Annual Budget for the Period Ended 01/31/2022

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

These financial statements have not been subjected to an audit, review or compilation engagement and no assurance is provided on them. 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 01/31/2022

	Actual	Budget	Variance	% of Budget	Budget Transfers	Amended Budget	Variance	Amended % of Budget
Revenues:								
JY2390 • SHARE JOINT ACTIVITY								
2390.1 • VILLAGE OF BEMUS POINT	\$0.00	\$2,800.00	(\$2,800.00)	0.0%	\$0.00	\$2,800.00	(\$2,800.00)	0.0%
2390.2 • TOWN OF ELLERY	0.00	3,600.00	(3,600.00)	0.0%	0.00	3,600.00	(3,600.00)	0.0%
2390.3 • REGISTRATIONS	0.00	2,725.00	(2,725.00)	0.0%	0.00	2,725.00	(2,725.00)	0.0%
Total JY2390 • SHARE JOINT ACTIVITY	0.00	9,125.00	(9,125.00)	0.0%	0.00	9,125.00	(9,125.00)	0.0%
JY2401 • INTEREST & EARNINGS	0.15	0.00	0.15	100.0%	0.00	0.00	0.15	100.0%
Total Revenues	0.15	9,125.00	(9,124.85)	0.0%	0.00	9,125.00	(9,124.85)	0.0%
Expenditures:								
7310.0 • YOUTH PROGRAM								
7310.1 • YOUTH PROGRAM - PERSONAL SERV-Director	0.00	2,500.00	2,500.00	0.0%	0.00	2,500.00	2,500.00	0.0%
7310.1A • YOUTH PROGRAM - PERSONAL SERV-Staff	0.00	3,250.00	3,250.00	0.0%	0.00	3,250.00	3,250.00	0.0%
7310.4 • YOUTH PROGRAM - CONTRACTUAL	0.00	2,950.00	2,950.00	0.0%	0.00	2,950.00	2,950.00	0.0%
Total 7310.0 • YOUTH PROGRAM	0.00	8,700.00	8,700.00	0.0%	0.00	8,700.00	8,700.00	0.0%
9030.0 • EMPLOYEE BENEFITS - SOCIAL SEC	0.00	425.00	425.00	0.0%	0.00	425.00	425.00	0.0%
Total Expenditures	0.00	9,125.00	9,125.00	0.0%	0.00	9,125.00	9,125.00	0.0%
Excess Expenditures Over Revenues	\$0.15	\$0.00	\$0.15	100%		\$0.00	\$0.15	100.0%

These financial statements have not been subjected to an audit, review or compilation engagement and no assurance is provided on them. 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 - ORIENTAL PARK GARBAGE
Statement of Revenues Expenditures - Modified Cash Basis
YTD Actual vs. Annual Budget for the Period Ended 01/31/2022

	Actual	Budget	Variance	% of Budget	Budget Transfers	Amended Budget	Variance	Amended % of Budget
Revenues:								
SR1001 - REAL PROPERTY TAXES	\$0.00	\$23,650.00	(\$23,650.00)	0.0%	\$0.00	\$23,650.00	(\$23,650.00)	0.0%
SR2401 - INTEREST & EARNINGS	0.35	0.00	0.35	100.0%	0.00	0.00	0.35	100.0%
Total Revenues	<u>0.35</u>	<u>23,650.00</u>	<u>(23,649.65)</u>	<u>0.0%</u>	<u>0.00</u>	<u>23,650.00</u>	<u>(23,649.65)</u>	<u>0.0%</u>
Expenditures:								
8160.4 - REFUSE & GARBAGE - CONTRACTUAL	0.00	25,000.00	25,000.00	0.0%	0.00	25,000.00	25,000.00	0.0%
Total Expenditures	<u>0.00</u>	<u>25,000.00</u>	<u>25,000.00</u>	<u>0.0%</u>	<u>0.00</u>	<u>25,000.00</u>	<u>25,000.00</u>	<u>0.0%</u>
Excess Revenues Over Expenditures	<u>\$0.35</u>	<u>(\$1,350.00)</u>	<u>\$1,350.35</u>	<u>0.0%</u>		<u>(\$1,350.00)</u>	<u>\$1,350.35</u>	<u>0.0%</u>

These financial statements have not been subjected to an audit, review or compilation engagement and no assurance is provided on them. 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 - SPECIAL LIGHTING
Statement of Revenues Expenditures - Modified Cash Basis
YTD Actual vs. Annual Budget for the Period Ended 01/31/2022

	Actual	Budget	Variance	% of Budget	Budget Transfers	Amended Budget	Variance	Amended % of Budget
Revenues:								
SL1001 - REAL PROPERTY TAXES								
SL1001.1 - REAL PROP. TAX - GREENHURST	\$0.00	\$4,300.00	(\$4,300.00)	0.0%	\$0.00	\$4,300.00	(\$4,300.00)	0.0%
SL1001.2 - REAL PROP. TAX - ORIENTAL PARK	0.00	5,800.00	(5,800.00)	0.0%	0.00	5,800.00	(5,800.00)	0.0%
SL1001.3 - REAL PROP. TAX - MAPLE SPRINGS	0.00	4,600.00	(4,600.00)	0.0%	0.00	4,600.00	(4,600.00)	0.0%
Total SL1001 - REAL PROPERTY TAXES	0.00	14,700.00	(14,700.00)	0.0%	0.00	14,700.00	(14,700.00)	0.0%
SL2401 - INTEREST & EARNINGS	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	100.0%
Total Revenues	0.00	14,700.00	(14,700.00)	0.0%	0.00	14,700.00	(14,700.00)	0.0%
Expenditures:								
5182.0 - STREET LIGHTING								
5182.4 - STREET LIGHTING - GREENHURST	0.00	4,300.00	4,300.00	0.0%	0.00	4,300.00	4,300.00	0.0%
5182.41 - STREET LIGHTING - ORIENTAL PARK	0.00	5,800.00	5,800.00	0.0%	0.00	5,800.00	5,800.00	0.0%
5182.42 - STREET LIGHTING - MAPLE SPRINGS	0.00	4,600.00	4,600.00	0.0%	0.00	4,600.00	4,600.00	0.0%
Total 5182.0 - STREET LIGHTING	0.00	14,700.00	14,700.00	0.0%	0.00	14,700.00	14,700.00	0.0%
Total Expenditures	0.00	14,700.00	14,700.00	0.0%	0.00	14,700.00	14,700.00	0.0%
Excess Expenditures Over Revenues	\$0.00	\$0.00	\$0.00	0.0%		\$0.00	\$0.00	0.0%

These financial statements have not been subjected to an audit, review or compilation engagement and no assurance is provided on them. 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
SUMMARY OF CASH AND INVESTMENTS
JANUARY 31, 2022

		Prior Month	Change (+/-)	Current Month
GENERAL FUND				
TOWNWIDE	Checking Account	\$ 26,757.93	\$ 7,447.60	\$ 34,205.53
	Money Market Savings	1,703,039.49	(98,049.49)	1,604,990.00
	Cemetery Equipment Reserve	512.27	0.01	512.28
	Park Playground Reserve	4,241.35	0.07	4,241.42
	Petty Cash	250.00	-	250.00
		<u>\$ 1,734,801.04</u>	<u>\$ (90,601.81)</u>	<u>\$ 1,644,199.23</u>
GENERAL FUND				
TOWN OUTSIDE VILLAGE	Checking Account	\$ 15,495.56	\$ (49.12)	\$ 15,446.44
	Money Market Savings	144,350.48	(9,048.33)	135,302.15
		<u>\$ 159,846.04</u>	<u>\$ (9,097.45)</u>	<u>\$ 150,748.59</u>
HIGHWAY FUND				
TOWNWIDE	Checking Account	\$ 92,115.13	\$ (46,418.70)	\$ 45,696.43
	Money Market Savings	626,293.03	(50,005.66)	576,287.37
	Machinery Reserve	202,458.18	3.52	202,461.70
	Equipment Reserve	245,202.57	4.26	245,206.83
	Building Reserve	43,144.73	0.75	43,145.48
	Repair Reserve	15,276.19	135.04	15,411.23
		<u>\$ 1,224,489.83</u>	<u>\$ (96,280.79)</u>	<u>\$ 1,128,209.04</u>
HIGHWAY FUND				
TOWN OUTSIDE VILLAGE	Checking Account	\$ 29,394.01	\$ -	\$ 29,394.01
	Money Market Savings	24,515.54	(11,131.48)	13,384.06
		<u>\$ 53,909.55</u>	<u>\$ (11,131.48)</u>	<u>\$ 42,778.07</u>
YOUTH RECREATION				
DISTRICT	Checking Account	\$ 100.00	\$ -	\$ 100.00
	Money Market Savings	3,544.39	0.06	3,544.45
	Equipment Reserve	5,110.86	0.09	5,110.95
		<u>\$ 8,755.25</u>	<u>\$ 0.15</u>	<u>\$ 8,755.40</u>
FIRE DISTRICT				
	Money Market Savings	\$ 218.77	\$ -	\$ 218.77
		<u>\$ 218.77</u>	<u>\$ -</u>	<u>\$ 218.77</u>
ORIENTAL PARK GARBAGE				
DISTRICT	Checking Account	\$ 2,569.21	\$ 3,870.61	\$ 6,439.82
	Money Market Savings	27,441.51	(7,740.87)	19,700.64
		<u>\$ 30,010.72</u>	<u>\$ (3,870.26)</u>	<u>\$ 26,140.46</u>
SPECIAL LIGHTING				
DISTRICT	Checking Account	\$ 25.18	\$ (25.18)	\$ -
	Money Market Savings	57.45	-	57.45
		<u>\$ 82.63</u>	<u>\$ (25.18)</u>	<u>\$ 57.45</u>

These financial statements have not been subjected to an audit, review or compilation engagement and no assurance is provided on them. 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
Budget Transfers/Modifications
January 31, 2022

HIGHWAY TOWN WIDE FUND

Budget Transfer:

\$74 FROM	DA9785.64 - INSTALLMENT DEBT - PRINCIPAL - 2021 MACK PLOW TRUCK
\$74 TO	DA9785.74 - INSTALLMENT INTEREST - 2021 MACK PLOW TRUCK