

**Summary of All Units
Change In Net Position
For the Nine Months Ending Tuesday, December 31, 2019**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$19,848,921.00	\$14,886,693.00	\$15,335,492.62	\$448,799.62
4004	Dark Fiber Billings	414,444.00	310,833.00	420,664.86	109,831.86
4005	Capital Billings	277,287.00	207,963.00	207,965.64	2.64
4006	Replacement Reserve Tip Inco...	537,188.00	402,894.00	401,630.32	(1,263.68)
4008	Closure Reserve Tip Income	477,500.00	358,128.00	357,004.72	(1,123.28)
4012	Capital Reserve Tip Income	477,500.00	358,128.00	357,004.72	(1,123.28)
4013	Landfill Gas Tip Income	477,500.00	358,128.00	357,004.72	(1,123.28)
	Total Customer Billings	22,510,340.00	16,882,767.00	17,436,767.60	554,000.60
	Grant Revenue				
4181	Federal Grant Income	253,465.00	190,098.00	111,905.29	(78,192.71)
4183	NY State Grants	2,199,996.00	1,649,997.00	1,940,945.09	290,948.09
4184	Other Grants	40,000.00	29,997.00	0.00	(29,997.00)
	Total Grant Revenue	2,493,461.00	1,870,092.00	2,052,850.38	182,758.38
4104	Loan Interest Income	699,000.00	524,259.00	580,582.16	56,323.16
	Other Income				
4162	Processing Fees	29,575.00	22,185.00	34,375.00	12,190.00
4164	Miscellaneous	264,451.00	198,333.00	245,485.59	47,152.59
4166	LFGTE Revenue	582,330.00	436,752.00	518,727.35	81,975.35
4185	Grant Recapture	0.00	0.00	16,350.00	16,350.00
	Total Other Income	876,356.00	657,270.00	814,937.94	157,667.94
4201	Gain on Sale of Assets	43,000.00	32,247.00	81,291.40	49,044.40
	Interest Income				
4102	Investment Interest Income	753,655.00	565,245.00	564,645.82	(599.18)
41...	Trustee Interest	147,140.00	110,358.00	286,301.69	175,943.69
4108	Reserve Interest	340,015.00	255,006.00	315,281.45	60,275.45
4116	Replace Reserve Interest Income	124,514.00	93,384.00	92,501.21	(882.79)
4118	Closure Reserve Interest Income	188,360.00	141,273.00	141,191.43	(81.57)
4119	Post Close Interest Income	142,096.00	106,569.00	124,072.57	17,503.57
4120	Wetlands Mitigation Interest Inc...	41,092.00	30,816.00	30,852.14	36.14
42...	Mark to Market Adjustment	0.00	0.00	535,327.59	535,327.59
	Total Interest Income	1,736,872.00	1,302,651.00	2,090,173.90	787,522.90
	Total Income	28,359,029.00	21,269,286.00	23,056,603.38	1,787,317.38
	Salaries				
50...	Administrative Wages	1,127,771.00	845,829.00	830,775.14	(15,053.86)
50...	Engineering Wages	909,665.00	682,263.00	687,280.38	5,017.38
50...	Technology Wages	1,159,837.00	869,877.00	857,472.58	(12,404.42)
50...	Regional Development Wages	338,503.00	253,881.00	231,209.21	(22,671.79)
50...	MMF Wages	1,495,022.00	1,121,265.00	988,417.88	(132,847.12)
50...	WQ Wages	910,351.00	682,767.00	658,445.67	(24,321.33)
50...	Overtime Wages	153,420.00	115,074.00	105,066.17	(10,007.83)

**Summary of All Units
Change In Net Position
For the Nine Months Ending Tuesday, December 31, 2019**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5005	On-Call Stipend	25,800.00	19,350.00	16,650.00	(2,700.00)
	Total Salaries	6,120,369.00	4,590,306.00	4,375,317.03	(214,988.97)
	Fringe Benefits				
50...	FICA Expense	467,941.00	350,964.00	302,696.76	(48,267.24)
50...	Pension Expense	839,448.00	629,568.00	568,818.10	(60,749.90)
50...	Health Insurance	775,655.00	581,742.00	515,947.29	(65,794.71)
50...	Retiree Health Insurance	56,380.00	42,282.00	39,488.78	(2,793.22)
50...	Workers Comp	220,984.00	165,744.00	160,417.41	(5,326.59)
50...	Disability Insurance	3,893.00	2,934.00	2,919.87	(14.13)
5036	Unemployment	10,000.00	7,497.00	0.00	(7,497.00)
50...	Post Retire Overhead	478,401.00	358,821.00	342,559.48	(16,261.52)
5051	Benefit Admin. Fees	10,000.00	7,497.00	4,596.70	(2,900.30)
5054	Employee Physicals & Screening	16,875.00	12,663.00	11,482.90	(1,180.10)
	Total Fringe Benefits	2,879,577.00	2,159,712.00	1,948,927.29	(210,784.71)
	Operations & Maintenance				
5062	Third Party Temporary - O&M	49,000.00	36,747.00	33,916.08	(2,830.92)
5133	Equipment Maintenance Contr...	325,000.00	243,747.00	257,592.58	13,845.58
5134	Maintenance Contracts	178,692.00	134,019.00	64,037.06	(69,981.94)
5135	Underground Locating	95,000.00	71,253.00	36,777.87	(34,475.13)
5403	Safety Equipment & Supplies	38,500.00	28,874.97	23,702.89	(5,172.08)
5702	Large Parts	95,000.00	71,253.00	64,477.89	(6,775.11)
5703	Small Equipment	30,000.00	22,500.00	10,514.48	(11,985.52)
5704	O&M Supplies	25,000.00	18,756.00	14,742.58	(4,013.42)
5706	Shop Tools	16,540.00	12,411.00	3,012.63	(9,398.37)
5708	Fuels	248,000.00	186,003.00	160,642.82	(25,360.18)
5710	Lubricants	20,000.00	15,003.00	5,717.16	(9,285.84)
5712	Purchased Maintenance & Repair	135,000.00	101,247.03	91,761.19	(9,485.84)
5716	Equipment Rental	10,000.00	7,497.00	6,329.10	(1,167.90)
5718	Tires	46,000.00	34,497.00	30,356.96	(4,140.04)
5720	Offnet Circuit Lease	600,000.00	450,000.00	402,819.55	(47,180.45)
5770	Other Tool, Equip & O&M	11,000.00	8,253.00	9,106.32	853.32
5815	Chemicals	117,040.00	87,786.00	47,710.14	(40,075.86)
5820	LFG Maintenance	75,000.00	56,250.00	55,527.06	(722.94)
5830	Collo Expense	185,000.00	138,753.00	114,615.89	(24,137.11)
5834	Permitting	3,000.00	2,250.00	269.00	(1,981.00)
5836	Pole Attachment Fees	314,479.00	235,863.00	244,883.41	9,020.41
5838	Conduit Lease	24,696.00	18,522.00	11,145.80	(7,376.20)
5902	Lab Fees	9,100.00	6,831.00	4,941.00	(1,890.00)
5904	SCADA	28,820.00	21,618.00	7,989.78	(13,628.22)
5932	Monitoring & Testing	115,600.00	86,697.00	78,458.39	(8,238.61)
6008	Contract Hauling	27,500.00	20,628.00	6,032.50	(14,595.50)
6010	Cape Vincent Reserve	700.00	522.00	700.00	178.00
6106	Annual Report	5,000.00	3,753.00	0.00	(3,753.00)
6110	Marketing	5,000.00	3,753.00	0.00	(3,753.00)
8090	Purchases for Resale	152,000.00	114,003.00	90,700.03	(23,302.97)

**Summary of All Units
Change In Net Position
For the Nine Months Ending Tuesday, December 31, 2019**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Total O & M	2,985,667.00	2,239,290.00	1,878,480.16	(360,809.84)
	Recycling Transfer Station				
50...	Material Reprocessing Wages	86,757.00	65,070.00	48,297.60	(16,772.40)
50...	Material Reprocessing OT	0.00	0.00	352.44	352.44
50...	FICA Expense	6,637.00	4,977.00	3,147.34	(1,829.66)
50...	Pension Expense	8,068.00	6,048.00	3,587.05	(2,460.95)
50...	Health Insurance	23,120.00	17,343.00	9,537.78	(7,805.22)
50...	Workers Comp	9,552.00	7,164.00	4,999.12	(2,164.88)
50...	Disability Insurance	49.00	36.00	0.00	(36.00)
50...	Post Retire Overhead	11,040.00	8,280.00	6,479.00	(1,801.00)
6300	RTS -Safety Equipment & Sup...	1,350.00	1,017.00	1,512.09	495.09
6305	RTS - Large Parts	15,000.00	11,250.00	164.30	(11,085.70)
6310	RTS - Small Equipment	6,755.00	5,068.53	0.00	(5,068.53)
6315	RTS - O&M Supplies	14,000.00	10,503.00	9,602.23	(900.77)
6320	RTS - Fuels	3,500.00	2,628.00	1,134.37	(1,493.63)
6325	RTS - Purchased Maintenance...	7,500.00	5,625.00	1,065.82	(4,559.18)
6330	RTS - Contract Hauling	144,000.00	108,003.06	0.00	(108,003.06)
6335	RTS - Office Supplies	250.00	189.00	128.62	(60.38)
6340	RTS - Cellular Services	1,020.00	765.00	0.00	(765.00)
6345	RTS - Other Communications	2,400.00	1,800.00	0.00	(1,800.00)
6350	RTS - Office Equipment Mainte...	500.00	378.00	0.00	(378.00)
6355	RTS - Employee Mileage Reim...	150.00	117.00	0.00	(117.00)
6360	RTS - Employee Uniforms	400.00	304.47	115.04	(189.43)
6365	RTS - Gas & Electric	5,000.00	3,753.00	1,659.70	(2,093.30)
6370	RTS - Propane	5,000.00	3,746.97	2,173.17	(1,573.80)
6375	RTS - Building Supplies	2,000.00	1,496.97	678.62	(818.35)
6380	RTS - Site Supplies	2,000.00	1,496.97	703.70	(793.27)
6385	RTS - Building Maintenance &...	2,500.00	1,874.97	1,097.47	(777.50)
6390	RTS - Site Maintenance & Repair	4,000.00	2,997.00	1,764.84	(1,232.16)
6395	RTS - Auto/Light Truck Rep. &...	2,000.00	1,503.00	450.00	(1,053.00)
6400	RTS - Auto/Light Truck Fuel	1,500.00	1,125.00	0.00	(1,125.00)
6410	RTS - Programming & Software	5,000.00	3,753.00	0.00	(3,753.00)
	Total Recycling Transfer Stati...	371,048.00	278,312.94	98,650.30	(179,662.64)
	Waste Diversion				
5125	Promotional Materials - RRR	75,000.00	56,250.00	38,463.18	(17,786.82)
6009	Household Hazardous Waste	70,000.00	52,497.00	66,377.50	13,880.50
6011	Recycling Incentive	67,755.00	50,814.00	45,992.75	(4,821.25)
6012	Recycling Incentive-County Ca...	600,000.00	450,000.00	290,658.93	(159,341.07)
6013	CRT Recycling	115,000.00	86,247.00	74,434.81	(11,812.19)
6015	Ag Plastics Recycling	5,000.00	3,746.97	0.00	(3,746.97)
6017	Book Debinding	7,500.00	5,625.00	4,958.43	(666.57)
6018	Mattress Recycling - All Counties	150,000.00	112,502.97	121,508.00	9,005.03
6020	Waste Audit	35,000.00	26,253.00	34,000.00	7,747.00
6021	Regional Tire Recycling	45,000.00	33,750.00	30,182.88	(3,567.12)
	Total Waste Diversion	1,170,255.00	877,685.94	706,576.48	(171,109.46)

**Summary of All Units
Change In Net Position
For the Nine Months Ending Tuesday, December 31, 2019**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
6002	Sewage Treatment	1,510,963.00	1,133,226.00	945,259.13	(187,966.87)
6004	Water Purchases	706,548.00	529,920.00	428,006.92	(101,913.08)
60...	Closure & Post Closure Care	807,956.00	605,970.00	759,494.43	153,524.43
6006	Host Community Benefits	902,316.00	676,737.00	692,280.86	15,543.86
6007	LFGTE Revenue Sharing	10,000.00	7,497.00	0.00	(7,497.00)
	Office & Administrative				
5053	Misc Employee Costs	10,170.00	7,623.00	6,318.48	(1,304.52)
5102	Office Rent	129,289.00	96,966.00	95,947.00	(1,019.00)
5104	Office Supplies	25,750.00	19,305.00	11,492.79	(7,812.21)
5110	Postage & Shipping	8,500.00	6,372.00	5,191.86	(1,180.14)
5112	Telephone	32,700.00	24,527.97	26,059.73	1,531.76
5114	Cellular Services	38,500.00	28,872.00	24,704.18	(4,167.82)
5118	Other Communications	11,600.00	8,694.00	6,849.76	(1,844.24)
5120	Dues & Subscriptions	12,125.00	9,099.00	5,439.47	(3,659.53)
5122	Public Info & Advertising	14,250.00	10,683.00	5,573.79	(5,109.21)
5123	Promotional Materials	16,000.00	12,006.00	7,609.80	(4,396.20)
5130	Office Equipment	15,500.00	11,619.00	3,199.75	(8,419.25)
5132	Office Equip Maintenance	1,200.00	900.00	0.00	(900.00)
5170	Other Office Expenses	7,670.00	5,760.00	1,578.04	(4,181.96)
5172	Filing Fees	11,300.00	8,478.00	2,284.74	(6,193.26)
5173	Credit Card Processing Fees	1,200.00	900.00	398.95	(501.05)
5202	Employee Mileage Reimburse...	31,162.00	23,373.00	19,101.66	(4,271.34)
5204	Empl. Meals & Incidental	21,175.00	15,885.00	6,949.23	(8,935.77)
5206	Empl. Lodging	42,650.00	31,984.47	18,496.00	(13,488.47)
5270	Travel & Meeting Expense	8,200.00	6,165.00	2,275.07	(3,889.93)
5312	Continuing Education	6,460.00	4,848.03	0.00	(4,848.03)
5370	Training & Development	50,100.00	37,577.97	25,830.41	(11,747.56)
5402	Employee Uniforms	33,075.00	24,813.00	13,795.17	(11,017.83)
5508	Cleaning Services	27,000.00	20,250.00	16,850.00	(3,400.00)
5570	Other General Expense	3,500.00	2,628.00	363.90	(2,264.10)
6102	Board Member Travel & Expen...	1,750.00	1,314.00	526.64	(787.36)
6104	Sponsorships	9,000.00	6,750.00	4,982.00	(1,768.00)
6210	Trustee Fees	8,500.00	6,372.00	3,500.00	(2,872.00)
	Total Office & Admin	578,326.00	433,765.44	315,318.42	(118,447.02)
	Utilities				
5802	Gas & Electric	150,400.00	112,797.00	76,259.67	(36,537.33)
5803	Propane	25,000.00	18,747.00	8,227.11	(10,519.89)
	Total Utilities	175,400.00	131,544.00	84,486.78	(47,057.22)
	Materials & Supplies				
5806	Building Supplies	7,000.00	5,247.00	2,552.85	(2,694.15)
5810	Site Supplies	20,000.00	14,996.97	11,468.30	(3,528.67)
5824	Sand, Gravel & Stone	200,000.00	150,003.00	185,612.62	35,609.62
5826	Seed & Mulch	30,000.00	22,500.00	27,262.90	4,762.90

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GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Total Materials & Supplies	257,000.00	192,746.97	226,896.67	34,149.70
	Professional Fees				
5924	Legal	123,000.00	92,262.06	65,568.68	(26,693.38)
5926	Investment Banking Fees	47,159.00	35,379.00	30,224.32	(5,154.68)
59...	Accounting Fees	41,700.00	31,275.00	30,900.00	(375.00)
5970	Consulting	286,150.00	214,615.44	105,328.67	(109,286.77)
	Total Professional Fees	498,009.00	373,531.50	232,021.67	(141,509.83)
	Repairs & Maintenance				
5804	Building Maintenance & Repair	60,500.00	45,369.00	25,859.48	(19,509.52)
5808	Site Maint & Repair	35,500.00	26,622.00	23,974.60	(2,647.40)
5812	Pipeline Maintenance	85,000.00	63,756.00	47,372.98	(16,383.02)
	Total Repairs & Maintenance	181,000.00	135,747.00	97,207.06	(38,539.94)
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	34,777.00	26,079.03	16,490.66	(9,588.37)
5602	Auto/Light Truck Fuel	89,500.00	67,122.00	46,447.93	(20,674.07)
5603	Auto/Light Truck Rental/Lease	206,200.00	154,656.00	142,191.01	(12,464.99)
5605	Vehicle Ins	44,500.00	33,372.00	33,374.97	2.97
	Total Automobile	374,977.00	281,229.03	238,504.57	(42,724.46)
	Computer				
5124	Computer Equipment	60,640.00	45,492.03	44,358.02	(1,134.01)
5126	Computer Maintenance	13,000.00	9,747.00	7,698.00	(2,049.00)
5128	Programming & Software	191,169.00	143,375.94	138,761.18	(4,614.76)
5129	ECMS Expense	18,656.00	13,995.00	18,655.92	4,660.92
6108	Web Page Design & Maintenance	2,690.00	2,016.00	0.00	(2,016.00)
5906	GIS	42,450.00	31,842.00	29,535.04	(2,306.96)
	Total Computer	328,605.00	246,467.97	239,008.16	(7,459.81)
6122	Bad Debt Expense	0.00	0.00	267,912.74	267,912.74
6114	Insurance	388,600.00	291,456.00	291,450.06	(5.94)
6120	Grants	812,500.00	609,372.00	691,833.14	82,461.14
61...	Engineering Allocation	0.00	(9.00)	0.00	9.00
6208	NYS Administrative Assessm...	125,047.00	93,789.00	0.00	(93,789.00)
7032	Depreciation	8,806,100.00	6,604,578.00	6,185,425.10	(419,152.90)
7002	Amortization	24,400.00	18,297.00	18,275.06	(21.94)
6202	Interest Expense	646,199.00	484,650.00	332,196.61	(152,453.39)
7170	Bond Issuance Costs	130,000.00	97,497.00	128,847.57	31,350.57
6901	Contingency	54,970.00	41,235.03	0.00	(41,235.03)
	Total Expenses	30,845,832.00	23,134,553.82	21,182,376.21	(1,952,177.61)
	Change in Net Position	(2,486,803.00)	(1,865,267.82)	1,874,227.17	3,739,494.99

Administration
Change In Net Position
For the Nine Months Ending Tuesday, December 31, 2019

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Grant Revenue				
4183	NY State Grants	\$10,000.00	\$7,497.00	\$6,165.00	(\$1,332.00)
	Total Grant Revenue	10,000.00	7,497.00	6,165.00	(1,332.00)
	Other Income				
4164	Miscellaneous	172,900.00	129,672.00	142,191.08	12,519.08
	Total Other Income	172,900.00	129,672.00	142,191.08	12,519.08
4201	Gain on Sale of Assets	28,000.00	20,997.00	34,266.40	13,269.40
	Interest Income				
4102	Investment Interest Income	313,200.00	234,900.00	215,000.47	(19,899.53)
42...	Mark to Market Adjustment	0.00	0.00	85,892.85	85,892.85
	Total Interest Income	313,200.00	234,900.00	300,893.32	65,993.32
	Total Income	524,100.00	393,066.00	483,515.80	90,449.80
	Salaries				
50...	Administrative Wages	1,116,610.00	837,459.00	818,319.60	(19,139.40)
50...	WQ Wages	0.00	0.00	813.03	813.03
50...	Overtime Wages	0.00	0.00	760.35	760.35
	Total Salaries	1,116,610.00	837,459.00	819,892.98	(17,566.02)
	Fringe Benefits				
50...	FICA Expense	85,421.00	64,062.00	53,323.72	(10,738.28)
50...	Pension Expense	156,928.00	117,693.00	112,051.51	(5,641.49)
50...	Health Insurance	115,730.00	86,796.00	81,673.83	(5,122.17)
50...	Retiree Health Insurance	56,380.00	42,282.00	39,374.78	(2,907.22)
50...	Workers Comp	2,094.00	1,575.00	2,944.29	1,369.29
50...	Disability Insurance	965.00	720.00	723.78	3.78
5036	Unemployment	10,000.00	7,497.00	0.00	(7,497.00)
50...	Post Retire Overhead	76,231.00	57,177.00	53,624.25	(3,552.75)
5051	Benefit Admin. Fees	10,000.00	7,497.00	4,596.70	(2,900.30)
5054	Employee Physicals & Screening	875.00	657.00	324.25	(332.75)
	Total Fringe Benefits	514,624.00	385,956.00	348,637.11	(37,318.89)
	Operations & Maintenance				
5134	Maintenance Contracts	3,692.00	2,772.00	1,210.28	(1,561.72)
5403	Safety Equipment & Supplies	7,500.00	5,625.00	3,250.49	(2,374.51)
6106	Annual Report	5,000.00	3,753.00	0.00	(3,753.00)
	Total O & M	16,192.00	12,150.00	4,460.77	(7,689.23)
	Office & Administrative				
5053	Misc Employee Costs	5,670.00	4,257.00	4,695.52	438.52
5102	Office Rent	74,249.00	55,683.00	54,666.97	(1,016.03)
5104	Office Supplies	10,000.00	7,497.00	5,017.72	(2,479.28)
5110	Postage & Shipping	6,000.00	4,500.00	4,640.35	140.35

Administration
Change In Net Position
For the Nine Months Ending Tuesday, December 31, 2019

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5112	Telephone	3,700.00	2,774.97	2,651.04	(123.93)
5114	Cellular Services	4,000.00	2,997.00	3,133.88	136.88
5118	Other Communications	10,000.00	7,497.00	5,834.71	(1,662.29)
5120	Dues & Subscriptions	5,000.00	3,753.00	3,157.28	(595.72)
5122	Public Info & Advertising	4,000.00	2,997.00	3,013.41	16.41
5123	Promotional Materials	3,000.00	2,250.00	2,172.01	(77.99)
5130	Office Equipment	2,500.00	1,872.00	0.00	(1,872.00)
5170	Other Office Expenses	2,670.00	2,007.00	762.00	(1,245.00)
5173	Credit Card Processing Fees	1,200.00	900.00	398.95	(501.05)
5202	Employee Mileage Reimburse...	6,000.00	4,500.00	4,378.83	(121.17)
5204	Empl. Meals & Incidental	2,150.00	1,611.00	1,687.23	76.23
5206	Empl. Lodging	3,700.00	2,772.00	3,135.60	363.60
5270	Travel & Meeting Expense	2,850.00	2,142.00	1,300.85	(841.15)
5370	Training & Development	13,000.00	9,747.00	9,006.65	(740.35)
5402	Employee Uniforms	1,350.00	1,017.00	38.50	(978.50)
5508	Cleaning Services	5,000.00	3,753.00	2,520.00	(1,233.00)
6102	Board Member Travel & Expen...	1,750.00	1,314.00	526.64	(787.36)
6104	Sponsorships	9,000.00	6,750.00	4,982.00	(1,768.00)
	Total Office & Admin	176,789.00	132,590.97	117,720.14	(14,870.83)
	Professional Fees				
5924	Legal	30,000.00	22,500.00	19,357.20	(3,142.80)
5926	Investment Banking Fees	8,900.00	6,678.00	5,506.00	(1,172.00)
59...	Accounting Fees	41,700.00	31,275.00	30,900.00	(375.00)
5970	Consulting	10,000.00	7,497.00	8,825.00	1,328.00
	Total Professional Fees	90,600.00	67,950.00	64,588.20	(3,361.80)
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	1,000.00	747.00	591.29	(155.71)
5602	Auto/Light Truck Fuel	1,500.00	1,125.00	119.98	(1,005.02)
	Total Automobile	2,500.00	1,872.00	711.27	(1,160.73)
	Computer				
5124	Computer Equipment	25,640.00	19,233.00	23,536.21	4,303.21
5126	Computer Maintenance	13,000.00	9,747.00	7,698.00	(2,049.00)
5128	Programming & Software	126,506.00	94,878.00	83,672.36	(11,205.64)
5129	ECMS Expense	18,656.00	13,995.00	18,655.92	4,660.92
6108	Web Page Design & Maintenance	2,690.00	2,016.00	0.00	(2,016.00)
	Total Computer	186,492.00	139,869.00	133,562.49	(6,306.51)
6114	Insurance	17,800.00	13,347.00	13,349.97	2.97
61...	Admin Allocation	(1,995,799.00)	(1,496,853.00)	(1,472,045.93)	24,807.07
7032	Depreciation	255,800.00	191,853.00	183,430.64	(8,422.36)
6901	Contingency	19,970.00	14,982.03	0.00	(14,982.03)
	Total Expenses	401,578.00	301,176.00	214,307.64	(86,868.36)
	Change in Net Position	122,522.00	91,890.00	269,208.16	177,318.16

**Materials Management
Change In Net Position
For the Nine Months Ending Tuesday, December 31, 2019**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$7,331,188.00	\$5,498,388.00	\$5,654,817.41	\$156,429.41
4006	Replacement Reserve Tip Inco...	537,188.00	402,894.00	401,630.32	(1,263.68)
4008	Closure Reserve Tip Income	477,500.00	358,128.00	357,004.72	(1,123.28)
4012	Capital Reserve Tip Income	477,500.00	358,128.00	357,004.72	(1,123.28)
4013	Landfill Gas Tip Income	477,500.00	358,128.00	357,004.72	(1,123.28)
	Total Customer Billings	9,300,876.00	6,975,666.00	7,127,461.89	151,795.89
	Grant Revenue				
4183	NY State Grants	120,000.00	90,000.00	0.00	(90,000.00)
	Total Grant Revenue	120,000.00	90,000.00	0.00	(90,000.00)
	Other Income				
4164	Miscellaneous	15,000.00	11,250.00	31,262.92	20,012.92
4166	LFGTE Revenue	582,330.00	436,752.00	518,727.35	81,975.35
	Total Other Income	597,330.00	448,002.00	549,990.27	101,988.27
4201	Gain on Sale of Assets	15,000.00	11,250.00	47,025.00	35,775.00
	Interest Income				
41...	Trustee Interest	147,140.00	110,358.00	286,301.69	175,943.69
4108	Reserve Interest	116,222.00	87,165.00	90,877.58	3,712.58
4116	Replace Reserve Interest Income	124,514.00	93,384.00	92,501.21	(882.79)
4118	Closure Reserve Interest Income	188,360.00	141,273.00	141,191.43	(81.57)
4119	Post Close Interest Income	142,096.00	106,569.00	124,072.57	17,503.57
4120	Wetlands Mitigation Interest Inc...	41,092.00	30,816.00	30,852.14	36.14
42...	Mark to Market Adjustment	0.00	0.00	298,973.11	298,973.11
	Total Interest Income	759,424.00	569,565.00	1,064,769.73	495,204.73
	Total Income	10,792,630.00	8,094,483.00	8,789,246.89	694,763.89
	Salaries				
50...	Engineering Wages	101,488.00	76,113.00	32,961.59	(43,151.41)
50...	Technology Wages	0.00	0.00	721.45	721.45
50...	MMF Wages	1,495,022.00	1,121,265.00	988,184.15	(133,080.85)
50...	Overtime Wages	35,438.00	26,577.00	13,607.10	(12,969.90)
5005	On-Call Stipend	7,800.00	5,850.00	5,550.00	(300.00)
	Total Salaries	1,639,748.00	1,229,805.00	1,041,024.29	(188,780.71)
	Fringe Benefits				
50...	FICA Expense	125,397.00	94,050.00	72,669.64	(21,380.36)
50...	Pension Expense	230,211.00	172,656.00	137,797.52	(34,858.48)
50...	Health Insurance	248,331.00	186,246.00	153,893.84	(32,352.16)
50...	Workers Comp	113,726.00	85,293.00	76,634.12	(8,658.88)
50...	Disability Insurance	1,168.00	873.00	875.97	2.97
50...	Post Retire Overhead	156,547.00	117,414.00	102,828.46	(14,585.54)
5054	Employee Physicals & Screening	9,500.00	7,128.00	7,239.65	111.65
	Total Fringe Benefits	884,880.00	663,660.00	551,939.20	(111,720.80)

**Materials Management
Change In Net Position
For the Nine Months Ending Tuesday, December 31, 2019**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
Operations & Maintenance					
5062	Third Party Temporary - O&M	36,000.00	27,000.00	33,916.08	6,916.08
5403	Safety Equipment & Supplies	14,000.00	10,503.00	7,549.48	(2,953.52)
5702	Large Parts	95,000.00	71,253.00	64,477.89	(6,775.11)
5703	Small Equipment	30,000.00	22,500.00	10,514.48	(11,985.52)
5704	O&M Supplies	20,000.00	15,003.00	10,173.04	(4,829.96)
5708	Fuels	248,000.00	186,003.00	160,642.82	(25,360.18)
5710	Lubricants	20,000.00	15,003.00	5,717.16	(9,285.84)
5712	Purchased Maintenance & Repair	90,000.00	67,497.03	76,601.55	9,104.52
5716	Equipment Rental	10,000.00	7,497.00	6,329.10	(1,167.90)
5718	Tires	46,000.00	34,497.00	30,356.96	(4,140.04)
5770	Other Tool, Equip & O&M	2,500.00	1,872.00	2,499.61	627.61
5815	Chemicals	20,000.00	15,003.00	7,788.44	(7,214.56)
5820	LFG Maintenance	75,000.00	56,250.00	55,527.06	(722.94)
5932	Monitoring & Testing	115,600.00	86,697.00	78,458.39	(8,238.61)
6008	Contract Hauling	27,500.00	20,628.00	6,032.50	(14,595.50)
	Total O & M	849,600.00	637,206.03	556,584.56	(80,621.47)
Recycling Transfer Station					
50...	Material Reprocessing Wages	86,757.00	65,070.00	48,297.60	(16,772.40)
50...	Material Reprocessing OT	0.00	0.00	352.44	352.44
50...	FICA Expense	6,637.00	4,977.00	3,147.34	(1,829.66)
50...	Pension Expense	8,068.00	6,048.00	3,587.05	(2,460.95)
50...	Health Insurance	23,120.00	17,343.00	9,537.78	(7,805.22)
50...	Workers Comp	9,552.00	7,164.00	4,999.12	(2,164.88)
50...	Disability Insurance	49.00	36.00	0.00	(36.00)
50...	Post Retire Overhead	11,040.00	8,280.00	6,479.00	(1,801.00)
6300	RTS -Safety Equipment & Sup...	1,350.00	1,017.00	1,512.09	495.09
6305	RTS - Large Parts	15,000.00	11,250.00	164.30	(11,085.70)
6310	RTS - Small Equipment	6,755.00	5,068.53	0.00	(5,068.53)
6315	RTS - O&M Supplies	14,000.00	10,503.00	9,602.23	(900.77)
6320	RTS - Fuels	3,500.00	2,628.00	1,134.37	(1,493.63)
6325	RTS - Purchased Maintenance...	7,500.00	5,625.00	1,065.82	(4,559.18)
6330	RTS - Contract Hauling	144,000.00	108,003.06	0.00	(108,003.06)
6335	RTS - Office Supplies	250.00	189.00	128.62	(60.38)
6340	RTS - Cellular Services	1,020.00	765.00	0.00	(765.00)
6345	RTS - Other Communications	2,400.00	1,800.00	0.00	(1,800.00)
6350	RTS - Office Equipment Mainte...	500.00	378.00	0.00	(378.00)
6355	RTS - Employee Mileage Reim...	150.00	117.00	0.00	(117.00)
6360	RTS - Employee Uniforms	400.00	304.47	115.04	(189.43)
6365	RTS - Gas & Electric	5,000.00	3,753.00	1,659.70	(2,093.30)
6370	RTS - Propane	5,000.00	3,746.97	2,173.17	(1,573.80)
6375	RTS - Building Supplies	2,000.00	1,496.97	678.62	(818.35)
6380	RTS - Site Supplies	2,000.00	1,496.97	703.70	(793.27)
6385	RTS - Building Maintenance &...	2,500.00	1,874.97	1,097.47	(777.50)
6390	RTS - Site Maintenance & Repair	4,000.00	2,997.00	1,764.84	(1,232.16)

**Materials Management
Change In Net Position
For the Nine Months Ending Tuesday, December 31, 2019**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
6395	RTS - Auto/Light Truck Rep. &...	2,000.00	1,503.00	450.00	(1,053.00)
6400	RTS - Auto/Light Truck Fuel	1,500.00	1,125.00	0.00	(1,125.00)
6410	RTS - Programming & Software	5,000.00	3,753.00	0.00	(3,753.00)
	Total Recycling Transfer Stati...	371,048.00	278,312.94	98,650.30	(179,662.64)
	Waste Diversion				
5125	Promotional Materials - RRR	75,000.00	56,250.00	38,463.18	(17,786.82)
6009	Household Hazardous Waste	70,000.00	52,497.00	66,377.50	13,880.50
6011	Recycling Incentive	67,755.00	50,814.00	45,992.75	(4,821.25)
6012	Recycling Incentive-County Ca...	600,000.00	450,000.00	290,658.93	(159,341.07)
6013	CRT Recycling	115,000.00	86,247.00	74,434.81	(11,812.19)
6015	Ag Plastics Recycling	5,000.00	3,746.97	0.00	(3,746.97)
6017	Book Debinding	7,500.00	5,625.00	4,958.43	(666.57)
6018	Mattress Recycling - All Counties	150,000.00	112,502.97	121,508.00	9,005.03
6020	Waste Audit	35,000.00	26,253.00	34,000.00	7,747.00
6021	Regional Tire Recycling	45,000.00	33,750.00	30,182.88	(3,567.12)
	Total Waste Diversion	1,170,255.00	877,685.94	706,576.48	(171,109.46)
6002	Sewage Treatment	398,443.00	298,836.00	265,023.18	(33,812.82)
60...	Closure & Post Closure Care	807,956.00	605,970.00	759,494.43	153,524.43
6006	Host Community Benefits	813,373.00	610,029.00	603,337.98	(6,691.02)
6007	LFGTE Revenue Sharing	10,000.00	7,497.00	0.00	(7,497.00)
	Office & Administrative				
5053	Misc Employee Costs	1,000.00	747.00	444.40	(302.60)
5104	Office Supplies	5,000.00	3,753.00	1,047.43	(2,705.57)
5112	Telephone	7,640.00	5,733.00	5,486.59	(246.41)
5114	Cellular Services	9,100.00	6,822.00	5,110.81	(1,711.19)
5120	Dues & Subscriptions	3,000.00	2,250.00	701.99	(1,548.01)
5122	Public Info & Advertising	2,500.00	1,872.00	1,333.72	(538.28)
5123	Promotional Materials	8,000.00	6,003.00	5,187.79	(815.21)
5130	Office Equipment	1,000.00	747.00	210.67	(536.33)
5132	Office Equip Maintenance	1,200.00	900.00	0.00	(900.00)
5202	Employee Mileage Reimburse...	5,000.00	3,753.00	821.51	(2,931.49)
5204	Empl. Meals & Incidental	1,800.00	1,350.00	35.47	(1,314.53)
5206	Empl. Lodging	4,800.00	3,600.00	1,381.00	(2,219.00)
5270	Travel & Meeting Expense	750.00	567.00	0.00	(567.00)
5312	Continuing Education	1,460.00	1,095.03	0.00	(1,095.03)
5370	Training & Development	8,000.00	6,003.00	1,880.46	(4,122.54)
5402	Employee Uniforms	20,100.00	15,075.00	10,921.20	(4,153.80)
5508	Cleaning Services	10,000.00	7,497.00	6,020.00	(1,477.00)
6210	Trustee Fees	8,500.00	6,372.00	3,500.00	(2,872.00)
	Total Office & Admin	98,850.00	74,139.03	44,083.04	(30,055.99)
	Utilities				
5802	Gas & Electric	40,000.00	29,997.00	24,447.18	(5,549.82)
5803	Propane	25,000.00	18,747.00	8,227.11	(10,519.89)

**Materials Management
Change In Net Position
For the Nine Months Ending Tuesday, December 31, 2019**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Total Utilities	65,000.00	48,744.00	32,674.29	(16,069.71)
	Materials & Supplies				
5806	Building Supplies	7,000.00	5,247.00	2,552.85	(2,694.15)
5810	Site Supplies	20,000.00	14,996.97	11,468.30	(3,528.67)
5824	Sand, Gravel & Stone	200,000.00	150,003.00	185,612.62	35,609.62
5826	Seed & Mulch	30,000.00	22,500.00	27,262.90	4,762.90
	Total Materials & Supplies	257,000.00	192,746.97	226,896.67	34,149.70
	Professional Fees				
5924	Legal	5,500.00	4,122.00	1,650.00	(2,472.00)
5926	Investment Banking Fees	18,034.00	13,527.00	11,181.37	(2,345.63)
5970	Consulting	3,500.00	2,628.00	90.00	(2,538.00)
	Total Professional Fees	27,034.00	20,277.00	12,921.37	(7,355.63)
	Repairs & Maintenance				
5804	Building Maintenance & Repair	25,000.00	18,747.00	4,964.62	(13,782.38)
	Total Repairs & Maintenance	25,000.00	18,747.00	4,964.62	(13,782.38)
	Automobile				
5603	Auto/Light Truck Rental/Lease	23,400.00	17,550.00	19,099.97	1,549.97
	Total Automobile	23,400.00	17,550.00	19,099.97	1,549.97
	Computer				
5124	Computer Equipment	8,300.00	6,228.00	5,131.54	(1,096.46)
5128	Programming & Software	5,040.00	3,782.97	5,039.84	1,256.87
	Total Computer	13,340.00	10,010.97	10,171.38	160.41
6114	Insurance	146,000.00	109,503.00	109,500.03	(2.97)
61...	Admin Allocation	769,515.00	577,134.00	567,473.71	(9,660.29)
61...	Engineering Allocation	32,073.00	24,057.00	12,569.22	(11,487.78)
6208	NYS Administrative Assessm...	51,703.00	38,781.00	0.00	(38,781.00)
7032	Depreciation	4,162,900.00	3,122,172.00	2,970,747.47	(151,424.53)
6202	Interest Expense	580,297.00	435,222.00	322,088.24	(113,133.76)
7170	Bond Issuance Costs	130,000.00	97,497.00	128,847.57	31,350.57
6901	Contingency	30,000.00	22,500.00	0.00	(22,500.00)
	Total Expenses	13,357,415.00	10,018,082.88	9,044,668.00	(973,414.88)
	Change in Net Position	(2,564,785.00)	(1,923,599.88)	(255,421.11)	1,668,178.77

**Telecommunications
Change In Net Position
For the Nine Months Ending Tuesday, December 31, 2019**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
Customer Billings					
4001	Customer Billings	\$5,782,654.00	\$4,336,992.00	\$4,391,835.17	\$54,843.17
4004	Dark Fiber Billings	414,444.00	310,833.00	420,664.86	109,831.86
	Total Customer Billings	6,197,098.00	4,647,825.00	4,812,500.03	164,675.03
Other Income					
4164	Miscellaneous	47,050.00	35,289.00	54,633.76	19,344.76
	Total Other Income	47,050.00	35,289.00	54,633.76	19,344.76
Interest Income					
4102	Investment Interest Income	2,915.00	2,187.00	26,183.33	23,996.33
4108	Reserve Interest	160,193.00	120,141.00	182,149.49	62,008.49
42...	Mark to Market Adjustment	0.00	0.00	99,311.38	99,311.38
	Total Interest Income	163,108.00	122,328.00	307,644.20	185,316.20
	Total Income	6,407,256.00	4,805,442.00	5,174,777.99	369,335.99
Salaries					
50...	Engineering Wages	37,944.00	28,458.00	20,178.27	(8,279.73)
50...	Technology Wages	1,159,837.00	869,877.00	855,668.96	(14,208.04)
50...	MMF Wages	0.00	0.00	66.78	66.78
50...	Overtime Wages	2,350.00	1,764.00	2,376.15	612.15
	Total Salaries	1,200,131.00	900,099.00	878,290.16	(21,808.84)
Fringe Benefits					
50...	FICA Expense	91,631.00	68,724.00	63,358.47	(5,365.53)
50...	Pension Expense	174,617.00	130,959.00	111,945.17	(19,013.83)
50...	Health Insurance	111,155.00	83,367.00	59,163.69	(24,203.31)
50...	Retiree Health Insurance	0.00	0.00	114.00	114.00
50...	Workers Comp	2,900.00	2,178.00	1,723.38	(454.62)
50...	Disability Insurance	429.00	324.00	321.75	(2.25)
50...	Post Retire Overhead	72,036.00	54,027.00	53,729.28	(297.72)
5054	Employee Physicals & Screening	500.00	378.00	271.25	(106.75)
	Total Fringe Benefits	453,268.00	339,957.00	290,626.99	(49,330.01)
Operations & Maintenance					
5062	Third Party Temporary - O&M	5,500.00	4,122.00	0.00	(4,122.00)
5133	Equipment Maintenance Contr...	325,000.00	243,747.00	257,592.58	13,845.58
5134	Maintenance Contracts	175,000.00	131,247.00	62,826.78	(68,420.22)
5135	Underground Locating	95,000.00	71,253.00	36,777.87	(34,475.13)
5403	Safety Equipment & Supplies	900.00	675.00	244.00	(431.00)
5704	O&M Supplies	4,500.00	3,375.00	4,569.54	1,194.54
5712	Purchased Maintenance & Repair	45,000.00	33,750.00	15,159.64	(18,590.36)
5720	Offnet Circuit Lease	600,000.00	450,000.00	402,819.55	(47,180.45)
5770	Other Tool, Equip & O&M	8,000.00	6,003.00	6,606.71	603.71
5830	Collo Expense	185,000.00	138,753.00	114,615.89	(24,137.11)
5834	Permitting	3,000.00	2,250.00	269.00	(1,981.00)
5836	Pole Attachment Fees	314,479.00	235,863.00	244,883.41	9,020.41

**Telecommunications
Change In Net Position
For the Nine Months Ending Tuesday, December 31, 2019**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5838	Conduit Lease	24,696.00	18,522.00	11,145.80	(7,376.20)
	Total O & M	1,786,075.00	1,339,560.00	1,157,510.77	(182,049.23)
	Office & Administrative				
5053	Misc Employee Costs	2,400.00	1,800.00	959.31	(840.69)
5102	Office Rent	44,279.00	33,210.00	33,209.28	(0.72)
5104	Office Supplies	2,200.00	1,647.00	1,016.05	(630.95)
5110	Postage & Shipping	1,000.00	747.00	211.51	(535.49)
5112	Telephone	12,000.00	9,000.00	8,435.88	(564.12)
5114	Cellular Services	5,700.00	4,275.00	4,208.56	(66.44)
5118	Other Communications	1,600.00	1,197.00	1,015.05	(181.95)
5120	Dues & Subscriptions	500.00	378.00	0.00	(378.00)
5122	Public Info & Advertising	2,000.00	1,503.00	0.00	(1,503.00)
5123	Promotional Materials	5,000.00	3,753.00	250.00	(3,503.00)
5130	Office Equipment	5,000.00	3,753.00	192.69	(3,560.31)
5170	Other Office Expenses	5,000.00	3,753.00	816.04	(2,936.96)
5172	Filing Fees	10,000.00	7,497.00	1,704.74	(5,792.26)
5202	Employee Mileage Reimburse...	1,962.00	1,476.00	888.56	(587.44)
5204	Empl. Meals & Incidental	9,500.00	7,128.00	4,034.39	(3,093.61)
5206	Empl. Lodging	15,850.00	11,887.47	8,436.34	(3,451.13)
5270	Travel & Meeting Expense	500.00	378.00	327.48	(50.52)
5370	Training & Development	9,300.00	6,977.97	7,813.86	835.89
5402	Employee Uniforms	1,450.00	1,089.00	546.00	(543.00)
5570	Other General Expense	1,000.00	747.00	0.00	(747.00)
	Total Office & Admin	136,241.00	102,196.44	74,065.74	(28,130.70)
	Utilities				
5802	Gas & Electric	4,400.00	3,303.00	2,305.62	(997.38)
	Total Utilities	4,400.00	3,303.00	2,305.62	(997.38)
	Professional Fees				
5924	Legal	18,500.00	13,878.00	9,840.00	(4,038.00)
5926	Investment Banking Fees	4,760.00	3,573.00	3,856.97	283.97
5970	Consulting	14,650.00	10,987.47	6,400.00	(4,587.47)
	Total Professional Fees	37,910.00	28,438.47	20,096.97	(8,341.50)
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	12,000.00	9,000.00	7,324.69	(1,675.31)
5602	Auto/Light Truck Fuel	22,000.00	16,497.00	14,993.97	(1,503.03)
5603	Auto/Light Truck Rental/Lease	47,900.00	35,928.00	29,978.62	(5,949.38)
5605	Vehicle Ins	11,200.00	8,397.00	8,399.97	2.97
	Total Automobile	93,100.00	69,822.00	60,697.25	(9,124.75)
	Computer				
5124	Computer Equipment	8,000.00	6,003.00	4,482.06	(1,520.94)
5128	Programming & Software	12,000.00	9,000.00	11,158.98	2,158.98

**Telecommunications
Change In Net Position
For the Nine Months Ending Tuesday, December 31, 2019**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Total Computer	20,000.00	15,003.00	15,641.04	638.04
6122	Bad Debt Expense	0.00	0.00	66,607.88	66,607.88
6114	Insurance	116,300.00	87,228.00	87,225.03	(2.97)
61...	Admin Allocation	570,964.00	428,220.00	421,152.35	(7,067.65)
61...	Engineering Allocation	16,959.00	12,717.00	9,919.85	(2,797.15)
6208	NYS Administrative Assessm...	34,608.00	25,956.00	0.00	(25,956.00)
7032	Depreciation	3,684,400.00	2,763,297.00	2,592,807.27	(170,489.73)
6901	Contingency	5,000.00	3,753.00	0.00	(3,753.00)
	Total Expenses	8,159,356.00	6,119,549.91	5,676,946.92	(442,602.99)
	Change in Net Position	<u>(1,752,100.00)</u>	<u>(1,314,107.91)</u>	<u>(502,168.93)</u>	<u>811,938.98</u>

**Water Quality
Change In Net Position
For the Nine Months Ending Tuesday, December 31, 2019**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$5,306,138.00	\$3,979,602.00	\$4,072,748.29	\$93,146.29
4005	Capital Billings	277,287.00	207,963.00	207,965.64	2.64
	Total Customer Billings	5,583,425.00	4,187,565.00	4,280,713.93	93,148.93
	Other Income				
4164	Miscellaneous	12,501.00	9,378.00	9,375.75	(2.25)
	Total Other Income	12,501.00	9,378.00	9,375.75	(2.25)
	Interest Income				
4102	Investment Interest Income	8,600.00	6,453.00	6,612.55	159.55
4108	Reserve Interest	63,600.00	47,700.00	42,254.38	(5,445.62)
42...	Mark to Market Adjustment	0.00	0.00	12,163.85	12,163.85
	Total Interest Income	72,200.00	54,153.00	61,030.78	6,877.78
	Total Income	5,668,126.00	4,251,096.00	4,351,120.46	100,024.46
	Salaries				
50...	Engineering Wages	75,250.00	56,448.00	33,159.51	(23,288.49)
50...	Technology Wages	0.00	0.00	721.45	721.45
50...	MMF Wages	0.00	0.00	166.95	166.95
50...	WQ Wages	910,351.00	682,767.00	655,501.56	(27,265.44)
50...	Overtime Wages	115,362.00	86,526.00	86,923.93	397.93
5005	On-Call Stipend	18,000.00	13,500.00	11,100.00	(2,400.00)
	Total Salaries	1,118,963.00	839,241.00	787,573.40	(51,667.60)
	Fringe Benefits				
50...	FICA Expense	85,555.00	64,179.00	55,071.32	(9,107.68)
50...	Pension Expense	147,530.00	110,646.00	102,058.67	(8,587.33)
50...	Health Insurance	153,719.00	115,290.00	107,641.05	(7,648.95)
50...	Workers Comp	70,100.00	52,578.00	52,473.50	(104.50)
50...	Disability Insurance	600.00	450.00	450.09	0.09
50...	Post Retire Overhead	99,527.00	74,655.00	69,361.05	(5,293.95)
5054	Employee Physicals & Screening	5,500.00	4,122.00	3,350.00	(772.00)
	Total Fringe Benefits	562,531.00	421,920.00	390,405.68	(31,514.32)
	Operations & Maintenance				
5062	Third Party Temporary - O&M	7,500.00	5,625.00	0.00	(5,625.00)
5403	Safety Equipment & Supplies	15,000.00	11,250.00	11,647.68	397.68
5704	O&M Supplies	500.00	378.00	0.00	(378.00)
5706	Shop Tools	16,540.00	12,411.00	3,012.63	(9,398.37)
5770	Other Tool, Equip & O&M	500.00	378.00	0.00	(378.00)
5815	Chemicals	97,040.00	72,783.00	39,921.70	(32,861.30)
5902	Lab Fees	9,100.00	6,831.00	4,941.00	(1,890.00)
6010	Cape Vincent Reserve	700.00	522.00	700.00	178.00
8090	Purchases for Resale	50,000.00	37,503.00	10,398.28	(27,104.72)
	Total O & M	196,880.00	147,681.00	70,621.29	(77,059.71)

**Water Quality
Change In Net Position
For the Nine Months Ending Tuesday, December 31, 2019**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
6002	Sewage Treatment	1,112,520.00	834,390.00	680,235.95	(154,154.05)
6004	Water Purchases	706,548.00	529,920.00	428,006.92	(101,913.08)
	Office & Administrative				
5053	Misc Employee Costs	100.00	72.00	0.00	(72.00)
5104	Office Supplies	5,500.00	4,122.00	3,162.34	(959.66)
5110	Postage & Shipping	1,500.00	1,125.00	340.00	(785.00)
5112	Telephone	6,120.00	4,590.00	6,835.31	2,245.31
5114	Cellular Services	12,900.00	9,675.00	7,950.90	(1,724.10)
5120	Dues & Subscriptions	2,000.00	1,503.00	837.20	(665.80)
5122	Public Info & Advertising	2,750.00	2,061.00	1,087.54	(973.46)
5130	Office Equipment	1,000.00	747.00	0.00	(747.00)
5202	Employee Mileage Reimburse...	1,700.00	1,269.00	0.00	(1,269.00)
5204	Empl. Meals & Incidental	3,000.00	2,250.00	388.82	(1,861.18)
5206	Empl. Lodging	7,000.00	5,247.00	1,548.00	(3,699.00)
5270	Travel & Meeting Expense	300.00	225.00	35.00	(190.00)
5312	Continuing Education	5,000.00	3,753.00	0.00	(3,753.00)
5370	Training & Development	10,000.00	7,497.00	3,810.44	(3,686.56)
5402	Employee Uniforms	9,000.00	6,750.00	1,873.47	(4,876.53)
5508	Cleaning Services	12,000.00	9,000.00	8,310.00	(690.00)
	Total Office & Admin	79,870.00	59,886.00	36,179.02	(23,706.98)
	Utilities				
5802	Gas & Electric	106,000.00	79,497.00	49,506.87	(29,990.13)
	Total Utilities	106,000.00	79,497.00	49,506.87	(29,990.13)
	Professional Fees				
5924	Legal	5,000.00	3,753.00	0.00	(3,753.00)
5926	Investment Banking Fees	1,903.00	1,431.00	1,222.77	(208.23)
	Total Professional Fees	6,903.00	5,184.00	1,222.77	(3,961.23)
	Repairs & Maintenance				
5804	Building Maintenance & Repair	35,500.00	26,622.00	20,894.86	(5,727.14)
5808	Site Maint & Repair	35,500.00	26,622.00	23,974.60	(2,647.40)
5812	Pipeline Maintenance	85,000.00	63,756.00	47,372.98	(16,383.02)
	Total Repairs & Maintenance	156,000.00	117,000.00	92,242.44	(24,757.56)
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	19,000.00	14,247.00	8,214.86	(6,032.14)
5602	Auto/Light Truck Fuel	60,000.00	45,000.00	28,932.37	(16,067.63)
5603	Auto/Light Truck Rental/Lease	126,300.00	94,725.00	85,987.39	(8,737.61)
5605	Vehicle Ins	30,600.00	22,950.00	22,950.00	0.00
	Total Automobile	235,900.00	176,922.00	146,084.62	(30,837.38)
	Computer				
5124	Computer Equipment	15,600.00	11,706.03	8,260.23	(3,445.80)
5128	Programming & Software	46,520.00	34,886.97	38,890.00	4,003.03

**Water Quality
Change In Net Position
For the Nine Months Ending Tuesday, December 31, 2019**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Total Computer	62,120.00	46,593.00	47,150.23	557.23
6114	Insurance	82,200.00	61,650.00	61,650.00	0.00
61...	Admin Allocation	457,677.00	343,260.00	337,540.12	(5,719.88)
61...	Engineering Allocation	42,616.00	31,959.00	18,164.02	(13,794.98)
6208	NYS Administrative Assessm...	32,099.00	24,075.00	0.00	(24,075.00)
7032	Depreciation	667,400.00	500,553.00	412,290.91	(88,262.09)
7002	Amortization	24,400.00	18,297.00	18,275.06	(21.94)
6202	Interest Expense	61,902.00	46,431.00	9,497.25	(36,933.75)
	Total Expenses	5,712,529.00	4,284,459.00	3,586,646.55	(697,812.45)
	Change in Net Position	<u>(44,403.00)</u>	<u>(33,363.00)</u>	<u>764,473.91</u>	<u>797,836.91</u>

**Army Sewer
Change In Net Position
For the Nine Months Ending Tuesday, December 31, 2019**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$2,452,737.00	\$1,839,555.00	\$1,916,372.99	\$76,817.99
	Total Customer Billings	2,452,737.00	1,839,555.00	1,916,372.99	76,817.99
	Other Income				
4164	Miscellaneous	12,501.00	9,378.00	9,375.75	(2.25)
	Total Other Income	12,501.00	9,378.00	9,375.75	(2.25)
	Interest Income				
4108	Reserve Interest	41,200.00	30,897.00	27,341.07	(3,555.93)
42...	Mark to Market Adjustment	0.00	0.00	7,870.73	7,870.73
	Total Interest Income	41,200.00	30,897.00	35,211.80	4,314.80
	Total Income	2,506,438.00	1,879,830.00	1,960,960.54	81,130.54
	Salaries				
50...	Engineering Wages	24,726.00	18,549.00	12,038.45	(6,510.55)
50...	Technology Wages	0.00	0.00	360.72	360.72
50...	MMF Wages	0.00	0.00	66.78	66.78
50...	WQ Wages	333,081.00	249,813.00	215,703.07	(34,109.93)
50...	Overtime Wages	26,191.00	19,647.00	21,310.88	1,663.88
5005	On-Call Stipend	3,840.00	2,880.00	2,220.00	(660.00)
	Total Salaries	387,838.00	290,889.00	251,699.90	(39,189.10)
	Fringe Benefits				
50...	FICA Expense	29,670.00	22,257.00	17,768.60	(4,488.40)
50...	Pension Expense	51,038.00	38,277.00	32,589.47	(5,687.53)
50...	Health Insurance	53,475.00	40,104.00	35,804.06	(4,299.94)
50...	Workers Comp	24,407.00	18,306.00	20,765.08	2,459.08
50...	Disability Insurance	210.00	162.00	157.50	(4.50)
50...	Post Retire Overhead	34,542.00	25,911.00	23,162.85	(2,748.15)
5054	Employee Physicals & Screening	3,000.00	2,250.00	1,675.00	(575.00)
	Total Fringe Benefits	196,342.00	147,267.00	131,922.56	(15,344.44)
	Operations & Maintenance				
5062	Third Party Temporary - O&M	7,500.00	5,625.00	0.00	(5,625.00)
5403	Safety Equipment & Supplies	15,000.00	11,250.00	11,647.68	397.68
5706	Shop Tools	12,000.00	9,000.00	3,012.63	(5,987.37)
5815	Chemicals	94,040.00	70,533.00	39,121.00	(31,412.00)
5902	Lab Fees	500.00	378.00	0.00	(378.00)
	Total O & M	129,040.00	96,786.00	53,781.31	(43,004.69)
6002	Sewage Treatment	1,112,520.00	834,390.00	680,235.95	(154,154.05)
6004	Water Purchases	3,200.00	2,403.00	2,154.00	(249.00)
	Office & Administrative				
5053	Misc Employee Costs	100.00	72.00	0.00	(72.00)
5104	Office Supplies	5,500.00	4,122.00	3,162.34	(959.66)

**Army Sewer
Change In Net Position
For the Nine Months Ending Tuesday, December 31, 2019**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5110	Postage & Shipping	1,500.00	1,125.00	340.00	(785.00)
5112	Telephone	6,120.00	4,590.00	6,835.31	2,245.31
5114	Cellular Services	12,900.00	9,675.00	7,950.90	(1,724.10)
5120	Dues & Subscriptions	2,000.00	1,503.00	837.20	(665.80)
5122	Public Info & Advertising	1,500.00	1,125.00	1,087.54	(37.46)
5130	Office Equipment	1,000.00	747.00	0.00	(747.00)
5202	Employee Mileage Reimburse...	1,000.00	747.00	0.00	(747.00)
5204	Empl. Meals & Incidental	3,000.00	2,250.00	388.82	(1,861.18)
5206	Empl. Lodging	7,000.00	5,247.00	1,548.00	(3,699.00)
5312	Continuing Education	5,000.00	3,753.00	0.00	(3,753.00)
5370	Training & Development	10,000.00	7,497.00	3,810.44	(3,686.56)
5402	Employee Uniforms	9,000.00	6,750.00	1,873.47	(4,876.53)
5508	Cleaning Services	12,000.00	9,000.00	8,310.00	(690.00)
	Total Office & Admin	77,620.00	58,203.00	36,144.02	(22,058.98)
	Utilities				
5802	Gas & Electric	59,750.00	44,811.00	26,958.24	(17,852.76)
	Total Utilities	59,750.00	44,811.00	26,958.24	(17,852.76)
	Professional Fees				
5924	Legal	3,000.00	2,250.00	0.00	(2,250.00)
5926	Investment Banking Fees	1,158.00	873.00	794.80	(78.20)
	Total Professional Fees	4,158.00	3,123.00	794.80	(2,328.20)
	Repairs & Maintenance				
5804	Building Maintenance & Repair	22,500.00	16,875.00	14,908.07	(1,966.93)
5808	Site Maint & Repair	25,000.00	18,747.00	18,918.56	171.56
5812	Pipeline Maintenance	45,000.00	33,750.00	21,998.00	(11,752.00)
	Total Repairs & Maintenance	92,500.00	69,372.00	55,824.63	(13,547.37)
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	19,000.00	14,247.00	8,214.86	(6,032.14)
5602	Auto/Light Truck Fuel	60,000.00	45,000.00	28,932.37	(16,067.63)
5603	Auto/Light Truck Rental/Lease	126,300.00	94,725.00	85,987.39	(8,737.61)
5605	Vehicle Ins	30,600.00	22,950.00	22,950.00	0.00
	Total Automobile	235,900.00	176,922.00	146,084.62	(30,837.38)
	Computer				
5124	Computer Equipment	13,900.00	10,428.03	8,260.23	(2,167.80)
5128	Programming & Software	24,560.00	18,416.97	24,460.00	6,043.03
	Total Computer	38,460.00	28,845.00	32,720.23	3,875.23
6114	Insurance	37,500.00	28,125.00	28,125.00	0.00
61...	Admin Allocation	286,033.00	214,524.00	210,944.20	(3,579.80)
61...	Engineering Allocation	10,673.00	8,001.00	5,219.24	(2,781.76)
6208	NYS Administrative Assessm...	14,700.00	11,025.00	0.00	(11,025.00)
89...	Water Quality Allocation	(209,796.00)	(157,347.00)	(123,649.01)	33,697.99

**Army Sewer
Change In Net Position
For the Nine Months Ending Tuesday, December 31, 2019**

<u>GL</u>	<u>Account Description</u>	<u>Annual Budget</u>	<u>YTD Budget</u>	<u>Actual YTD</u>	<u>YTD Variance Over (Under)</u>
7032	Depreciation	318,900.00	239,175.00	197,656.26	(41,518.74)
	Total Expenses	2,795,338.00	2,096,514.00	1,736,615.95	(359,898.05)
	Change in Net Position	<u>(288,900.00)</u>	<u>(216,684.00)</u>	<u>224,344.59</u>	<u>441,028.59</u>

**Army Water Line
Change In Net Position
For the Nine Months Ending Tuesday, December 31, 2019**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$1,937,009.00	\$1,452,753.00	\$1,516,403.72	\$63,650.72
	Total Customer Billings	1,937,009.00	1,452,753.00	1,516,403.72	63,650.72
	Interest Income				
4108	Reserve Interest	22,400.00	16,803.00	14,913.31	(1,889.69)
42...	Mark to Market Adjustment	0.00	0.00	4,293.12	4,293.12
	Total Interest Income	22,400.00	16,803.00	19,206.43	2,403.43
	Total Income	1,959,409.00	1,469,556.00	1,535,610.15	66,054.15
	Salaries				
50...	Engineering Wages	24,726.00	18,549.00	10,831.08	(7,717.92)
50...	Technology Wages	0.00	0.00	360.73	360.73
50...	MMF Wages	0.00	0.00	100.17	100.17
50...	WQ Wages	283,461.00	212,598.00	182,967.35	(29,630.65)
50...	Overtime Wages	5,276.00	3,960.00	6,565.74	2,605.74
5005	On-Call Stipend	3,840.00	2,880.00	2,220.00	(660.00)
	Total Salaries	317,303.00	237,987.00	203,045.07	(34,941.93)
	Fringe Benefits				
50...	FICA Expense	24,274.00	18,207.00	13,934.49	(4,272.51)
50...	Pension Expense	41,772.00	31,329.00	26,424.73	(4,904.27)
50...	Health Insurance	43,777.00	32,832.00	29,980.77	(2,851.23)
50...	Workers Comp	19,687.00	14,769.00	9,333.93	(5,435.07)
50...	Disability Insurance	173.00	126.00	129.78	3.78
50...	Post Retire Overhead	28,196.00	21,150.00	17,507.91	(3,642.09)
5054	Employee Physicals & Screening	2,500.00	1,872.00	1,675.00	(197.00)
	Total Fringe Benefits	160,379.00	120,285.00	98,986.61	(21,298.39)
	Operations & Maintenance				
5706	Shop Tools	4,040.00	3,033.00	0.00	(3,033.00)
5902	Lab Fees	5,000.00	3,753.00	2,583.00	(1,170.00)
	Total O & M	9,040.00	6,786.00	2,583.00	(4,203.00)
6004	Water Purchases	596,936.00	447,705.00	358,708.64	(88,996.36)
	Office & Administrative				
5122	Public Info & Advertising	1,000.00	747.00	0.00	(747.00)
5202	Employee Mileage Reimburse...	100.00	72.00	0.00	(72.00)
	Total Office & Admin	1,100.00	819.00	0.00	(819.00)
	Utilities				
5802	Gas & Electric	21,250.00	15,939.00	9,048.12	(6,890.88)
	Total Utilities	21,250.00	15,939.00	9,048.12	(6,890.88)
	Professional Fees				
5924	Legal	1,500.00	1,125.00	0.00	(1,125.00)

**Army Water Line
Change In Net Position
For the Nine Months Ending Tuesday, December 31, 2019**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5926	Investment Banking Fees	745.00	558.00	427.97	(130.03)
	Total Professional Fees	2,245.00	1,683.00	427.97	(1,255.03)
	Repairs & Maintenance				
5804	Building Maintenance & Repair	4,000.00	2,997.00	1,757.54	(1,239.46)
5808	Site Maint & Repair	7,000.00	5,247.00	3,355.00	(1,892.00)
5812	Pipeline Maintenance	20,000.00	15,003.00	14,577.21	(425.79)
	Total Repairs & Maintenance	31,000.00	23,247.00	19,689.75	(3,557.25)
	Computer				
5124	Computer Equipment	1,700.00	1,278.00	0.00	(1,278.00)
5128	Programming & Software	21,960.00	16,470.00	14,430.00	(2,040.00)
	Total Computer	23,660.00	17,748.00	14,430.00	(3,318.00)
6114	Insurance	25,300.00	18,972.00	18,974.97	2.97
61...	Admin Allocation	119,182.00	89,388.00	87,881.11	(1,506.89)
61...	Engineering Allocation	10,142.00	7,605.00	4,971.60	(2,633.40)
6208	NYS Administrative Assessm...	10,765.00	8,073.00	0.00	(8,073.00)
89...	Water Quality Allocation	91,107.00	68,328.00	46,381.96	(21,946.04)
7032	Depreciation	206,700.00	155,025.00	107,942.24	(47,082.76)
	Total Expenses	1,626,109.00	1,219,590.00	973,071.04	(246,518.96)
	Change in Net Position	333,300.00	249,966.00	562,539.11	312,573.11

**Regional Water Line
Change In Net Position
For the Nine Months Ending Tuesday, December 31, 2019**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
Customer Billings					
4001	Customer Billings	\$106,412.00	\$79,812.00	\$68,367.18	(\$11,444.82)
4005	Capital Billings	277,287.00	207,963.00	207,965.64	2.64
	Total Customer Billings	383,699.00	287,775.00	276,332.82	(11,442.18)
Interest Income					
4102	Investment Interest Income	8,600.00	6,453.00	6,612.55	159.55
	Total Interest Income	8,600.00	6,453.00	6,612.55	159.55
	Total Income	392,299.00	294,228.00	282,945.37	(11,282.63)
Salaries					
50...	Engineering Wages	7,857.00	5,895.00	2,959.87	(2,935.13)
50...	WQ Wages	22,647.00	16,983.00	15,824.24	(1,158.76)
50...	Overtime Wages	1,381.00	1,035.00	801.67	(233.33)
5005	On-Call Stipend	1,920.00	1,440.00	1,110.00	(330.00)
	Total Salaries	33,805.00	25,353.00	20,695.78	(4,657.22)
Fringe Benefits					
50...	FICA Expense	2,586.00	1,944.00	1,433.56	(510.44)
50...	Pension Expense	4,608.00	3,456.00	2,805.09	(650.91)
50...	Health Insurance	4,714.00	3,537.00	3,709.43	172.43
50...	Workers Comp	1,753.00	1,314.00	946.54	(367.46)
50...	Disability Insurance	17.00	9.00	12.78	3.78
50...	Post Retire Overhead	2,887.00	2,169.00	1,879.29	(289.71)
	Total Fringe Benefits	16,565.00	12,429.00	10,786.69	(1,642.31)
Operations & Maintenance					
5706	Shop Tools	500.00	378.00	0.00	(378.00)
5815	Chemicals	3,000.00	2,250.00	800.70	(1,449.30)
5902	Lab Fees	3,600.00	2,700.00	2,358.00	(342.00)
6010	Cape Vincent Reserve	700.00	522.00	700.00	178.00
	Total O & M	7,800.00	5,850.00	3,858.70	(1,991.30)
6004	Water Purchases	106,412.00	79,812.00	67,144.28	(12,667.72)
Office & Administrative					
5122	Public Info & Advertising	250.00	189.00	0.00	(189.00)
5202	Employee Mileage Reimburse...	100.00	72.00	0.00	(72.00)
	Total Office & Admin	350.00	261.00	0.00	(261.00)
Utilities					
5802	Gas & Electric	25,000.00	18,747.00	13,500.51	(5,246.49)
	Total Utilities	25,000.00	18,747.00	13,500.51	(5,246.49)
Professional Fees					
5924	Legal	500.00	378.00	0.00	(378.00)
	Total Professional Fees	500.00	378.00	0.00	(378.00)

**Regional Water Line
Change In Net Position
For the Nine Months Ending Tuesday, December 31, 2019**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Repairs & Maintenance				
5804	Building Maintenance & Repair	9,000.00	6,750.00	4,229.25	(2,520.75)
5808	Site Maint & Repair	3,500.00	2,628.00	1,701.04	(926.96)
5812	Pipeline Maintenance	20,000.00	15,003.00	10,797.77	(4,205.23)
	Total Repairs & Maintenance	32,500.00	24,381.00	16,728.06	(7,652.94)
6114	Insurance	4,800.00	3,600.00	3,600.00	0.00
61...	Admin Allocation	16,492.00	12,366.00	12,217.99	(148.01)
61...	Engineering Allocation	5,259.00	3,942.00	2,375.38	(1,566.62)
6208	NYS Administrative Assessm...	2,131.00	1,602.00	0.00	(1,602.00)
89...	Water Quality Allocation	7,759.00	5,823.00	4,563.01	(1,259.99)
7032	Depreciation	141,800.00	106,353.00	106,692.41	339.41
7002	Amortization	24,400.00	18,297.00	18,275.06	(21.94)
6202	Interest Expense	61,902.00	46,431.00	9,497.25	(36,933.75)
	Total Expenses	487,475.00	365,625.00	289,935.12	(75,689.88)
	Change in Net Position	<u>(95,176.00)</u>	<u>(71,397.00)</u>	<u>(6,989.75)</u>	<u>64,407.25</u>

**Water Sewer Contracts
Change In Net Position
For the Nine Months Ending Tuesday, December 31, 2019**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$809,980.00	\$607,482.00	\$571,604.40	(\$35,877.60)
	Total Customer Billings	809,980.00	607,482.00	571,604.40	(35,877.60)
	Total Income	809,980.00	607,482.00	571,604.40	(35,877.60)
	Salaries				
50...	Engineering Wages	17,941.00	13,455.00	7,330.11	(6,124.89)
50...	WQ Wages	271,162.00	203,373.00	241,006.90	37,633.90
50...	Overtime Wages	82,514.00	61,884.00	58,245.64	(3,638.36)
5005	On-Call Stipend	8,400.00	6,300.00	5,550.00	(750.00)
	Total Salaries	380,017.00	285,012.00	312,132.65	27,120.65
	Fringe Benefits				
50...	FICA Expense	29,025.00	21,771.00	21,934.67	163.67
50...	Pension Expense	50,112.00	37,584.00	40,239.38	2,655.38
50...	Health Insurance	51,753.00	38,817.00	38,146.79	(670.21)
50...	Workers Comp	24,253.00	18,189.00	21,427.95	3,238.95
50...	Disability Insurance	200.00	153.00	150.03	(2.97)
50...	Post Retire Overhead	33,902.00	25,425.00	26,811.00	1,386.00
	Total Fringe Benefits	189,245.00	141,939.00	148,709.82	6,770.82
	Operations & Maintenance				
5704	O&M Supplies	500.00	378.00	0.00	(378.00)
5770	Other Tool, Equip & O&M	500.00	378.00	0.00	(378.00)
8090	Purchases for Resale	50,000.00	37,503.00	10,398.28	(27,104.72)
	Total O & M	51,000.00	38,259.00	10,398.28	(27,860.72)
	Office & Administrative				
5202	Employee Mileage Reimburse...	500.00	378.00	0.00	(378.00)
5270	Travel & Meeting Expense	300.00	225.00	35.00	(190.00)
	Total Office & Admin	800.00	603.00	35.00	(568.00)
6114	Insurance	14,600.00	10,953.00	10,950.03	(2.97)
61...	Admin Allocation	35,970.00	26,982.00	26,496.82	(485.18)
61...	Engineering Allocation	16,542.00	12,411.00	5,597.80	(6,813.20)
6208	NYS Administrative Assessm...	4,503.00	3,375.00	0.00	(3,375.00)
89...	Water Quality Allocation	110,930.00	83,196.00	72,704.04	(10,491.96)
	Total Expenses	803,607.00	602,730.00	587,024.44	(15,705.56)
	Change in Net Position	6,373.00	4,752.00	(15,420.04)	(20,172.04)

Engineering
Change In Net Position
For the Nine Months Ending Tuesday, December 31, 2019

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$1,241,850.00	\$931,392.00	\$1,129,798.53	\$198,406.53
	Total Customer Billings	1,241,850.00	931,392.00	1,129,798.53	198,406.53
	Grant Revenue				
4181	Federal Grant Income	0.00	0.00	8,995.00	8,995.00
	Total Grant Revenue	0.00	0.00	8,995.00	8,995.00
	Total Income	1,241,850.00	931,392.00	1,138,793.53	207,401.53
	Salaries				
50...	Engineering Wages	653,301.00	489,978.00	580,691.83	90,713.83
50...	Technology Wages	0.00	0.00	360.72	360.72
50...	WQ Wages	0.00	0.00	2,131.08	2,131.08
50...	Overtime Wages	270.00	207.00	1,380.82	1,173.82
	Total Salaries	653,571.00	490,185.00	584,564.45	94,379.45
	Fringe Benefits				
50...	FICA Expense	49,998.00	37,503.00	40,581.86	3,078.86
50...	Pension Expense	75,685.00	56,763.00	66,258.69	9,495.69
50...	Health Insurance	94,411.00	70,812.00	76,566.30	5,754.30
50...	Workers Comp	31,229.00	23,418.00	26,077.28	2,659.28
50...	Disability Insurance	404.00	306.00	303.03	(2.97)
50...	Post Retire Overhead	47,619.00	35,712.00	44,213.04	8,501.04
5054	Employee Physicals & Screening	500.00	378.00	297.75	(80.25)
	Total Fringe Benefits	299,846.00	224,892.00	254,297.95	29,405.95
	Operations & Maintenance				
5403	Safety Equipment & Supplies	1,100.00	821.97	1,011.24	189.27
5904	SCADA	28,820.00	21,618.00	7,989.78	(13,628.22)
8090	Purchases for Resale	95,000.00	71,253.00	79,996.75	8,743.75
	Total O & M	124,920.00	93,692.97	88,997.77	(4,695.20)
	Office & Administrative				
5053	Misc Employee Costs	1,000.00	747.00	219.25	(527.75)
5102	Office Rent	10,761.00	8,073.00	8,070.75	(2.25)
5104	Office Supplies	2,800.00	2,097.00	1,249.25	(847.75)
5112	Telephone	3,240.00	2,430.00	2,650.91	220.91
5114	Cellular Services	6,800.00	5,103.00	4,300.03	(802.97)
5120	Dues & Subscriptions	1,000.00	747.00	618.00	(129.00)
5122	Public Info & Advertising	500.00	378.00	0.00	(378.00)
5130	Office Equipment	6,000.00	4,500.00	2,796.39	(1,703.61)
5202	Employee Mileage Reimburse...	14,500.00	10,872.00	12,569.76	1,697.76
5204	Empl. Meals & Incidental	2,500.00	1,872.00	453.30	(1,418.70)
5206	Empl. Lodging	7,000.00	5,247.00	1,715.00	(3,532.00)
5370	Training & Development	8,000.00	6,003.00	2,970.00	(3,033.00)

Engineering
Change In Net Position
For the Nine Months Ending Tuesday, December 31, 2019

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5402	Employee Uniforms	1,175.00	882.00	416.00	(466.00)
	Total Office & Admin	65,276.00	48,951.00	38,028.64	(10,922.36)
	Professional Fees				
5924	Legal	50,500.00	37,878.03	29,426.88	(8,451.15)
	Total Professional Fees	50,500.00	37,878.03	29,426.88	(8,451.15)
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	2,777.00	2,085.03	359.82	(1,725.21)
5602	Auto/Light Truck Fuel	6,000.00	4,500.00	2,401.61	(2,098.39)
5603	Auto/Light Truck Rental/Lease	8,600.00	6,453.00	7,125.03	672.03
5605	Vehicle Ins	2,700.00	2,025.00	2,025.00	0.00
	Total Automobile	20,077.00	15,063.03	11,911.46	(3,151.57)
	Computer				
5124	Computer Equipment	3,100.00	2,322.00	2,947.98	625.98
5128	Programming & Software	1,103.00	828.00	0.00	(828.00)
5906	GIS	42,450.00	31,842.00	29,535.04	(2,306.96)
	Total Computer	46,653.00	34,992.00	32,483.02	(2,508.98)
6114	Insurance	26,300.00	19,728.00	19,725.03	(2.97)
61...	Admin Allocation	51,513.00	38,637.00	37,978.84	(658.16)
61...	Engineering Allocation	(99,330.00)	(74,502.00)	(45,180.88)	29,321.12
6208	NYS Administrative Assessm...	6,637.00	4,977.00	0.00	(4,977.00)
7032	Depreciation	35,600.00	26,703.00	26,148.81	(554.19)
	Total Expenses	1,281,563.00	961,197.03	1,078,381.97	117,184.94
	Change in Net Position	(39,713.00)	(29,805.03)	60,411.56	90,216.59

**Regional Development
Change In Net Position
For the Nine Months Ending Tuesday, December 31, 2019**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$187,091.00	\$140,319.00	\$86,293.22	(\$54,025.78)
	Total Customer Billings	187,091.00	140,319.00	86,293.22	(54,025.78)
	Grant Revenue				
4181	Federal Grant Income	253,465.00	190,098.00	102,910.29	(87,187.71)
4183	NY State Grants	2,069,996.00	1,552,500.00	1,934,780.09	382,280.09
4184	Other Grants	40,000.00	29,997.00	0.00	(29,997.00)
	Total Grant Revenue	2,363,461.00	1,772,595.00	2,037,690.38	265,095.38
4104	Loan Interest Income	699,000.00	524,259.00	580,582.16	56,323.16
	Other Income				
4162	Processing Fees	29,575.00	22,185.00	34,375.00	12,190.00
4164	Miscellaneous	17,000.00	12,744.00	8,022.08	(4,721.92)
4185	Grant Recapture	0.00	0.00	16,350.00	16,350.00
	Total Other Income	46,575.00	34,929.00	58,747.08	23,818.08
	Interest Income				
4102	Investment Interest Income	428,940.00	321,705.00	316,849.47	(4,855.53)
42...	Mark to Market Adjustment	0.00	0.00	38,986.40	38,986.40
	Total Interest Income	428,940.00	321,705.00	355,835.87	34,130.87
	Total Income	3,725,067.00	2,793,807.00	3,119,148.71	325,341.71
	Salaries				
50...	Administrative Wages	11,161.00	8,370.00	12,455.54	4,085.54
50...	Engineering Wages	41,682.00	31,266.00	20,289.18	(10,976.82)
50...	Regional Development Wages	338,503.00	253,881.00	231,209.21	(22,671.79)
50...	Overtime Wages	0.00	0.00	17.82	17.82
	Total Salaries	391,346.00	293,517.00	263,971.75	(29,545.25)
	Fringe Benefits				
50...	FICA Expense	29,939.00	22,446.00	17,691.75	(4,754.25)
50...	Pension Expense	54,477.00	40,851.00	38,706.54	(2,144.46)
50...	Health Insurance	52,309.00	39,231.00	37,008.58	(2,222.42)
50...	Workers Comp	935.00	702.00	564.84	(137.16)
50...	Disability Insurance	327.00	261.00	245.25	(15.75)
50...	Post Retire Overhead	26,441.00	19,836.00	18,803.40	(1,032.60)
	Total Fringe Benefits	164,428.00	123,327.00	113,020.36	(10,306.64)
	Operations & Maintenance				
6110	Marketing	5,000.00	3,753.00	0.00	(3,753.00)
8090	Purchases for Resale	7,000.00	5,247.00	305.00	(4,942.00)
	Total O & M	12,000.00	9,000.00	305.00	(8,695.00)
6006	Host Community Benefits	88,943.00	66,708.00	88,942.88	22,234.88

**Regional Development
Change In Net Position
For the Nine Months Ending Tuesday, December 31, 2019**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Office & Administrative				
5104	Office Supplies	250.00	189.00	0.00	(189.00)
5120	Dues & Subscriptions	625.00	468.00	125.00	(343.00)
5122	Public Info & Advertising	2,500.00	1,872.00	139.12	(1,732.88)
5172	Filing Fees	1,300.00	981.00	580.00	(401.00)
5202	Employee Mileage Reimburse...	2,000.00	1,503.00	443.00	(1,060.00)
5204	Empl. Meals & Incidental	2,225.00	1,674.00	350.02	(1,323.98)
5206	Empl. Lodging	4,300.00	3,231.00	2,280.06	(950.94)
5270	Travel & Meeting Expense	3,800.00	2,853.00	611.74	(2,241.26)
5370	Training & Development	1,800.00	1,350.00	349.00	(1,001.00)
5570	Other General Expense	2,500.00	1,881.00	363.90	(1,517.10)
	Total Office & Admin	21,300.00	16,002.00	5,241.84	(10,760.16)
	Professional Fees				
5924	Legal	13,500.00	10,131.03	5,294.60	(4,836.43)
5926	Investment Banking Fees	13,562.00	10,170.00	8,457.21	(1,712.79)
5970	Consulting	258,000.00	193,502.97	90,013.67	(103,489.30)
	Total Professional Fees	285,062.00	213,804.00	103,765.48	(110,038.52)
6122	Bad Debt Expense	0.00	0.00	201,304.86	201,304.86
6120	Grants	812,500.00	609,372.00	691,833.14	82,461.14
61...	Admin Allocation	146,130.00	109,602.00	107,900.91	(1,701.09)
61...	Engineering Allocation	7,682.00	5,760.00	4,527.79	(1,232.21)
6202	Interest Expense	4,000.00	2,997.00	611.12	(2,385.88)
	Total Expenses	1,933,391.00	1,450,089.00	1,581,425.13	131,336.13
	Change in Net Position	1,791,676.00	1,343,718.00	1,537,723.58	194,005.58