

**Summary of All Units
Change In Net Position
For the Two Months Ending Wednesday, May 31, 2023**

| GL | Account Description | Annual Budget | YTD Budget | Actual YTD | YTD Variance Over (Under) |
|-------------|-------------------------------------|----------------------|---------------------|---------------------|---------------------------------|
| | Customer Billings | | | | |
| 4001 | Customer Billings | \$20,963,974.00 | \$3,494,000.00 | \$3,425,767.00 | (\$68,233.00) |
| 4004 | Dark Fiber Billings | 707,234.00 | 117,872.00 | 147,126.14 | 29,254.14 |
| 4005 | Capital Billings | 271,130.00 | 45,188.00 | 45,188.34 | 0.34 |
| 4006 | Replacement Reserve Tip Inco... | 1,438,650.00 | 239,776.00 | 242,543.22 | 2,767.22 |
| 4007 | Liner Reserve Tip Income | 1,918,200.00 | 319,700.00 | 323,390.96 | 3,690.96 |
| 4008 | Closure Reserve Tip Income | 839,212.00 | 139,868.00 | 141,483.55 | 1,615.55 |
| | Total Customer Billings | 26,138,400.00 | 4,356,404.00 | 4,325,499.21 | (30,904.79) |
| | Grant Revenue | | | | |
| 4181 | Federal Grant Income | 316,000.00 | 52,666.00 | 0.00 | (52,666.00) |
| 4183 | NY State Grants | 1,590,278.00 | 265,048.00 | 290,782.01 | 25,734.01 |
| | Total Grant Revenue | 1,906,278.00 | 317,714.00 | 290,782.01 | (26,931.99) |
| 4104 | Loan Interest Income | 518,760.00 | 86,462.00 | 80,680.62 | (5,781.38) |
| | Other Income | | | | |
| 4162 | Processing Fees | 19,300.00 | 3,216.00 | 3,100.00 | (116.00) |
| 4164 | Miscellaneous | 222,482.00 | 37,080.00 | 40,034.80 | 2,954.80 |
| 4166 | LFGTE Revenue | 540,884.00 | 90,148.00 | 72,571.82 | (17,576.18) |
| 4190 | Recovery of Bad Debts | 3,600.00 | 600.00 | 0.00 | (600.00) |
| | Total Other Income | 786,266.00 | 131,044.00 | 115,706.62 | (15,337.38) |
| 4201 | Gain on Sale of Assets | 224,000.00 | 37,334.00 | 79,250.00 | 41,916.00 |
| | Interest Income | | | | |
| 4102 | Investment Interest Income | 832,033.00 | 138,670.00 | 147,438.29 | 8,768.29 |
| 41... | Trustee Interest | 15,756.00 | 2,626.00 | 12,963.47 | 10,337.47 |
| 4108 | Reserve Interest | 335,268.00 | 55,878.00 | 64,538.29 | 8,660.29 |
| 4116 | Replace Reserve Interest Income | 157,642.00 | 26,274.00 | 36,025.04 | 9,751.04 |
| 4117 | Liner Reserve Interest Income | 131,447.00 | 21,908.00 | 27,039.12 | 5,131.12 |
| 4118 | Closure Reserve Interest Income | 250,056.00 | 41,676.00 | 26,223.58 | (15,452.42) |
| 4119 | Post Close Interest Income | 188,639.00 | 31,440.00 | 10,711.04 | (20,728.96) |
| 4120 | Wetlands Mitigation Interest Inc... | 3,551.00 | 592.00 | 648.77 | 56.77 |
| 42... | Mark to Market Adjustment | 0.00 | 0.00 | (17,363.18) | (17,363.18) |
| | Total Interest Income | 1,914,392.00 | 319,064.00 | 308,224.42 | (10,839.58) |
| | Total Income | 31,488,096.00 | 5,248,022.00 | 5,200,142.88 | (47,879.12) |
| | Salaries | | | | |
| | Administrative Wages | 1,330,366.00 | 221,728.00 | 195,540.41 | (26,187.59) |
| | Engineering Wages | 772,083.00 | 128,682.00 | 115,784.01 | (12,897.99) |
| | Telecom Wages | 1,482,648.00 | 247,108.00 | 217,911.46 | (29,196.54) |
| | Regional Development Wages | 280,115.00 | 46,688.00 | 44,043.00 | (2,645.00) |
| | MMF Wages | 1,559,482.00 | 259,916.00 | 204,576.56 | (55,339.44) |
| | WQ Wages | 1,654,341.00 | 275,726.00 | 212,543.16 | (63,182.84) |
| 50... | Overtime Wages | 86,812.00 | 14,470.00 | 35,781.58 | 21,311.58 |
| 5005 | On-Call Stipend | 25,200.00 | 4,200.00 | 3,600.00 | (600.00) |

**Summary of All Units
Change In Net Position
For the Two Months Ending Wednesday, May 31, 2023**

| GL | Account Description | Annual Budget | YTD Budget | Actual YTD | YTD Variance Over (Under) |
|-------|-------------------------------------|---------------------|---------------------|---------------------|---------------------------------|
| | Total Salaries | 7,191,047.00 | 1,198,518.00 | 1,029,780.18 | (168,737.82) |
| | Fringe Benefits | | | | |
| 50... | FICA Expense | 470,577.00 | 78,428.00 | 73,130.71 | (5,297.29) |
| 50... | Pension Expense | 814,363.00 | 135,728.00 | 115,717.01 | (20,010.99) |
| 50... | VDC Expense | 18,968.00 | 3,162.00 | 2,869.39 | (292.61) |
| 50... | Health Insurance | 1,033,259.00 | 172,210.00 | 135,452.80 | (36,757.20) |
| 50... | Retiree Health Insurance | 122,409.00 | 20,402.00 | 17,360.48 | (3,041.52) |
| 50... | Workers Comp | 182,623.00 | 30,436.00 | 25,387.99 | (5,048.01) |
| 50... | Disability Insurance | 20,337.00 | 3,392.00 | 3,389.62 | (2.38) |
| 5036 | Unemployment | 10,000.00 | 1,666.00 | 0.00 | (1,666.00) |
| 50... | Post Retire Overhead | 486,226.00 | 81,040.00 | 79,923.27 | (1,116.73) |
| 5051 | Benefit Admin. Fees | 10,780.00 | 1,796.00 | 695.00 | (1,101.00) |
| 5054 | Employee Physicals & Screening | 16,990.00 | 2,834.66 | 5,737.00 | 2,902.34 |
| | Total Fringe Benefits | 3,186,532.00 | 531,094.66 | 459,663.27 | (71,431.39) |
| | Operations & Maintenance | | | | |
| 5062 | Third Party Temporary - O&M | 35,020.00 | 5,836.66 | 3,993.30 | (1,843.36) |
| 5133 | Equipment Maintenance Contr... | 289,594.00 | 48,265.34 | 170,657.62 | 122,392.28 |
| 5134 | Maintenance Contracts | 157,666.00 | 26,278.00 | 19,330.84 | (6,947.16) |
| 5135 | Underground Locating | 62,000.00 | 10,334.00 | 5,983.27 | (4,350.73) |
| 5403 | Safety Equipment & Supplies | 27,804.00 | 4,634.00 | 4,950.83 | 316.83 |
| 5702 | Large Equipment Parts | 120,000.00 | 20,000.00 | 10,640.97 | (9,359.03) |
| 5703 | Small Equipment | 30,000.00 | 5,000.00 | 674.00 | (4,326.00) |
| 5704 | O&M Supplies | 25,500.00 | 4,250.00 | 3,566.43 | (683.57) |
| 5706 | Shop Tools | 15,000.00 | 2,500.00 | 1,470.49 | (1,029.51) |
| 5708 | Fuels | 450,000.00 | 75,000.00 | 32,924.11 | (42,075.89) |
| 5710 | Lubricants | 15,000.00 | 2,500.00 | 2,010.00 | (490.00) |
| 5712 | Purchased Maintenance & Repair | 147,000.00 | 24,500.00 | 7,039.44 | (17,460.56) |
| 5716 | Equipment Rental | 18,000.00 | 3,000.66 | 0.00 | (3,000.66) |
| 5718 | Tires | 20,000.00 | 3,334.00 | 7,271.00 | 3,937.00 |
| 5720 | Offnet Circuit Lease | 965,696.00 | 160,950.00 | 226,967.44 | 66,017.44 |
| 5770 | Other Tool, Equip & O&M | 12,500.00 | 2,084.00 | 1,678.13 | (405.87) |
| 5815 | Chemicals | 74,000.00 | 12,334.00 | 913.50 | (11,420.50) |
| 5818 | Leachate System Expense | 10,000.00 | 1,666.00 | 0.00 | (1,666.00) |
| 5820 | LFG Maintenance | 50,000.00 | 8,334.00 | 7,494.19 | (839.81) |
| 5830 | Collo Expense | 211,260.00 | 35,210.00 | 28,344.09 | (6,865.91) |
| 5832 | Emergency Restoration | 95,000.00 | 15,834.00 | 0.00 | (15,834.00) |
| 5834 | Permitting | 5,000.00 | 834.00 | 0.00 | (834.00) |
| 5836 | Pole Attachment Fees | 291,717.00 | 48,620.00 | 85,876.57 | 37,256.57 |
| 5838 | Conduit Lease | 20,907.00 | 3,484.00 | 784.48 | (2,699.52) |
| 5870 | Natural Habitat Enhancements | 55,800.00 | 9,300.00 | 5,666.37 | (3,633.63) |
| 5902 | Lab Fees | 8,600.00 | 1,434.00 | 181.00 | (1,253.00) |
| 5904 | SCADA | 21,750.00 | 3,626.00 | 0.00 | (3,626.00) |
| 5932 | Monitoring & Testing | 187,000.00 | 31,166.66 | 27,506.00 | (3,660.66) |
| 6008 | Contract Hauling | 12,000.00 | 2,000.00 | 0.00 | (2,000.00) |
| 6010 | Cape Vincent Reserve | 700.00 | 116.00 | 0.00 | (116.00) |

**Summary of All Units
Change In Net Position
For the Two Months Ending Wednesday, May 31, 2023**

| GL | Account Description | Annual Budget | YTD Budget | Actual YTD | YTD Variance Over (Under) |
|------------------------------------|--|---------------------|-------------------|-------------------|---------------------------|
| 6110 | Marketing | 5,000.00 | 834.00 | 0.00 | (834.00) |
| 8090 | Purchases for Resale | 164,000.00 | 27,334.00 | 14,871.44 | (12,462.56) |
| | Total O & M | 3,603,514.00 | 600,593.32 | 670,795.51 | 70,202.19 |
| Waste Diversion | | | | | |
| 5125 | Promotional Materials - RRR | 30,000.00 | 5,000.00 | 0.00 | (5,000.00) |
| 6009 | Household Hazardous Waste | 100,480.00 | 16,746.00 | 480.00 | (16,266.00) |
| 6017 | Book Debinding | 7,500.00 | 1,250.00 | 0.00 | (1,250.00) |
| 6018 | Mattress Recycling - All Counties | 300,000.00 | 50,000.00 | 58,086.08 | 8,086.08 |
| | Total Waste Diversion | 437,980.00 | 72,996.00 | 58,566.08 | (14,429.92) |
| 6002 | Sewage Treatment | 2,038,486.00 | 339,748.00 | 341,684.40 | 1,936.40 |
| 6004 | Water Purchases | 940,049.00 | 156,676.00 | 152,347.99 | (4,328.01) |
| 60... | Closure & Post Closure Care | 1,460,136.00 | 243,356.00 | 209,140.31 | (34,215.69) |
| 6006 | Host Community Benefits | 1,151,037.18 | 345,013.04 | 344,696.18 | (316.86) |
| 6007 | LFGTE Revenue Sharing | 61,720.00 | 10,286.00 | 0.00 | (10,286.00) |
| Office & Administrative | | | | | |
| 5053 | Misc Employee Costs | 8,445.00 | 1,408.00 | 435.86 | (972.14) |
| 5102 | Office Rent | 123,616.00 | 20,604.00 | 29,174.92 | 8,570.92 |
| 5104 | Office Supplies | 17,700.00 | 2,950.00 | 1,820.23 | (1,129.77) |
| 5110 | Postage & Shipping | 10,159.00 | 1,694.00 | 1,799.34 | 105.34 |
| 5112 | Telephone | 35,227.00 | 5,873.32 | 3,638.99 | (2,234.33) |
| 5114 | Cellular Services | 47,800.00 | 7,966.00 | 1,790.84 | (6,175.16) |
| 5118 | Other Communications | 11,320.00 | 1,886.00 | 1,238.80 | (647.20) |
| 5120 | Dues & Subscriptions | 13,125.00 | 2,186.00 | 3,000.00 | 814.00 |
| 5122 | Public Info & Advertising | 25,030.00 | 4,174.68 | 2,733.85 | (1,440.83) |
| 5123 | Promotional Materials | 10,520.00 | 1,754.00 | 0.00 | (1,754.00) |
| 5130 | Office Equipment | 13,400.00 | 2,234.00 | 0.00 | (2,234.00) |
| 5132 | Office Equip Maintenance | 1,200.00 | 200.00 | 81.50 | (118.50) |
| 5170 | Other Office Expenses | 3,806.00 | 634.66 | 176.33 | (458.33) |
| 5172 | Filing Fees | 700.00 | 116.00 | 0.00 | (116.00) |
| 5202 | Employee Mileage Reimburse... | 26,066.00 | 4,346.00 | 3,946.44 | (399.56) |
| 5204 | Empl. Meals & Incidental | 11,700.00 | 1,954.00 | 287.41 | (1,666.59) |
| 5206 | Empl. Lodging | 18,200.00 | 3,034.00 | 221.00 | (2,813.00) |
| 5270 | Travel & Meeting Expense | 6,250.00 | 1,044.00 | 24.00 | (1,020.00) |
| 5370 | Training & Development | 45,650.00 | 7,606.00 | 1,350.00 | (6,256.00) |
| 5402 | Employee Uniforms | 26,450.00 | 4,408.00 | 1,794.66 | (2,613.34) |
| 5404 | Safety Training | 11,718.00 | 1,954.00 | 998.75 | (955.25) |
| 5508 | Cleaning Services | 48,030.00 | 8,005.34 | 4,925.00 | (3,080.34) |
| 5570 | Other General Expense | 27,999.82 | 4,667.98 | 103.37 | (4,564.61) |
| 6102 | Board Member Travel & Expen... | 1,200.00 | 200.00 | 0.00 | (200.00) |
| 6104 | Sponsorships | 4,150.00 | 692.00 | 970.00 | 278.00 |
| 6210 | Trustee Fees | 7,500.00 | 1,250.00 | 0.00 | (1,250.00) |
| | Total Office & Admin | 556,961.82 | 92,841.98 | 60,511.29 | (32,330.69) |
| Utilities | | | | | |

**Summary of All Units
Change In Net Position
For the Two Months Ending Wednesday, May 31, 2023**

| GL | Account Description | Annual Budget | YTD Budget | Actual YTD | YTD Variance Over (Under) |
|-------|--|----------------------|---------------------|---------------------|---------------------------------|
| 5802 | Gas & Electric | 176,000.00 | 29,334.00 | 15,932.99 | (13,401.01) |
| 5803 | Propane | 40,000.00 | 6,666.00 | 2,296.86 | (4,369.14) |
| | Total Utilities | 216,000.00 | 36,000.00 | 18,229.85 | (17,770.15) |
| | Materials & Supplies | | | | |
| 5806 | Building Supplies | 7,000.00 | 1,166.00 | 98.48 | (1,067.52) |
| 5810 | Site Supplies | 30,000.00 | 5,000.00 | 671.62 | (4,328.38) |
| 5824 | Sand, Gravel & Stone | 250,000.00 | 41,666.00 | 22,154.08 | (19,511.92) |
| 5826 | Seed & Mulch | 40,000.00 | 6,666.00 | 11,860.00 | 5,194.00 |
| | Total Materials & Supplies | 327,000.00 | 54,498.00 | 34,784.18 | (19,713.82) |
| | Professional Fees | | | | |
| 5924 | Legal | 79,755.00 | 13,292.00 | 7,917.50 | (5,374.50) |
| 5926 | Investment Banking Fees | 53,147.00 | 8,860.00 | 10,449.18 | 1,589.18 |
| 59... | Accounting Fees | 45,100.00 | 7,516.00 | 8,827.50 | 1,311.50 |
| 5970 | Consulting | 193,050.00 | 32,178.00 | 17,749.64 | (14,428.36) |
| | Total Professional Fees | 371,052.00 | 61,846.00 | 44,943.82 | (16,902.18) |
| | Repairs & Maintenance | | | | |
| 5804 | Building Maintenance & Repair | 43,000.00 | 7,166.00 | 4,400.84 | (2,765.16) |
| 5808 | Site Maint & Repair | 43,500.00 | 7,250.00 | 10,422.50 | 3,172.50 |
| 5812 | Pipeline Maintenance | 99,155.00 | 16,527.16 | 17,632.12 | 1,104.96 |
| | Total Repairs & Maintenance | 185,655.00 | 30,943.16 | 32,455.46 | 1,512.30 |
| | Automobile | | | | |
| 5601 | Auto/Light Truck Rep. & Maint. | 35,429.00 | 5,904.00 | 4,752.97 | (1,151.03) |
| 5602 | Auto/Light Truck Fuel | 116,201.00 | 19,366.00 | 6,688.53 | (12,677.47) |
| 5603 | Auto/Light Truck Rental/Lease | 191,100.00 | 31,852.00 | 34,800.02 | 2,948.02 |
| 5605 | Vehicle Ins | 52,500.00 | 8,750.00 | 8,750.00 | 0.00 |
| | Total Automobile | 395,230.00 | 65,872.00 | 54,991.52 | (10,880.48) |
| | Computer | | | | |
| 5124 | Computer Equipment | 86,140.00 | 14,356.00 | 15,357.02 | 1,001.02 |
| 5126 | Computer Maintenance | 8,500.00 | 1,416.00 | 0.00 | (1,416.00) |
| 5128 | Programming & Software | 194,253.00 | 32,375.50 | 9,366.19 | (23,009.31) |
| 5129 | ECMS Expense | 41,675.00 | 6,946.50 | 35,659.86 | 28,713.36 |
| 6108 | Web Page Design & Maintenance | 6,822.00 | 1,138.00 | 2,000.00 | 862.00 |
| 5906 | GIS | 38,944.00 | 6,490.00 | 26,093.29 | 19,603.29 |
| | Total Computer | 376,334.00 | 62,722.00 | 88,476.36 | 25,754.36 |
| 6122 | Bad Debt Expense | 0.00 | 0.00 | 11,777.23 | 11,777.23 |
| 6114 | Insurance | 591,400.00 | 98,566.00 | 98,566.66 | 0.66 |
| 6120 | Grants | 154,000.00 | 25,666.00 | 0.00 | (25,666.00) |
| 6208 | NYS Administrative Assessm... | 125,050.00 | 20,842.00 | 0.00 | (20,842.00) |
| 7032 | Depreciation | 12,194,800.00 | 2,032,468.00 | 1,676,597.42 | (355,870.58) |
| 7002 | Amortization | 30,400.00 | 5,066.00 | 5,265.94 | 199.94 |
| 6202 | Interest Expense | 1,053,965.00 | 175,660.00 | 93,841.09 | (81,818.91) |

**Summary of All Units
Change In Net Position
For the Two Months Ending Wednesday, May 31, 2023**

| GL | Account Description | Annual Budget | YTD Budget | Actual YTD | YTD Variance Over (Under) |
|-------------|-------------------------------|------------------------------|------------------------------|----------------------------|---------------------------------|
| 7170 | Bond Issuance Costs | 0.00 | 0.00 | 50,500.00 | 50,500.00 |
| 6901 | Contingency | 85,000.00 | 14,166.00 | 0.00 | (14,166.00) |
| | Total Expenses | 36,733,349.00 | 6,275,438.16 | 5,537,614.74 | (737,823.42) |
| | Change in Net Position | <u>(5,245,253.00)</u> | <u>(1,027,416.16)</u> | <u>(337,471.86)</u> | <u>689,944.30</u> |

Administration
Change In Net Position
For the Two Months Ending Wednesday, May 31, 2023

| GL | Account Description | Annual Budget | YTD Budget | Actual YTD | YTD Variance Over (Under) |
|-------------|-------------------------------------|---------------------|-------------------|-------------------|---------------------------|
| | Other Income | | | | |
| 4164 | Miscellaneous | \$191,100.00 | \$31,850.00 | \$34,800.02 | \$2,950.02 |
| | Total Other Income | 191,100.00 | 31,850.00 | 34,800.02 | 2,950.02 |
| 4201 | Gain on Sale of Assets | 104,000.00 | 17,334.00 | 59,000.00 | 41,666.00 |
| | Interest Income | | | | |
| 4102 | Investment Interest Income | 228,580.00 | 38,096.00 | 35,443.93 | (2,652.07) |
| 42... | Mark to Market Adjustment | 0.00 | 0.00 | 10,250.65 | 10,250.65 |
| | Total Interest Income | 228,580.00 | 38,096.00 | 45,694.58 | 7,598.58 |
| | Total Income | 523,680.00 | 87,280.00 | 139,494.60 | 52,214.60 |
| | Salaries | | | | |
| | Administrative Wages | 1,317,952.00 | 219,658.00 | 193,518.35 | (26,139.65) |
| | Telecom Wages | 0.00 | 0.00 | 1,805.41 | 1,805.41 |
| 50... | Overtime Wages | 1,000.00 | 166.00 | 0.00 | (166.00) |
| | Total Salaries | 1,318,952.00 | 219,824.00 | 195,323.76 | (24,500.24) |
| | Fringe Benefits | | | | |
| 50... | FICA Expense | 87,897.00 | 14,650.00 | 14,550.38 | (99.62) |
| 50... | Pension Expense | 131,321.00 | 21,886.00 | 20,320.35 | (1,565.65) |
| 50... | VDC Expense | 8,446.00 | 1,408.00 | 1,277.64 | (130.36) |
| 50... | Health Insurance | 168,977.00 | 28,162.00 | 26,025.42 | (2,136.58) |
| 50... | Retiree Health Insurance | 122,409.00 | 20,402.00 | 17,360.48 | (3,041.52) |
| 50... | Workers Comp | 1,958.00 | 326.00 | 304.98 | (21.02) |
| 50... | Disability Insurance | 3,377.00 | 562.00 | 562.78 | 0.78 |
| 5036 | Unemployment | 10,000.00 | 1,666.00 | 0.00 | (1,666.00) |
| 50... | Post Retire Overhead | 80,730.00 | 13,456.00 | 14,192.07 | 736.07 |
| 5051 | Benefit Admin. Fees | 10,780.00 | 1,796.00 | 695.00 | (1,101.00) |
| 5054 | Employee Physicals & Screening | 1,990.00 | 332.00 | 176.00 | (156.00) |
| | Total Fringe Benefits | 627,885.00 | 104,646.00 | 95,465.10 | (9,180.90) |
| | Operations & Maintenance | | | | |
| 5134 | Maintenance Contracts | 3,266.00 | 544.00 | (4.38) | (548.38) |
| 5403 | Safety Equipment & Supplies | 4,604.00 | 768.00 | 2,245.50 | 1,477.50 |
| | Total O & M | 7,870.00 | 1,312.00 | 2,241.12 | 929.12 |
| | Office & Administrative | | | | |
| 5053 | Misc Employee Costs | 4,545.00 | 758.00 | 423.86 | (334.14) |
| 5102 | Office Rent | 120,006.00 | 20,002.00 | 28,573.26 | 8,571.26 |
| 5104 | Office Supplies | 6,000.00 | 1,000.00 | 1,170.13 | 170.13 |
| 5110 | Postage & Shipping | 7,909.00 | 1,318.00 | 1,500.00 | 182.00 |
| 5112 | Telephone | 4,979.00 | 830.00 | 150.32 | (679.68) |
| 5114 | Cellular Services | 5,400.00 | 900.00 | 151.98 | (748.02) |
| 5118 | Other Communications | 9,720.00 | 1,620.00 | 979.90 | (640.10) |
| 5120 | Dues & Subscriptions | 7,000.00 | 1,166.00 | 2,500.00 | 1,334.00 |

Administration
Change In Net Position
For the Two Months Ending Wednesday, May 31, 2023

| GL | Account Description | Annual Budget | YTD Budget | Actual YTD | YTD Variance Over (Under) |
|-------|---------------------------------|-----------------------|---------------------|---------------------|---------------------------------|
| 5122 | Public Info & Advertising | 4,680.00 | 780.00 | 0.00 | (780.00) |
| 5123 | Promotional Materials | 4,500.00 | 750.00 | 0.00 | (750.00) |
| 5130 | Office Equipment | 5,000.00 | 834.00 | 0.00 | (834.00) |
| 5170 | Other Office Expenses | 806.00 | 134.66 | 94.56 | (40.10) |
| 5202 | Employee Mileage Reimburse... | 3,200.00 | 534.00 | 309.16 | (224.84) |
| 5204 | Empl. Meals & Incidental | 500.00 | 84.00 | 0.00 | (84.00) |
| 5206 | Empl. Lodging | 500.00 | 84.00 | 0.00 | (84.00) |
| 5270 | Travel & Meeting Expense | 4,000.00 | 666.00 | 0.00 | (666.00) |
| 5370 | Training & Development | 8,400.00 | 1,399.34 | 0.00 | (1,399.34) |
| 5402 | Employee Uniforms | 1,425.00 | 238.00 | 0.00 | (238.00) |
| 5404 | Safety Training | 11,718.00 | 1,954.00 | 998.75 | (955.25) |
| 5508 | Cleaning Services | 11,830.00 | 1,972.00 | 910.00 | (1,062.00) |
| 6102 | Board Member Travel & Expen... | 1,200.00 | 200.00 | 0.00 | (200.00) |
| 6104 | Sponsorships | 4,150.00 | 692.00 | 970.00 | 278.00 |
| | Total Office & Admin | 227,468.00 | 37,916.00 | 38,731.92 | 815.92 |
| | Professional Fees | | | | |
| 5924 | Legal | 32,255.00 | 5,376.00 | 7,718.75 | 2,342.75 |
| 5926 | Investment Banking Fees | 5,900.00 | 984.00 | 1,236.64 | 252.64 |
| 59... | Accounting Fees | 45,100.00 | 7,516.00 | 8,827.50 | 1,311.50 |
| 5970 | Consulting | 10,050.00 | 1,676.00 | 2,658.00 | 982.00 |
| | Total Professional Fees | 93,305.00 | 15,552.00 | 20,440.89 | 4,888.89 |
| | Automobile | | | | |
| 5601 | Auto/Light Truck Rep. & Maint. | 1,929.00 | 322.00 | 47.34 | (274.66) |
| 5602 | Auto/Light Truck Fuel | 201.00 | 34.00 | 0.00 | (34.00) |
| | Total Automobile | 2,130.00 | 356.00 | 47.34 | (308.66) |
| | Computer | | | | |
| 5124 | Computer Equipment | 45,640.00 | 7,606.00 | 344.97 | (7,261.03) |
| 5126 | Computer Maintenance | 8,500.00 | 1,416.00 | 0.00 | (1,416.00) |
| 5128 | Programming & Software | 153,799.00 | 25,633.50 | 7,324.03 | (18,309.47) |
| 5129 | ECMS Expense | 41,675.00 | 6,946.50 | 35,659.86 | 28,713.36 |
| 6108 | Web Page Design & Maintenance | 6,072.00 | 1,012.00 | 2,000.00 | 988.00 |
| | Total Computer | 255,686.00 | 42,614.00 | 45,328.86 | 2,714.86 |
| 6114 | Insurance | 19,300.00 | 3,216.00 | 3,216.66 | 0.66 |
| 61... | Admin Allocation | (2,405,187.00) | (400,866.00) | (382,487.58) | 18,378.42 |
| 7032 | Depreciation | 285,800.00 | 47,634.00 | 33,995.61 | (13,638.39) |
| 6901 | Contingency | 30,000.00 | 5,000.00 | 0.00 | (5,000.00) |
| | Total Expenses | 463,209.00 | 77,204.00 | 52,303.68 | (24,900.32) |
| | Change in Net Position | 60,471.00 | 10,076.00 | 87,190.92 | 77,114.92 |

**Materials Management
Change In Net Position
For the Two Months Ending Wednesday, May 31, 2023**

| GL | Account Description | Annual Budget | YTD Budget | Actual YTD | YTD Variance Over (Under) |
|-------------|-------------------------------------|----------------------|---------------------|---------------------|---------------------------|
| | Customer Billings | | | | |
| 4001 | Customer Billings | \$7,100,663.00 | \$1,183,444.00 | \$1,073,037.62 | (\$110,406.38) |
| 4006 | Replacement Reserve Tip Inco... | 1,438,650.00 | 239,776.00 | 242,543.22 | 2,767.22 |
| 4007 | Liner Reserve Tip Income | 1,918,200.00 | 319,700.00 | 323,390.96 | 3,690.96 |
| 4008 | Closure Reserve Tip Income | 839,212.00 | 139,868.00 | 141,483.55 | 1,615.55 |
| | Total Customer Billings | 11,296,725.00 | 1,882,788.00 | 1,780,455.35 | (102,332.65) |
| | Grant Revenue | | | | |
| 4183 | NY State Grants | 97,975.00 | 16,330.00 | 0.00 | (16,330.00) |
| | Total Grant Revenue | 97,975.00 | 16,330.00 | 0.00 | (16,330.00) |
| | Other Income | | | | |
| 4164 | Miscellaneous | 10,000.00 | 1,666.00 | 943.20 | (722.80) |
| 4166 | LFGTE Revenue | 540,884.00 | 90,148.00 | 72,571.82 | (17,576.18) |
| | Total Other Income | 550,884.00 | 91,814.00 | 73,515.02 | (18,298.98) |
| 4201 | Gain on Sale of Assets | 120,000.00 | 20,000.00 | 20,250.00 | 250.00 |
| | Interest Income | | | | |
| 41... | Trustee Interest | 15,756.00 | 2,626.00 | 12,963.47 | 10,337.47 |
| 4108 | Reserve Interest | 94,765.00 | 15,794.00 | 17,905.43 | 2,111.43 |
| 4116 | Replace Reserve Interest Income | 157,642.00 | 26,274.00 | 36,025.04 | 9,751.04 |
| 4117 | Liner Reserve Interest Income | 131,447.00 | 21,908.00 | 27,039.12 | 5,131.12 |
| 4118 | Closure Reserve Interest Income | 250,056.00 | 41,676.00 | 26,223.58 | (15,452.42) |
| 4119 | Post Close Interest Income | 188,639.00 | 31,440.00 | 10,711.04 | (20,728.96) |
| 4120 | Wetlands Mitigation Interest Inc... | 3,551.00 | 592.00 | 648.77 | 56.77 |
| 42... | Mark to Market Adjustment | 0.00 | 0.00 | 12,680.40 | 12,680.40 |
| | Total Interest Income | 841,856.00 | 140,310.00 | 144,196.85 | 3,886.85 |
| | Total Income | 12,907,440.00 | 2,151,242.00 | 2,018,417.22 | (132,824.78) |
| | Salaries | | | | |
| | Engineering Wages | 180,507.00 | 30,084.00 | 44,742.42 | 14,658.42 |
| | MMF Wages | 1,515,087.00 | 252,514.00 | 203,737.52 | (48,776.48) |
| 50... | Overtime Wages | 33,260.00 | 5,544.00 | 14,844.07 | 9,300.07 |
| 5005 | On-Call Stipend | 7,800.00 | 1,300.00 | 1,200.00 | (100.00) |
| | Total Salaries | 1,736,654.00 | 289,442.00 | 264,524.01 | (24,917.99) |
| | Fringe Benefits | | | | |
| 50... | FICA Expense | 112,177.00 | 18,696.00 | 18,420.05 | (275.95) |
| 50... | Pension Expense | 208,309.00 | 34,718.00 | 30,386.95 | (4,331.05) |
| 50... | VDC Expense | 3,051.00 | 508.00 | 466.65 | (41.35) |
| 50... | Health Insurance | 270,293.00 | 45,048.00 | 34,450.52 | (10,597.48) |
| 50... | Workers Comp | 73,296.00 | 12,216.00 | 11,327.56 | (888.44) |
| 50... | Disability Insurance | 5,673.00 | 946.00 | 945.48 | (0.52) |
| 50... | Post Retire Overhead | 135,620.00 | 22,604.00 | 23,245.56 | 641.56 |
| 5054 | Employee Physicals & Screening | 8,000.00 | 1,334.00 | 3,997.50 | 2,663.50 |
| | Total Fringe Benefits | 816,419.00 | 136,070.00 | 123,240.27 | (12,829.73) |

**Materials Management
Change In Net Position
For the Two Months Ending Wednesday, May 31, 2023**

| GL | Account Description | Annual Budget | YTD Budget | Actual YTD | YTD Variance Over (Under) |
|-------------------------------------|--|---------------------|-------------------|-------------------|---------------------------------|
| Operations & Maintenance | | | | | |
| 5062 | Third Party Temporary - O&M | 23,520.00 | 3,920.00 | 3,993.30 | 73.30 |
| 5403 | Safety Equipment & Supplies | 14,000.00 | 2,334.00 | 2,459.94 | 125.94 |
| 5702 | Large Equipment Parts | 120,000.00 | 20,000.00 | 10,640.97 | (9,359.03) |
| 5703 | Small Equipment | 30,000.00 | 5,000.00 | 674.00 | (4,326.00) |
| 5704 | O&M Supplies | 20,000.00 | 3,334.00 | 2,660.38 | (673.62) |
| 5708 | Fuels | 450,000.00 | 75,000.00 | 32,924.11 | (42,075.89) |
| 5710 | Lubricants | 15,000.00 | 2,500.00 | 2,010.00 | (490.00) |
| 5712 | Purchased Maintenance & Repair | 90,000.00 | 15,000.00 | 5,538.94 | (9,461.06) |
| 5716 | Equipment Rental | 18,000.00 | 3,000.66 | 0.00 | (3,000.66) |
| 5718 | Tires | 20,000.00 | 3,334.00 | 7,271.00 | 3,937.00 |
| 5770 | Other Tool, Equip & O&M | 5,000.00 | 834.00 | 0.00 | (834.00) |
| 5815 | Chemicals | 12,000.00 | 2,000.00 | 913.50 | (1,086.50) |
| 5818 | Leachate System Expense | 10,000.00 | 1,666.00 | 0.00 | (1,666.00) |
| 5820 | LFG Maintenance | 50,000.00 | 8,334.00 | 7,494.19 | (839.81) |
| 5870 | Natural Habitat Enhancements | 55,800.00 | 9,300.00 | 5,666.37 | (3,633.63) |
| 5932 | Monitoring & Testing | 187,000.00 | 31,166.66 | 27,506.00 | (3,660.66) |
| 6008 | Contract Hauling | 12,000.00 | 2,000.00 | 0.00 | (2,000.00) |
| | Total O & M | 1,132,320.00 | 188,723.32 | 109,752.70 | (78,970.62) |
| Waste Diversion | | | | | |
| 5125 | Promotional Materials - RRR | 30,000.00 | 5,000.00 | 0.00 | (5,000.00) |
| 6009 | Household Hazardous Waste | 100,480.00 | 16,746.00 | 480.00 | (16,266.00) |
| 6017 | Book Debinding | 7,500.00 | 1,250.00 | 0.00 | (1,250.00) |
| 6018 | Mattress Recycling - All Counties | 300,000.00 | 50,000.00 | 58,086.08 | 8,086.08 |
| | Total Waste Diversion | 437,980.00 | 72,996.00 | 58,566.08 | (14,429.92) |
| 6002 | Sewage Treatment | 650,000.00 | 108,334.00 | 85,716.17 | (22,617.83) |
| 60... | Closure & Post Closure Care | 1,460,136.00 | 243,356.00 | 209,140.31 | (34,215.69) |
| 6006 | Host Community Benefits | 967,228.00 | 161,204.00 | 160,887.00 | (317.00) |
| 6007 | LFGTE Revenue Sharing | 61,720.00 | 10,286.00 | 0.00 | (10,286.00) |
| Office & Administrative | | | | | |
| 5053 | Misc Employee Costs | 1,000.00 | 166.00 | 0.00 | (166.00) |
| 5104 | Office Supplies | 5,000.00 | 834.00 | 307.41 | (526.59) |
| 5112 | Telephone | 7,279.00 | 1,214.00 | 918.63 | (295.37) |
| 5114 | Cellular Services | 9,700.00 | 1,616.00 | 291.33 | (1,324.67) |
| 5120 | Dues & Subscriptions | 3,000.00 | 500.00 | 0.00 | (500.00) |
| 5122 | Public Info & Advertising | 5,000.00 | 834.00 | 1,089.45 | 255.45 |
| 5123 | Promotional Materials | 4,520.00 | 754.00 | 0.00 | (754.00) |
| 5130 | Office Equipment | 4,000.00 | 666.66 | 0.00 | (666.66) |
| 5132 | Office Equip Maintenance | 1,200.00 | 200.00 | 81.50 | (118.50) |
| 5202 | Employee Mileage Reimburse... | 5,000.00 | 834.00 | 195.84 | (638.16) |
| 5204 | Empl. Meals & Incidental | 1,800.00 | 300.00 | 0.00 | (300.00) |
| 5206 | Empl. Lodging | 4,800.00 | 800.00 | 0.00 | (800.00) |
| 5370 | Training & Development | 8,500.00 | 1,416.00 | 655.00 | (761.00) |

**Materials Management
Change In Net Position
For the Two Months Ending Wednesday, May 31, 2023**

| GL | Account Description | Annual Budget | YTD Budget | Actual YTD | YTD Variance Over (Under) |
|-------|--|-----------------------|---------------------|---------------------|---------------------------------|
| 5402 | Employee Uniforms | 15,000.00 | 2,500.00 | 1,554.66 | (945.34) |
| 5508 | Cleaning Services | 15,000.00 | 2,500.00 | 1,065.00 | (1,435.00) |
| 5570 | Other General Expense | 1,800.00 | 300.00 | 0.00 | (300.00) |
| 6210 | Trustee Fees | 7,500.00 | 1,250.00 | 0.00 | (1,250.00) |
| | Total Office & Admin | 100,099.00 | 16,684.66 | 6,158.82 | (10,525.84) |
| | Utilities | | | | |
| 5802 | Gas & Electric | 50,000.00 | 8,334.00 | 6,201.87 | (2,132.13) |
| 5803 | Propane | 40,000.00 | 6,666.00 | 2,296.86 | (4,369.14) |
| | Total Utilities | 90,000.00 | 15,000.00 | 8,498.73 | (6,501.27) |
| | Materials & Supplies | | | | |
| 5806 | Building Supplies | 7,000.00 | 1,166.00 | 98.48 | (1,067.52) |
| 5810 | Site Supplies | 30,000.00 | 5,000.00 | 671.62 | (4,328.38) |
| 5824 | Sand, Gravel & Stone | 250,000.00 | 41,666.00 | 22,154.08 | (19,511.92) |
| 5826 | Seed & Mulch | 40,000.00 | 6,666.00 | 11,860.00 | 5,194.00 |
| | Total Materials & Supplies | 327,000.00 | 54,498.00 | 34,784.18 | (19,713.82) |
| | Professional Fees | | | | |
| 5924 | Legal | 7,500.00 | 1,250.00 | 98.75 | (1,151.25) |
| 5926 | Investment Banking Fees | 25,900.00 | 4,316.00 | 4,885.89 | 569.89 |
| 5970 | Consulting | 35,000.00 | 5,834.00 | 0.00 | (5,834.00) |
| | Total Professional Fees | 68,400.00 | 11,400.00 | 4,984.64 | (6,415.36) |
| | Repairs & Maintenance | | | | |
| 5804 | Building Maintenance & Repair | 15,000.00 | 2,500.00 | 574.05 | (1,925.95) |
| | Total Repairs & Maintenance | 15,000.00 | 2,500.00 | 574.05 | (1,925.95) |
| | Automobile | | | | |
| 5603 | Auto/Light Truck Rental/Lease | 17,300.00 | 2,884.00 | 2,883.34 | (0.66) |
| | Total Automobile | 17,300.00 | 2,884.00 | 2,883.34 | (0.66) |
| | Computer | | | | |
| 5124 | Computer Equipment | 7,500.00 | 1,250.00 | 0.00 | (1,250.00) |
| 5128 | Programming & Software | 9,290.00 | 1,548.00 | 0.00 | (1,548.00) |
| | Total Computer | 16,790.00 | 2,798.00 | 0.00 | (2,798.00) |
| 6114 | Insurance | 241,500.00 | 40,250.00 | 40,250.00 | 0.00 |
| 61... | Admin Allocation | 991,199.00 | 165,200.00 | 157,623.13 | (7,576.87) |
| 61... | Engineering Allocation | 45,483.00 | 7,580.00 | 15,614.36 | 8,034.36 |
| 6208 | NYS Administrative Assessm... | 54,539.00 | 9,090.00 | 0.00 | (9,090.00) |
| 7032 | Depreciation | 5,819,000.00 | 969,834.00 | 845,073.80 | (124,760.20) |
| 6202 | Interest Expense | 603,663.00 | 100,610.00 | 90,996.76 | (9,613.24) |
| 6901 | Contingency | 30,000.00 | 5,000.00 | 0.00 | (5,000.00) |
| | Total Expenses | 15,682,430.00 | 2,613,739.98 | 2,219,268.35 | (394,471.63) |
| | Change in Net Position | (2,774,990.00) | (462,497.98) | (200,851.13) | 261,646.85 |

**Telecommunications
Change In Net Position
For the Two Months Ending Wednesday, May 31, 2023**

| GL | Account Description | Annual Budget | YTD Budget | Actual YTD | YTD Variance Over (Under) |
|-------|-------------------------------------|---------------------|---------------------|---------------------|---------------------------|
| | Customer Billings | | | | |
| 4001 | Customer Billings | \$5,541,823.00 | \$923,638.00 | \$945,909.11 | \$22,271.11 |
| 4004 | Dark Fiber Billings | 707,234.00 | 117,872.00 | 147,126.14 | 29,254.14 |
| | Total Customer Billings | 6,249,057.00 | 1,041,510.00 | 1,093,035.25 | 51,525.25 |
| | Grant Revenue | | | | |
| 4181 | Federal Grant Income | 225,000.00 | 37,500.00 | 0.00 | (37,500.00) |
| 4183 | NY State Grants | 1,081,303.00 | 180,218.00 | 267,554.03 | 87,336.03 |
| | Total Grant Revenue | 1,306,303.00 | 217,718.00 | 267,554.03 | 49,836.03 |
| | Other Income | | | | |
| 4164 | Miscellaneous | 12,000.00 | 2,000.00 | 3,408.12 | 1,408.12 |
| | Total Other Income | 12,000.00 | 2,000.00 | 3,408.12 | 1,408.12 |
| | Interest Income | | | | |
| 4102 | Investment Interest Income | 70,153.00 | 11,692.00 | 12,117.73 | 425.73 |
| 4108 | Reserve Interest | 192,703.00 | 32,118.00 | 37,866.88 | 5,748.88 |
| 42... | Mark to Market Adjustment | 0.00 | 0.00 | (12,200.73) | (12,200.73) |
| | Total Interest Income | 262,856.00 | 43,810.00 | 37,783.88 | (6,026.12) |
| | Total Income | 7,830,216.00 | 1,305,038.00 | 1,401,781.28 | 96,743.28 |
| | Salaries | | | | |
| | Engineering Wages | 39,344.00 | 6,558.00 | 6,317.95 | (240.05) |
| | Telecom Wages | 1,449,768.00 | 241,628.00 | 211,393.96 | (30,234.04) |
| | MMF Wages | 22,198.00 | 3,700.00 | 0.00 | (3,700.00) |
| 50... | Overtime Wages | 5,460.00 | 910.00 | 371.40 | (538.60) |
| | Total Salaries | 1,516,770.00 | 252,796.00 | 218,083.31 | (34,712.69) |
| | Fringe Benefits | | | | |
| 50... | FICA Expense | 105,279.00 | 17,546.00 | 15,603.53 | (1,942.47) |
| 50... | Pension Expense | 177,887.00 | 29,648.00 | 24,773.14 | (4,874.86) |
| 50... | VDC Expense | 1,052.00 | 176.00 | 175.78 | (0.22) |
| 50... | Health Insurance | 135,109.00 | 22,518.00 | 17,461.05 | (5,056.95) |
| 50... | Workers Comp | 6,597.00 | 1,100.00 | 1,041.96 | (58.04) |
| 50... | Disability Insurance | 3,259.00 | 544.00 | 543.08 | (0.92) |
| 50... | Post Retire Overhead | 77,908.00 | 12,984.00 | 14,054.25 | 1,070.25 |
| 5054 | Employee Physicals & Screening | 500.00 | 84.00 | 0.00 | (84.00) |
| | Total Fringe Benefits | 507,591.00 | 84,600.00 | 73,652.79 | (10,947.21) |
| | Operations & Maintenance | | | | |
| 5133 | Equipment Maintenance Contr... | 289,594.00 | 48,265.34 | 170,657.62 | 122,392.28 |
| 5134 | Maintenance Contracts | 154,400.00 | 25,734.00 | 19,335.22 | (6,398.78) |
| 5135 | Underground Locating | 62,000.00 | 10,334.00 | 5,983.27 | (4,350.73) |
| 5403 | Safety Equipment & Supplies | 1,200.00 | 200.00 | 0.00 | (200.00) |
| 5704 | O&M Supplies | 5,500.00 | 916.00 | 906.05 | (9.95) |
| 5712 | Purchased Maintenance & Repair | 57,000.00 | 9,500.00 | 1,500.50 | (7,999.50) |
| 5720 | Offnet Circuit Lease | 965,696.00 | 160,950.00 | 226,967.44 | 66,017.44 |

**Telecommunications
Change In Net Position
For the Two Months Ending Wednesday, May 31, 2023**

| GL | Account Description | Annual Budget | YTD Budget | Actual YTD | YTD Variance Over (Under) |
|------------------------------------|---------------------------------|---------------------|-------------------|-------------------|---------------------------------|
| 5770 | Other Tool, Equip & O&M | 7,500.00 | 1,250.00 | 1,678.13 | 428.13 |
| 5830 | Collo Expense | 211,260.00 | 35,210.00 | 28,344.09 | (6,865.91) |
| 5832 | Emergency Restoration | 95,000.00 | 15,834.00 | 0.00 | (15,834.00) |
| 5834 | Permitting | 5,000.00 | 834.00 | 0.00 | (834.00) |
| 5836 | Pole Attachment Fees | 291,717.00 | 48,620.00 | 85,876.57 | 37,256.57 |
| 5838 | Conduit Lease | 20,907.00 | 3,484.00 | 784.48 | (2,699.52) |
| | Total O & M | 2,166,774.00 | 361,131.34 | 542,033.37 | 180,902.03 |
| | | | | | |
| Office & Administrative | | | | | |
| 5053 | Misc Employee Costs | 2,000.00 | 334.00 | 0.00 | (334.00) |
| 5102 | Office Rent | 1,740.00 | 290.00 | 290.00 | 0.00 |
| 5104 | Office Supplies | 1,200.00 | 200.00 | 0.00 | (200.00) |
| 5110 | Postage & Shipping | 1,500.00 | 250.00 | 99.34 | (150.66) |
| 5112 | Telephone | 13,000.00 | 2,167.32 | 1,645.07 | (522.25) |
| 5114 | Cellular Services | 7,000.00 | 1,166.00 | 150.63 | (1,015.37) |
| 5118 | Other Communications | 1,600.00 | 266.00 | 258.90 | (7.10) |
| 5122 | Public Info & Advertising | 2,000.00 | 334.00 | 0.00 | (334.00) |
| 5123 | Promotional Materials | 1,500.00 | 250.00 | 0.00 | (250.00) |
| 5130 | Office Equipment | 1,900.00 | 317.34 | 0.00 | (317.34) |
| 5170 | Other Office Expenses | 3,000.00 | 500.00 | 81.77 | (418.23) |
| 5202 | Employee Mileage Reimburse... | 1,566.00 | 262.00 | 512.22 | 250.22 |
| 5204 | Empl. Meals & Incidental | 3,000.00 | 500.00 | 191.41 | (308.59) |
| 5206 | Empl. Lodging | 4,000.00 | 666.00 | 221.00 | (445.00) |
| 5270 | Travel & Meeting Expense | 500.00 | 84.00 | 0.00 | (84.00) |
| 5370 | Training & Development | 9,300.00 | 1,550.00 | 0.00 | (1,550.00) |
| 5402 | Employee Uniforms | 1,225.00 | 204.00 | 0.00 | (204.00) |
| 5570 | Other General Expense | 2,000.00 | 334.00 | 0.00 | (334.00) |
| | Total Office & Admin | 58,031.00 | 9,674.66 | 3,450.34 | (6,224.32) |
| | | | | | |
| Utilities | | | | | |
| 5802 | Gas & Electric | 6,000.00 | 1,000.00 | 394.10 | (605.90) |
| | Total Utilities | 6,000.00 | 1,000.00 | 394.10 | (605.90) |
| | | | | | |
| Professional Fees | | | | | |
| 5924 | Legal | 25,000.00 | 4,166.00 | 0.00 | (4,166.00) |
| 5926 | Investment Banking Fees | 4,689.00 | 782.00 | 955.96 | 173.96 |
| 5970 | Consulting | 75,000.00 | 12,500.00 | 7,091.64 | (5,408.36) |
| | Total Professional Fees | 104,689.00 | 17,448.00 | 8,047.60 | (9,400.40) |
| | | | | | |
| Automobile | | | | | |
| 5601 | Auto/Light Truck Rep. & Maint. | 12,000.00 | 2,000.00 | 1,547.14 | (452.86) |
| 5602 | Auto/Light Truck Fuel | 22,000.00 | 3,666.00 | 1,246.26 | (2,419.74) |
| 5603 | Auto/Light Truck Rental/Lease | 26,600.00 | 4,434.00 | 6,383.34 | 1,949.34 |
| 5605 | Vehicle Ins | 13,400.00 | 2,234.00 | 2,233.34 | (0.66) |
| | Total Automobile | 74,000.00 | 12,334.00 | 11,410.08 | (923.92) |

**Telecommunications
Change In Net Position
For the Two Months Ending Wednesday, May 31, 2023**

| GL | Account Description | Annual Budget | YTD Budget | Actual YTD | YTD Variance Over (Under) |
|--------------|--------------------------------------|------------------------------|----------------------------|----------------------------|---------------------------------|
| | Computer | | | | |
| 5124 | Computer Equipment | 8,000.00 | 1,334.00 | 0.00 | (1,334.00) |
| 5128 | Programming & Software | 24,214.00 | 4,036.00 | 2,042.16 | (1,993.84) |
| | Total Computer | 32,214.00 | 5,370.00 | 2,042.16 | (3,327.84) |
| 6122 | Bad Debt Expense | 0.00 | 0.00 | 15,920.92 | 15,920.92 |
| 6114 | Insurance | 179,000.00 | 29,834.00 | 29,833.34 | (0.66) |
| 61... | Admin Allocation | 605,606.00 | 100,934.00 | 96,310.38 | (4,623.62) |
| 61... | Engineering Allocation | 12,690.00 | 2,116.00 | 5,799.62 | 3,683.62 |
| 6208 | NYS Administrative Assessm... | 30,901.00 | 5,150.00 | 0.00 | (5,150.00) |
| 7032 | Depreciation | 4,734,400.00 | 789,066.00 | 649,245.91 | (139,820.09) |
| 6901 | Contingency | 25,000.00 | 4,166.00 | 0.00 | (4,166.00) |
| | Total Expenses | 10,053,666.00 | 1,675,620.00 | 1,656,223.92 | (19,396.08) |
| | Change in Net Position | <u>(2,223,450.00)</u> | <u>(370,582.00)</u> | <u>(254,442.64)</u> | <u>116,139.36</u> |

**Water Quality
Change In Net Position
For the Two Months Ending Wednesday, May 31, 2023**

| GL | Account Description | Annual Budget | YTD Budget | Actual YTD | YTD Variance Over (Under) |
|-------------|-------------------------------------|---------------------|---------------------|---------------------|---------------------------|
| | Customer Billings | | | | |
| 4001 | Customer Billings | \$7,308,154.00 | \$1,218,028.00 | \$1,306,080.86 | \$88,052.86 |
| 4005 | Capital Billings | 271,130.00 | 45,188.00 | 45,188.34 | 0.34 |
| | Total Customer Billings | 7,579,284.00 | 1,263,216.00 | 1,351,269.20 | 88,053.20 |
| | Other Income | | | | |
| 4164 | Miscellaneous | 3,610.00 | 602.00 | 601.66 | (0.34) |
| | Total Other Income | 3,610.00 | 602.00 | 601.66 | (0.34) |
| | Interest Income | | | | |
| 4102 | Investment Interest Income | 15,900.00 | 2,650.00 | 3,298.02 | 648.02 |
| 4108 | Reserve Interest | 47,800.00 | 7,966.00 | 8,765.98 | 799.98 |
| 42... | Mark to Market Adjustment | 0.00 | 0.00 | (1,445.00) | (1,445.00) |
| | Total Interest Income | 63,700.00 | 10,616.00 | 10,619.00 | 3.00 |
| | Total Income | 7,646,594.00 | 1,274,434.00 | 1,362,489.86 | 88,055.86 |
| | Salaries | | | | |
| | Engineering Wages | 181,223.00 | 30,204.00 | 48,547.34 | 18,343.34 |
| | MMF Wages | 22,197.00 | 3,702.00 | 839.04 | (2,862.96) |
| | WQ Wages | 1,654,341.00 | 275,726.00 | 212,543.16 | (63,182.84) |
| 50... | Overtime Wages | 47,092.00 | 7,850.00 | 20,566.11 | 12,716.11 |
| 5005 | On-Call Stipend | 17,400.00 | 2,900.00 | 2,400.00 | (500.00) |
| | Total Salaries | 1,922,253.00 | 320,382.00 | 284,895.65 | (35,486.35) |
| | Fringe Benefits | | | | |
| 50... | FICA Expense | 119,839.00 | 19,972.00 | 19,418.48 | (553.52) |
| 50... | Pension Expense | 211,569.00 | 35,264.00 | 30,946.95 | (4,317.05) |
| 50... | VDC Expense | 2,736.00 | 456.00 | 522.17 | 66.17 |
| 50... | Health Insurance | 355,740.00 | 59,290.00 | 45,935.87 | (13,354.13) |
| 50... | Workers Comp | 98,711.00 | 16,452.00 | 12,488.29 | (3,963.71) |
| 50... | Disability Insurance | 6,280.00 | 1,046.00 | 1,046.92 | 0.92 |
| 50... | Post Retire Overhead | 150,171.00 | 25,028.00 | 23,177.43 | (1,850.57) |
| 5054 | Employee Physicals & Screening | 6,000.00 | 1,000.66 | 1,387.50 | 386.84 |
| | Total Fringe Benefits | 951,046.00 | 158,508.66 | 134,923.61 | (23,585.05) |
| | Operations & Maintenance | | | | |
| 5403 | Safety Equipment & Supplies | 7,000.00 | 1,166.00 | 245.39 | (920.61) |
| 5706 | Shop Tools | 15,000.00 | 2,500.00 | 1,470.49 | (1,029.51) |
| 5815 | Chemicals | 62,000.00 | 10,334.00 | 0.00 | (10,334.00) |
| 5902 | Lab Fees | 8,600.00 | 1,434.00 | 181.00 | (1,253.00) |
| 6010 | Cape Vincent Reserve | 700.00 | 116.00 | 0.00 | (116.00) |
| 8090 | Purchases for Resale | 50,000.00 | 8,334.00 | 598.44 | (7,735.56) |
| | Total O & M | 143,300.00 | 23,884.00 | 2,495.32 | (21,388.68) |
| 6002 | Sewage Treatment | 1,388,486.00 | 231,414.00 | 255,968.23 | 24,554.23 |
| 6004 | Water Purchases | 940,049.00 | 156,676.00 | 152,347.99 | (4,328.01) |

**Water Quality
Change In Net Position
For the Two Months Ending Wednesday, May 31, 2023**

| GL | Account Description | Annual Budget | YTD Budget | Actual YTD | YTD Variance Over (Under) |
|------------------------------------|--|-------------------|------------------|------------------|---------------------------------|
| Office & Administrative | | | | | |
| 5053 | Misc Employee Costs | 400.00 | 66.00 | 0.00 | (66.00) |
| 5104 | Office Supplies | 4,500.00 | 750.00 | 342.69 | (407.31) |
| 5110 | Postage & Shipping | 750.00 | 126.00 | 200.00 | 74.00 |
| 5112 | Telephone | 8,000.00 | 1,334.00 | 865.54 | (468.46) |
| 5114 | Cellular Services | 20,700.00 | 3,450.00 | 1,120.92 | (2,329.08) |
| 5120 | Dues & Subscriptions | 1,500.00 | 250.00 | 0.00 | (250.00) |
| 5122 | Public Info & Advertising | 8,700.00 | 1,450.00 | 0.00 | (1,450.00) |
| 5130 | Office Equipment | 1,000.00 | 166.00 | 0.00 | (166.00) |
| 5202 | Employee Mileage Reimburse... | 5,250.00 | 874.00 | 891.47 | 17.47 |
| 5204 | Empl. Meals & Incidental | 4,500.00 | 750.00 | 0.00 | (750.00) |
| 5206 | Empl. Lodging | 5,500.00 | 916.00 | 0.00 | (916.00) |
| 5270 | Travel & Meeting Expense | 500.00 | 84.00 | 0.00 | (84.00) |
| 5370 | Training & Development | 11,750.00 | 1,958.00 | 440.00 | (1,518.00) |
| 5402 | Employee Uniforms | 7,900.00 | 1,316.00 | 240.00 | (1,076.00) |
| 5508 | Cleaning Services | 21,200.00 | 3,533.34 | 2,950.00 | (583.34) |
| 5570 | Other General Expense | 22,000.00 | 3,666.00 | 0.00 | (3,666.00) |
| | Total Office & Admin | 124,150.00 | 20,689.34 | 7,050.62 | (13,638.72) |
| Utilities | | | | | |
| 5802 | Gas & Electric | 120,000.00 | 20,000.00 | 9,337.02 | (10,662.98) |
| | Total Utilities | 120,000.00 | 20,000.00 | 9,337.02 | (10,662.98) |
| Professional Fees | | | | | |
| 5924 | Legal | 4,500.00 | 750.00 | 0.00 | (750.00) |
| 5926 | Investment Banking Fees | 1,892.00 | 316.00 | 386.06 | 70.06 |
| | Total Professional Fees | 6,392.00 | 1,066.00 | 386.06 | (679.94) |
| Repairs & Maintenance | | | | | |
| 5804 | Building Maintenance & Repair | 28,000.00 | 4,666.00 | 3,826.79 | (839.21) |
| 5808 | Site Maint & Repair | 43,500.00 | 7,250.00 | 10,422.50 | 3,172.50 |
| 5812 | Pipeline Maintenance | 99,155.00 | 16,527.16 | 17,632.12 | 1,104.96 |
| | Total Repairs & Maintenance | 170,655.00 | 28,443.16 | 31,881.41 | 3,438.25 |
| Automobile | | | | | |
| 5601 | Auto/Light Truck Rep. & Maint. | 19,000.00 | 3,166.00 | 2,675.51 | (490.49) |
| 5602 | Auto/Light Truck Fuel | 90,000.00 | 15,000.00 | 5,217.09 | (9,782.91) |
| 5603 | Auto/Light Truck Rental/Lease | 134,700.00 | 22,450.00 | 23,450.00 | 1,000.00 |
| 5605 | Vehicle Ins | 36,600.00 | 6,100.00 | 6,100.00 | 0.00 |
| | Total Automobile | 280,300.00 | 46,716.00 | 37,442.60 | (9,273.40) |
| Computer | | | | | |
| 5124 | Computer Equipment | 21,000.00 | 3,500.00 | 12,814.56 | 9,314.56 |
| 5128 | Programming & Software | 5,700.00 | 950.00 | 0.00 | (950.00) |
| | Total Computer | 26,700.00 | 4,450.00 | 12,814.56 | 8,364.56 |
| 6114 | Insurance | 135,000.00 | 22,500.00 | 22,500.00 | 0.00 |

Water Quality
Change In Net Position
For the Two Months Ending Wednesday, May 31, 2023

| GL | Account Description | Annual Budget | YTD Budget | Actual YTD | YTD Variance Over (Under) |
|-------|-------------------------------|------------------------------|----------------------------|--------------------------|---------------------------------|
| 61... | Admin Allocation | 592,662.00 | 98,778.00 | 94,283.19 | (4,494.81) |
| 61... | Engineering Allocation | 42,413.00 | 7,068.00 | 9,710.64 | 2,642.64 |
| 6208 | NYS Administrative Assessm... | 36,215.00 | 6,036.00 | 0.00 | (6,036.00) |
| 7032 | Depreciation | 1,347,200.00 | 224,534.00 | 146,891.59 | (77,642.41) |
| 7002 | Amortization | 30,400.00 | 5,066.00 | 5,265.94 | 199.94 |
| 6202 | Interest Expense | 450,302.00 | 75,050.00 | 2,844.33 | (72,205.67) |
| 7170 | Bond Issuance Costs | 0.00 | 0.00 | 50,500.00 | 50,500.00 |
| | Total Expenses | 8,707,523.00 | 1,451,261.16 | 1,261,538.76 | (189,722.40) |
| | Change in Net Position | <u>(1,060,929.00)</u> | <u>(176,827.16)</u> | <u>100,951.10</u> | <u>277,778.26</u> |

**Army Sewer
Change In Net Position
For the Two Months Ending Wednesday, May 31, 2023**

| GL | Account Description | Annual Budget | YTD Budget | Actual YTD | YTD Variance Over (Under) |
|-------------|-------------------------------------|---------------------|-------------------|-------------------|---------------------------------|
| | Customer Billings | | | | |
| 4001 | Customer Billings | \$3,301,270.00 | \$550,212.00 | \$595,514.14 | \$45,302.14 |
| | Total Customer Billings | 3,301,270.00 | 550,212.00 | 595,514.14 | 45,302.14 |
| | Other Income | | | | |
| 4164 | Miscellaneous | 3,610.00 | 602.00 | 601.66 | (0.34) |
| | Total Other Income | 3,610.00 | 602.00 | 601.66 | (0.34) |
| | Interest Income | | | | |
| 4108 | Reserve Interest | 30,900.00 | 5,150.00 | 5,672.10 | 522.10 |
| 42... | Mark to Market Adjustment | 0.00 | 0.00 | (935.00) | (935.00) |
| | Total Interest Income | 30,900.00 | 5,150.00 | 4,737.10 | (412.90) |
| | Total Income | 3,335,780.00 | 555,964.00 | 600,852.90 | 44,888.90 |
| | Salaries | | | | |
| | Engineering Wages | 75,985.00 | 12,664.00 | 21,885.73 | 9,221.73 |
| | MMF Wages | 7,399.00 | 1,234.00 | 338.88 | (895.12) |
| | WQ Wages | 373,607.00 | 62,268.00 | 45,932.87 | (16,335.13) |
| 50... | Overtime Wages | 17,798.00 | 2,966.00 | 3,555.71 | 589.71 |
| 5005 | On-Call Stipend | 3,840.00 | 640.00 | 480.00 | (160.00) |
| | Total Salaries | 478,629.00 | 79,772.00 | 72,193.19 | (7,578.81) |
| | Fringe Benefits | | | | |
| 50... | FICA Expense | 29,905.00 | 4,984.00 | 5,177.88 | 193.88 |
| 50... | Pension Expense | 52,124.00 | 8,688.00 | 7,948.94 | (739.06) |
| 50... | VDC Expense | 1,368.00 | 228.00 | 235.24 | 7.24 |
| 50... | Health Insurance | 87,712.00 | 14,618.00 | 13,263.25 | (1,354.75) |
| 50... | Workers Comp | 22,400.00 | 3,734.00 | 3,744.24 | 10.24 |
| 50... | Disability Insurance | 1,517.00 | 252.00 | 252.88 | 0.88 |
| 50... | Post Retire Overhead | 36,275.00 | 6,046.00 | 6,517.98 | 471.98 |
| 5054 | Employee Physicals & Screening | 6,000.00 | 1,000.66 | 1,387.50 | 386.84 |
| | Total Fringe Benefits | 237,301.00 | 39,550.66 | 38,527.91 | (1,022.75) |
| | Operations & Maintenance | | | | |
| 5403 | Safety Equipment & Supplies | 7,000.00 | 1,166.00 | 245.39 | (920.61) |
| 5706 | Shop Tools | 10,000.00 | 1,666.00 | 1,470.49 | (195.51) |
| 5815 | Chemicals | 60,000.00 | 10,000.00 | 0.00 | (10,000.00) |
| | Total O & M | 77,000.00 | 12,832.00 | 1,715.88 | (11,116.12) |
| 6002 | Sewage Treatment | 1,388,486.00 | 231,414.00 | 255,968.23 | 24,554.23 |
| 6004 | Water Purchases | 4,500.00 | 750.00 | 0.00 | (750.00) |
| | Office & Administrative | | | | |
| 5053 | Misc Employee Costs | 100.00 | 16.00 | 0.00 | (16.00) |
| 5104 | Office Supplies | 4,500.00 | 750.00 | 342.69 | (407.31) |
| 5110 | Postage & Shipping | 750.00 | 126.00 | 200.00 | 74.00 |
| 5112 | Telephone | 8,000.00 | 1,334.00 | 865.54 | (468.46) |

**Army Sewer
Change In Net Position
For the Two Months Ending Wednesday, May 31, 2023**

| GL | Account Description | Annual Budget | YTD Budget | Actual YTD | YTD Variance Over (Under) |
|--------------|--|---------------------|--------------------|--------------------|---------------------------------|
| 5114 | Cellular Services | 20,700.00 | 3,450.00 | 1,120.92 | (2,329.08) |
| 5120 | Dues & Subscriptions | 1,500.00 | 250.00 | 0.00 | (250.00) |
| 5122 | Public Info & Advertising | 8,200.00 | 1,366.00 | 0.00 | (1,366.00) |
| 5130 | Office Equipment | 1,000.00 | 166.00 | 0.00 | (166.00) |
| 5202 | Employee Mileage Reimburse... | 1,000.00 | 166.00 | 329.48 | 163.48 |
| 5204 | Empl. Meals & Incidental | 4,500.00 | 750.00 | 0.00 | (750.00) |
| 5206 | Empl. Lodging | 5,500.00 | 916.00 | 0.00 | (916.00) |
| 5270 | Travel & Meeting Expense | 500.00 | 84.00 | 0.00 | (84.00) |
| 5370 | Training & Development | 11,750.00 | 1,958.00 | 440.00 | (1,518.00) |
| 5402 | Employee Uniforms | 7,900.00 | 1,316.00 | 240.00 | (1,076.00) |
| 5508 | Cleaning Services | 21,200.00 | 3,533.34 | 2,950.00 | (583.34) |
| 5570 | Other General Expense | 10,000.00 | 1,666.00 | 0.00 | (1,666.00) |
| | Total Office & Admin | 107,100.00 | 17,847.34 | 6,488.63 | (11,358.71) |
| | Utilities | | | | |
| 5802 | Gas & Electric | 65,000.00 | 10,834.00 | 5,295.94 | (5,538.06) |
| | Total Utilities | 65,000.00 | 10,834.00 | 5,295.94 | (5,538.06) |
| | Professional Fees | | | | |
| 5924 | Legal | 3,000.00 | 500.00 | 0.00 | (500.00) |
| 5926 | Investment Banking Fees | 1,151.00 | 192.00 | 250.94 | 58.94 |
| | Total Professional Fees | 4,151.00 | 692.00 | 250.94 | (441.06) |
| | Repairs & Maintenance | | | | |
| 5804 | Building Maintenance & Repair | 15,000.00 | 2,500.00 | 2,379.29 | (120.71) |
| 5808 | Site Maint & Repair | 25,000.00 | 4,166.00 | 10,353.52 | 6,187.52 |
| 5812 | Pipeline Maintenance | 45,000.00 | 7,500.00 | 1,022.53 | (6,477.47) |
| | Total Repairs & Maintenance | 85,000.00 | 14,166.00 | 13,755.34 | (410.66) |
| | Automobile | | | | |
| 5601 | Auto/Light Truck Rep. & Maint. | 19,000.00 | 3,166.00 | 2,675.51 | (490.49) |
| 5602 | Auto/Light Truck Fuel | 90,000.00 | 15,000.00 | 5,217.09 | (9,782.91) |
| 5603 | Auto/Light Truck Rental/Lease | 134,700.00 | 22,450.00 | 23,450.00 | 1,000.00 |
| 5605 | Vehicle Ins | 36,600.00 | 6,100.00 | 6,100.00 | 0.00 |
| | Total Automobile | 280,300.00 | 46,716.00 | 37,442.60 | (9,273.40) |
| | Computer | | | | |
| 5124 | Computer Equipment | 21,000.00 | 3,500.00 | 12,814.56 | 9,314.56 |
| 5128 | Programming & Software | 5,700.00 | 950.00 | 0.00 | (950.00) |
| | Total Computer | 26,700.00 | 4,450.00 | 12,814.56 | 8,364.56 |
| 6114 | Insurance | 52,800.00 | 8,800.00 | 8,800.00 | 0.00 |
| 61... | Admin Allocation | 354,175.00 | 59,030.00 | 56,340.41 | (2,689.59) |
| 61... | Engineering Allocation | 14,729.00 | 2,454.00 | 4,489.33 | 2,035.33 |
| 6208 | NYS Administrative Assessm... | 15,728.00 | 2,622.00 | 0.00 | (2,622.00) |
| 89... | Water Quality Allocation | (272,319.00) | (45,388.00) | (31,080.10) | 14,307.90 |
| 7032 | Depreciation | 581,900.00 | 96,984.00 | 54,671.51 | (42,312.49) |

Army Sewer
Change In Net Position
For the Two Months Ending Wednesday, May 31, 2023

| GL | Account Description | Annual Budget | YTD Budget | Actual YTD | YTD Variance Over (Under) |
|-------------|-------------------------------|----------------------------|---------------------------|-------------------------|---------------------------------|
| 6202 | Interest Expense | 173,500.00 | 28,916.00 | 0.00 | (28,916.00) |
| | Total Expenses | 3,674,680.00 | 612,442.00 | 537,674.37 | (74,767.63) |
| | Change in Net Position | <u>(338,900.00)</u> | <u>(56,478.00)</u> | <u>63,178.53</u> | <u>119,656.53</u> |

**Army Water Line
Change In Net Position
For the Two Months Ending Wednesday, May 31, 2023**

| GL | Account Description | Annual Budget | YTD Budget | Actual YTD | YTD Variance Over (Under) |
|-------------|-------------------------------------|---------------------|-------------------|-------------------|---------------------------|
| | Customer Billings | | | | |
| 4001 | Customer Billings | \$2,136,477.00 | \$356,080.00 | \$417,458.80 | \$61,378.80 |
| | Total Customer Billings | 2,136,477.00 | 356,080.00 | 417,458.80 | 61,378.80 |
| | Interest Income | | | | |
| 4108 | Reserve Interest | 16,900.00 | 2,816.00 | 3,093.88 | 277.88 |
| 42... | Mark to Market Adjustment | 0.00 | 0.00 | (510.00) | (510.00) |
| | Total Interest Income | 16,900.00 | 2,816.00 | 2,583.88 | (232.12) |
| | Total Income | 2,153,377.00 | 358,896.00 | 420,042.68 | 61,146.68 |
| | Salaries | | | | |
| | Engineering Wages | 75,985.00 | 12,664.00 | 14,507.45 | 1,843.45 |
| | MMF Wages | 7,399.00 | 1,234.00 | 338.88 | (895.12) |
| | WQ Wages | 362,862.00 | 60,478.00 | 36,330.61 | (24,147.39) |
| 50... | Overtime Wages | 6,649.00 | 1,108.00 | 1,159.65 | 51.65 |
| 5005 | On-Call Stipend | 3,840.00 | 640.00 | 480.00 | (160.00) |
| | Total Salaries | 456,735.00 | 76,124.00 | 52,816.59 | (23,307.41) |
| | Fringe Benefits | | | | |
| 50... | FICA Expense | 28,545.00 | 4,758.00 | 4,265.99 | (492.01) |
| 50... | Pension Expense | 49,700.00 | 8,284.00 | 6,977.31 | (1,306.69) |
| 50... | VDC Expense | 1,368.00 | 228.00 | 222.87 | (5.13) |
| 50... | Health Insurance | 83,602.00 | 13,934.00 | 9,670.03 | (4,263.97) |
| 50... | Workers Comp | 21,125.00 | 3,520.00 | 1,066.25 | (2,453.75) |
| 50... | Disability Insurance | 1,442.00 | 240.00 | 240.44 | 0.44 |
| 50... | Post Retire Overhead | 34,490.00 | 5,748.00 | 4,488.39 | (1,259.61) |
| | Total Fringe Benefits | 220,272.00 | 36,712.00 | 26,931.28 | (9,780.72) |
| | Operations & Maintenance | | | | |
| 5706 | Shop Tools | 5,000.00 | 834.00 | 0.00 | (834.00) |
| 5902 | Lab Fees | 5,000.00 | 834.00 | 97.00 | (737.00) |
| | Total O & M | 10,000.00 | 1,668.00 | 97.00 | (1,571.00) |
| 6004 | Water Purchases | 817,052.00 | 136,176.00 | 135,331.70 | (844.30) |
| | Office & Administrative | | | | |
| 5053 | Misc Employee Costs | 300.00 | 50.00 | 0.00 | (50.00) |
| 5122 | Public Info & Advertising | 500.00 | 84.00 | 0.00 | (84.00) |
| 5202 | Employee Mileage Reimburse... | 1,000.00 | 166.00 | 198.46 | 32.46 |
| 5570 | Other General Expense | 12,000.00 | 2,000.00 | 0.00 | (2,000.00) |
| | Total Office & Admin | 13,800.00 | 2,300.00 | 198.46 | (2,101.54) |
| | Utilities | | | | |
| 5802 | Gas & Electric | 25,000.00 | 4,166.00 | 1,323.04 | (2,842.96) |
| | Total Utilities | 25,000.00 | 4,166.00 | 1,323.04 | (2,842.96) |
| | Professional Fees | | | | |

**Army Water Line
Change In Net Position
For the Two Months Ending Wednesday, May 31, 2023**

| GL | Account Description | Annual Budget | YTD Budget | Actual YTD | YTD Variance Over (Under) |
|-------|--|----------------------------|----------------------------|-------------------------|---------------------------------|
| 5924 | Legal | 1,000.00 | 166.00 | 0.00 | (166.00) |
| 5926 | Investment Banking Fees | 741.00 | 124.00 | 135.12 | 11.12 |
| | Total Professional Fees | 1,741.00 | 290.00 | 135.12 | (154.88) |
| | Repairs & Maintenance | | | | |
| 5804 | Building Maintenance & Repair | 4,000.00 | 666.00 | 1,087.50 | 421.50 |
| 5808 | Site Maint & Repair | 15,000.00 | 2,500.00 | 0.00 | (2,500.00) |
| 5812 | Pipeline Maintenance | 20,000.00 | 3,334.00 | 5,808.00 | 2,474.00 |
| | Total Repairs & Maintenance | 39,000.00 | 6,500.00 | 6,895.50 | 395.50 |
| 6114 | Insurance | 38,700.00 | 6,450.00 | 6,450.00 | 0.00 |
| 61... | Admin Allocation | 183,063.00 | 30,510.00 | 29,107.32 | (1,402.68) |
| 61... | Engineering Allocation | 14,117.00 | 2,352.00 | 3,779.29 | 1,427.29 |
| 6208 | NYS Administrative Assessm... | 10,973.00 | 1,828.00 | 0.00 | (1,828.00) |
| 89... | Water Quality Allocation | 97,424.00 | 16,238.00 | 9,308.82 | (6,929.18) |
| 7032 | Depreciation | 626,300.00 | 104,384.00 | 69,735.55 | (34,648.45) |
| 6202 | Interest Expense | 225,500.00 | 37,584.00 | 0.00 | (37,584.00) |
| 7170 | Bond Issuance Costs | 0.00 | 0.00 | 50,500.00 | 50,500.00 |
| | Total Expenses | 2,779,677.00 | 463,282.00 | 392,609.67 | (70,672.33) |
| | Change in Net Position | <u>(626,300.00)</u> | <u>(104,386.00)</u> | <u>27,433.01</u> | <u>131,819.01</u> |

**Regional Water Line
Change In Net Position
For the Two Months Ending Wednesday, May 31, 2023**

| GL | Account Description | Annual Budget | YTD Budget | Actual YTD | YTD Variance Over (Under) |
|-------------|-------------------------------------|-------------------|------------------|------------------|---------------------------------|
| | Customer Billings | | | | |
| 4001 | Customer Billings | \$118,497.00 | \$19,750.00 | \$16,836.93 | (\$2,913.07) |
| 4005 | Capital Billings | 271,130.00 | 45,188.00 | 45,188.34 | 0.34 |
| | Total Customer Billings | 389,627.00 | 64,938.00 | 62,025.27 | (2,912.73) |
| | Interest Income | | | | |
| 4102 | Investment Interest Income | 15,900.00 | 2,650.00 | 3,298.02 | 648.02 |
| | Total Interest Income | 15,900.00 | 2,650.00 | 3,298.02 | 648.02 |
| | Total Income | 405,527.00 | 67,588.00 | 65,323.29 | (2,264.71) |
| | Salaries | | | | |
| | Engineering Wages | 9,553.00 | 1,592.00 | 2,402.84 | 810.84 |
| | WQ Wages | 21,646.00 | 3,608.00 | 3,049.80 | (558.20) |
| 50... | Overtime Wages | 1,519.00 | 254.00 | 958.46 | 704.46 |
| 5005 | On-Call Stipend | 1,920.00 | 320.00 | 240.00 | (80.00) |
| | Total Salaries | 34,638.00 | 5,774.00 | 6,651.10 | 877.10 |
| | Fringe Benefits | | | | |
| 50... | FICA Expense | 2,164.00 | 360.00 | 396.60 | 36.60 |
| 50... | Pension Expense | 3,870.00 | 646.00 | 620.39 | (25.61) |
| 50... | VDC Expense | 0.00 | 0.00 | 31.40 | 31.40 |
| 50... | Health Insurance | 6,354.00 | 1,060.00 | 893.43 | (166.57) |
| 50... | Workers Comp | 1,494.00 | 250.00 | 175.89 | (74.11) |
| 50... | Disability Insurance | 109.00 | 18.00 | 18.26 | 0.26 |
| 50... | Post Retire Overhead | 2,617.00 | 436.00 | 408.81 | (27.19) |
| | Total Fringe Benefits | 16,608.00 | 2,770.00 | 2,544.78 | (225.22) |
| | Operations & Maintenance | | | | |
| 5815 | Chemicals | 2,000.00 | 334.00 | 0.00 | (334.00) |
| 5902 | Lab Fees | 3,600.00 | 600.00 | 84.00 | (516.00) |
| 6010 | Cape Vincent Reserve | 700.00 | 116.00 | 0.00 | (116.00) |
| | Total O & M | 6,300.00 | 1,050.00 | 84.00 | (966.00) |
| 6004 | Water Purchases | 118,497.00 | 19,750.00 | 17,016.29 | (2,733.71) |
| | Office & Administrative | | | | |
| 5202 | Employee Mileage Reimburse... | 250.00 | 42.00 | 28.17 | (13.83) |
| | Total Office & Admin | 250.00 | 42.00 | 28.17 | (13.83) |
| | Utilities | | | | |
| 5802 | Gas & Electric | 30,000.00 | 5,000.00 | 2,718.04 | (2,281.96) |
| | Total Utilities | 30,000.00 | 5,000.00 | 2,718.04 | (2,281.96) |
| | Professional Fees | | | | |
| 5924 | Legal | 500.00 | 84.00 | 0.00 | (84.00) |
| | Total Professional Fees | 500.00 | 84.00 | 0.00 | (84.00) |

**Regional Water Line
Change In Net Position
For the Two Months Ending Wednesday, May 31, 2023**

| GL | Account Description | Annual Budget | YTD Budget | Actual YTD | YTD Variance Over (Under) |
|-------|--|----------------------------|---------------------------|---------------------------|---------------------------------|
| | Repairs & Maintenance | | | | |
| 5804 | Building Maintenance & Repair | 9,000.00 | 1,500.00 | 360.00 | (1,140.00) |
| 5808 | Site Maint & Repair | 3,500.00 | 584.00 | 68.98 | (515.02) |
| 5812 | Pipeline Maintenance | 34,155.00 | 5,693.16 | 10,801.59 | 5,108.43 |
| | Total Repairs & Maintenance | 46,655.00 | 7,777.16 | 11,230.57 | 3,453.41 |
| | | | | | |
| 6114 | Insurance | 6,200.00 | 1,034.00 | 1,033.34 | (0.66) |
| 61... | Admin Allocation | 16,798.00 | 2,800.00 | 2,677.41 | (122.59) |
| 61... | Engineering Allocation | 2,492.00 | 416.00 | 270.06 | (145.94) |
| 6208 | NYS Administrative Assessm... | 1,765.00 | 294.00 | 0.00 | (294.00) |
| 89... | Water Quality Allocation | 6,201.00 | 1,034.00 | 759.01 | (274.99) |
| 7032 | Depreciation | 139,000.00 | 23,166.00 | 22,484.53 | (681.47) |
| 7002 | Amortization | 30,400.00 | 5,066.00 | 5,265.94 | 199.94 |
| 6202 | Interest Expense | 51,302.00 | 8,550.00 | 2,844.33 | (5,705.67) |
| | Total Expenses | 507,606.00 | 84,607.16 | 75,607.57 | (8,999.59) |
| | | | | | |
| | Change in Net Position | <u>(102,079.00)</u> | <u>(17,019.16)</u> | <u>(10,284.28)</u> | <u>6,734.88</u> |

**Water Sewer Contracts
Change In Net Position
For the Two Months Ending Wednesday, May 31, 2023**

| GL | Account Description | Annual Budget | YTD Budget | Actual YTD | YTD Variance Over (Under) |
|-------|--------------------------------------|---------------------|-------------------|-------------------|---------------------------------|
| | Customer Billings | | | | |
| 4001 | Customer Billings | \$1,751,910.00 | \$291,986.00 | \$276,270.99 | (\$15,715.01) |
| | Total Customer Billings | 1,751,910.00 | 291,986.00 | 276,270.99 | (15,715.01) |
| | Total Income | 1,751,910.00 | 291,986.00 | 276,270.99 | (15,715.01) |
| | Salaries | | | | |
| | Engineering Wages | 19,700.00 | 3,284.00 | 9,751.32 | 6,467.32 |
| | MMF Wages | 7,399.00 | 1,234.00 | 161.28 | (1,072.72) |
| | WQ Wages | 896,226.00 | 149,372.00 | 127,229.88 | (22,142.12) |
| 50... | Overtime Wages | 21,126.00 | 3,522.00 | 14,892.29 | 11,370.29 |
| 5005 | On-Call Stipend | 7,800.00 | 1,300.00 | 1,200.00 | (100.00) |
| | Total Salaries | 952,251.00 | 158,712.00 | 153,234.77 | (5,477.23) |
| | Fringe Benefits | | | | |
| 50... | FICA Expense | 59,225.00 | 9,870.00 | 9,578.01 | (291.99) |
| 50... | Pension Expense | 105,875.00 | 17,646.00 | 15,400.31 | (2,245.69) |
| 50... | VDC Expense | 0.00 | 0.00 | 32.66 | 32.66 |
| 50... | Health Insurance | 178,072.00 | 29,678.00 | 22,109.16 | (7,568.84) |
| 50... | Workers Comp | 53,692.00 | 8,948.00 | 7,501.91 | (1,446.09) |
| 50... | Disability Insurance | 3,212.00 | 536.00 | 535.34 | (0.66) |
| 50... | Post Retire Overhead | 76,789.00 | 12,798.00 | 11,762.25 | (1,035.75) |
| | Total Fringe Benefits | 476,865.00 | 79,476.00 | 66,919.64 | (12,556.36) |
| | Operations & Maintenance | | | | |
| 8090 | Purchases for Resale | 50,000.00 | 8,334.00 | 598.44 | (7,735.56) |
| | Total O & M | 50,000.00 | 8,334.00 | 598.44 | (7,735.56) |
| | Office & Administrative | | | | |
| 5202 | Employee Mileage Reimburse... | 3,000.00 | 500.00 | 335.36 | (164.64) |
| | Total Office & Admin | 3,000.00 | 500.00 | 335.36 | (164.64) |
| 6114 | Insurance | 37,300.00 | 6,216.00 | 6,216.66 | 0.66 |
| 61... | Admin Allocation | 38,626.00 | 6,438.00 | 6,158.05 | (279.95) |
| 61... | Engineering Allocation | 11,075.00 | 1,846.00 | 1,171.96 | (674.04) |
| 6208 | NYS Administrative Assessm... | 7,749.00 | 1,292.00 | 0.00 | (1,292.00) |
| 89... | Water Quality Allocation | 168,694.00 | 28,116.00 | 21,012.27 | (7,103.73) |
| | Total Expenses | 1,745,560.00 | 290,930.00 | 255,647.15 | (35,282.85) |
| | Change in Net Position | 6,350.00 | 1,056.00 | 20,623.84 | 19,567.84 |

Engineering
Change In Net Position
For the Two Months Ending Wednesday, May 31, 2023

| GL | Account Description | Annual Budget | YTD Budget | Actual YTD | YTD Variance Over (Under) |
|-------|-------------------------------------|-------------------|-------------------|------------------|---------------------------------|
| | Customer Billings | | | | |
| 4001 | Customer Billings | \$734,055.00 | \$122,342.00 | \$76,274.56 | (\$46,067.44) |
| | Total Customer Billings | 734,055.00 | 122,342.00 | 76,274.56 | (46,067.44) |
| | Total Income | 734,055.00 | 122,342.00 | 76,274.56 | (46,067.44) |
| | Salaries | | | | |
| | Engineering Wages | 367,950.00 | 61,326.00 | 15,908.33 | (45,417.67) |
| | Total Salaries | 367,950.00 | 61,326.00 | 15,908.33 | (45,417.67) |
| | Fringe Benefits | | | | |
| 50... | FICA Expense | 23,818.00 | 3,970.00 | 1,642.69 | (2,327.31) |
| 50... | Pension Expense | 38,956.00 | 6,492.00 | 2,295.60 | (4,196.40) |
| 50... | VDC Expense | 3,683.00 | 614.00 | 427.15 | (186.85) |
| 50... | Health Insurance | 56,601.00 | 9,434.00 | 4,591.22 | (4,842.78) |
| 50... | Workers Comp | 1,481.00 | 246.00 | 144.51 | (101.49) |
| 50... | Disability Insurance | 954.00 | 160.00 | 159.04 | (0.96) |
| 50... | Post Retire Overhead | 22,812.00 | 3,802.00 | 1,928.16 | (1,873.84) |
| 5054 | Employee Physicals & Screening | 500.00 | 84.00 | 176.00 | 92.00 |
| | Total Fringe Benefits | 148,805.00 | 24,802.00 | 11,364.37 | (13,437.63) |
| | Operations & Maintenance | | | | |
| 5062 | Third Party Temporary - O&M | 11,500.00 | 1,916.66 | 0.00 | (1,916.66) |
| 5403 | Safety Equipment & Supplies | 1,000.00 | 166.00 | 0.00 | (166.00) |
| 5904 | SCADA | 21,750.00 | 3,626.00 | 0.00 | (3,626.00) |
| 8090 | Purchases for Resale | 104,000.00 | 17,334.00 | 6,618.00 | (10,716.00) |
| | Total O & M | 138,250.00 | 23,042.66 | 6,618.00 | (16,424.66) |
| | Office & Administrative | | | | |
| 5053 | Misc Employee Costs | 500.00 | 84.00 | 0.00 | (84.00) |
| 5102 | Office Rent | 1,870.00 | 312.00 | 311.66 | (0.34) |
| 5104 | Office Supplies | 1,000.00 | 166.00 | 0.00 | (166.00) |
| 5112 | Telephone | 1,969.00 | 328.00 | 59.43 | (268.57) |
| 5114 | Cellular Services | 5,000.00 | 834.00 | 75.98 | (758.02) |
| 5120 | Dues & Subscriptions | 1,000.00 | 166.00 | 0.00 | (166.00) |
| 5122 | Public Info & Advertising | 3,000.00 | 500.68 | 1,644.40 | 1,143.72 |
| 5130 | Office Equipment | 1,500.00 | 250.00 | 0.00 | (250.00) |
| 5202 | Employee Mileage Reimburse... | 4,000.00 | 666.00 | 1,239.29 | 573.29 |
| 5204 | Empl. Meals & Incidental | 750.00 | 126.00 | 0.00 | (126.00) |
| 5206 | Empl. Lodging | 1,400.00 | 234.00 | 0.00 | (234.00) |
| 5370 | Training & Development | 6,000.00 | 1,000.66 | 255.00 | (745.66) |
| 5402 | Employee Uniforms | 900.00 | 150.00 | 0.00 | (150.00) |
| | Total Office & Admin | 28,889.00 | 4,817.34 | 3,585.76 | (1,231.58) |
| | Professional Fees | | | | |
| 5924 | Legal | 1,000.00 | 166.00 | 0.00 | (166.00) |

Engineering
Change In Net Position
For the Two Months Ending Wednesday, May 31, 2023

| GL | Account Description | Annual Budget | YTD Budget | Actual YTD | YTD Variance Over (Under) |
|-------|--------------------------------------|---------------------|--------------------|--------------------|---------------------------------|
| | Total Professional Fees | 1,000.00 | 166.00 | 0.00 | (166.00) |
| | Automobile | | | | |
| 5601 | Auto/Light Truck Rep. & Maint. | 2,500.00 | 416.00 | 482.98 | 66.98 |
| 5602 | Auto/Light Truck Fuel | 4,000.00 | 666.00 | 225.18 | (440.82) |
| 5603 | Auto/Light Truck Rental/Lease | 12,500.00 | 2,084.00 | 2,083.34 | (0.66) |
| 5605 | Vehicle Ins | 2,500.00 | 416.00 | 416.66 | 0.66 |
| | Total Automobile | 21,500.00 | 3,582.00 | 3,208.16 | (373.84) |
| | Computer | | | | |
| 5124 | Computer Equipment | 4,000.00 | 666.00 | 2,197.49 | 1,531.49 |
| 5128 | Programming & Software | 1,250.00 | 208.00 | 0.00 | (208.00) |
| 5906 | GIS | 38,944.00 | 6,490.00 | 26,093.29 | 19,603.29 |
| | Total Computer | 44,194.00 | 7,364.00 | 28,290.78 | 20,926.78 |
| 6114 | Insurance | 16,600.00 | 2,766.00 | 2,766.66 | 0.66 |
| 61... | Admin Allocation | 51,386.00 | 8,564.00 | 8,185.24 | (378.76) |
| 61... | Engineering Allocation | (101,133.00) | (16,856.00) | (31,262.85) | (14,406.85) |
| 6208 | NYS Administrative Assessm... | 3,395.00 | 566.00 | 0.00 | (566.00) |
| 7032 | Depreciation | 8,400.00 | 1,400.00 | 1,390.51 | (9.49) |
| | Total Expenses | 729,236.00 | 121,540.00 | 50,054.96 | (71,485.04) |
| | Change in Net Position | 4,819.00 | 802.00 | 26,219.60 | 25,417.60 |

**Regional Development
Change In Net Position
For the Two Months Ending Wednesday, May 31, 2023**

| GL | Account Description | Annual Budget | YTD Budget | Actual YTD | YTD Variance Over (Under) |
|-------------|-------------------------------------|---------------------|-------------------|-------------------|---------------------------------|
| | Customer Billings | | | | |
| 4001 | Customer Billings | \$279,279.00 | \$46,548.00 | \$24,464.85 | (\$22,083.15) |
| | Total Customer Billings | 279,279.00 | 46,548.00 | 24,464.85 | (22,083.15) |
| | Grant Revenue | | | | |
| 4181 | Federal Grant Income | 91,000.00 | 15,166.00 | 0.00 | (15,166.00) |
| 4183 | NY State Grants | 411,000.00 | 68,500.00 | 23,227.98 | (45,272.02) |
| | Total Grant Revenue | 502,000.00 | 83,666.00 | 23,227.98 | (60,438.02) |
| 4104 | Loan Interest Income | 518,760.00 | 86,462.00 | 80,680.62 | (5,781.38) |
| | Other Income | | | | |
| 4162 | Processing Fees | 19,300.00 | 3,216.00 | 3,100.00 | (116.00) |
| 4164 | Miscellaneous | 5,772.00 | 962.00 | 281.80 | (680.20) |
| 4190 | Recovery of Bad Debts | 3,600.00 | 600.00 | 0.00 | (600.00) |
| | Total Other Income | 28,672.00 | 4,778.00 | 3,381.80 | (1,396.20) |
| | Interest Income | | | | |
| 4102 | Investment Interest Income | 517,400.00 | 86,232.00 | 96,578.61 | 10,346.61 |
| 42... | Mark to Market Adjustment | 0.00 | 0.00 | (26,648.50) | (26,648.50) |
| | Total Interest Income | 517,400.00 | 86,232.00 | 69,930.11 | (16,301.89) |
| | Total Income | 1,846,111.00 | 307,686.00 | 201,685.36 | (106,000.64) |
| | Salaries | | | | |
| | Administrative Wages | 12,414.00 | 2,070.00 | 2,022.06 | (47.94) |
| | Engineering Wages | 3,059.00 | 510.00 | 267.97 | (242.03) |
| | Telecom Wages | 32,880.00 | 5,480.00 | 4,712.09 | (767.91) |
| | Regional Development Wages | 280,115.00 | 46,688.00 | 44,043.00 | (2,645.00) |
| | Total Salaries | 328,468.00 | 54,748.00 | 51,045.12 | (3,702.88) |
| | Fringe Benefits | | | | |
| 50... | FICA Expense | 21,567.00 | 3,594.00 | 3,495.58 | (98.42) |
| 50... | Pension Expense | 46,321.00 | 7,720.00 | 6,994.02 | (725.98) |
| 50... | Health Insurance | 46,539.00 | 7,758.00 | 6,988.72 | (769.28) |
| 50... | Workers Comp | 580.00 | 96.00 | 80.69 | (15.31) |
| 50... | Disability Insurance | 794.00 | 134.00 | 132.32 | (1.68) |
| 50... | Post Retire Overhead | 18,985.00 | 3,166.00 | 3,325.80 | 159.80 |
| | Total Fringe Benefits | 134,786.00 | 22,468.00 | 21,017.13 | (1,450.87) |
| | Operations & Maintenance | | | | |
| 6110 | Marketing | 5,000.00 | 834.00 | 0.00 | (834.00) |
| 8090 | Purchases for Resale | 10,000.00 | 1,666.00 | 7,655.00 | 5,989.00 |
| | Total O & M | 15,000.00 | 2,500.00 | 7,655.00 | 5,155.00 |
| 6006 | Host Community Benefits | 183,809.18 | 183,809.04 | 183,809.18 | 0.14 |
| | Office & Administrative | | | | |

**Regional Development
Change In Net Position
For the Two Months Ending Wednesday, May 31, 2023**

| GL | Account Description | Annual Budget | YTD Budget | Actual YTD | YTD Variance Over (Under) |
|--------------|---------------------------------|---------------------|--------------------|--------------------|---------------------------------|
| 5053 | Misc Employee Costs | 0.00 | 0.00 | 12.00 | 12.00 |
| 5120 | Dues & Subscriptions | 625.00 | 104.00 | 500.00 | 396.00 |
| 5122 | Public Info & Advertising | 1,650.00 | 276.00 | 0.00 | (276.00) |
| 5172 | Filing Fees | 700.00 | 116.00 | 0.00 | (116.00) |
| 5202 | Employee Mileage Reimburse... | 7,050.00 | 1,176.00 | 798.46 | (377.54) |
| 5204 | Empl. Meals & Incidental | 1,150.00 | 194.00 | 96.00 | (98.00) |
| 5206 | Empl. Lodging | 2,000.00 | 334.00 | 0.00 | (334.00) |
| 5270 | Travel & Meeting Expense | 1,250.00 | 210.00 | 24.00 | (186.00) |
| 5370 | Training & Development | 1,700.00 | 282.00 | 0.00 | (282.00) |
| 5570 | Other General Expense | 2,199.82 | 367.98 | 103.37 | (264.61) |
| | Total Office & Admin | 18,324.82 | 3,059.98 | 1,533.83 | (1,526.15) |
| | Professional Fees | | | | |
| 5924 | Legal | 9,500.00 | 1,584.00 | 100.00 | (1,484.00) |
| 5926 | Investment Banking Fees | 14,766.00 | 2,462.00 | 2,984.63 | 522.63 |
| 5970 | Consulting | 73,000.00 | 12,168.00 | 8,000.00 | (4,168.00) |
| | Total Professional Fees | 97,266.00 | 16,214.00 | 11,084.63 | (5,129.37) |
| | Computer | | | | |
| 6108 | Web Page Design & Maintenance | 750.00 | 126.00 | 0.00 | (126.00) |
| | Total Computer | 750.00 | 126.00 | 0.00 | (126.00) |
| 6122 | Bad Debt Expense | 0.00 | 0.00 | (4,143.69) | (4,143.69) |
| 6120 | Grants | 154,000.00 | 25,666.00 | 0.00 | (25,666.00) |
| 61... | Admin Allocation | 164,334.00 | 27,390.00 | 26,085.64 | (1,304.36) |
| 61... | Engineering Allocation | 547.00 | 92.00 | 138.23 | 46.23 |
| | Total Expenses | 1,097,285.00 | 336,073.02 | 298,225.07 | (37,847.95) |
| | Change in Net Position | 748,826.00 | (28,387.02) | (96,539.71) | (68,152.69) |