

**Summary of All Units
Change In Net Position
For the Ten Months Ending Tuesday, January 31, 2023**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$21,050,802.00	\$17,542,360.00	\$17,289,676.95	(\$252,683.05)
4004	Dark Fiber Billings	744,397.00	620,330.00	517,524.47	(102,805.53)
4005	Capital Billings	275,812.00	229,840.00	229,843.35	3.35
4006	Replacement Reserve Tip Inco...	1,173,150.00	977,630.00	1,112,684.70	135,054.70
4007	Liner Reserve Tip Income	1,407,780.00	1,173,150.00	1,335,221.64	162,071.64
4008	Closure Reserve Tip Income	821,205.00	684,340.00	778,879.31	94,539.31
	Total Customer Billings	26,187,609.00	21,823,040.00	21,263,830.42	(559,209.58)
	Waste Diversion Revenue				
4050	RTS Revenue	93,600.00	93,600.00	98,543.93	4,943.93
4061	Recycling Revenue - Mattresses	95,000.00	79,170.00	90,337.00	11,167.00
	Total Waste Diversion Revenue	188,600.00	172,770.00	188,880.93	16,110.93
	Grant Revenue				
4181	Federal Grant Income	88,523.00	73,770.00	343,293.25	269,523.25
4183	NY State Grants	365,678.00	304,740.00	726,540.01	421,800.01
	Total Grant Revenue	454,201.00	378,510.00	1,069,833.26	691,323.26
4104	Loan Interest Income	493,000.00	410,830.00	441,227.76	30,397.76
	Other Income				
4162	Processing Fees	23,000.00	19,160.00	27,379.00	8,219.00
4164	Miscellaneous	275,360.00	229,460.00	198,094.88	(31,365.12)
4166	LFGTE Revenue	577,180.00	480,980.00	500,531.20	19,551.20
4185	Grant Recapture	0.00	0.00	4,480.00	4,480.00
4190	Recovery of Bad Debts	0.00	0.00	2,100.00	2,100.00
	Total Other Income	875,540.00	729,600.00	732,585.08	2,985.08
4201	Gain on Sale of Assets	130,000.00	108,340.00	251,525.00	143,185.00
	Interest Income				
4102	Investment Interest Income	236,140.00	196,790.00	358,159.04	161,369.04
41...	Trustee Interest	191.00	160.00	25,550.39	25,390.39
4108	Reserve Interest	141,377.00	117,810.00	189,228.51	71,418.51
4116	Replace Reserve Interest Income	31,319.00	26,100.00	76,202.15	50,102.15
4117	Liner Reserve Interest Income	60,770.00	50,640.00	54,000.27	3,360.27
4118	Closure Reserve Interest Income	90,037.00	75,030.00	111,499.40	36,469.40
4119	Post Close Interest Income	67,922.00	56,600.00	47,785.44	(8,814.56)
4120	Wetlands Mitigation Interest Inc...	95.00	80.00	2,616.12	2,536.12
42...	Mark to Market Adjustment	0.00	0.00	(965,797.74)	(965,797.74)
	Total Interest Income	627,851.00	523,210.00	(100,756.42)	(623,966.42)
	Total Income	28,956,801.00	24,146,300.00	23,847,126.03	(299,173.97)
	Salaries				
	Administrative Wages	1,258,847.00	1,049,040.00	1,051,334.05	2,294.05
	Engineering Wages	780,597.00	650,510.00	651,998.45	1,488.45

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GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Telecom Wages	1,412,538.00	1,177,116.70	1,201,712.84	24,596.14
	Regional Development Wages	295,012.00	245,850.00	232,445.21	(13,404.79)
	MMF Wages	1,523,735.00	1,269,780.00	1,136,542.60	(133,237.40)
	WQ Wages	1,435,779.00	1,196,480.00	1,157,636.80	(38,843.20)
50...	Overtime Wages	194,505.00	162,086.60	218,138.05	56,051.45
5005	On-Call Stipend	25,200.00	21,000.00	19,800.00	(1,200.00)
	Total Salaries	6,926,213.00	5,771,863.30	5,669,608.00	(102,255.30)
	Fringe Benefits				
50...	FICA Expense	454,734.00	378,946.70	413,696.93	34,750.23
50...	Pension Expense	700,254.00	583,560.00	589,053.26	5,493.26
50...	VDC Expense	18,245.00	15,210.00	16,545.24	1,335.24
50...	Health Insurance	876,225.00	730,190.00	669,827.10	(60,362.90)
50...	Retiree Health Insurance	95,162.00	79,300.00	70,374.34	(8,925.66)
50...	Workers Comp	202,714.00	168,926.70	157,506.17	(11,420.53)
50...	Disability Insurance	19,961.00	16,640.00	16,634.33	(5.67)
5036	Unemployment	13,000.00	10,830.00	12,398.90	1,568.90
50...	Post Retire Overhead	485,197.00	404,333.30	378,823.05	(25,510.25)
5051	Benefit Admin. Fees	9,800.00	8,170.00	7,910.75	(259.25)
5054	Employee Physicals & Screening	20,848.00	17,388.50	16,716.03	(672.47)
	Total Fringe Benefits	2,896,140.00	2,413,495.20	2,349,486.10	(64,009.10)
	Operations & Maintenance				
5062	Third Party Temporary - O&M	17,527.68	14,606.40	17,527.68	2,921.28
5133	Equipment Maintenance Contr...	306,594.00	255,500.00	241,320.37	(14,179.63)
5134	Maintenance Contracts	149,400.00	124,496.70	119,893.23	(4,603.47)
5135	Underground Locating	60,000.00	50,000.00	49,532.02	(467.98)
5403	Safety Equipment & Supplies	29,125.75	24,279.90	15,139.06	(9,140.84)
5702	Large Equipment Parts	111,401.41	92,831.20	97,060.99	4,229.79
5703	Small Equipment	25,000.00	20,833.30	14,484.44	(6,348.86)
5704	O&M Supplies	24,500.00	20,420.00	18,808.42	(1,611.58)
5706	Shop Tools	12,891.00	10,742.50	4,689.18	(6,053.32)
5708	Fuels	486,000.00	405,003.40	407,699.80	2,696.40
5710	Lubricants	19,000.00	15,836.70	11,030.61	(4,806.09)
5712	Purchased Maintenance & Repair	133,000.00	110,836.70	82,560.21	(28,276.49)
5718	Tires	18,368.00	15,310.00	14,701.14	(608.86)
5720	Offnet Circuit Lease	842,564.00	702,140.00	593,925.24	(108,214.76)
5770	Other Tool, Equip & O&M	12,500.00	10,420.00	10,749.73	329.73
5815	Chemicals	73,597.42	61,334.50	58,671.98	(2,662.52)
5818	Leachate System Expense	12,500.00	10,413.30	4,572.83	(5,840.47)
5820	LFG Maintenance	50,000.00	41,670.00	32,281.50	(9,388.50)
5830	Collo Expense	192,580.00	160,483.30	162,987.15	2,503.85
5832	Emergency Restoration	95,000.00	79,170.00	67,035.03	(12,134.97)
5834	Permitting	5,000.00	4,170.00	0.00	(4,170.00)
5835	NYS DOT Fee	10,000.00	8,330.00	6,557.00	(1,773.00)
5836	Pole Attachment Fees	306,117.00	255,100.00	85,293.26	(169,806.74)
5838	Conduit Lease	20,907.00	17,420.00	11,416.90	(6,003.10)

**Summary of All Units
Change In Net Position
For the Ten Months Ending Tuesday, January 31, 2023**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5870	Natural Habitat Enhancements	52,216.00	43,516.70	47,068.00	3,551.30
5902	Lab Fees	8,600.00	7,170.00	5,334.93	(1,835.07)
5904	SCADA	20,200.00	16,830.00	12,346.15	(4,483.85)
5932	Monitoring & Testing	178,982.50	149,150.30	101,479.68	(47,670.62)
6008	Contract Hauling	1,768.72	1,477.20	1,000.00	(477.20)
6010	Cape Vincent Reserve	700.00	580.00	700.00	120.00
6110	Marketing	5,000.00	4,170.00	0.00	(4,170.00)
8090	Purchases for Resale	134,300.00	111,923.30	72,025.70	(39,897.60)
	Total O & M	3,415,340.48	2,846,165.40	2,367,892.23	(478,273.17)
	Recycling Transfer Station				
50...	Material Reprocessing Wages	113,029.00	113,029.00	71,106.25	(41,922.75)
50...	Material Reprocessing OT	0.00	0.00	17,452.07	17,452.07
50...	FICA Expense	7,384.00	7,384.00	5,728.52	(1,655.48)
50...	Pension Expense	12,370.00	12,370.00	9,269.85	(3,100.15)
50...	Health Insurance	16,503.00	16,503.00	9,885.33	(6,617.67)
50...	Workers Comp	8,920.00	8,920.00	5,974.76	(2,945.24)
50...	Disability Insurance	479.00	479.00	399.19	(79.81)
50...	Post Retire Overhead	11,441.00	11,441.00	7,422.00	(4,019.00)
6300	RTS -Safety Equipment & Sup...	1,039.59	1,116.30	1,039.59	(76.71)
6305	RTS - Large Equipment Parts	4,988.43	5,262.39	4,988.43	(273.96)
6310	RTS - Small Equipment	0.00	83.30	0.00	(83.30)
6315	RTS - O&M Supplies	57.98	298.30	57.98	(240.32)
6320	RTS - Fuels	5,000.00	5,000.00	4,945.41	(54.59)
6325	RTS - Purchased Maintenance...	219.00	349.20	219.00	(130.20)
6330	RTS - Contract Hauling	6,171.50	5,393.00	6,171.50	778.50
6335	RTS - Office Supplies	0.00	33.30	0.00	(33.30)
6340	RTS - Cellular Services	0.00	45.00	0.00	(45.00)
6345	RTS - Other Communications	1,516.51	1,430.40	1,575.20	144.80
6350	RTS - Office Equipment Mainte...	0.00	62.50	0.00	(62.50)
6355	RTS - Employee Mileage Reim...	0.00	33.30	0.00	(33.30)
6360	RTS - Employee Uniforms	556.71	588.90	434.52	(154.38)
6365	RTS - Gas & Electric	5,831.00	5,609.10	4,804.37	(804.73)
6370	RTS - Propane	4,000.00	4,000.00	1,167.68	(2,832.32)
6375	RTS - Building Supplies	0.00	125.00	0.00	(125.00)
6380	RTS - Site Supplies	832.45	818.80	0.00	(818.80)
6385	RTS - Building Maintenance &...	0.00	58.30	0.00	(58.30)
6390	RTS - Site Maintenance & Repair	1,350.45	1,358.70	1,350.45	(8.25)
6395	RTS - Auto/Light Truck Rep. &...	575.00	729.20	575.00	(154.20)
6400	RTS - Auto/Light Truck Fuel	375.00	375.00	312.11	(62.89)
	Total Recycling Transfer Stati...	202,639.62	202,895.99	154,879.21	(48,016.78)
	Waste Diversion				
5125	Promotional Materials - RRR	12,568.37	10,476.80	5,680.00	(4,796.80)
6009	Household Hazardous Waste	129,067.71	107,556.60	71,354.34	(36,202.26)
6011	Recycling Incentive	57,852.55	48,213.80	57,852.50	9,638.70
6017	Book Debinding	7,500.00	6,250.00	5,625.00	(625.00)

**Summary of All Units
Change In Net Position
For the Ten Months Ending Tuesday, January 31, 2023**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
6018	Mattress Recycling - All Counties	360,000.00	300,000.00	344,112.61	44,112.61
	Total Waste Diversion	566,988.63	472,497.20	484,624.45	12,127.25
6002	Sewage Treatment	2,030,580.00	1,692,160.00	1,249,525.88	(442,634.12)
6004	Water Purchases	807,214.00	672,690.80	718,804.96	46,114.16
60...	Closure & Post Closure Care	1,157,483.00	964,570.00	1,107,292.24	142,722.24
6006	Host Community Benefits	1,021,198.00	875,704.00	990,066.38	114,362.38
6007	LFGTE Revenue Sharing	0.00	0.00	55,612.78	55,612.78
	Office & Administrative				
5053	Misc Employee Costs	10,920.00	9,107.60	6,598.23	(2,509.37)
5102	Office Rent	150,417.00	125,346.70	123,936.31	(1,410.39)
5104	Office Supplies	20,689.34	17,241.10	12,518.60	(4,722.50)
5110	Postage & Shipping	8,808.00	7,343.30	4,969.94	(2,373.36)
5112	Telephone	36,388.00	30,308.30	23,995.79	(6,312.51)
5114	Cellular Services	40,630.00	33,860.00	29,861.30	(3,998.70)
5118	Other Communications	11,320.00	9,430.00	9,251.48	(178.52)
5120	Dues & Subscriptions	10,540.00	8,780.00	7,872.08	(907.92)
5122	Public Info & Advertising	35,163.75	29,310.60	20,365.94	(8,944.66)
5123	Promotional Materials	9,000.00	7,499.90	5,187.58	(2,312.32)
5130	Office Equipment	30,000.00	25,000.00	23,093.19	(1,906.81)
5132	Office Equip Maintenance	1,209.66	1,008.10	648.06	(360.04)
5170	Other Office Expenses	4,368.00	3,636.70	2,986.71	(649.99)
5172	Filing Fees	653.25	544.40	653.25	108.85
5173	Credit Card Processing Fees	82.00	68.30	81.60	13.30
5202	Employee Mileage Reimburse...	31,037.00	25,875.80	20,427.07	(5,448.73)
5204	Empl. Meals & Incidental	15,667.71	13,068.10	4,331.08	(8,737.02)
5206	Empl. Lodging	20,320.00	16,940.10	7,427.13	(9,512.97)
5270	Travel & Meeting Expense	6,493.10	5,427.60	2,909.85	(2,517.75)
5312	Continuing Education	2,550.00	2,118.30	932.00	(1,186.30)
5370	Training & Development	43,588.48	36,313.60	16,239.81	(20,073.79)
5402	Employee Uniforms	26,350.00	21,960.00	14,073.16	(7,886.84)
5404	Safety Training	13,000.00	10,830.00	3,936.85	(6,893.15)
5508	Cleaning Services	54,260.00	45,223.30	39,645.60	(5,577.70)
5570	Other General Expense	2,146.75	1,795.60	819.99	(975.61)
6102	Board Member Travel & Expen...	1,200.00	1,000.00	93.60	(906.40)
6104	Sponsorships	7,080.00	5,900.00	4,750.00	(1,150.00)
6210	Trustee Fees	7,500.00	6,250.00	7,000.00	750.00
	Total Office & Admin	601,382.04	501,187.40	394,606.20	(106,581.20)
	Utilities				
5802	Gas & Electric	167,730.00	139,783.30	139,435.14	(348.16)
5803	Propane	30,000.00	25,000.00	12,585.16	(12,414.84)
	Total Utilities	197,730.00	164,783.30	152,020.30	(12,763.00)
	Materials & Supplies				
5806	Building Supplies	7,000.00	5,830.00	2,355.45	(3,474.55)

**Summary of All Units
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GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5810	Site Supplies	30,522.13	25,431.70	22,206.31	(3,225.39)
5824	Sand, Gravel & Stone	250,000.00	208,330.00	242,026.88	33,696.88
5826	Seed & Mulch	41,087.60	34,236.30	40,812.60	6,576.30
	Total Materials & Supplies	328,609.73	273,828.00	307,401.24	33,573.24
	Professional Fees				
5924	Legal	80,985.36	67,484.50	45,455.08	(22,029.42)
5926	Investment Banking Fees	50,621.00	42,170.00	30,876.89	(11,293.11)
59...	Accounting Fees	44,100.00	36,750.00	31,600.00	(5,150.00)
5970	Consulting	216,031.00	180,035.90	40,751.13	(139,284.77)
	Total Professional Fees	391,737.36	326,440.40	148,683.10	(177,757.30)
	Repairs & Maintenance				
5804	Building Maintenance & Repair	43,328.52	36,107.10	21,174.81	(14,932.29)
5808	Site Maint & Repair	28,940.00	24,113.30	22,362.37	(1,750.93)
5812	Pipeline Maintenance	184,225.64	153,528.00	130,400.16	(23,127.84)
	Total Repairs & Maintenance	256,494.16	213,748.40	173,937.34	(39,811.06)
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	39,517.55	32,921.30	33,052.79	131.49
5602	Auto/Light Truck Fuel	108,425.00	90,346.70	87,292.81	(3,053.89)
5603	Auto/Light Truck Rental/Lease	191,700.00	159,750.00	159,750.00	0.00
5605	Vehicle Ins	48,153.00	40,130.00	40,127.60	(2.40)
	Total Automobile	387,795.55	323,148.00	320,223.20	(2,924.80)
	Computer				
5124	Computer Equipment	82,707.85	68,926.60	54,245.46	(14,681.14)
5126	Computer Maintenance	8,500.00	7,080.00	0.00	(7,080.00)
5128	Programming & Software	199,301.00	166,083.30	142,808.92	(23,274.38)
5129	ECMS Expense	29,000.00	24,170.00	28,980.74	4,810.74
6108	Web Page Design & Maintenance	6,752.00	5,630.00	2,204.95	(3,425.05)
5906	GIS	29,200.00	24,330.00	20,893.96	(3,436.04)
	Total Computer	355,460.85	296,219.90	249,134.03	(47,085.87)
6122	Bad Debt Expense	0.00	0.00	119,628.90	119,628.90
6114	Insurance	510,600.00	425,500.00	425,500.00	0.00
6120	Grants	366,000.00	305,000.00	487,338.74	182,338.74
6208	NYS Administrative Assessm...	125,050.00	104,210.00	122,000.00	17,790.00
7032	Depreciation	10,221,900.00	8,518,240.00	8,482,584.82	(35,655.18)
7002	Amortization	30,400.00	25,330.00	25,293.84	(36.16)
6202	Interest Expense	766,922.48	639,104.60	480,367.16	(158,737.44)
7170	Bond Issuance Costs	20,000.00	0.00	0.00	0.00
6901	Contingency	45,621.45	38,011.10	0.00	(38,011.10)
	Total Expenses	33,629,500.35	28,066,792.99	27,036,511.10	(1,030,281.89)
	Change in Net Position	(4,672,699.35)	(3,920,492.99)	(3,189,385.07)	731,107.92

Administration
Change In Net Position
For the Ten Months Ending Tuesday, January 31, 2023

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Grant Revenue				
4183	NY State Grants	\$5,000.00	\$4,170.00	\$8,945.00	\$4,775.00
	Total Grant Revenue	5,000.00	4,170.00	8,945.00	4,775.00
	Other Income				
4164	Miscellaneous	191,700.00	159,750.00	160,759.55	1,009.55
	Total Other Income	191,700.00	159,750.00	160,759.55	1,009.55
4201	Gain on Sale of Assets	35,000.00	29,170.00	13,200.00	(15,970.00)
	Interest Income				
4102	Investment Interest Income	79,219.00	66,020.00	105,701.79	39,681.79
42...	Mark to Market Adjustment	0.00	0.00	(19,816.44)	(19,816.44)
	Total Interest Income	79,219.00	66,020.00	85,885.35	19,865.35
	Total Income	310,919.00	259,110.00	268,789.90	9,679.90
	Salaries				
	Administrative Wages	1,246,830.00	1,039,030.00	1,043,785.77	4,755.77
	Telecom Wages	0.00	0.00	4,455.25	4,455.25
	MMF Wages	0.00	0.00	1,007.13	1,007.13
50...	Overtime Wages	2,500.00	2,080.00	626.66	(1,453.34)
	Total Salaries	1,249,330.00	1,041,110.00	1,049,874.81	8,764.81
	Fringe Benefits				
50...	FICA Expense	86,036.00	71,700.00	74,523.57	2,823.57
50...	Pension Expense	107,372.00	89,480.00	91,864.41	2,384.41
50...	VDC Expense	8,102.00	6,750.00	7,055.28	305.28
50...	Health Insurance	122,173.00	101,810.00	110,932.84	9,122.84
50...	Retiree Health Insurance	95,162.00	79,300.00	70,374.34	(8,925.66)
50...	Workers Comp	1,836.00	1,530.00	1,595.94	65.94
50...	Disability Insurance	3,377.00	2,810.00	2,814.19	4.19
5036	Unemployment	13,000.00	10,830.00	12,398.90	1,568.90
50...	Post Retire Overhead	80,685.00	67,240.00	65,168.82	(2,071.18)
5051	Benefit Admin. Fees	9,800.00	8,170.00	7,910.75	(259.25)
5054	Employee Physicals & Screening	1,842.00	1,540.00	430.00	(1,110.00)
	Total Fringe Benefits	529,385.00	441,160.00	445,069.04	3,909.04
	Operations & Maintenance				
5134	Maintenance Contracts	2,800.00	2,330.00	1,432.32	(897.68)
5403	Safety Equipment & Supplies	7,110.00	5,930.00	3,899.50	(2,030.50)
	Total O & M	9,910.00	8,260.00	5,331.82	(2,928.18)
	Office & Administrative				
5053	Misc Employee Costs	6,520.00	5,434.20	4,545.46	(888.74)
5102	Office Rent	122,127.00	101,770.00	109,228.01	7,458.01
5104	Office Supplies	9,000.00	7,500.00	5,116.06	(2,383.94)

Administration
Change In Net Position
For the Ten Months Ending Tuesday, January 31, 2023

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5110	Postage & Shipping	6,908.00	5,760.00	3,357.30	(2,402.70)
5112	Telephone	4,169.00	3,470.00	1,591.36	(1,878.64)
5114	Cellular Services	5,100.00	4,250.00	3,923.84	(326.16)
5118	Other Communications	9,720.00	8,100.00	8,086.43	(13.57)
5120	Dues & Subscriptions	4,415.00	3,680.00	4,087.08	407.08
5122	Public Info & Advertising	4,680.00	3,900.00	1,048.35	(2,851.65)
5123	Promotional Materials	5,500.00	4,580.00	1,975.63	(2,604.37)
5130	Office Equipment	19,000.00	15,830.00	18,286.80	2,456.80
5170	Other Office Expenses	1,518.00	1,261.70	907.93	(353.77)
5173	Credit Card Processing Fees	82.00	68.30	81.60	13.30
5202	Employee Mileage Reimburse...	4,047.00	3,375.80	3,465.48	89.68
5204	Empl. Meals & Incidental	1,597.77	1,331.50	1,489.92	158.42
5206	Empl. Lodging	1,320.00	1,100.00	0.00	(1,100.00)
5270	Travel & Meeting Expense	4,000.00	3,330.00	2,906.60	(423.40)
5312	Continuing Education	2,200.00	1,830.00	582.00	(1,248.00)
5370	Training & Development	8,495.23	7,079.30	1,231.14	(5,848.16)
5402	Employee Uniforms	1,425.00	1,190.00	77.00	(1,113.00)
5404	Safety Training	13,000.00	10,830.00	3,936.85	(6,893.15)
5508	Cleaning Services	12,860.00	10,720.00	7,980.00	(2,740.00)
6102	Board Member Travel & Expen...	1,200.00	1,000.00	93.60	(906.40)
6104	Sponsorships	7,080.00	5,900.00	4,750.00	(1,150.00)
	Total Office & Admin	255,964.00	213,290.80	188,748.44	(24,542.36)
	Professional Fees				
5924	Legal	30,104.00	25,086.70	17,829.00	(7,257.70)
5926	Investment Banking Fees	6,000.00	5,000.00	3,883.42	(1,116.58)
59...	Accounting Fees	44,100.00	36,750.00	31,600.00	(5,150.00)
5970	Consulting	16,100.00	13,420.00	608.00	(12,812.00)
	Total Professional Fees	96,304.00	80,256.70	53,920.42	(26,336.28)
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	6,017.55	5,011.30	5,995.45	984.15
5602	Auto/Light Truck Fuel	1,425.00	1,190.00	50.67	(1,139.33)
	Total Automobile	7,442.55	6,201.30	6,046.12	(155.18)
	Computer				
5124	Computer Equipment	38,320.00	31,930.00	13,759.66	(18,170.34)
5126	Computer Maintenance	8,500.00	7,080.00	0.00	(7,080.00)
5128	Programming & Software	162,590.00	135,490.00	111,902.83	(23,587.17)
5129	ECMS Expense	29,000.00	24,170.00	28,980.74	4,810.74
6108	Web Page Design & Maintenance	6,002.00	5,000.00	2,204.95	(2,795.05)
	Total Computer	244,412.00	203,670.00	156,848.18	(46,821.82)
6114	Insurance	18,500.00	15,420.00	15,416.70	(3.30)
61...	Admin Allocation	(2,321,707.00)	(1,934,770.00)	(1,838,148.75)	96,621.25
7032	Depreciation	254,100.00	211,750.00	159,574.40	(52,175.60)
6901	Contingency	20,621.45	17,181.20	0.00	(17,181.20)

Administration
Change In Net Position
For the Ten Months Ending Tuesday, January 31, 2023

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Total Expenses	364,262.00	303,530.00	242,681.18	(60,848.82)
	Change in Net Position	<u>(53,343.00)</u>	<u>(44,420.00)</u>	<u>26,108.72</u>	<u>70,528.72</u>

**Materials Management
Change In Net Position
For the Ten Months Ending Tuesday, January 31, 2023**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$7,200,606.00	\$6,000,510.00	\$6,097,159.27	\$96,649.27
4006	Replacement Reserve Tip Inco...	1,173,150.00	977,630.00	1,112,684.70	135,054.70
4007	Liner Reserve Tip Income	1,407,780.00	1,173,150.00	1,335,221.64	162,071.64
4008	Closure Reserve Tip Income	821,205.00	684,340.00	778,879.31	94,539.31
	Total Customer Billings	11,317,204.00	9,431,020.00	9,323,944.92	(107,075.08)
	Waste Diversion Revenue				
4050	RTS Revenue	93,600.00	93,600.00	98,543.93	4,943.93
4061	Recycling Revenue - Mattresses	95,000.00	79,170.00	90,337.00	11,167.00
	Total Waste Diversion Revenue	188,600.00	172,770.00	188,880.93	16,110.93
	Grant Revenue				
4183	NY State Grants	74,108.00	61,760.00	147,357.76	85,597.76
	Total Grant Revenue	74,108.00	61,760.00	147,357.76	85,597.76
	Other Income				
4164	Miscellaneous	25,000.00	20,830.00	14,745.07	(6,084.93)
4166	LFGTE Revenue	577,180.00	480,980.00	500,531.20	19,551.20
	Total Other Income	602,180.00	501,810.00	515,276.27	13,466.27
4201	Gain on Sale of Assets	95,000.00	79,170.00	238,325.00	159,155.00
	Interest Income				
41...	Trustee Interest	191.00	160.00	25,550.39	25,390.39
4108	Reserve Interest	67,282.00	56,070.00	82,191.43	26,121.43
4116	Replace Reserve Interest Income	31,319.00	26,100.00	76,202.15	50,102.15
4117	Liner Reserve Interest Income	60,770.00	50,640.00	54,000.27	3,360.27
4118	Closure Reserve Interest Income	90,037.00	75,030.00	111,499.40	36,469.40
4119	Post Close Interest Income	67,922.00	56,600.00	47,785.44	(8,814.56)
4120	Wetlands Mitigation Interest Inc...	95.00	80.00	2,616.12	2,536.12
42...	Mark to Market Adjustment	0.00	0.00	(619,304.38)	(619,304.38)
	Total Interest Income	317,616.00	264,680.00	(219,459.18)	(484,139.18)
	Total Income	12,594,708.00	10,511,210.00	10,194,325.70	(316,884.30)
	Salaries				
	Engineering Wages	172,363.00	143,640.00	163,613.22	19,973.22
	Telecom Wages	0.00	0.00	4,333.37	4,333.37
	MMF Wages	1,523,735.00	1,269,780.00	1,130,342.05	(139,437.95)
	WQ Wages	0.00	0.00	55.20	55.20
50...	Overtime Wages	35,898.00	29,920.00	87,094.88	57,174.88
5005	On-Call Stipend	7,800.00	6,500.00	6,600.00	100.00
	Total Salaries	1,739,796.00	1,449,840.00	1,392,038.72	(57,801.28)
	Fringe Benefits				
50...	FICA Expense	111,085.00	92,570.00	102,304.55	9,734.55
50...	Pension Expense	190,361.00	158,630.00	153,334.26	(5,295.74)

Materials Management
Change In Net Position
For the Ten Months Ending Tuesday, January 31, 2023

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
50...	VDC Expense	2,029.00	1,690.00	595.43	(1,094.57)
50...	Health Insurance	252,547.00	210,460.00	183,308.43	(27,151.57)
50...	Workers Comp	85,020.00	70,850.00	70,515.54	(334.46)
50...	Disability Insurance	6,195.00	5,160.00	5,161.69	1.69
50...	Post Retire Overhead	142,574.00	118,810.00	104,469.78	(14,340.22)
5054	Employee Physicals & Screening	9,029.50	7,527.90	7,693.00	165.10
	Total Fringe Benefits	798,840.50	665,697.90	627,382.68	(38,315.22)
	Operations & Maintenance				
5062	Third Party Temporary - O&M	17,527.68	14,606.40	17,527.68	2,921.28
5403	Safety Equipment & Supplies	14,000.00	11,670.00	4,569.38	(7,100.62)
5702	Large Equipment Parts	111,401.41	92,831.20	97,060.99	4,229.79
5703	Small Equipment	25,000.00	20,833.30	14,484.44	(6,348.86)
5704	O&M Supplies	20,000.00	16,670.00	14,435.19	(2,234.81)
5708	Fuels	486,000.00	405,003.40	407,699.80	2,696.40
5710	Lubricants	19,000.00	15,836.70	11,030.61	(4,806.09)
5712	Purchased Maintenance & Repair	85,000.00	70,836.70	61,533.21	(9,303.49)
5718	Tires	18,368.00	15,310.00	14,701.14	(608.86)
5770	Other Tool, Equip & O&M	5,000.00	4,170.00	3,680.44	(489.56)
5815	Chemicals	12,197.42	10,164.50	12,197.48	2,032.98
5818	Leachate System Expense	12,500.00	10,413.30	4,572.83	(5,840.47)
5820	LFG Maintenance	50,000.00	41,670.00	32,281.50	(9,388.50)
5870	Natural Habitat Enhancements	52,216.00	43,516.70	47,068.00	3,551.30
5932	Monitoring & Testing	178,982.50	149,150.30	101,479.68	(47,670.62)
6008	Contract Hauling	1,768.72	1,477.20	1,000.00	(477.20)
	Total O & M	1,108,961.73	924,159.70	845,322.37	(78,837.33)
	Recycling Transfer Station				
50...	Material Reprocessing Wages	113,029.00	113,029.00	71,106.25	(41,922.75)
50...	Material Reprocessing OT	0.00	0.00	17,452.07	17,452.07
50...	FICA Expense	7,384.00	7,384.00	5,728.52	(1,655.48)
50...	Pension Expense	12,370.00	12,370.00	9,269.85	(3,100.15)
50...	Health Insurance	16,503.00	16,503.00	9,885.33	(6,617.67)
50...	Workers Comp	8,920.00	8,920.00	5,974.76	(2,945.24)
50...	Disability Insurance	479.00	479.00	399.19	(79.81)
50...	Post Retire Overhead	11,441.00	11,441.00	7,422.00	(4,019.00)
6300	RTS -Safety Equipment & Sup...	1,039.59	1,116.30	1,039.59	(76.71)
6305	RTS - Large Equipment Parts	4,988.43	5,262.39	4,988.43	(273.96)
6310	RTS - Small Equipment	0.00	83.30	0.00	(83.30)
6315	RTS - O&M Supplies	57.98	298.30	57.98	(240.32)
6320	RTS - Fuels	5,000.00	5,000.00	4,945.41	(54.59)
6325	RTS - Purchased Maintenance...	219.00	349.20	219.00	(130.20)
6330	RTS - Contract Hauling	6,171.50	5,393.00	6,171.50	778.50
6335	RTS - Office Supplies	0.00	33.30	0.00	(33.30)
6340	RTS - Cellular Services	0.00	45.00	0.00	(45.00)
6345	RTS - Other Communications	1,516.51	1,430.40	1,575.20	144.80
6350	RTS - Office Equipment Mainte...	0.00	62.50	0.00	(62.50)

**Materials Management
Change In Net Position
For the Ten Months Ending Tuesday, January 31, 2023**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
6355	RTS - Employee Mileage Reim...	0.00	33.30	0.00	(33.30)
6360	RTS - Employee Uniforms	556.71	588.90	434.52	(154.38)
6365	RTS - Gas & Electric	5,831.00	5,609.10	4,804.37	(804.73)
6370	RTS - Propane	4,000.00	4,000.00	1,167.68	(2,832.32)
6375	RTS - Building Supplies	0.00	125.00	0.00	(125.00)
6380	RTS - Site Supplies	832.45	818.80	0.00	(818.80)
6385	RTS - Building Maintenance &...	0.00	58.30	0.00	(58.30)
6390	RTS - Site Maintenance & Repair	1,350.45	1,358.70	1,350.45	(8.25)
6395	RTS - Auto/Light Truck Rep. &...	575.00	729.20	575.00	(154.20)
6400	RTS - Auto/Light Truck Fuel	375.00	375.00	312.11	(62.89)
	Total Recycling Transfer Stati...	202,639.62	202,895.99	154,879.21	(48,016.78)
	Waste Diversion				
5125	Promotional Materials - RRR	12,568.37	10,476.80	5,680.00	(4,796.80)
6009	Household Hazardous Waste	129,067.71	107,556.60	71,354.34	(36,202.26)
6011	Recycling Incentive	57,852.55	48,213.80	57,852.50	9,638.70
6017	Book Debinding	7,500.00	6,250.00	5,625.00	(625.00)
6018	Mattress Recycling - All Counties	360,000.00	300,000.00	344,112.61	44,112.61
	Total Waste Diversion	566,988.63	472,497.20	484,624.45	12,127.25
6002	Sewage Treatment	594,918.00	495,770.00	359,198.58	(136,571.42)
60...	Closure & Post Closure Care	1,157,483.00	964,570.00	1,107,292.24	142,722.24
6006	Host Community Benefits	872,964.00	727,470.00	841,832.06	114,362.06
6007	LFGTE Revenue Sharing	0.00	0.00	55,612.78	55,612.78
	Office & Administrative				
5053	Misc Employee Costs	1,500.00	1,253.40	1,360.70	107.30
5104	Office Supplies	4,960.84	4,137.40	2,748.65	(1,388.75)
5112	Telephone	7,448.00	6,203.30	5,437.48	(765.82)
5114	Cellular Services	7,930.00	6,610.00	6,349.55	(260.45)
5120	Dues & Subscriptions	3,000.00	2,500.00	2,236.00	(264.00)
5122	Public Info & Advertising	11,206.00	9,335.10	9,344.67	9.57
5123	Promotional Materials	2,000.00	1,669.90	1,804.08	134.18
5130	Office Equipment	6,000.00	5,000.00	4,786.86	(213.14)
5132	Office Equip Maintenance	1,209.66	1,008.10	648.06	(360.04)
5202	Employee Mileage Reimburse...	7,500.00	6,250.00	3,181.04	(3,068.96)
5204	Empl. Meals & Incidental	1,800.00	1,500.00	251.00	(1,249.00)
5206	Empl. Lodging	2,300.00	1,916.70	1,287.00	(629.70)
5270	Travel & Meeting Expense	143.10	124.30	0.00	(124.30)
5312	Continuing Education	350.00	288.30	350.00	61.70
5370	Training & Development	6,500.00	5,413.30	2,230.00	(3,183.30)
5402	Employee Uniforms	15,000.00	12,500.00	11,036.00	(1,464.00)
5508	Cleaning Services	15,000.00	12,500.00	9,665.60	(2,834.40)
6210	Trustee Fees	7,500.00	6,250.00	7,000.00	750.00
	Total Office & Admin	101,347.60	84,459.80	69,716.69	(14,743.11)
	Utilities				

Materials Management
Change In Net Position
For the Ten Months Ending Tuesday, January 31, 2023

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5802	Gas & Electric	54,000.00	44,996.70	39,460.52	(5,536.18)
5803	Propane	30,000.00	25,000.00	12,585.16	(12,414.84)
	Total Utilities	84,000.00	69,996.70	52,045.68	(17,951.02)
	Materials & Supplies				
5806	Building Supplies	7,000.00	5,830.00	2,355.45	(3,474.55)
5810	Site Supplies	30,522.13	25,431.70	22,206.31	(3,225.39)
5824	Sand, Gravel & Stone	250,000.00	208,330.00	242,026.88	33,696.88
5826	Seed & Mulch	41,087.60	34,236.30	40,812.60	6,576.30
	Total Materials & Supplies	328,609.73	273,828.00	307,401.24	33,573.24
	Professional Fees				
5924	Legal	14,815.00	12,342.50	8,888.70	(3,453.80)
5926	Investment Banking Fees	25,145.00	20,950.00	13,666.62	(7,283.38)
5970	Consulting	32,081.00	26,737.60	6,108.50	(20,629.10)
	Total Professional Fees	72,041.00	60,030.10	28,663.82	(31,366.28)
	Repairs & Maintenance				
5804	Building Maintenance & Repair	15,000.00	12,503.30	7,125.54	(5,377.76)
	Total Repairs & Maintenance	15,000.00	12,503.30	7,125.54	(5,377.76)
	Automobile				
5603	Auto/Light Truck Rental/Lease	13,500.00	11,250.00	11,250.00	0.00
	Total Automobile	13,500.00	11,250.00	11,250.00	0.00
	Computer				
5124	Computer Equipment	7,567.04	6,305.90	7,296.41	990.51
5128	Programming & Software	7,700.00	6,420.00	7,052.14	632.14
	Total Computer	15,267.04	12,725.90	14,348.55	1,622.65
6114	Insurance	195,500.00	162,920.00	162,916.70	(3.30)
61...	Admin Allocation	990,621.00	825,520.00	784,338.07	(41,181.93)
61...	Engineering Allocation	32,661.00	27,220.00	25,651.26	(1,568.74)
6208	NYS Administrative Assessm...	49,684.00	41,400.00	47,887.00	6,487.00
7032	Depreciation	5,204,200.00	4,336,830.00	4,296,518.60	(40,311.40)
6202	Interest Expense	623,994.00	520,000.00	471,586.70	(48,413.30)
6901	Contingency	0.00	(0.10)	0.00	0.10
	Total Expenses	14,769,016.85	12,341,584.49	12,147,632.94	(193,951.55)
	Change in Net Position	(2,174,308.85)	(1,830,374.49)	(1,953,307.24)	(122,932.75)

**Telecommunications
Change In Net Position
For the Ten Months Ending Tuesday, January 31, 2023**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$5,667,789.00	\$4,723,160.00	\$4,608,029.42	(\$115,130.58)
4004	Dark Fiber Billings	744,397.00	620,330.00	517,524.47	(102,805.53)
	Total Customer Billings	6,412,186.00	5,343,490.00	5,125,553.89	(217,936.11)
	Grant Revenue				
4181	Federal Grant Income	0.00	0.00	163,863.25	163,863.25
4183	NY State Grants	0.00	0.00	228,293.42	228,293.42
	Total Grant Revenue	0.00	0.00	392,156.67	392,156.67
	Other Income				
4164	Miscellaneous	47,050.00	39,210.00	9,512.98	(29,697.02)
	Total Other Income	47,050.00	39,210.00	9,512.98	(29,697.02)
	Interest Income				
4102	Investment Interest Income	9,821.00	8,180.00	13,640.82	5,460.82
4108	Reserve Interest	49,895.00	41,580.00	86,468.59	44,888.59
42...	Mark to Market Adjustment	0.00	0.00	(8,567.64)	(8,567.64)
	Total Interest Income	59,716.00	49,760.00	91,541.77	41,781.77
	Total Income	6,518,952.00	5,432,460.00	5,618,765.31	186,305.31
	Salaries				
	Engineering Wages	39,583.00	32,990.00	32,362.33	(627.67)
	Telecom Wages	1,375,098.00	1,145,916.70	1,174,582.61	28,665.91
	MMF Wages	0.00	0.00	354.24	354.24
50...	Overtime Wages	2,500.00	2,080.00	1,992.15	(87.85)
	Total Salaries	1,417,181.00	1,180,986.70	1,209,291.33	28,304.63
	Fringe Benefits				
50...	FICA Expense	99,049.00	82,536.70	90,065.65	7,528.95
50...	Pension Expense	150,906.00	125,760.00	132,592.01	6,832.01
50...	VDC Expense	507.00	420.00	45.52	(374.48)
50...	Health Insurance	120,046.00	100,040.00	96,040.20	(3,999.80)
50...	Workers Comp	3,067.00	2,556.70	3,131.90	575.20
50...	Disability Insurance	3,075.00	2,560.00	2,562.50	2.50
50...	Post Retire Overhead	78,988.00	65,823.30	68,190.75	2,367.45
5054	Employee Physicals & Screening	500.00	416.70	424.00	7.30
	Total Fringe Benefits	456,138.00	380,113.40	393,052.53	12,939.13
	Operations & Maintenance				
5133	Equipment Maintenance Contr...	306,594.00	255,500.00	241,320.37	(14,179.63)
5134	Maintenance Contracts	146,600.00	122,166.70	118,460.91	(3,705.79)
5135	Underground Locating	60,000.00	50,000.00	49,532.02	(467.98)
5403	Safety Equipment & Supplies	900.00	750.00	485.00	(265.00)
5704	O&M Supplies	4,500.00	3,750.00	4,373.23	623.23
5712	Purchased Maintenance & Repair	48,000.00	40,000.00	21,027.00	(18,973.00)
5720	Offnet Circuit Lease	842,564.00	702,140.00	593,925.24	(108,214.76)

Telecommunications
Change In Net Position
For the Ten Months Ending Tuesday, January 31, 2023

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5770	Other Tool, Equip & O&M	7,500.00	6,250.00	7,069.29	819.29
5830	Collo Expense	192,580.00	160,483.30	162,987.15	2,503.85
5832	Emergency Restoration	95,000.00	79,170.00	67,035.03	(12,134.97)
5834	Permitting	5,000.00	4,170.00	0.00	(4,170.00)
5835	NYS DOT Fee	10,000.00	8,330.00	6,557.00	(1,773.00)
5836	Pole Attachment Fees	306,117.00	255,100.00	85,293.26	(169,806.74)
5838	Conduit Lease	20,907.00	17,420.00	11,416.90	(6,003.10)
	Total O & M	2,046,262.00	1,705,230.00	1,369,482.40	(335,747.60)
Office & Administrative					
5053	Misc Employee Costs	2,000.00	1,670.00	515.68	(1,154.32)
5102	Office Rent	26,420.00	22,016.70	13,150.00	(8,866.70)
5104	Office Supplies	1,000.00	833.30	692.36	(140.94)
5110	Postage & Shipping	900.00	753.30	770.75	17.45
5112	Telephone	11,650.00	9,705.00	8,510.40	(1,194.60)
5114	Cellular Services	5,500.00	4,580.00	4,621.09	41.09
5118	Other Communications	1,600.00	1,330.00	1,165.05	(164.95)
5122	Public Info & Advertising	2,000.00	1,670.00	1,977.82	307.82
5123	Promotional Materials	1,500.00	1,250.00	1,407.87	157.87
5130	Office Equipment	2,200.00	1,836.70	0.00	(1,836.70)
5170	Other Office Expenses	2,850.00	2,375.00	2,078.78	(296.22)
5202	Employee Mileage Reimburse...	1,740.00	1,450.00	766.13	(683.87)
5204	Empl. Meals & Incidental	6,000.00	5,000.00	1,666.16	(3,333.84)
5206	Empl. Lodging	7,500.00	6,250.00	3,250.13	(2,999.87)
5270	Travel & Meeting Expense	500.00	420.00	0.00	(420.00)
5370	Training & Development	9,300.00	7,750.00	1,138.92	(6,611.08)
5402	Employee Uniforms	1,225.00	1,020.00	326.00	(694.00)
	Total Office & Admin	83,885.00	69,910.00	42,037.14	(27,872.86)
Utilities					
5802	Gas & Electric	6,000.00	5,003.30	4,620.95	(382.35)
	Total Utilities	6,000.00	5,003.30	4,620.95	(382.35)
Professional Fees					
5924	Legal	22,500.00	18,746.70	14,130.00	(4,616.70)
5926	Investment Banking Fees	5,392.00	4,490.00	3,024.28	(1,465.72)
5970	Consulting	67,500.00	56,250.00	0.00	(56,250.00)
	Total Professional Fees	95,392.00	79,486.70	17,154.28	(62,332.42)
Automobile					
5601	Auto/Light Truck Rep. & Maint.	12,000.00	10,000.00	9,168.88	(831.12)
5602	Auto/Light Truck Fuel	22,000.00	18,330.00	17,379.75	(950.25)
5603	Auto/Light Truck Rental/Lease	44,900.00	37,420.00	37,416.70	(3.30)
5605	Vehicle Ins	12,200.00	10,170.00	10,166.70	(3.30)
	Total Automobile	91,100.00	75,920.00	74,132.03	(1,787.97)

**Telecommunications
Change In Net Position
For the Ten Months Ending Tuesday, January 31, 2023**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Computer				
5124	Computer Equipment	9,500.00	7,920.00	6,969.65	(950.35)
5128	Programming & Software	22,045.00	18,370.00	20,637.95	2,267.95
	Total Computer	31,545.00	26,290.00	27,607.60	1,317.60
6122	Bad Debt Expense	0.00	0.00	116,947.25	116,947.25
6114	Insurance	155,500.00	129,580.00	129,583.30	3.30
61...	Admin Allocation	606,187.00	505,160.00	479,940.64	(25,219.36)
61...	Engineering Allocation	12,252.00	10,210.00	8,629.09	(1,580.91)
6208	NYS Administrative Assessm...	34,671.00	28,890.00	33,417.00	4,527.00
7032	Depreciation	3,710,100.00	3,091,750.00	3,279,764.18	188,014.18
6901	Contingency	25,000.00	20,830.00	0.00	(20,830.00)
	Total Expenses	8,771,213.00	7,309,360.10	7,185,659.72	(123,700.38)
	Change in Net Position	<u>(2,252,261.00)</u>	<u>(1,876,900.10)</u>	<u>(1,566,894.41)</u>	<u>310,005.69</u>

**Water Quality
Change In Net Position
For the Ten Months Ending Tuesday, January 31, 2023**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$7,239,097.00	\$6,032,590.00	\$5,949,635.88	(\$82,954.12)
4005	Capital Billings	275,812.00	229,840.00	229,843.35	3.35
	Total Customer Billings	7,514,909.00	6,262,430.00	6,179,479.23	(82,950.77)
	Grant Revenue				
4181	Federal Grant Income	0.00	0.00	178,774.00	178,774.00
	Total Grant Revenue	0.00	0.00	178,774.00	178,774.00
	Other Income				
4164	Miscellaneous	3,610.00	3,010.00	3,707.30	697.30
	Total Other Income	3,610.00	3,010.00	3,707.30	697.30
	Interest Income				
4102	Investment Interest Income	1,400.00	1,170.00	6,517.82	5,347.82
4108	Reserve Interest	24,200.00	20,160.00	20,568.49	408.49
42...	Mark to Market Adjustment	0.00	0.00	(19,438.05)	(19,438.05)
	Total Interest Income	25,600.00	21,330.00	7,648.26	(13,681.74)
	Total Income	7,544,119.00	6,286,770.00	6,369,608.79	82,838.79
	Salaries				
	Engineering Wages	191,424.00	159,520.00	215,567.34	56,047.34
	MMF Wages	0.00	0.00	4,817.86	4,817.86
	WQ Wages	1,435,779.00	1,196,480.00	1,156,673.39	(39,806.61)
50...	Overtime Wages	153,607.00	128,006.60	128,424.36	417.76
5005	On-Call Stipend	17,400.00	14,500.00	13,200.00	(1,300.00)
	Total Salaries	1,798,210.00	1,498,506.60	1,518,682.95	20,176.35
	Fringe Benefits				
50...	FICA Expense	111,247.00	92,710.00	109,054.26	16,344.26
50...	Pension Expense	176,151.00	146,800.00	157,032.71	10,232.71
50...	VDC Expense	2,535.00	2,120.00	1,711.22	(408.78)
50...	Health Insurance	278,281.00	231,900.00	202,673.79	(29,226.21)
50...	Workers Comp	110,544.00	92,120.00	79,456.30	(12,663.70)
50...	Disability Insurance	5,416.00	4,510.00	4,512.50	2.50
50...	Post Retire Overhead	140,286.00	116,910.00	110,825.88	(6,084.12)
5054	Employee Physicals & Screening	8,476.50	7,067.20	7,834.28	767.08
	Total Fringe Benefits	832,936.50	694,137.20	673,100.94	(21,036.26)
	Operations & Maintenance				
5403	Safety Equipment & Supplies	6,015.75	5,013.20	5,143.99	130.79
5706	Shop Tools	12,891.00	10,742.50	4,689.18	(6,053.32)
5815	Chemicals	61,400.00	51,170.00	46,474.50	(4,695.50)
5902	Lab Fees	8,600.00	7,170.00	5,334.93	(1,835.07)
6010	Cape Vincent Reserve	700.00	580.00	700.00	120.00
8090	Purchases for Resale	46,800.00	39,003.30	12,680.25	(26,323.05)
	Total O & M	136,406.75	113,679.00	75,022.85	(38,656.15)

**Water Quality
Change In Net Position
For the Ten Months Ending Tuesday, January 31, 2023**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
6002	Sewage Treatment	1,435,662.00	1,196,390.00	890,327.30	(306,062.70)
6004	Water Purchases	807,214.00	672,690.80	718,804.96	46,114.16
	Office & Administrative				
5053	Misc Employee Costs	400.00	330.00	26.39	(303.61)
5104	Office Supplies	4,228.50	3,520.40	3,055.66	(464.74)
5110	Postage & Shipping	1,000.00	830.00	841.89	11.89
5112	Telephone	10,000.00	8,330.00	6,865.29	(1,464.71)
5114	Cellular Services	17,100.00	14,250.00	11,351.74	(2,898.26)
5120	Dues & Subscriptions	1,500.00	1,250.00	801.00	(449.00)
5122	Public Info & Advertising	11,627.75	9,692.20	6,443.87	(3,248.33)
5130	Office Equipment	1,000.00	830.00	19.53	(810.47)
5202	Employee Mileage Reimburse...	6,450.00	5,381.70	6,042.78	661.08
5204	Empl. Meals & Incidental	3,619.94	3,013.30	879.38	(2,133.92)
5206	Empl. Lodging	6,200.00	5,170.00	2,890.00	(2,280.00)
5270	Travel & Meeting Expense	600.00	503.30	3.25	(500.05)
5370	Training & Development	10,343.25	8,616.00	8,793.25	177.25
5402	Employee Uniforms	7,900.00	6,580.00	2,308.16	(4,271.84)
5508	Cleaning Services	26,400.00	22,003.30	22,000.00	(3.30)
	Total Office & Admin	108,369.44	90,300.20	72,322.19	(17,978.01)
	Utilities				
5802	Gas & Electric	107,730.00	89,783.30	95,353.67	5,570.37
	Total Utilities	107,730.00	89,783.30	95,353.67	5,570.37
	Professional Fees				
5924	Legal	4,566.36	3,808.60	1,412.00	(2,396.60)
5926	Investment Banking Fees	1,894.00	1,580.00	1,176.18	(403.82)
5970	Consulting	850.00	708.30	0.00	(708.30)
	Total Professional Fees	7,310.36	6,096.90	2,588.18	(3,508.72)
	Repairs & Maintenance				
5804	Building Maintenance & Repair	28,328.52	23,603.80	14,049.27	(9,554.53)
5808	Site Maint & Repair	28,940.00	24,113.30	22,362.37	(1,750.93)
5812	Pipeline Maintenance	184,225.64	153,528.00	130,400.16	(23,127.84)
	Total Repairs & Maintenance	241,494.16	201,245.10	166,811.80	(34,433.30)
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	19,000.00	15,830.00	16,879.22	1,049.22
5602	Auto/Light Truck Fuel	81,000.00	67,496.70	66,370.25	(1,126.45)
5603	Auto/Light Truck Rental/Lease	126,600.00	105,500.00	105,500.00	0.00
5605	Vehicle Ins	33,653.00	28,040.00	28,044.20	4.20
	Total Automobile	260,253.00	216,866.70	216,793.67	(73.03)
	Computer				
5124	Computer Equipment	21,320.81	17,770.70	20,884.47	3,113.77

**Water Quality
Change In Net Position
For the Ten Months Ending Tuesday, January 31, 2023**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5128	Programming & Software	5,716.00	4,763.30	3,216.00	(1,547.30)
	Total Computer	27,036.81	22,534.00	24,100.47	1,566.47
6114	Insurance	124,500.00	103,750.00	103,750.00	0.00
61...	Admin Allocation	509,693.00	424,750.00	403,473.65	(21,276.35)
61...	Engineering Allocation	40,874.00	34,060.00	33,341.29	(718.71)
6208	NYS Administrative Assessm...	36,834.00	30,700.00	34,138.00	3,438.00
7032	Depreciation	1,042,100.00	868,410.00	739,775.09	(128,634.91)
7002	Amortization	30,400.00	25,330.00	25,293.84	(36.16)
6202	Interest Expense	142,928.48	119,104.60	8,780.46	(110,324.14)
7170	Bond Issuance Costs	20,000.00	0.00	0.00	0.00
	Total Expenses	7,709,952.50	6,408,334.40	5,802,461.31	(605,873.09)
	Change in Net Position	<u>(165,833.50)</u>	<u>(121,564.40)</u>	<u>567,147.48</u>	<u>688,711.88</u>

Army Sewer
Change In Net Position
For the Ten Months Ending Tuesday, January 31, 2023

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$3,263,715.00	\$2,719,766.70	\$2,547,011.15	(\$172,755.55)
	Total Customer Billings	3,263,715.00	2,719,766.70	2,547,011.15	(172,755.55)
	Other Income				
4164	Miscellaneous	3,610.00	3,010.00	3,707.30	697.30
	Total Other Income	3,610.00	3,010.00	3,707.30	697.30
	Interest Income				
4108	Reserve Interest	15,700.00	13,080.00	13,309.02	229.02
42...	Mark to Market Adjustment	0.00	0.00	(12,577.56)	(12,577.56)
	Total Interest Income	15,700.00	13,080.00	731.46	(12,348.54)
	Total Income	3,283,025.00	2,735,856.70	2,551,449.91	(184,406.79)
	Salaries				
	Engineering Wages	75,037.00	62,530.00	56,097.85	(6,432.15)
	MMF Wages	0.00	0.00	3,398.56	3,398.56
	WQ Wages	322,466.00	268,720.00	308,582.26	39,862.26
50...	Overtime Wages	35,259.00	29,383.30	29,217.52	(165.78)
5005	On-Call Stipend	3,840.00	3,200.00	2,640.00	(560.00)
	Total Salaries	436,602.00	363,833.30	399,936.19	36,102.89
	Fringe Benefits				
50...	FICA Expense	26,988.00	22,490.00	29,003.94	6,513.94
50...	Pension Expense	42,995.00	35,830.00	41,726.75	5,896.75
50...	VDC Expense	1,014.00	850.00	436.47	(413.53)
50...	Health Insurance	70,809.00	59,010.00	52,715.03	(6,294.97)
50...	Workers Comp	23,928.00	19,940.00	27,129.02	7,189.02
50...	Disability Insurance	1,282.00	1,070.00	1,068.31	(1.69)
50...	Post Retire Overhead	32,949.00	27,460.00	32,019.48	4,559.48
5054	Employee Physicals & Screening	8,476.50	7,067.20	7,834.28	767.08
	Total Fringe Benefits	208,441.50	173,717.20	191,933.28	18,216.08
	Operations & Maintenance				
5403	Safety Equipment & Supplies	6,015.75	5,013.20	5,143.99	130.79
5706	Shop Tools	8,091.00	6,739.20	1,399.39	(5,339.81)
5815	Chemicals	58,700.00	48,916.70	43,774.50	(5,142.20)
	Total O & M	72,806.75	60,669.10	50,317.88	(10,351.22)
6002	Sewage Treatment	1,435,662.00	1,196,390.00	890,327.30	(306,062.70)
6004	Water Purchases	4,500.00	3,753.30	3,546.25	(207.05)
	Office & Administrative				
5053	Misc Employee Costs	100.00	80.00	0.00	(80.00)
5104	Office Supplies	4,228.50	3,520.40	3,055.66	(464.74)
5110	Postage & Shipping	1,000.00	830.00	841.89	11.89
5112	Telephone	10,000.00	8,330.00	6,865.29	(1,464.71)

Army Sewer
Change In Net Position
For the Ten Months Ending Tuesday, January 31, 2023

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5114	Cellular Services	17,100.00	14,250.00	11,351.74	(2,898.26)
5120	Dues & Subscriptions	1,500.00	1,250.00	801.00	(449.00)
5122	Public Info & Advertising	10,646.75	8,872.20	6,271.65	(2,600.55)
5130	Office Equipment	1,000.00	830.00	19.53	(810.47)
5202	Employee Mileage Reimburse...	1,250.00	1,045.00	928.97	(116.03)
5204	Empl. Meals & Incidental	3,519.94	2,930.00	839.88	(2,090.12)
5206	Empl. Lodging	6,200.00	5,170.00	2,890.00	(2,280.00)
5270	Travel & Meeting Expense	500.00	420.00	0.00	(420.00)
5370	Training & Development	10,343.25	8,616.00	8,793.25	177.25
5402	Employee Uniforms	7,900.00	6,580.00	2,308.16	(4,271.84)
5508	Cleaning Services	26,400.00	22,003.30	22,000.00	(3.30)
	Total Office & Admin	101,688.44	84,726.90	66,967.02	(17,759.88)
	Utilities				
5802	Gas & Electric	54,980.00	45,820.00	51,052.47	5,232.47
	Total Utilities	54,980.00	45,820.00	51,052.47	5,232.47
	Professional Fees				
5924	Legal	3,000.00	2,500.00	1,331.00	(1,169.00)
5926	Investment Banking Fees	1,152.00	960.00	764.52	(195.48)
	Total Professional Fees	4,152.00	3,460.00	2,095.52	(1,364.48)
	Repairs & Maintenance				
5804	Building Maintenance & Repair	15,000.00	12,500.00	8,150.64	(4,349.36)
5808	Site Maint & Repair	18,440.00	15,363.30	14,539.53	(823.77)
5812	Pipeline Maintenance	134,492.00	112,076.60	86,307.93	(25,768.67)
	Total Repairs & Maintenance	167,932.00	139,939.90	108,998.10	(30,941.80)
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	19,000.00	15,830.00	16,879.22	1,049.22
5602	Auto/Light Truck Fuel	81,000.00	67,496.70	66,370.25	(1,126.45)
5603	Auto/Light Truck Rental/Lease	126,600.00	105,500.00	105,500.00	0.00
5605	Vehicle Ins	33,653.00	28,040.00	28,044.20	4.20
	Total Automobile	260,253.00	216,866.70	216,793.67	(73.03)
	Computer				
5124	Computer Equipment	21,320.81	17,770.70	20,884.47	3,113.77
5128	Programming & Software	5,716.00	4,763.30	3,216.00	(1,547.30)
	Total Computer	27,036.81	22,534.00	24,100.47	1,566.47
6114	Insurance	48,000.00	40,000.00	40,000.00	0.00
61...	Admin Allocation	280,052.00	233,380.00	221,680.73	(11,699.27)
61...	Engineering Allocation	13,645.00	11,370.00	8,571.54	(2,798.46)
6208	NYS Administrative Assessm...	15,403.00	12,840.00	15,892.00	3,052.00
89...	Water Quality Allocation	(238,889.00)	(199,070.00)	(134,163.19)	64,906.81
7032	Depreciation	334,900.00	279,080.00	277,319.76	(1,760.24)
	Total Expenses	3,227,165.50	2,689,310.40	2,435,368.99	(253,941.41)

**Army Sewer
Change In Net Position
For the Ten Months Ending Tuesday, January 31, 2023**

<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>
	Change in Net Position	<u>55,859.50</u>	<u>46,546.30</u>	<u>116,080.92</u>	<u>69,534.62</u>

**Army Water Line
Change In Net Position
For the Ten Months Ending Tuesday, January 31, 2023**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$2,276,905.00	\$1,897,420.00	\$1,976,051.35	\$78,631.35
	Total Customer Billings	2,276,905.00	1,897,420.00	1,976,051.35	78,631.35
	Grant Revenue				
4181	Federal Grant Income	0.00	0.00	178,774.00	178,774.00
	Total Grant Revenue	0.00	0.00	178,774.00	178,774.00
	Interest Income				
4108	Reserve Interest	8,500.00	7,080.00	7,259.47	179.47
42...	Mark to Market Adjustment	0.00	0.00	(6,860.49)	(6,860.49)
	Total Interest Income	8,500.00	7,080.00	398.98	(6,681.02)
	Total Income	2,285,405.00	1,904,500.00	2,155,224.33	250,724.33
	Salaries				
	Engineering Wages	75,037.00	62,530.00	69,847.55	7,317.55
	MMF Wages	0.00	0.00	455.52	455.52
	WQ Wages	325,121.00	270,930.00	214,249.66	(56,680.34)
50...	Overtime Wages	16,724.00	13,940.00	5,581.98	(8,358.02)
5005	On-Call Stipend	3,840.00	3,200.00	2,640.00	(560.00)
	Total Salaries	420,722.00	350,600.00	292,774.71	(57,825.29)
	Fringe Benefits				
50...	FICA Expense	26,806.00	22,340.00	21,021.49	(1,318.51)
50...	Pension Expense	42,706.00	35,590.00	31,721.52	(3,868.48)
50...	VDC Expense	1,014.00	850.00	709.12	(140.88)
50...	Health Insurance	70,321.00	58,600.00	42,808.68	(15,791.32)
50...	Workers Comp	23,718.00	19,770.00	6,894.19	(12,875.81)
50...	Disability Insurance	1,273.00	1,060.00	1,060.81	0.81
50...	Post Retire Overhead	32,708.00	27,260.00	18,780.45	(8,479.55)
	Total Fringe Benefits	198,546.00	165,470.00	122,996.26	(42,473.74)
	Operations & Maintenance				
5706	Shop Tools	4,800.00	4,003.30	3,289.79	(713.51)
5902	Lab Fees	5,000.00	4,170.00	2,899.09	(1,270.91)
	Total O & M	9,800.00	8,173.30	6,188.88	(1,984.42)
6004	Water Purchases	679,914.00	566,600.00	604,023.09	37,423.09
	Office & Administrative				
5053	Misc Employee Costs	300.00	250.00	26.39	(223.61)
5122	Public Info & Advertising	981.00	820.00	172.22	(647.78)
5202	Employee Mileage Reimburse...	450.00	376.70	390.05	13.35
	Total Office & Admin	1,731.00	1,446.70	588.66	(858.04)
	Utilities				
5802	Gas & Electric	21,250.00	17,710.00	17,342.76	(367.24)

**Army Water Line
Change In Net Position
For the Ten Months Ending Tuesday, January 31, 2023**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Total Utilities	21,250.00	17,710.00	17,342.76	(367.24)
	Professional Fees				
5924	Legal	1,500.00	1,250.00	81.00	(1,169.00)
5926	Investment Banking Fees	742.00	620.00	411.66	(208.34)
5970	Consulting	850.00	708.30	0.00	(708.30)
	Total Professional Fees	3,092.00	2,578.30	492.66	(2,085.64)
	Repairs & Maintenance				
5804	Building Maintenance & Repair	4,328.52	3,603.80	3,003.52	(600.28)
5808	Site Maint & Repair	7,000.00	5,830.00	4,866.85	(963.15)
5812	Pipeline Maintenance	30,000.00	25,003.30	29,969.89	4,966.59
	Total Repairs & Maintenance	41,328.52	34,437.10	37,840.26	3,403.16
6114	Insurance	34,900.00	29,080.00	29,083.30	3.30
61...	Admin Allocation	175,835.00	146,530.00	139,147.86	(7,382.14)
61...	Engineering Allocation	13,080.00	10,900.00	9,576.59	(1,323.41)
6208	NYS Administrative Assessm...	11,169.00	9,310.00	11,121.00	1,811.00
89...	Water Quality Allocation	87,927.00	73,270.00	37,636.78	(35,633.22)
7032	Depreciation	565,600.00	471,330.00	350,032.68	(121,297.32)
6202	Interest Expense	88,821.48	74,014.60	0.00	(74,014.60)
7170	Bond Issuance Costs	20,000.00	0.00	0.00	0.00
	Total Expenses	2,373,716.00	1,961,450.00	1,658,845.49	(302,604.51)
	Change in Net Position	(88,311.00)	(56,950.00)	496,378.84	553,328.84

**Regional Water Line
Change In Net Position
For the Ten Months Ending Tuesday, January 31, 2023**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$90,415.00	\$75,350.00	\$89,114.31	\$13,764.31
4005	Capital Billings	275,812.00	229,840.00	229,843.35	3.35
	Total Customer Billings	366,227.00	305,190.00	318,957.66	13,767.66
	Interest Income				
4102	Investment Interest Income	1,400.00	1,170.00	6,517.82	5,347.82
	Total Interest Income	1,400.00	1,170.00	6,517.82	5,347.82
	Total Income	367,627.00	306,360.00	325,475.48	19,115.48
	Salaries				
	Engineering Wages	9,661.00	8,050.00	13,660.91	5,610.91
	WQ Wages	19,715.00	16,430.00	13,596.48	(2,833.52)
50...	Overtime Wages	1,624.00	1,350.00	1,014.93	(335.07)
5005	On-Call Stipend	1,920.00	1,600.00	1,320.00	(280.00)
	Total Salaries	32,920.00	27,430.00	29,592.32	2,162.32
	Fringe Benefits				
50...	FICA Expense	2,099.00	1,750.00	2,111.03	361.03
50...	Pension Expense	3,415.00	2,850.00	3,136.55	286.55
50...	VDC Expense	0.00	0.00	130.22	130.22
50...	Health Insurance	5,484.00	4,570.00	4,951.33	381.33
50...	Workers Comp	1,729.00	1,440.00	794.94	(645.06)
50...	Disability Insurance	101.00	80.00	84.19	4.19
50...	Post Retire Overhead	2,596.00	2,160.00	1,960.20	(199.80)
	Total Fringe Benefits	15,424.00	12,850.00	13,168.46	318.46
	Operations & Maintenance				
5815	Chemicals	2,700.00	2,253.30	2,700.00	446.70
5902	Lab Fees	3,600.00	3,000.00	2,435.84	(564.16)
6010	Cape Vincent Reserve	700.00	580.00	700.00	120.00
	Total O & M	7,000.00	5,833.30	5,835.84	2.54
6004	Water Purchases	122,800.00	102,337.50	111,235.62	8,898.12
	Office & Administrative				
5202	Employee Mileage Reimburse...	250.00	210.00	170.01	(39.99)
	Total Office & Admin	250.00	210.00	170.01	(39.99)
	Utilities				
5802	Gas & Electric	31,500.00	26,253.30	26,958.44	705.14
	Total Utilities	31,500.00	26,253.30	26,958.44	705.14
	Professional Fees				
5924	Legal	66.36	58.60	0.00	(58.60)
	Total Professional Fees	66.36	58.60	0.00	(58.60)

**Regional Water Line
Change In Net Position
For the Ten Months Ending Tuesday, January 31, 2023**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Repairs & Maintenance				
5804	Building Maintenance & Repair	9,000.00	7,500.00	2,895.11	(4,604.89)
5808	Site Maint & Repair	3,500.00	2,920.00	2,955.99	35.99
5812	Pipeline Maintenance	19,733.64	16,448.10	14,122.34	(2,325.76)
	Total Repairs & Maintenance	32,233.64	26,868.10	19,973.44	(6,894.66)
6114	Insurance	6,200.00	5,170.00	5,166.70	(3.30)
61...	Admin Allocation	16,606.00	13,840.00	13,234.68	(605.32)
61...	Engineering Allocation	2,465.00	2,050.00	1,926.70	(123.30)
6208	NYS Administrative Assessm...	2,016.00	1,680.00	2,092.00	412.00
89...	Water Quality Allocation	6,208.00	5,170.00	3,302.18	(1,867.82)
7032	Depreciation	141,600.00	118,000.00	112,422.65	(5,577.35)
7002	Amortization	30,400.00	25,330.00	25,293.84	(36.16)
6202	Interest Expense	54,107.00	45,090.00	8,780.46	(36,309.54)
	Total Expenses	501,796.00	418,170.80	379,153.34	(39,017.46)
	Change in Net Position	<u>(134,169.00)</u>	<u>(111,810.80)</u>	<u>(53,677.86)</u>	<u>58,132.94</u>

**Water Sewer Contracts
Change In Net Position
For the Ten Months Ending Tuesday, January 31, 2023**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$1,608,062.00	\$1,340,053.30	\$1,337,459.07	(\$2,594.23)
	Total Customer Billings	1,608,062.00	1,340,053.30	1,337,459.07	(2,594.23)
	Total Income	1,608,062.00	1,340,053.30	1,337,459.07	(2,594.23)
	Salaries				
	Engineering Wages	31,689.00	26,410.00	75,961.03	49,551.03
	MMF Wages	0.00	0.00	963.78	963.78
	WQ Wages	768,477.00	640,400.00	620,244.99	(20,155.01)
50...	Overtime Wages	100,000.00	83,333.30	92,609.93	9,276.63
5005	On-Call Stipend	7,800.00	6,500.00	6,600.00	100.00
	Total Salaries	907,966.00	756,643.30	796,379.73	39,736.43
	Fringe Benefits				
50...	FICA Expense	55,354.00	46,130.00	56,917.80	10,787.80
50...	Pension Expense	87,035.00	72,530.00	80,447.89	7,917.89
50...	VDC Expense	507.00	420.00	435.41	15.41
50...	Health Insurance	131,667.00	109,720.00	102,198.75	(7,521.25)
50...	Workers Comp	61,169.00	50,970.00	44,638.15	(6,331.85)
50...	Disability Insurance	2,760.00	2,300.00	2,299.19	(0.81)
50...	Post Retire Overhead	72,033.00	60,030.00	58,065.75	(1,964.25)
	Total Fringe Benefits	410,525.00	342,100.00	345,002.94	2,902.94
	Operations & Maintenance				
8090	Purchases for Resale	46,800.00	39,003.30	12,680.25	(26,323.05)
	Total O & M	46,800.00	39,003.30	12,680.25	(26,323.05)
	Office & Administrative				
5202	Employee Mileage Reimburse...	4,500.00	3,750.00	4,553.75	803.75
5204	Empl. Meals & Incidental	100.00	83.30	39.50	(43.80)
5270	Travel & Meeting Expense	100.00	83.30	3.25	(80.05)
	Total Office & Admin	4,700.00	3,916.60	4,596.50	679.90
6114	Insurance	35,400.00	29,500.00	29,500.00	0.00
61...	Admin Allocation	37,200.00	31,000.00	29,410.38	(1,589.62)
61...	Engineering Allocation	11,684.00	9,740.00	13,266.46	3,526.46
6208	NYS Administrative Assessm...	8,246.00	6,870.00	5,033.00	(1,837.00)
89...	Water Quality Allocation	144,754.00	120,630.00	93,224.23	(27,405.77)
	Total Expenses	1,607,275.00	1,339,403.20	1,329,093.49	(10,309.71)
	Change in Net Position	787.00	650.10	8,365.58	7,715.48

Engineering
Change In Net Position
For the Ten Months Ending Tuesday, January 31, 2023

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$704,490.00	\$587,080.00	\$462,026.30	(\$125,053.70)
	Total Customer Billings	704,490.00	587,080.00	462,026.30	(125,053.70)
	Total Income	704,490.00	587,080.00	462,026.30	(125,053.70)
	Salaries				
	Engineering Wages	373,117.00	310,930.00	234,603.67	(76,326.33)
	MMF Wages	0.00	0.00	21.32	21.32
	WQ Wages	0.00	0.00	977.21	977.21
	Total Salaries	373,117.00	310,930.00	235,602.20	(75,327.80)
	Fringe Benefits				
50...	FICA Expense	23,905.00	19,920.00	18,688.02	(1,231.98)
50...	Pension Expense	35,476.00	29,560.00	20,948.30	(8,611.70)
50...	VDC Expense	5,072.00	4,230.00	7,137.79	2,907.79
50...	Health Insurance	60,627.00	50,520.00	40,891.06	(9,628.94)
50...	Workers Comp	1,709.00	1,420.00	2,363.18	943.18
50...	Disability Insurance	979.00	820.00	816.69	(3.31)
50...	Post Retire Overhead	23,399.00	19,500.00	14,631.99	(4,868.01)
5054	Employee Physicals & Screening	1,000.00	836.70	334.75	(501.95)
	Total Fringe Benefits	152,167.00	126,806.70	105,811.78	(20,994.92)
	Operations & Maintenance				
5403	Safety Equipment & Supplies	1,100.00	916.70	1,041.19	124.49
5904	SCADA	20,200.00	16,830.00	12,346.15	(4,483.85)
8090	Purchases for Resale	75,500.00	62,920.00	43,090.45	(19,829.55)
	Total O & M	96,800.00	80,666.70	56,477.79	(24,188.91)
	Office & Administrative				
5053	Misc Employee Costs	500.00	420.00	150.00	(270.00)
5102	Office Rent	1,870.00	1,560.00	1,558.30	(1.70)
5104	Office Supplies	1,500.00	1,250.00	905.87	(344.13)
5112	Telephone	3,121.00	2,600.00	1,591.26	(1,008.74)
5114	Cellular Services	4,700.00	3,920.00	3,615.08	(304.92)
5120	Dues & Subscriptions	1,000.00	830.00	248.00	(582.00)
5122	Public Info & Advertising	4,500.00	3,753.30	1,145.18	(2,608.12)
5130	Office Equipment	1,800.00	1,503.30	0.00	(1,503.30)
5202	Employee Mileage Reimburse...	7,250.00	6,038.30	3,645.44	(2,392.86)
5204	Empl. Meals & Incidental	1,500.00	1,253.30	44.62	(1,208.68)
5206	Empl. Lodging	1,000.00	833.40	0.00	(833.40)
5370	Training & Development	7,250.00	6,045.00	2,496.50	(3,548.50)
5402	Employee Uniforms	800.00	670.00	326.00	(344.00)
	Total Office & Admin	36,791.00	30,676.60	15,726.25	(14,950.35)
	Professional Fees				

Engineering
Change In Net Position
For the Ten Months Ending Tuesday, January 31, 2023

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5924	Legal	1,000.00	830.00	0.00	(830.00)
	Total Professional Fees	1,000.00	830.00	0.00	(830.00)
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	2,500.00	2,080.00	1,009.24	(1,070.76)
5602	Auto/Light Truck Fuel	4,000.00	3,330.00	3,492.14	162.14
5603	Auto/Light Truck Rental/Lease	6,700.00	5,580.00	5,583.30	3.30
5605	Vehicle Ins	2,300.00	1,920.00	1,916.70	(3.30)
	Total Automobile	15,500.00	12,910.00	12,001.38	(908.62)
	Computer				
5124	Computer Equipment	6,000.00	5,000.00	5,335.27	335.27
5128	Programming & Software	1,250.00	1,040.00	0.00	(1,040.00)
5906	GIS	29,200.00	24,330.00	20,893.96	(3,436.04)
	Total Computer	36,450.00	30,370.00	26,229.23	(4,140.77)
6122	Bad Debt Expense	0.00	0.00	396.00	396.00
6114	Insurance	16,600.00	13,830.00	13,833.30	3.30
61...	Admin Allocation	51,586.00	42,990.00	40,806.96	(2,183.04)
61...	Engineering Allocation	(86,534.00)	(72,110.00)	(68,413.14)	3,696.86
6208	NYS Administrative Assessm...	3,861.00	3,220.00	6,558.00	3,338.00
7032	Depreciation	11,400.00	9,500.00	6,952.55	(2,547.45)
	Total Expenses	708,738.00	590,620.00	451,982.30	(138,637.70)
	Change in Net Position	(4,248.00)	(3,540.00)	10,044.00	13,584.00

**Regional Development
Change In Net Position
For the Ten Months Ending Tuesday, January 31, 2023**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$238,820.00	\$199,020.00	\$172,826.08	(\$26,193.92)
	Total Customer Billings	238,820.00	199,020.00	172,826.08	(26,193.92)
	Grant Revenue				
4181	Federal Grant Income	88,523.00	73,770.00	656.00	(73,114.00)
4183	NY State Grants	286,570.00	238,810.00	341,943.83	103,133.83
	Total Grant Revenue	375,093.00	312,580.00	342,599.83	30,019.83
4104	Loan Interest Income	493,000.00	410,830.00	441,227.76	30,397.76
	Other Income				
4162	Processing Fees	23,000.00	19,160.00	27,379.00	8,219.00
4164	Miscellaneous	8,000.00	6,660.00	9,369.98	2,709.98
4185	Grant Recapture	0.00	0.00	4,480.00	4,480.00
4190	Recovery of Bad Debts	0.00	0.00	2,100.00	2,100.00
	Total Other Income	31,000.00	25,820.00	43,328.98	17,508.98
	Interest Income				
4102	Investment Interest Income	145,700.00	121,420.00	232,298.61	110,878.61
42...	Mark to Market Adjustment	0.00	0.00	(298,671.23)	(298,671.23)
	Total Interest Income	145,700.00	121,420.00	(66,372.62)	(187,792.62)
	Total Income	1,283,613.00	1,069,670.00	933,610.03	(136,059.97)
	Salaries				
	Administrative Wages	12,017.00	10,010.00	7,548.28	(2,461.72)
	Engineering Wages	4,110.00	3,430.00	5,851.89	2,421.89
	Telecom Wages	37,440.00	31,200.00	18,341.61	(12,858.39)
	Regional Development Wages	295,012.00	245,850.00	232,445.21	(13,404.79)
	WQ Wages	0.00	0.00	(69.00)	(69.00)
	Total Salaries	348,579.00	290,490.00	264,117.99	(26,372.01)
	Fringe Benefits				
50...	FICA Expense	23,412.00	19,510.00	19,060.88	(449.12)
50...	Pension Expense	39,988.00	33,330.00	33,281.57	(48.43)
50...	Health Insurance	42,551.00	35,460.00	35,980.78	520.78
50...	Workers Comp	538.00	450.00	443.31	(6.69)
50...	Disability Insurance	919.00	780.00	766.76	(13.24)
50...	Post Retire Overhead	19,265.00	16,050.00	15,535.83	(514.17)
	Total Fringe Benefits	126,673.00	105,580.00	105,069.13	(510.87)
	Operations & Maintenance				
6110	Marketing	5,000.00	4,170.00	0.00	(4,170.00)
8090	Purchases for Resale	12,000.00	10,000.00	16,255.00	6,255.00
	Total O & M	17,000.00	14,170.00	16,255.00	2,085.00
6006	Host Community Benefits	148,234.00	148,234.00	148,234.32	0.32

**Regional Development
Change In Net Position
For the Ten Months Ending Tuesday, January 31, 2023**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Office & Administrative				
5114	Cellular Services	300.00	250.00	0.00	(250.00)
5120	Dues & Subscriptions	625.00	520.00	500.00	(20.00)
5122	Public Info & Advertising	1,150.00	960.00	406.05	(553.95)
5172	Filing Fees	653.25	544.40	653.25	108.85
5202	Employee Mileage Reimburse...	4,050.00	3,380.00	3,326.20	(53.80)
5204	Empl. Meals & Incidental	1,150.00	970.00	0.00	(970.00)
5206	Empl. Lodging	2,000.00	1,670.00	0.00	(1,670.00)
5270	Travel & Meeting Expense	1,250.00	1,050.00	0.00	(1,050.00)
5370	Training & Development	1,700.00	1,410.00	350.00	(1,060.00)
5570	Other General Expense	2,146.75	1,795.60	819.99	(975.61)
	Total Office & Admin	15,025.00	12,550.00	6,055.49	(6,494.51)
	Professional Fees				
5924	Legal	8,000.00	6,670.00	3,195.38	(3,474.62)
5926	Investment Banking Fees	12,190.00	10,150.00	9,126.39	(1,023.61)
5970	Consulting	99,500.00	82,920.00	34,034.63	(48,885.37)
	Total Professional Fees	119,690.00	99,740.00	46,356.40	(53,383.60)
	Computer				
6108	Web Page Design & Maintenance	750.00	630.00	0.00	(630.00)
	Total Computer	750.00	630.00	0.00	(630.00)
6122	Bad Debt Expense	0.00	0.00	2,285.65	2,285.65
6120	Grants	366,000.00	305,000.00	487,338.74	182,338.74
61...	Admin Allocation	163,620.00	136,350.00	129,589.43	(6,760.57)
61...	Engineering Allocation	747.00	620.00	791.50	171.50
	Total Expenses	1,306,318.00	1,113,364.00	1,206,093.65	92,729.65
	Change in Net Position	(22,705.00)	(43,694.00)	(272,483.62)	(228,789.62)