

**Summary of All Units
Change In Net Position
For the Ten Months Ending Wednesday, January 31, 2024**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$21,211,481.40	\$17,676,256.20	\$16,511,216.46	(\$1,165,039.74)
4004	Dark Fiber Billings	707,234.00	589,360.00	736,130.71	146,770.71
4005	Capital Billings	271,130.00	225,940.00	225,941.73	1.73
4006	Replacement Reserve Tip Inco...	1,438,650.00	1,198,880.00	1,095,589.08	(103,290.92)
4007	Liner Reserve Tip Income	1,918,200.00	1,598,500.00	1,460,785.44	(137,714.56)
4008	Closure Reserve Tip Income	839,212.00	699,340.00	639,093.65	(60,246.35)
	Total Customer Billings	26,385,907.40	21,988,276.20	20,668,757.07	(1,319,519.13)
	Grant Revenue				
4181	Federal Grant Income	316,000.00	263,330.00	80,609.56	(182,720.44)
4183	NY State Grants	1,590,278.00	1,325,240.00	1,749,678.16	424,438.16
	Total Grant Revenue	1,906,278.00	1,588,570.00	1,830,287.72	241,717.72
4104	Loan Interest Income	518,760.00	432,310.00	504,065.61	71,755.61
	Other Income				
4162	Processing Fees	19,300.00	16,080.00	35,695.00	19,615.00
4164	Miscellaneous	222,482.00	185,400.00	196,646.29	11,246.29
4166	LFGTE Revenue	540,884.00	450,740.00	354,686.90	(96,053.10)
4190	Recovery of Bad Debts	3,600.00	3,000.00	0.00	(3,000.00)
	Total Other Income	786,266.00	655,220.00	587,028.19	(68,191.81)
4201	Gain on Sale of Assets	224,000.00	186,670.00	198,649.85	11,979.85
4200	Gain on Trade-In of Assets	0.00	0.00	83,000.00	83,000.00
	Interest Income				
4102	Investment Interest Income	832,033.00	693,350.00	895,306.17	201,956.17
41...	Trustee Interest	15,756.00	13,130.00	60,899.76	47,769.76
4108	Reserve Interest	335,268.00	279,390.00	394,571.20	115,181.20
4116	Replace Reserve Interest Income	157,642.00	131,370.00	202,468.32	71,098.32
4117	Liner Reserve Interest Income	131,447.00	109,540.00	143,620.22	34,080.22
4118	Closure Reserve Interest Income	250,056.00	208,380.00	191,925.99	(16,454.01)
4119	Post Close Interest Income	188,639.00	157,200.00	78,392.30	(78,807.70)
4120	Wetlands Mitigation Interest Inc...	3,551.00	2,960.00	3,366.69	406.69
42...	Mark to Market Adjustment	0.00	0.00	835,589.39	835,589.39
	Total Interest Income	1,914,392.00	1,595,320.00	2,806,140.04	1,210,820.04
	Total Income	31,735,603.40	26,446,366.20	26,677,928.48	231,562.28
	Salaries				
	Administrative Wages	1,330,366.00	1,108,640.00	1,089,517.37	(19,122.63)
	Engineering Wages	772,083.00	643,410.00	696,491.35	53,081.35
	Telecom Wages	1,482,648.00	1,235,540.00	1,166,657.44	(68,882.56)
	Regional Development Wages	280,115.00	233,440.00	235,230.15	1,790.15
	MMF Wages	1,559,482.00	1,299,580.00	1,144,866.87	(154,713.13)
	WQ Wages	1,737,010.00	1,447,520.80	1,334,889.42	(112,631.38)
50...	Overtime Wages	89,105.00	74,260.80	180,167.21	105,906.41

**Summary of All Units
Change In Net Position
For the Ten Months Ending Wednesday, January 31, 2024**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5005	On-Call Stipend	25,200.00	21,000.00	23,550.00	2,550.00
	Total Salaries	7,276,009.00	6,063,391.60	5,871,369.81	(192,021.79)
	Fringe Benefits				
50...	FICA Expense	475,187.00	395,981.70	427,765.99	31,784.29
50...	Pension Expense	822,756.00	685,634.20	675,886.22	(9,747.98)
50...	VDC Expense	18,968.00	15,810.00	13,027.47	(2,782.53)
50...	Health Insurance	1,044,673.52	870,562.10	773,323.79	(97,238.31)
50...	Retiree Health Insurance	122,409.00	102,010.00	87,643.22	(14,366.78)
50...	Workers Comp	187,309.00	156,085.00	143,996.03	(12,088.97)
50...	Disability Insurance	20,657.00	17,226.70	16,948.10	(278.60)
5036	Unemployment	10,000.00	8,330.00	4,540.00	(3,790.00)
50...	Post Retire Overhead	493,865.00	411,565.80	398,950.80	(12,615.00)
5051	Benefit Admin. Fees	10,780.00	8,980.00	5,887.00	(3,093.00)
5054	Employee Physicals & Screening	23,761.25	19,816.00	16,492.67	(3,323.33)
	Total Fringe Benefits	3,230,365.77	2,692,001.50	2,564,461.29	(127,540.21)
	Operations & Maintenance				
5062	Third Party Temporary - O&M	11,593.39	9,661.00	7,656.12	(2,004.88)
5133	Equipment Maintenance Contr...	241,594.00	201,326.70	180,327.62	(20,999.08)
5134	Maintenance Contracts	157,966.00	131,640.00	142,897.29	11,257.29
5135	Underground Locating	61,400.00	51,170.00	47,863.48	(3,306.52)
5403	Safety Equipment & Supplies	27,289.28	22,741.00	22,939.81	198.81
5702	Large Equipment Parts	120,000.00	100,000.00	95,962.93	(4,037.07)
5703	Small Equipment	30,000.00	25,000.00	25,449.85	449.85
5704	O&M Supplies	25,500.00	21,250.00	17,055.27	(4,194.73)
5706	Shop Tools	70,518.00	58,765.00	68,806.07	10,041.07
5708	Fuels	449,810.00	374,841.70	269,013.77	(105,827.93)
5710	Lubricants	15,000.00	12,500.00	11,323.93	(1,176.07)
5712	Purchased Maintenance & Repair	155,000.00	129,166.70	111,623.44	(17,543.26)
5716	Equipment Rental	6,490.00	5,411.60	0.00	(5,411.60)
5718	Tires	25,000.00	20,836.70	22,823.55	1,986.85
5720	Offnet Circuit Lease	950,715.50	792,266.30	809,522.22	17,255.92
5770	Other Tool, Equip & O&M	84,500.00	70,420.00	73,795.54	3,375.54
5815	Chemicals	125,903.91	104,923.40	109,848.03	4,924.63
5818	Leachate System Expense	10,500.00	8,746.70	10,013.92	1,267.22
5820	LFG Maintenance	50,000.00	41,670.00	43,611.39	1,941.39
5830	Collo Expense	211,260.00	176,050.00	157,639.01	(18,410.99)
5832	Emergency Restoration	112,000.00	93,336.70	66,966.49	(26,370.21)
5834	Permitting	5,000.00	4,170.00	0.00	(4,170.00)
5836	Pole Attachment Fees	316,717.00	263,933.30	280,414.47	16,481.17
5838	Conduit Lease	27,407.00	22,836.70	18,911.40	(3,925.30)
5870	Natural Habitat Enhancements	55,800.00	46,500.00	52,396.14	5,896.14
5902	Lab Fees	9,830.00	8,195.00	6,785.00	(1,410.00)
5904	SCADA	21,750.00	18,130.00	10,087.07	(8,042.93)
5932	Monitoring & Testing	187,000.00	155,833.30	118,099.18	(37,734.12)
6008	Contract Hauling	2,000.00	1,666.60	1,032.50	(634.10)

**Summary of All Units
Change In Net Position
For the Ten Months Ending Wednesday, January 31, 2024**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
6010	Cape Vincent Reserve	700.00	580.00	0.00	(580.00)
6110	Marketing	5,000.00	4,170.00	5,000.00	830.00
8090	Purchases for Resale	167,510.48	139,595.30	89,252.32	(50,342.98)
	Total O & M	3,740,754.56	3,117,333.70	2,877,117.81	(240,215.89)
	Waste Diversion				
5125	Promotional Materials - RRR	10,435.50	8,696.30	6,077.38	(2,618.92)
6009	Household Hazardous Waste	146,480.00	122,063.40	146,424.69	24,361.29
6017	Book Debinding	7,500.00	6,250.00	5,625.00	(625.00)
6018	Mattress Recycling - All Counties	426,000.00	355,000.00	329,717.56	(25,282.44)
	Total Waste Diversion	590,415.50	492,009.70	487,844.63	(4,165.07)
6002	Sewage Treatment	2,038,486.00	1,698,740.00	1,410,302.81	(288,437.19)
6004	Water Purchases	946,552.00	788,799.20	603,702.86	(185,096.34)
60...	Closure & Post Closure Care	1,460,136.00	1,216,780.00	1,048,186.57	(168,593.43)
6006	Host Community Benefits	1,151,037.18	989,829.18	913,715.94	(76,113.24)
6007	LFGTE Revenue Sharing	61,720.00	51,430.00	2,239.06	(49,190.94)
	Office & Administrative				
5053	Misc Employee Costs	10,848.02	9,042.50	7,957.09	(1,085.41)
5102	Office Rent	123,616.00	103,020.00	111,240.40	8,220.40
5104	Office Supplies	17,521.00	14,600.80	12,563.42	(2,037.38)
5110	Postage & Shipping	10,016.50	8,351.30	5,888.19	(2,463.11)
5112	Telephone	35,227.00	29,366.60	19,867.22	(9,499.38)
5114	Cellular Services	48,520.00	40,430.00	37,010.26	(3,419.74)
5118	Other Communications	13,320.00	11,096.70	8,219.46	(2,877.24)
5120	Dues & Subscriptions	12,340.00	10,275.80	9,442.04	(833.76)
5122	Public Info & Advertising	34,381.36	28,666.20	16,026.12	(12,640.08)
5123	Promotional Materials	15,020.00	12,520.00	13,421.04	901.04
5130	Office Equipment	12,136.68	10,117.30	5,872.87	(4,244.43)
5132	Office Equip Maintenance	1,200.00	1,000.00	617.76	(382.24)
5170	Other Office Expenses	3,806.00	3,173.30	2,201.64	(971.66)
5172	Filing Fees	700.00	580.00	650.00	70.00
5202	Employee Mileage Reimburse...	41,837.01	34,872.50	31,874.63	(2,997.87)
5204	Empl. Meals & Incidental	15,643.00	13,055.90	11,980.96	(1,074.94)
5206	Empl. Lodging	20,809.00	17,344.30	14,263.11	(3,081.19)
5270	Travel & Meeting Expense	5,685.00	4,749.20	3,523.08	(1,226.12)
5370	Training & Development	48,617.44	40,506.40	36,721.44	(3,784.96)
5402	Employee Uniforms	31,450.00	26,206.60	20,141.02	(6,065.58)
5404	Safety Training	16,418.00	13,686.70	7,608.75	(6,077.95)
5508	Cleaning Services	44,530.00	37,110.00	32,525.00	(4,585.00)
5570	Other General Expense	27,999.82	23,339.90	5,005.01	(18,334.89)
6102	Board Member Travel & Expen...	1,200.00	1,000.00	0.00	(1,000.00)
6104	Sponsorships	4,150.00	3,460.00	1,470.00	(1,990.00)
6210	Trustee Fees	7,500.00	6,250.00	7,000.00	750.00
	Total Office & Admin	604,491.83	503,822.00	423,090.51	(80,731.49)

**Summary of All Units
Change In Net Position
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GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Utilities				
5802	Gas & Electric	176,000.00	146,670.00	112,941.97	(33,728.03)
5803	Propane	40,000.00	33,330.00	14,537.78	(18,792.22)
	Total Utilities	216,000.00	180,000.00	127,479.75	(52,520.25)
	Materials & Supplies				
5806	Building Supplies	7,000.00	5,830.00	2,727.90	(3,102.10)
5810	Site Supplies	32,000.00	26,666.70	27,264.44	597.74
5824	Sand, Gravel & Stone	250,000.00	208,330.00	223,693.89	15,363.89
5826	Seed & Mulch	41,510.00	34,588.30	36,069.25	1,480.95
	Total Materials & Supplies	330,510.00	275,415.00	289,755.48	14,340.48
	Professional Fees				
5924	Legal	77,140.80	64,281.40	25,423.00	(38,858.40)
5926	Investment Banking Fees	53,261.24	44,395.20	29,216.04	(15,179.16)
59...	Accounting Fees	45,100.00	37,580.00	41,627.50	4,047.50
5970	Consulting	198,899.50	165,764.60	81,003.91	(84,760.69)
	Total Professional Fees	374,401.54	312,021.20	177,270.45	(134,750.75)
	Repairs & Maintenance				
5804	Building Maintenance & Repair	39,656.79	33,044.00	26,890.94	(6,153.06)
5808	Site Maint & Repair	39,525.15	32,937.50	25,741.89	(7,195.61)
5812	Pipeline Maintenance	80,049.41	66,714.50	78,060.40	11,345.90
	Total Repairs & Maintenance	159,231.35	132,696.00	130,693.23	(2,002.77)
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	38,961.50	32,463.80	26,648.65	(5,815.15)
5602	Auto/Light Truck Fuel	117,762.56	98,131.30	76,905.50	(21,225.80)
5603	Auto/Light Truck Rental/Lease	227,550.00	189,635.00	174,000.10	(15,634.90)
5605	Vehicle Ins	55,170.00	45,975.00	43,750.00	(2,225.00)
	Total Automobile	439,444.06	366,205.10	321,304.25	(44,900.85)
	Computer				
5124	Computer Equipment	85,640.00	71,363.30	45,050.59	(26,312.71)
5126	Computer Maintenance	5,809.00	4,837.50	0.00	(4,837.50)
5128	Programming & Software	211,125.61	175,938.00	178,667.98	2,729.98
5129	ECMS Expense	41,675.00	34,732.50	35,659.86	927.36
6108	Web Page Design & Maintenance	6,822.00	5,690.00	2,000.00	(3,690.00)
5906	GIS	38,944.00	32,450.00	35,480.79	3,030.79
	Total Computer	390,015.61	325,011.30	296,859.22	(28,152.08)
6122	Bad Debt Expense	0.00	0.00	(38,412.45)	(38,412.45)
6114	Insurance	591,400.00	492,830.00	492,833.30	3.30
6120	Grants	154,000.00	128,330.00	0.00	(128,330.00)
6208	NYS Administrative Assessm...	125,050.00	104,210.00	122,000.00	17,790.00
7032	Depreciation	12,194,800.00	10,162,340.00	8,490,494.05	(1,671,845.95)
7002	Amortization	30,400.00	25,330.00	26,329.70	999.70

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GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
6202	Interest Expense	1,053,965.00	878,300.00	633,141.76	(245,158.24)
7170	Debt Issuance Costs	2,280.00	1,900.00	93,280.00	91,380.00
6901	Contingency	37,885.00	31,567.20	0.00	(31,567.20)
	Total Expenses	37,199,350.40	31,030,292.68	27,365,060.03	(3,665,232.65)
	Change in Net Position	<u>(5,463,747.00)</u>	<u>(4,583,926.48)</u>	<u>(687,131.55)</u>	<u>3,896,794.93</u>

Administration
Change In Net Position
For the Ten Months Ending Wednesday, January 31, 2024

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Grant Revenue				
4183	NY State Grants	\$0.00	\$0.00	(\$257.50)	(\$257.50)
	Total Grant Revenue	0.00	0.00	(257.50)	(257.50)
	Other Income				
4164	Miscellaneous	191,100.00	159,250.00	174,000.10	14,750.10
	Total Other Income	191,100.00	159,250.00	174,000.10	14,750.10
4201	Gain on Sale of Assets	104,000.00	86,670.00	83,105.82	(3,564.18)
	Interest Income				
4102	Investment Interest Income	228,580.00	190,480.00	240,824.10	50,344.10
42...	Mark to Market Adjustment	0.00	0.00	51,341.45	51,341.45
	Total Interest Income	228,580.00	190,480.00	292,165.55	101,685.55
	Total Income	523,680.00	436,400.00	549,013.97	112,613.97
	Salaries				
	Administrative Wages	1,317,952.00	1,098,290.00	1,079,184.26	(19,105.74)
	Engineering Wages	0.00	0.00	211.53	211.53
	Telecom Wages	0.00	0.00	2,721.04	2,721.04
50...	Overtime Wages	1,000.00	830.00	429.99	(400.01)
	Total Salaries	1,318,952.00	1,099,120.00	1,082,546.82	(16,573.18)
	Fringe Benefits				
50...	FICA Expense	87,897.00	73,250.00	77,934.06	4,684.06
50...	Pension Expense	131,321.00	109,430.00	111,427.96	1,997.96
50...	VDC Expense	8,446.00	7,040.00	7,186.92	146.92
50...	Health Insurance	168,977.00	140,810.00	146,813.66	6,003.66
50...	Retiree Health Insurance	122,409.00	102,010.00	87,643.22	(14,366.78)
50...	Workers Comp	1,958.00	1,630.00	1,515.57	(114.43)
50...	Disability Insurance	3,377.00	2,810.00	2,813.90	3.90
5036	Unemployment	10,000.00	8,330.00	4,540.00	(3,790.00)
50...	Post Retire Overhead	80,730.00	67,280.00	66,433.47	(846.53)
5051	Benefit Admin. Fees	10,780.00	8,980.00	5,887.00	(3,093.00)
5054	Employee Physicals & Screening	1,990.00	1,660.00	1,425.50	(234.50)
	Total Fringe Benefits	627,885.00	523,230.00	513,621.26	(9,608.74)
	Operations & Maintenance				
5134	Maintenance Contracts	3,266.00	2,720.00	1,346.36	(1,373.64)
5403	Safety Equipment & Supplies	4,604.00	3,840.00	4,266.58	426.58
	Total O & M	7,870.00	6,560.00	5,612.94	(947.06)
	Office & Administrative				
5053	Misc Employee Costs	5,945.00	4,956.60	5,049.22	92.62
5102	Office Rent	120,006.00	100,010.00	108,232.10	8,222.10
5104	Office Supplies	7,000.00	5,833.30	6,038.60	205.30

Administration
Change In Net Position
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GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5110	Postage & Shipping	7,909.00	6,590.00	4,929.71	(1,660.29)
5112	Telephone	4,979.00	4,150.00	747.01	(3,402.99)
5114	Cellular Services	5,400.00	4,500.00	3,885.34	(614.66)
5118	Other Communications	9,720.00	8,100.00	6,924.96	(1,175.04)
5120	Dues & Subscriptions	7,000.00	5,830.00	6,534.04	704.04
5122	Public Info & Advertising	10,680.00	8,900.00	6,751.05	(2,148.95)
5123	Promotional Materials	4,500.00	3,750.00	3,949.48	199.48
5130	Office Equipment	5,000.00	4,170.00	4,519.42	349.42
5170	Other Office Expenses	806.00	673.30	472.80	(200.50)
5202	Employee Mileage Reimburse...	5,725.00	4,774.20	5,028.24	254.04
5204	Empl. Meals & Incidental	500.00	420.00	288.74	(131.26)
5206	Empl. Lodging	500.00	420.00	196.00	(224.00)
5270	Travel & Meeting Expense	4,270.00	3,555.00	3,364.42	(190.58)
5370	Training & Development	8,148.50	6,787.20	7,558.24	771.04
5402	Employee Uniforms	1,425.00	1,190.00	574.98	(615.02)
5404	Safety Training	16,418.00	13,686.70	7,608.75	(6,077.95)
5508	Cleaning Services	11,830.00	9,860.00	8,190.00	(1,670.00)
6102	Board Member Travel & Expen...	1,200.00	1,000.00	0.00	(1,000.00)
6104	Sponsorships	4,150.00	3,460.00	1,470.00	(1,990.00)
	Total Office & Admin	243,111.50	202,616.30	192,313.10	(10,303.20)
	Professional Fees				
5924	Legal	32,255.00	26,880.00	23,248.75	(3,631.25)
5926	Investment Banking Fees	5,900.00	4,920.00	3,212.51	(1,707.49)
59...	Accounting Fees	45,100.00	37,580.00	41,627.50	4,047.50
5970	Consulting	13,780.00	11,488.30	10,812.00	(676.30)
	Total Professional Fees	97,035.00	80,868.30	78,900.76	(1,967.54)
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	1,961.50	1,637.10	1,874.28	237.18
5602	Auto/Light Truck Fuel	201.00	170.00	0.00	(170.00)
	Total Automobile	2,162.50	1,807.10	1,874.28	67.18
	Computer				
5124	Computer Equipment	40,640.00	33,863.30	14,825.71	(19,037.59)
5126	Computer Maintenance	5,809.00	4,837.50	0.00	(4,837.50)
5128	Programming & Software	161,299.00	134,417.50	129,994.25	(4,423.25)
5129	ECMS Expense	41,675.00	34,732.50	35,659.86	927.36
6108	Web Page Design & Maintenance	6,072.00	5,060.00	2,000.00	(3,060.00)
	Total Computer	255,495.00	212,910.80	182,479.82	(30,430.98)
6114	Insurance	19,300.00	16,080.00	16,083.30	3.30
61...	Admin Allocation	(2,405,187.00)	(2,004,330.00)	(1,973,738.55)	30,591.45
7032	Depreciation	285,800.00	238,170.00	204,741.59	(33,428.41)
6901	Contingency	10,885.00	9,070.80	0.00	(9,070.80)
	Total Expenses	463,309.00	386,103.30	304,435.32	(81,667.98)

Administration
Change In Net Position
For the Ten Months Ending Wednesday, January 31, 2024

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Change in Net Position	<u>60,371.00</u>	<u>50,296.70</u>	<u>244,578.65</u>	<u>194,281.95</u>

**Materials Management
Change In Net Position
For the Ten Months Ending Wednesday, January 31, 2024**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
Customer Billings					
4001	Customer Billings	\$7,100,663.00	\$5,917,220.00	\$5,305,072.31	(\$612,147.69)
4006	Replacement Reserve Tip Inco...	1,438,650.00	1,198,880.00	1,095,589.08	(103,290.92)
4007	Liner Reserve Tip Income	1,918,200.00	1,598,500.00	1,460,785.44	(137,714.56)
4008	Closure Reserve Tip Income	839,212.00	699,340.00	639,093.65	(60,246.35)
	Total Customer Billings	11,296,725.00	9,413,940.00	8,500,540.48	(913,399.52)
Grant Revenue					
4183	NY State Grants	97,975.00	81,650.00	0.00	(81,650.00)
	Total Grant Revenue	97,975.00	81,650.00	0.00	(81,650.00)
Other Income					
4164	Miscellaneous	10,000.00	8,330.00	5,085.15	(3,244.85)
4166	LFGTE Revenue	540,884.00	450,740.00	354,686.90	(96,053.10)
	Total Other Income	550,884.00	459,070.00	359,772.05	(99,297.95)
4201	Gain on Sale of Assets	120,000.00	100,000.00	114,772.03	14,772.03
4200	Gain on Trade-In of Assets	0.00	0.00	83,000.00	83,000.00
Interest Income					
41...	Trustee Interest	15,756.00	13,130.00	60,899.76	47,769.76
4108	Reserve Interest	94,765.00	78,970.00	136,820.45	57,850.45
4116	Replace Reserve Interest Income	157,642.00	131,370.00	202,468.32	71,098.32
4117	Liner Reserve Interest Income	131,447.00	109,540.00	143,620.22	34,080.22
4118	Closure Reserve Interest Income	250,056.00	208,380.00	191,925.99	(16,454.01)
4119	Post Close Interest Income	188,639.00	157,200.00	78,392.30	(78,807.70)
4120	Wetlands Mitigation Interest Inc...	3,551.00	2,960.00	3,366.69	406.69
42...	Mark to Market Adjustment	0.00	0.00	460,407.69	460,407.69
	Total Interest Income	841,856.00	701,550.00	1,277,901.42	576,351.42
	Total Income	12,907,440.00	10,756,210.00	10,335,985.98	(420,224.02)
Salaries					
	Engineering Wages	180,507.00	150,420.00	201,638.97	51,218.97
	MMF Wages	1,515,087.00	1,262,570.00	1,141,353.27	(121,216.73)
50...	Overtime Wages	33,260.00	27,720.00	45,701.47	17,981.47
5005	On-Call Stipend	7,800.00	6,500.00	6,600.00	100.00
	Total Salaries	1,736,654.00	1,447,210.00	1,395,293.71	(51,916.29)
Fringe Benefits					
50...	FICA Expense	112,177.00	93,480.00	102,246.19	8,766.19
50...	Pension Expense	208,309.00	173,590.00	169,789.72	(3,800.28)
50...	VDC Expense	3,051.00	2,540.00	1,066.70	(1,473.30)
50...	Health Insurance	270,293.00	225,240.00	191,119.89	(34,120.11)
50...	Workers Comp	73,296.00	61,080.00	57,322.58	(3,757.42)
50...	Disability Insurance	5,673.00	4,730.00	4,727.40	(2.60)
50...	Post Retire Overhead	135,620.00	113,020.00	107,670.30	(5,349.70)
5054	Employee Physicals & Screening	8,190.00	6,828.30	6,096.50	(731.80)

**Materials Management
Change In Net Position
For the Ten Months Ending Wednesday, January 31, 2024**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Total Fringe Benefits	816,609.00	680,508.30	640,039.28	(40,469.02)
	Operations & Maintenance				
5062	Third Party Temporary - O&M	8,093.39	6,744.40	7,656.12	911.72
5403	Safety Equipment & Supplies	14,000.00	11,670.00	10,878.58	(791.42)
5702	Large Equipment Parts	120,000.00	100,000.00	95,962.93	(4,037.07)
5703	Small Equipment	30,000.00	25,000.00	25,449.85	449.85
5704	O&M Supplies	20,000.00	16,670.00	14,564.81	(2,105.19)
5708	Fuels	449,810.00	374,841.70	269,013.77	(105,827.93)
5710	Lubricants	15,000.00	12,500.00	11,323.93	(1,176.07)
5712	Purchased Maintenance & Repair	95,000.00	79,166.70	77,244.94	(1,921.76)
5716	Equipment Rental	6,490.00	5,411.60	0.00	(5,411.60)
5718	Tires	25,000.00	20,836.70	22,823.55	1,986.85
5770	Other Tool, Equip & O&M	73,000.00	60,836.70	70,480.45	9,643.75
5815	Chemicals	12,000.00	10,000.00	4,648.95	(5,351.05)
5818	Leachate System Expense	10,500.00	8,746.70	10,013.92	1,267.22
5820	LFG Maintenance	50,000.00	41,670.00	43,611.39	1,941.39
5870	Natural Habitat Enhancements	55,800.00	46,500.00	52,396.14	5,896.14
5932	Monitoring & Testing	187,000.00	155,833.30	118,099.18	(37,734.12)
6008	Contract Hauling	2,000.00	1,666.60	1,032.50	(634.10)
	Total O & M	1,173,693.39	978,094.40	835,201.01	(142,893.39)
	Waste Diversion				
5125	Promotional Materials - RRR	10,435.50	8,696.30	6,077.38	(2,618.92)
6009	Household Hazardous Waste	146,480.00	122,063.40	146,424.69	24,361.29
6017	Book Debinding	7,500.00	6,250.00	5,625.00	(625.00)
6018	Mattress Recycling - All Counties	426,000.00	355,000.00	329,717.56	(25,282.44)
	Total Waste Diversion	590,415.50	492,009.70	487,844.63	(4,165.07)
6002	Sewage Treatment	650,000.00	541,670.00	446,980.65	(94,689.35)
60...	Closure & Post Closure Care	1,460,136.00	1,216,780.00	1,048,186.57	(168,593.43)
6006	Host Community Benefits	967,228.00	806,020.00	729,906.76	(76,113.24)
6007	LFGTE Revenue Sharing	61,720.00	51,430.00	2,239.06	(49,190.94)
	Office & Administrative				
5053	Misc Employee Costs	1,900.00	1,580.00	1,745.39	165.39
5104	Office Supplies	5,000.00	4,170.00	3,108.23	(1,061.77)
5112	Telephone	7,279.00	6,070.00	4,668.43	(1,401.57)
5114	Cellular Services	9,700.00	8,080.00	8,095.62	15.62
5120	Dues & Subscriptions	2,500.00	2,083.30	1,595.00	(488.30)
5122	Public Info & Advertising	4,500.00	3,753.30	1,089.45	(2,663.85)
5123	Promotional Materials	9,020.00	7,520.00	8,471.56	951.56
5130	Office Equipment	4,000.00	3,333.30	496.77	(2,836.53)
5132	Office Equip Maintenance	1,200.00	1,000.00	617.76	(382.24)
5202	Employee Mileage Reimburse...	5,000.00	4,170.00	3,775.47	(394.53)
5204	Empl. Meals & Incidental	1,800.00	1,500.00	139.00	(1,361.00)
5206	Empl. Lodging	4,800.00	4,000.00	1,302.84	(2,697.16)

**Materials Management
Change In Net Position
For the Ten Months Ending Wednesday, January 31, 2024**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5370	Training & Development	8,500.00	7,080.00	3,314.26	(3,765.74)
5402	Employee Uniforms	15,000.00	12,500.00	11,958.73	(541.27)
5508	Cleaning Services	15,000.00	12,500.00	9,585.00	(2,915.00)
5570	Other General Expense	1,800.00	1,500.00	801.34	(698.66)
6210	Trustee Fees	7,500.00	6,250.00	7,000.00	750.00
	Total Office & Admin	104,499.00	87,089.90	67,764.85	(19,325.05)
	Utilities				
5802	Gas & Electric	50,000.00	41,670.00	34,252.11	(7,417.89)
5803	Propane	40,000.00	33,330.00	14,537.78	(18,792.22)
	Total Utilities	90,000.00	75,000.00	48,789.89	(26,210.11)
	Materials & Supplies				
5806	Building Supplies	7,000.00	5,830.00	2,727.90	(3,102.10)
5810	Site Supplies	32,000.00	26,666.70	27,264.44	597.74
5824	Sand, Gravel & Stone	250,000.00	208,330.00	223,693.89	15,363.89
5826	Seed & Mulch	41,510.00	34,588.30	36,069.25	1,480.95
	Total Materials & Supplies	330,510.00	275,415.00	289,755.48	14,340.48
	Professional Fees				
5924	Legal	5,845.00	4,870.80	691.25	(4,179.55)
5926	Investment Banking Fees	25,900.00	21,580.00	14,306.30	(7,273.70)
5970	Consulting	55,219.50	46,019.60	47,646.56	1,626.96
	Total Professional Fees	86,964.50	72,470.40	62,644.11	(9,826.29)
	Repairs & Maintenance				
5804	Building Maintenance & Repair	15,000.00	12,500.00	6,205.63	(6,294.37)
	Total Repairs & Maintenance	15,000.00	12,500.00	6,205.63	(6,294.37)
	Automobile				
5603	Auto/Light Truck Rental/Lease	17,300.00	14,420.00	14,416.70	(3.30)
	Total Automobile	17,300.00	14,420.00	14,416.70	(3.30)
	Computer				
5124	Computer Equipment	9,000.00	7,500.00	2,847.28	(4,652.72)
5128	Programming & Software	9,316.61	7,762.20	9,316.61	1,554.41
	Total Computer	18,316.61	15,262.20	12,163.89	(3,098.31)
6114	Insurance	241,500.00	201,250.00	201,250.00	0.00
61...	Admin Allocation	991,199.00	826,000.00	813,377.65	(12,622.35)
61...	Engineering Allocation	45,483.00	37,900.00	36,439.34	(1,460.66)
6208	NYS Administrative Assessm...	54,539.00	45,450.00	51,262.00	5,812.00
7032	Depreciation	5,819,000.00	4,849,170.00	4,316,712.68	(532,457.32)
6202	Interest Expense	603,663.00	503,050.00	454,983.80	(48,066.20)
6901	Contingency	2,000.00	1,666.40	0.00	(1,666.40)
	Total Expenses	15,876,430.00	13,230,366.30	11,961,457.69	(1,268,908.61)

**Materials Management
Change In Net Position
For the Ten Months Ending Wednesday, January 31, 2024**

<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>(2,968,990.00)</u>	<u>(2,474,156.30)</u>	<u>(1,625,471.71)</u>	<u>848,684.59</u>

**Telecommunications
Change In Net Position
For the Ten Months Ending Wednesday, January 31, 2024**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$5,541,823.00	\$4,618,190.00	\$4,638,687.33	\$20,497.33
4004	Dark Fiber Billings	707,234.00	589,360.00	736,130.71	146,770.71
	Total Customer Billings	6,249,057.00	5,207,550.00	5,374,818.04	167,268.04
	Grant Revenue				
4181	Federal Grant Income	225,000.00	187,500.00	36,136.75	(151,363.25)
4183	NY State Grants	1,081,303.00	901,090.00	1,355,585.44	454,495.44
	Total Grant Revenue	1,306,303.00	1,088,590.00	1,391,722.19	303,132.19
	Other Income				
4164	Miscellaneous	12,000.00	10,000.00	8,754.55	(1,245.45)
	Total Other Income	12,000.00	10,000.00	8,754.55	(1,245.45)
	Interest Income				
4102	Investment Interest Income	70,153.00	58,460.00	64,843.12	6,383.12
4108	Reserve Interest	192,703.00	160,590.00	211,856.91	51,266.91
42...	Mark to Market Adjustment	0.00	0.00	45,853.37	45,853.37
	Total Interest Income	262,856.00	219,050.00	322,553.40	103,503.40
	Total Income	7,830,216.00	6,525,190.00	7,097,848.18	572,658.18
	Salaries				
	Engineering Wages	39,344.00	32,790.00	68,505.99	35,715.99
	Telecom Wages	1,449,768.00	1,208,140.00	1,151,272.53	(56,867.47)
	Regional Development Wages	0.00	0.00	2,798.14	2,798.14
	MMF Wages	22,198.00	18,500.00	1,123.20	(17,376.80)
50...	Overtime Wages	5,460.00	4,550.00	1,399.97	(3,150.03)
	Total Salaries	1,516,770.00	1,263,980.00	1,225,099.83	(38,880.17)
	Fringe Benefits				
50...	FICA Expense	105,279.00	87,730.00	91,118.45	3,388.45
50...	Pension Expense	177,887.00	148,240.00	143,454.45	(4,785.55)
50...	VDC Expense	1,052.00	880.00	612.50	(267.50)
50...	Health Insurance	135,109.00	112,590.00	106,171.03	(6,418.97)
50...	Workers Comp	6,597.00	5,500.00	5,078.67	(421.33)
50...	Disability Insurance	3,259.00	2,720.00	2,715.40	(4.60)
50...	Post Retire Overhead	77,908.00	64,920.00	70,490.91	5,570.91
5054	Employee Physicals & Screening	500.00	420.00	324.10	(95.90)
	Total Fringe Benefits	507,591.00	423,000.00	419,965.51	(3,034.49)
	Operations & Maintenance				
5133	Equipment Maintenance Contr...	241,594.00	201,326.70	180,327.62	(20,999.08)
5134	Maintenance Contracts	154,700.00	128,920.00	141,550.93	12,630.93
5135	Underground Locating	61,400.00	51,170.00	47,863.48	(3,306.52)
5403	Safety Equipment & Supplies	1,200.00	1,000.00	900.23	(99.77)
5704	O&M Supplies	5,500.00	4,580.00	2,490.46	(2,089.54)
5712	Purchased Maintenance & Repair	60,000.00	50,000.00	34,378.50	(15,621.50)

**Telecommunications
Change In Net Position
For the Ten Months Ending Wednesday, January 31, 2024**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5720	Offnet Circuit Lease	950,715.50	792,266.30	809,522.22	17,255.92
5770	Other Tool, Equip & O&M	11,500.00	9,583.30	3,315.09	(6,268.21)
5830	Collo Expense	211,260.00	176,050.00	157,639.01	(18,410.99)
5832	Emergency Restoration	112,000.00	93,336.70	66,966.49	(26,370.21)
5834	Permitting	5,000.00	4,170.00	0.00	(4,170.00)
5836	Pole Attachment Fees	316,717.00	263,933.30	280,414.47	16,481.17
5838	Conduit Lease	27,407.00	22,836.70	18,911.40	(3,925.30)
	Total O & M	2,158,993.50	1,799,173.00	1,744,279.90	(54,893.10)
 Office & Administrative					
5053	Misc Employee Costs	2,000.00	1,670.00	982.71	(687.29)
5102	Office Rent	1,740.00	1,450.00	1,450.00	0.00
5104	Office Supplies	1,200.00	1,000.00	579.74	(420.26)
5110	Postage & Shipping	1,500.00	1,250.00	693.48	(556.52)
5112	Telephone	13,000.00	10,836.60	8,299.10	(2,537.50)
5114	Cellular Services	7,000.00	5,830.00	5,233.13	(596.87)
5118	Other Communications	1,600.00	1,330.00	1,294.50	(35.50)
5122	Public Info & Advertising	4,980.50	4,153.80	0.00	(4,153.80)
5123	Promotional Materials	1,500.00	1,250.00	1,000.00	(250.00)
5130	Office Equipment	1,900.00	1,586.70	0.00	(1,586.70)
5170	Other Office Expenses	3,000.00	2,500.00	1,728.84	(771.16)
5202	Employee Mileage Reimburse...	3,766.00	3,143.30	3,266.54	123.24
5204	Empl. Meals & Incidental	3,000.00	2,500.00	3,058.31	558.31
5206	Empl. Lodging	4,000.00	3,330.00	4,349.72	1,019.72
5270	Travel & Meeting Expense	500.00	420.00	0.00	(420.00)
5370	Training & Development	9,300.00	7,750.00	9,285.00	1,535.00
5402	Employee Uniforms	1,225.00	1,020.00	592.92	(427.08)
5570	Other General Expense	2,000.00	1,670.00	507.57	(1,162.43)
	Total Office & Admin	63,211.50	52,690.40	42,321.56	(10,368.84)
 Utilities					
5802	Gas & Electric	6,000.00	5,000.00	3,682.19	(1,317.81)
	Total Utilities	6,000.00	5,000.00	3,682.19	(1,317.81)
 Professional Fees					
5924	Legal	24,000.00	19,996.70	0.00	(19,996.70)
5926	Investment Banking Fees	4,689.00	3,910.00	2,811.77	(1,098.23)
5970	Consulting	60,900.00	50,750.00	7,091.64	(43,658.36)
	Total Professional Fees	89,589.00	74,656.70	9,903.41	(64,753.29)
 Automobile					
5601	Auto/Light Truck Rep. & Maint.	12,000.00	10,000.00	4,956.33	(5,043.67)
5602	Auto/Light Truck Fuel	22,000.00	18,330.00	14,827.49	(3,502.51)
5603	Auto/Light Truck Rental/Lease	38,300.00	31,920.00	31,916.70	(3.30)
5605	Vehicle Ins	13,400.00	11,170.00	11,166.70	(3.30)
	Total Automobile	85,700.00	71,420.00	62,867.22	(8,552.78)

**Telecommunications
Change In Net Position
For the Ten Months Ending Wednesday, January 31, 2024**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Computer				
5124	Computer Equipment	8,000.00	6,670.00	4,391.27	(2,278.73)
5128	Programming & Software	30,214.00	25,180.00	29,070.47	3,890.47
	Total Computer	38,214.00	31,850.00	33,461.74	1,611.74
6122	Bad Debt Expense	0.00	0.00	(54,782.46)	(54,782.46)
6114	Insurance	179,000.00	149,170.00	149,166.70	(3.30)
61...	Admin Allocation	605,606.00	504,670.00	496,987.38	(7,682.62)
61...	Engineering Allocation	12,690.00	10,580.00	14,008.08	3,428.08
6208	NYS Administrative Assessm...	30,901.00	25,750.00	31,001.00	5,251.00
7032	Depreciation	4,734,400.00	3,945,330.00	3,234,538.81	(710,791.19)
6901	Contingency	25,000.00	20,830.00	0.00	(20,830.00)
	Total Expenses	10,053,666.00	8,378,100.10	7,412,500.87	(965,599.23)
	Change in Net Position	<u>(2,223,450.00)</u>	<u>(1,852,910.10)</u>	<u>(314,652.69)</u>	<u>1,538,257.41</u>

**Water Quality
Change In Net Position
For the Ten Months Ending Wednesday, January 31, 2024**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$7,555,661.40	\$6,296,396.20	\$5,937,373.21	(\$359,022.99)
4005	Capital Billings	271,130.00	225,940.00	225,941.73	1.73
	Total Customer Billings	7,826,791.40	6,522,336.20	6,163,314.94	(359,021.26)
	Other Income				
4164	Miscellaneous	3,610.00	3,010.00	4,805.91	1,795.91
	Total Other Income	3,610.00	3,010.00	4,805.91	1,795.91
4201	Gain on Sale of Assets	0.00	0.00	772.00	772.00
	Interest Income				
4102	Investment Interest Income	15,900.00	13,250.00	19,088.41	5,838.41
4108	Reserve Interest	47,800.00	39,830.00	45,893.84	6,063.84
42...	Mark to Market Adjustment	0.00	0.00	21,520.00	21,520.00
	Total Interest Income	63,700.00	53,080.00	86,502.25	33,422.25
	Total Income	7,894,101.40	6,578,426.20	6,255,395.10	(323,031.10)
	Salaries				
	Engineering Wages	181,223.00	151,020.00	225,354.81	74,334.81
	MMF Wages	22,197.00	18,510.00	2,390.40	(16,119.60)
	WQ Wages	1,737,010.00	1,447,520.80	1,333,877.36	(113,643.44)
50...	Overtime Wages	49,385.00	41,160.80	132,635.78	91,474.98
5005	On-Call Stipend	17,400.00	14,500.00	16,950.00	2,450.00
	Total Salaries	2,007,215.00	1,672,711.60	1,711,208.35	38,496.75
	Fringe Benefits				
50...	FICA Expense	124,449.00	103,701.70	123,517.17	19,815.47
50...	Pension Expense	219,962.00	183,314.20	195,130.47	11,816.27
50...	VDC Expense	2,736.00	2,280.00	2,696.79	416.79
50...	Health Insurance	367,154.52	305,962.10	264,116.12	(41,845.98)
50...	Workers Comp	103,397.00	86,165.00	78,516.71	(7,648.29)
50...	Disability Insurance	6,600.00	5,496.70	5,234.60	(262.10)
50...	Post Retire Overhead	157,810.00	131,505.80	124,568.64	(6,937.16)
5054	Employee Physicals & Screening	11,581.25	9,654.40	7,385.25	(2,269.15)
	Total Fringe Benefits	993,689.77	828,079.90	801,165.75	(26,914.15)
	Operations & Maintenance				
5403	Safety Equipment & Supplies	6,485.28	5,401.00	5,960.96	559.96
5706	Shop Tools	70,518.00	58,765.00	68,806.07	10,041.07
5815	Chemicals	113,903.91	94,923.40	105,199.08	10,275.68
5902	Lab Fees	9,830.00	8,195.00	6,785.00	(1,410.00)
6010	Cape Vincent Reserve	700.00	580.00	0.00	(580.00)
8090	Purchases for Resale	49,510.48	41,262.00	36,100.15	(5,161.85)
	Total O & M	250,947.67	209,126.40	222,851.26	13,724.86
6002	Sewage Treatment	1,388,486.00	1,157,070.00	963,322.16	(193,747.84)

**Water Quality
Change In Net Position
For the Ten Months Ending Wednesday, January 31, 2024**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
6004	Water Purchases	946,552.00	788,799.20	603,702.86	(185,096.34)
	Office & Administrative				
5053	Misc Employee Costs	503.02	415.90	173.90	(242.00)
5104	Office Supplies	3,321.00	2,767.50	2,552.62	(214.88)
5110	Postage & Shipping	607.50	511.30	265.00	(246.30)
5112	Telephone	8,000.00	6,670.00	5,934.57	(735.43)
5114	Cellular Services	21,420.00	17,850.00	15,809.54	(2,040.46)
5118	Other Communications	2,000.00	1,666.70	0.00	(1,666.70)
5120	Dues & Subscriptions	1,215.00	1,012.50	813.00	(199.50)
5122	Public Info & Advertising	6,570.86	5,475.70	3,920.24	(1,555.46)
5130	Office Equipment	856.68	710.60	856.68	146.08
5202	Employee Mileage Reimburse...	11,296.01	9,408.40	8,859.96	(548.44)
5204	Empl. Meals & Incidental	8,557.24	7,131.10	7,657.49	526.39
5206	Empl. Lodging	9,052.00	7,540.10	7,702.00	161.90
5270	Travel & Meeting Expense	405.00	340.80	112.66	(228.14)
5370	Training & Development	15,668.94	13,055.90	13,908.94	853.04
5402	Employee Uniforms	12,900.00	10,746.60	6,960.39	(3,786.21)
5508	Cleaning Services	17,700.00	14,750.00	14,750.00	0.00
5570	Other General Expense	22,000.00	18,330.00	3,022.92	(15,307.08)
	Total Office & Admin	142,073.25	118,383.10	93,299.91	(25,083.19)
	Utilities				
5802	Gas & Electric	120,000.00	100,000.00	75,007.67	(24,992.33)
	Total Utilities	120,000.00	100,000.00	75,007.67	(24,992.33)
	Professional Fees				
5924	Legal	3,157.80	2,631.40	0.00	(2,631.40)
5926	Investment Banking Fees	1,892.00	1,580.00	943.61	(636.39)
	Total Professional Fees	5,049.80	4,211.40	943.61	(3,267.79)
	Repairs & Maintenance				
5804	Building Maintenance & Repair	24,656.79	20,544.00	20,685.31	141.31
5808	Site Maint & Repair	39,525.15	32,937.50	25,741.89	(7,195.61)
5812	Pipeline Maintenance	80,049.41	66,714.50	78,060.40	11,345.90
	Total Repairs & Maintenance	144,231.35	120,196.00	124,487.60	4,291.60
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	22,500.00	18,746.70	18,134.65	(612.05)
5602	Auto/Light Truck Fuel	91,561.56	76,301.30	58,784.43	(17,516.87)
5603	Auto/Light Truck Rental/Lease	159,450.00	132,875.00	117,250.00	(15,625.00)
5605	Vehicle Ins	39,270.00	32,725.00	30,500.00	(2,225.00)
	Total Automobile	312,781.56	260,648.00	224,669.08	(35,978.92)
	Computer				
5124	Computer Equipment	24,000.00	20,000.00	19,010.08	(989.92)
5128	Programming & Software	7,926.00	6,605.00	7,926.00	1,321.00

Water Quality
Change In Net Position
For the Ten Months Ending Wednesday, January 31, 2024

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Total Computer	31,926.00	26,605.00	26,936.08	331.08
6114	Insurance	135,000.00	112,500.00	112,500.00	0.00
61...	Admin Allocation	592,662.00	493,890.00	486,526.56	(7,363.44)
61...	Engineering Allocation	42,413.00	35,340.00	32,189.34	(3,150.66)
6208	NYS Administrative Assessm...	36,215.00	30,180.00	36,335.00	6,155.00
7032	Depreciation	1,347,200.00	1,122,670.00	727,548.42	(395,121.58)
7002	Amortization	30,400.00	25,330.00	26,329.70	999.70
6202	Interest Expense	450,302.00	375,250.00	178,157.96	(197,092.04)
7170	Debt Issuance Costs	2,280.00	1,900.00	93,280.00	91,380.00
	Total Expenses	8,979,424.40	7,482,890.60	6,540,461.31	(942,429.29)
	Change in Net Position	<u>(1,085,323.00)</u>	<u>(904,464.40)</u>	<u>(285,066.21)</u>	<u>619,398.19</u>

**Army Sewer
Change In Net Position
For the Ten Months Ending Wednesday, January 31, 2024**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$3,367,992.40	\$2,806,662.00	\$2,640,616.50	(\$166,045.50)
	Total Customer Billings	3,367,992.40	2,806,662.00	2,640,616.50	(166,045.50)
	Other Income				
4164	Miscellaneous	3,610.00	3,010.00	3,008.31	(1.69)
	Total Other Income	3,610.00	3,010.00	3,008.31	(1.69)
4201	Gain on Sale of Assets	0.00	0.00	772.00	772.00
	Interest Income				
4108	Reserve Interest	30,900.00	25,750.00	29,696.02	3,946.02
42...	Mark to Market Adjustment	0.00	0.00	13,924.71	13,924.71
	Total Interest Income	30,900.00	25,750.00	43,620.73	17,870.73
	Total Income	3,402,502.40	2,835,422.00	2,688,017.54	(147,404.46)
	Salaries				
	Engineering Wages	75,985.00	63,320.00	80,706.53	17,386.53
	MMF Wages	7,399.00	6,170.00	1,017.60	(5,152.40)
	WQ Wages	373,607.00	311,340.00	321,203.24	9,863.24
50...	Overtime Wages	17,798.00	14,830.00	33,568.18	18,738.18
5005	On-Call Stipend	3,840.00	3,200.00	4,140.00	940.00
	Total Salaries	478,629.00	398,860.00	440,635.55	41,775.55
	Fringe Benefits				
50...	FICA Expense	29,905.00	24,920.00	32,024.25	7,104.25
50...	Pension Expense	52,124.00	43,440.00	49,325.06	5,885.06
50...	VDC Expense	1,368.00	1,140.00	1,075.71	(64.29)
50...	Health Insurance	87,712.00	73,090.00	66,515.12	(6,574.88)
50...	Workers Comp	22,400.00	18,670.00	25,054.88	6,384.88
50...	Disability Insurance	1,517.00	1,260.00	1,264.40	4.40
50...	Post Retire Overhead	36,275.00	30,230.00	31,750.17	1,520.17
5054	Employee Physicals & Screening	11,581.25	9,654.40	7,385.25	(2,269.15)
	Total Fringe Benefits	242,882.25	202,404.40	214,394.84	11,990.44
	Operations & Maintenance				
5403	Safety Equipment & Supplies	6,485.28	5,401.00	5,960.96	559.96
5706	Shop Tools	24,717.00	20,594.20	24,565.10	3,970.90
5815	Chemicals	110,603.91	92,170.10	102,718.08	10,547.98
	Total O & M	141,806.19	118,165.30	133,244.14	15,078.84
6002	Sewage Treatment	1,388,486.00	1,157,070.00	963,322.16	(193,747.84)
6004	Water Purchases	4,500.00	3,750.00	3,495.50	(254.50)
	Office & Administrative				
5053	Misc Employee Costs	203.02	165.90	173.90	8.00
5104	Office Supplies	3,321.00	2,767.50	2,552.62	(214.88)

**Army Sewer
Change In Net Position
For the Ten Months Ending Wednesday, January 31, 2024**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5110	Postage & Shipping	607.50	511.30	265.00	(246.30)
5112	Telephone	8,000.00	6,670.00	5,934.57	(735.43)
5114	Cellular Services	21,420.00	17,850.00	15,809.54	(2,040.46)
5120	Dues & Subscriptions	1,215.00	1,012.50	813.00	(199.50)
5122	Public Info & Advertising	6,070.86	5,055.70	3,920.24	(1,135.46)
5130	Office Equipment	856.68	710.60	856.68	146.08
5202	Employee Mileage Reimburse...	3,750.21	3,121.80	3,750.21	628.41
5204	Empl. Meals & Incidental	8,557.24	7,131.10	7,657.49	526.39
5206	Empl. Lodging	9,052.00	7,540.10	7,702.00	161.90
5270	Travel & Meeting Expense	405.00	340.80	112.66	(228.14)
5370	Training & Development	15,668.94	13,055.90	13,908.94	853.04
5402	Employee Uniforms	12,900.00	10,746.60	6,960.39	(3,786.21)
5508	Cleaning Services	17,700.00	14,750.00	14,750.00	0.00
5570	Other General Expense	10,000.00	8,330.00	215.15	(8,114.85)
	Total Office & Admin	119,727.45	99,759.80	85,382.39	(14,377.41)
	Utilities				
5802	Gas & Electric	65,000.00	54,170.00	41,296.85	(12,873.15)
	Total Utilities	65,000.00	54,170.00	41,296.85	(12,873.15)
	Professional Fees				
5924	Legal	1,657.80	1,381.40	0.00	(1,381.40)
5926	Investment Banking Fees	1,151.00	960.00	613.34	(346.66)
	Total Professional Fees	2,808.80	2,341.40	613.34	(1,728.06)
	Repairs & Maintenance				
5804	Building Maintenance & Repair	15,000.00	12,500.00	13,527.90	1,027.90
5808	Site Maint & Repair	22,275.15	18,559.20	17,434.78	(1,124.42)
5812	Pipeline Maintenance	25,127.00	20,939.20	23,414.10	2,474.90
	Total Repairs & Maintenance	62,402.15	51,998.40	54,376.78	2,378.38
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	22,500.00	18,746.70	18,134.65	(612.05)
5602	Auto/Light Truck Fuel	91,561.56	76,301.30	58,784.43	(17,516.87)
5603	Auto/Light Truck Rental/Lease	159,450.00	132,875.00	117,250.00	(15,625.00)
5605	Vehicle Ins	39,270.00	32,725.00	30,500.00	(2,225.00)
	Total Automobile	312,781.56	260,648.00	224,669.08	(35,978.92)
	Computer				
5124	Computer Equipment	24,000.00	20,000.00	19,010.08	(989.92)
5128	Programming & Software	7,926.00	6,605.00	7,926.00	1,321.00
	Total Computer	31,926.00	26,605.00	26,936.08	331.08
6114	Insurance	52,800.00	44,000.00	44,000.00	0.00
61...	Admin Allocation	354,175.00	295,150.00	290,731.68	(4,418.32)
61...	Engineering Allocation	14,729.00	12,270.00	10,892.75	(1,377.25)
6208	NYS Administrative Assessm...	15,728.00	13,110.00	15,780.00	2,670.00

Army Sewer
Change In Net Position
For the Ten Months Ending Wednesday, January 31, 2024

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
89...	Water Quality Allocation	(304,659.00)	(253,890.00)	(161,000.14)	92,889.86
7032	Depreciation	581,900.00	484,920.00	269,455.51	(215,464.49)
6202	Interest Expense	173,500.00	144,580.00	20,843.55	(123,736.45)
7170	Debt Issuance Costs	2,280.00	1,900.00	42,780.00	40,880.00
	Total Expenses	3,741,402.40	3,117,812.30	2,721,850.06	(395,962.24)
	Change in Net Position	<u>(338,900.00)</u>	<u>(282,390.30)</u>	<u>(33,832.52)</u>	<u>248,557.78</u>

**Army Water Line
Change In Net Position
For the Ten Months Ending Wednesday, January 31, 2024**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$2,147,895.00	\$1,789,915.00	\$1,666,926.92	(\$122,988.08)
	Total Customer Billings	2,147,895.00	1,789,915.00	1,666,926.92	(122,988.08)
	Interest Income				
4108	Reserve Interest	16,900.00	14,080.00	16,197.82	2,117.82
42...	Mark to Market Adjustment	0.00	0.00	7,595.29	7,595.29
	Total Interest Income	16,900.00	14,080.00	23,793.11	9,713.11
	Total Income	2,164,795.00	1,803,995.00	1,690,720.03	(113,274.97)
	Salaries				
	Engineering Wages	75,985.00	63,320.00	86,806.36	23,486.36
	MMF Wages	7,399.00	6,170.00	1,211.52	(4,958.48)
	WQ Wages	362,862.00	302,390.00	271,459.08	(30,930.92)
50...	Overtime Wages	6,649.00	5,540.00	7,116.27	1,576.27
5005	On-Call Stipend	3,840.00	3,200.00	4,140.00	940.00
	Total Salaries	456,735.00	380,620.00	370,733.23	(9,886.77)
	Fringe Benefits				
50...	FICA Expense	28,545.00	23,790.00	27,379.01	3,589.01
50...	Pension Expense	49,700.00	41,420.00	44,265.21	2,845.21
50...	VDC Expense	1,368.00	1,140.00	1,087.86	(52.14)
50...	Health Insurance	83,602.00	69,670.00	61,222.52	(8,447.48)
50...	Workers Comp	21,125.00	17,600.00	7,278.45	(10,321.55)
50...	Disability Insurance	1,442.00	1,200.00	1,202.20	2.20
50...	Post Retire Overhead	34,490.00	28,740.00	24,311.19	(4,428.81)
	Total Fringe Benefits	220,272.00	183,560.00	166,746.44	(16,813.56)
	Operations & Maintenance				
5706	Shop Tools	16,418.00	13,685.00	15,938.73	2,253.73
5902	Lab Fees	5,000.00	4,170.00	2,870.00	(1,300.00)
	Total O & M	21,418.00	17,855.00	18,808.73	953.73
6004	Water Purchases	817,052.00	680,880.00	491,102.00	(189,778.00)
	Office & Administrative				
5053	Misc Employee Costs	300.00	250.00	0.00	(250.00)
5122	Public Info & Advertising	500.00	420.00	0.00	(420.00)
5202	Employee Mileage Reimburse...	2,295.80	1,909.90	2,295.80	385.90
5570	Other General Expense	12,000.00	10,000.00	2,807.77	(7,192.23)
	Total Office & Admin	15,095.80	12,579.90	5,103.57	(7,476.33)
	Utilities				
5802	Gas & Electric	25,000.00	20,830.00	15,401.26	(5,428.74)
	Total Utilities	25,000.00	20,830.00	15,401.26	(5,428.74)
	Professional Fees				

**Army Water Line
Change In Net Position
For the Ten Months Ending Wednesday, January 31, 2024**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5924	Legal	1,000.00	830.00	0.00	(830.00)
5926	Investment Banking Fees	741.00	620.00	330.27	(289.73)
	Total Professional Fees	1,741.00	1,450.00	330.27	(1,119.73)
	Repairs & Maintenance				
5804	Building Maintenance & Repair	3,954.20	3,291.80	3,664.71	372.91
5808	Site Maint & Repair	13,750.00	11,458.30	6,941.50	(4,516.80)
5812	Pipeline Maintenance	20,000.00	16,670.00	19,837.18	3,167.18
	Total Repairs & Maintenance	37,704.20	31,420.10	30,443.39	(976.71)
6114	Insurance	38,700.00	32,250.00	32,250.00	0.00
61...	Admin Allocation	183,063.00	152,550.00	150,201.51	(2,348.49)
61...	Engineering Allocation	14,117.00	11,760.00	11,442.02	(317.98)
6208	NYS Administrative Assessm...	10,973.00	9,140.00	11,009.00	1,869.00
89...	Water Quality Allocation	97,424.00	81,190.00	50,911.55	(30,278.45)
7032	Depreciation	626,300.00	521,920.00	345,670.26	(176,249.74)
6202	Interest Expense	225,500.00	187,920.00	148,781.42	(39,138.58)
7170	Debt Issuance Costs	0.00	0.00	50,500.00	50,500.00
	Total Expenses	2,791,095.00	2,325,925.00	1,899,434.65	(426,490.35)
	Change in Net Position	<u>(626,300.00)</u>	<u>(521,930.00)</u>	<u>(208,714.62)</u>	<u>313,215.38</u>

**Regional Water Line
Change In Net Position
For the Ten Months Ending Wednesday, January 31, 2024**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$118,497.00	\$98,750.00	\$90,370.93	(\$8,379.07)
4005	Capital Billings	271,130.00	225,940.00	225,941.73	1.73
	Total Customer Billings	389,627.00	324,690.00	316,312.66	(8,377.34)
	Interest Income				
4102	Investment Interest Income	15,900.00	13,250.00	19,088.41	5,838.41
	Total Interest Income	15,900.00	13,250.00	19,088.41	5,838.41
	Total Income	405,527.00	337,940.00	335,401.07	(2,538.93)
	Salaries				
	Engineering Wages	9,553.00	7,960.00	12,143.96	4,183.96
	WQ Wages	21,646.00	18,040.00	15,027.63	(3,012.37)
50...	Overtime Wages	1,519.00	1,270.00	3,125.57	1,855.57
5005	On-Call Stipend	1,920.00	1,600.00	2,070.00	470.00
	Total Salaries	34,638.00	28,870.00	32,367.16	3,497.16
	Fringe Benefits				
50...	FICA Expense	2,164.00	1,800.00	2,293.98	493.98
50...	Pension Expense	3,870.00	3,230.00	3,535.34	305.34
50...	VDC Expense	0.00	0.00	146.94	146.94
50...	Health Insurance	6,354.00	5,300.00	4,416.16	(883.84)
50...	Workers Comp	1,494.00	1,250.00	900.57	(349.43)
50...	Disability Insurance	109.00	90.00	91.30	1.30
50...	Post Retire Overhead	2,617.00	2,180.00	1,907.28	(272.72)
	Total Fringe Benefits	16,608.00	13,850.00	13,291.57	(558.43)
	Operations & Maintenance				
5815	Chemicals	3,300.00	2,753.30	2,481.00	(272.30)
5902	Lab Fees	4,830.00	4,025.00	3,915.00	(110.00)
6010	Cape Vincent Reserve	700.00	580.00	0.00	(580.00)
	Total O & M	8,830.00	7,358.30	6,396.00	(962.30)
6004	Water Purchases	125,000.00	104,169.20	109,105.36	4,936.16
	Office & Administrative				
5202	Employee Mileage Reimburse...	250.00	210.00	144.76	(65.24)
	Total Office & Admin	250.00	210.00	144.76	(65.24)
	Utilities				
5802	Gas & Electric	30,000.00	25,000.00	18,309.56	(6,690.44)
	Total Utilities	30,000.00	25,000.00	18,309.56	(6,690.44)
	Professional Fees				
5924	Legal	500.00	420.00	0.00	(420.00)
	Total Professional Fees	500.00	420.00	0.00	(420.00)

**Regional Water Line
Change In Net Position
For the Ten Months Ending Wednesday, January 31, 2024**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Repairs & Maintenance				
5804	Building Maintenance & Repair	5,702.59	4,752.20	3,492.70	(1,259.50)
5808	Site Maint & Repair	3,500.00	2,920.00	1,365.61	(1,554.39)
5812	Pipeline Maintenance	34,922.41	29,105.30	34,809.12	5,703.82
	Total Repairs & Maintenance	44,125.00	36,777.50	39,667.43	2,889.93
6114	Insurance	6,200.00	5,170.00	5,166.70	(3.30)
61...	Admin Allocation	16,798.00	14,000.00	13,816.18	(183.82)
61...	Engineering Allocation	2,492.00	2,080.00	1,693.23	(386.77)
6208	NYS Administrative Assessm...	1,765.00	1,470.00	1,771.00	301.00
89...	Water Quality Allocation	6,201.00	5,170.00	3,304.80	(1,865.20)
7032	Depreciation	139,000.00	115,830.00	112,422.65	(3,407.35)
7002	Amortization	30,400.00	25,330.00	26,329.70	999.70
6202	Interest Expense	51,302.00	42,750.00	8,532.99	(34,217.01)
	Total Expenses	514,109.00	428,455.00	392,319.09	(36,135.91)
	Change in Net Position	<u>(108,582.00)</u>	<u>(90,515.00)</u>	<u>(56,918.02)</u>	<u>33,596.98</u>

**Water Sewer Contracts
Change In Net Position
For the Ten Months Ending Wednesday, January 31, 2024**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$1,921,277.00	\$1,601,069.20	\$1,539,458.86	(\$61,610.34)
	Total Customer Billings	1,921,277.00	1,601,069.20	1,539,458.86	(61,610.34)
	Other Income				
4164	Miscellaneous	0.00	0.00	1,797.60	1,797.60
	Total Other Income	0.00	0.00	1,797.60	1,797.60
	Total Income	1,921,277.00	1,601,069.20	1,541,256.46	(59,812.74)
	Salaries				
	Engineering Wages	19,700.00	16,420.00	45,697.96	29,277.96
	MMF Wages	7,399.00	6,170.00	161.28	(6,008.72)
	WQ Wages	978,895.00	815,750.80	726,187.41	(89,563.39)
50...	Overtime Wages	23,419.00	19,520.80	88,825.76	69,304.96
5005	On-Call Stipend	7,800.00	6,500.00	6,600.00	100.00
	Total Salaries	1,037,213.00	864,361.60	867,472.41	3,110.81
	Fringe Benefits				
50...	FICA Expense	63,835.00	53,191.70	61,819.93	8,628.23
50...	Pension Expense	114,268.00	95,224.20	98,004.86	2,780.66
50...	VDC Expense	0.00	0.00	386.28	386.28
50...	Health Insurance	189,486.52	157,902.10	131,962.32	(25,939.78)
50...	Workers Comp	58,378.00	48,645.00	45,282.81	(3,362.19)
50...	Disability Insurance	3,532.00	2,946.70	2,676.70	(270.00)
50...	Post Retire Overhead	84,428.00	70,355.80	66,600.00	(3,755.80)
	Total Fringe Benefits	513,927.52	428,265.50	406,732.90	(21,532.60)
	Operations & Maintenance				
5706	Shop Tools	29,383.00	24,485.80	28,302.24	3,816.44
8090	Purchases for Resale	49,510.48	41,262.00	36,100.15	(5,161.85)
	Total O & M	78,893.48	65,747.80	64,402.39	(1,345.41)
	Office & Administrative				
5118	Other Communications	2,000.00	1,666.70	0.00	(1,666.70)
5202	Employee Mileage Reimburse...	5,000.00	4,166.70	2,669.19	(1,497.51)
	Total Office & Admin	7,000.00	5,833.40	2,669.19	(3,164.21)
6114	Insurance	37,300.00	31,080.00	31,083.30	3.30
61...	Admin Allocation	38,626.00	32,190.00	31,777.19	(412.81)
61...	Engineering Allocation	11,075.00	9,230.00	8,161.34	(1,068.66)
6208	NYS Administrative Assessm...	7,749.00	6,460.00	7,775.00	1,315.00
89...	Water Quality Allocation	201,034.00	167,530.00	106,783.79	(60,746.21)
	Total Expenses	1,932,818.00	1,610,698.30	1,526,857.51	(83,840.79)

**Water Sewer Contracts
Change In Net Position
For the Ten Months Ending Wednesday, January 31, 2024**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Change in Net Position	<u>(11,541.00)</u>	<u>(9,629.10)</u>	<u>14,398.95</u>	<u>24,028.05</u>

Engineering
Change In Net Position
For the Ten Months Ending Wednesday, January 31, 2024

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$734,055.00	\$611,710.00	\$433,550.29	(\$178,159.71)
	Total Customer Billings	734,055.00	611,710.00	433,550.29	(178,159.71)
	Total Income	734,055.00	611,710.00	433,550.29	(178,159.71)
	Salaries				
	Engineering Wages	367,950.00	306,630.00	199,943.16	(106,686.84)
	WQ Wages	0.00	0.00	1,012.06	1,012.06
	Total Salaries	367,950.00	306,630.00	200,955.22	(105,674.78)
	Fringe Benefits				
50...	FICA Expense	23,818.00	19,850.00	14,541.67	(5,308.33)
50...	Pension Expense	38,956.00	32,460.00	19,045.36	(13,414.64)
50...	VDC Expense	3,683.00	3,070.00	1,464.56	(1,605.44)
50...	Health Insurance	56,601.00	47,170.00	27,268.61	(19,901.39)
50...	Workers Comp	1,481.00	1,230.00	1,193.86	(36.14)
50...	Disability Insurance	954.00	800.00	795.20	(4.80)
50...	Post Retire Overhead	22,812.00	19,010.00	15,378.00	(3,632.00)
5054	Employee Physicals & Screening	1,500.00	1,253.30	1,261.32	8.02
	Total Fringe Benefits	149,805.00	124,843.30	80,948.58	(43,894.72)
	Operations & Maintenance				
5062	Third Party Temporary - O&M	3,500.00	2,916.60	0.00	(2,916.60)
5403	Safety Equipment & Supplies	1,000.00	830.00	933.46	103.46
5904	SCADA	21,750.00	18,130.00	10,087.07	(8,042.93)
8090	Purchases for Resale	104,000.00	86,670.00	40,117.17	(46,552.83)
	Total O & M	130,250.00	108,546.60	51,137.70	(57,408.90)
	Office & Administrative				
5053	Misc Employee Costs	500.00	420.00	5.87	(414.13)
5102	Office Rent	1,870.00	1,560.00	1,558.30	(1.70)
5104	Office Supplies	1,000.00	830.00	284.23	(545.77)
5112	Telephone	1,969.00	1,640.00	218.11	(1,421.89)
5114	Cellular Services	5,000.00	4,170.00	3,986.63	(183.37)
5120	Dues & Subscriptions	1,000.00	830.00	0.00	(830.00)
5122	Public Info & Advertising	6,000.00	5,003.40	4,066.90	(936.50)
5130	Office Equipment	380.00	316.70	0.00	(316.70)
5202	Employee Mileage Reimburse...	8,000.00	6,663.30	6,985.72	322.42
5204	Empl. Meals & Incidental	750.00	630.00	289.92	(340.08)
5206	Empl. Lodging	1,400.00	1,170.00	455.55	(714.45)
5370	Training & Development	6,000.00	5,003.30	2,630.00	(2,373.30)
5402	Employee Uniforms	900.00	750.00	54.00	(696.00)
	Total Office & Admin	34,769.00	28,986.70	20,535.23	(8,451.47)
	Professional Fees				

Engineering
Change In Net Position
For the Ten Months Ending Wednesday, January 31, 2024

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	1,683.39	(396.61)
5602	Auto/Light Truck Fuel	4,000.00	3,330.00	3,293.58	(36.42)
5603	Auto/Light Truck Rental/Lease	12,500.00	10,420.00	10,416.70	(3.30)
5605	Vehicle Ins	2,500.00	2,080.00	2,083.30	3.30
	Total Automobile	21,500.00	17,910.00	17,476.97	(433.03)
	Computer				
5124	Computer Equipment	4,000.00	3,330.00	3,976.25	646.25
5128	Programming & Software	2,370.00	1,973.30	2,360.65	387.35
5906	GIS	38,944.00	32,450.00	35,480.79	3,030.79
	Total Computer	45,314.00	37,753.30	41,817.69	4,064.39
6114	Insurance	16,600.00	13,830.00	13,833.30	3.30
61...	Admin Allocation	51,386.00	42,820.00	42,238.05	(581.95)
61...	Engineering Allocation	(101,133.00)	(84,280.00)	(82,865.13)	1,414.87
6208	NYS Administrative Assessm...	3,395.00	2,830.00	3,402.00	572.00
7032	Depreciation	8,400.00	7,000.00	6,952.55	(47.45)
	Total Expenses	729,236.00	607,699.90	396,432.16	(211,267.74)
	Change in Net Position	4,819.00	4,010.10	37,118.13	33,108.03

**Regional Development
Change In Net Position
For the Ten Months Ending Wednesday, January 31, 2024**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$279,279.00	\$232,740.00	\$196,533.32	(\$36,206.68)
	Total Customer Billings	279,279.00	232,740.00	196,533.32	(36,206.68)
	Grant Revenue				
4181	Federal Grant Income	91,000.00	75,830.00	44,472.81	(31,357.19)
4183	NY State Grants	411,000.00	342,500.00	394,350.22	51,850.22
	Total Grant Revenue	502,000.00	418,330.00	438,823.03	20,493.03
4104	Loan Interest Income	518,760.00	432,310.00	504,065.61	71,755.61
	Other Income				
4162	Processing Fees	19,300.00	16,080.00	35,695.00	19,615.00
4164	Miscellaneous	5,772.00	4,810.00	4,000.58	(809.42)
4190	Recovery of Bad Debts	3,600.00	3,000.00	0.00	(3,000.00)
	Total Other Income	28,672.00	23,890.00	39,695.58	15,805.58
	Interest Income				
4102	Investment Interest Income	517,400.00	431,160.00	570,550.54	139,390.54
42...	Mark to Market Adjustment	0.00	0.00	256,466.88	256,466.88
	Total Interest Income	517,400.00	431,160.00	827,017.42	395,857.42
	Total Income	1,846,111.00	1,538,430.00	2,006,134.96	467,704.96
	Salaries				
	Administrative Wages	12,414.00	10,350.00	10,333.11	(16.89)
	Engineering Wages	3,059.00	2,550.00	836.89	(1,713.11)
	Telecom Wages	32,880.00	27,400.00	12,663.87	(14,736.13)
	Regional Development Wages	280,115.00	233,440.00	232,432.01	(1,007.99)
	Total Salaries	328,468.00	273,740.00	256,265.88	(17,474.12)
	Fringe Benefits				
50...	FICA Expense	21,567.00	17,970.00	18,408.45	438.45
50...	Pension Expense	46,321.00	38,600.00	37,038.26	(1,561.74)
50...	Health Insurance	46,539.00	38,790.00	37,834.48	(955.52)
50...	Workers Comp	580.00	480.00	368.64	(111.36)
50...	Disability Insurance	794.00	670.00	661.60	(8.40)
50...	Post Retire Overhead	18,985.00	15,830.00	14,409.48	(1,420.52)
	Total Fringe Benefits	134,786.00	112,340.00	108,720.91	(3,619.09)
	Operations & Maintenance				
6110	Marketing	5,000.00	4,170.00	5,000.00	830.00
8090	Purchases for Resale	14,000.00	11,663.30	13,035.00	1,371.70
	Total O & M	19,000.00	15,833.30	18,035.00	2,201.70
6006	Host Community Benefits	183,809.18	183,809.18	183,809.18	0.00
	Office & Administrative				

**Regional Development
Change In Net Position
For the Ten Months Ending Wednesday, January 31, 2024**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5120	Dues & Subscriptions	625.00	520.00	500.00	(20.00)
5122	Public Info & Advertising	1,650.00	1,380.00	198.48	(1,181.52)
5172	Filing Fees	700.00	580.00	650.00	70.00
5202	Employee Mileage Reimburse...	8,050.00	6,713.30	3,958.70	(2,754.60)
5204	Empl. Meals & Incidental	1,035.76	874.80	547.50	(327.30)
5206	Empl. Lodging	1,057.00	884.20	257.00	(627.20)
5270	Travel & Meeting Expense	510.00	433.40	46.00	(387.40)
5370	Training & Development	1,000.00	830.00	25.00	(805.00)
5570	Other General Expense	2,199.82	1,839.90	673.18	(1,166.72)
	Total Office & Admin	16,827.58	14,055.60	6,855.86	(7,199.74)
	Professional Fees				
5924	Legal	10,883.00	9,072.50	1,483.00	(7,589.50)
5926	Investment Banking Fees	14,880.24	12,405.20	7,941.85	(4,463.35)
5970	Consulting	69,000.00	57,506.70	15,453.71	(42,052.99)
	Total Professional Fees	94,763.24	78,984.40	24,878.56	(54,105.84)
	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	16,370.01	16,370.01
6120	Grants	154,000.00	128,330.00	0.00	(128,330.00)
61...	Admin Allocation	164,334.00	136,950.00	134,608.91	(2,341.09)
61...	Engineering Allocation	547.00	460.00	228.37	(231.63)
	Total Expenses	1,097,285.00	945,132.48	749,772.68	(195,359.80)
	Change in Net Position	748,826.00	593,297.52	1,256,362.28	663,064.76