

**Summary of All Units
Change In Net Position
For the Nine Months Ending Wednesday, December 31, 2025**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$24,027,955.00	\$18,019,753.47	\$19,585,790.64	\$1,566,037.17
4004	Dark Fiber Billings	766,725.00	575,046.00	664,396.97	89,350.97
4005	Capital Billings	336,428.00	252,324.00	252,321.00	(3.00)
4006	Replacement Reserve Tip Inco...	1,556,335.00	1,167,255.00	1,450,078.70	282,823.70
4007	Liner Reserve Tip Income	2,445,670.00	1,834,254.00	2,278,695.10	444,441.10
4008	Closure Reserve Tip Income	1,445,169.00	1,083,879.00	1,346,501.67	262,622.67
	Total Customer Billings	30,578,282.00	22,932,511.47	25,577,784.08	2,645,272.61
	Grant Revenue				
4181	Federal Grant Income	6,500,000.00	4,875,003.00	1,120,634.77	(3,754,368.23)
4183	NY State Grants	1,474,898.00	418,059.00	334,278.31	(83,780.69)
	Total Grant Revenue	7,974,898.00	5,293,062.00	1,454,913.08	(3,838,148.92)
4104	Loan Interest Income	680,000.00	510,003.00	578,224.81	68,221.81
	Other Income				
4162	Processing Fees	24,000.00	18,000.00	13,300.00	(4,700.00)
4164	Miscellaneous	418,910.00	314,190.00	511,003.61	196,813.61
4166	LFGTE Revenue	456,870.00	342,657.00	377,852.45	35,195.45
4167	Carbon Credit Revenue	1,084,937.00	963,994.26	1,027,774.65	63,780.39
	Total Other Income	1,984,717.00	1,638,841.26	1,929,930.71	291,089.45
4201	Gain on Sale of Assets	99,000.00	74,250.00	101,470.00	27,220.00
4200	Gain on Trade-In of Assets	70,000.00	52,497.00	231,000.00	178,503.00
	Interest Income				
4102	Investment Interest Income	1,318,755.00	989,073.00	1,050,662.42	61,589.42
41...	Trustee Interest	32,001.00	24,003.00	30,527.47	6,524.47
4108	Reserve Interest	518,159.00	388,620.00	356,880.90	(31,739.10)
4116	Replace Reserve Interest Income	84,542.00	63,405.00	125,613.81	62,208.81
4117	Liner Reserve Interest Income	170,310.00	127,737.00	357,983.85	230,246.85
4118	Closure Reserve Interest Income	306,710.00	230,031.00	439,030.21	208,999.21
4119	Post Close Interest Income	119,276.00	89,460.00	162,381.04	72,921.04
4120	Wetlands Mitigation Interest Inc...	13,108.00	9,828.00	10,218.74	390.74
42...	Mark to Market Adjustment	0.00	0.00	563,236.87	563,236.87
	Total Interest Income	2,562,861.00	1,922,157.00	3,096,535.31	1,174,378.31
	Total Income	43,949,758.00	32,423,321.73	32,969,857.99	546,536.26
	Salaries				
	Administrative Wages	1,460,479.00	1,095,354.00	1,067,778.92	(27,575.08)
	Engineering Wages	967,772.00	725,823.00	693,220.09	(32,602.91)
	Telecom Wages	1,493,614.00	1,120,212.00	1,031,091.82	(89,120.18)
	Regional Development Wages	306,902.00	230,175.00	226,572.36	(3,602.64)
	Next Move NY Wages	234,265.00	175,698.00	162,647.31	(13,050.69)
	MMF Wages	1,555,419.00	1,166,562.00	1,140,503.02	(26,058.98)
	WQ Wages	2,230,605.00	1,672,947.00	1,564,051.34	(108,895.66)

**Summary of All Units
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For the Nine Months Ending Wednesday, December 31, 2025**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
50...	Overtime Wages	177,349.00	133,011.00	137,658.59	4,647.59
5005	On-Call Stipend	89,050.00	66,798.00	72,368.59	5,570.59
	Total Salaries	8,515,455.00	6,386,580.00	6,095,892.04	(290,687.96)
	Fringe Benefits				
50...	FICA Expense	615,559.00	461,664.00	450,128.38	(11,535.62)
50...	Pension Expense	1,240,301.00	930,240.00	908,864.24	(21,375.76)
50...	VDC Expense	31,639.00	23,733.00	25,177.04	1,444.04
50...	Health Insurance	1,268,320.00	951,246.00	865,248.19	(85,997.81)
50...	Retiree Health Insurance	135,750.00	101,817.00	95,273.80	(6,543.20)
50...	Workers Comp	202,146.00	151,605.00	148,073.30	(3,531.70)
50...	Disability Insurance	29,601.00	22,194.00	22,200.75	6.75
5036	Unemployment	16,387.00	12,287.25	5,544.00	(6,743.25)
50...	Post Retire Overhead	540,901.00	405,666.00	382,218.45	(23,447.55)
5051	Benefit Admin. Fees	11,440.00	8,577.00	8,336.21	(240.79)
5054	Employee Physicals & Screening	16,003.00	12,008.25	8,471.00	(3,537.25)
	Total Fringe Benefits	4,108,047.00	3,081,037.50	2,919,535.36	(161,502.14)
	Operations & Maintenance				
5133	Equipment Maintenance Contr...	240,733.80	225,174.25	178,578.61	(46,595.64)
5134	Maintenance Contracts	234,282.00	175,707.00	198,463.62	22,756.62
5135	Underground Locating	80,000.00	59,996.97	63,397.70	3,400.73
5403	Safety Equipment & Supplies	52,379.00	39,279.78	23,452.71	(15,827.07)
5702	Large Equipment Parts	106,800.00	80,100.00	67,128.86	(12,971.14)
5703	Small Equipment	14,000.00	10,500.03	1,950.41	(8,549.62)
5704	O&M Supplies	26,500.00	19,872.00	18,705.24	(1,166.76)
5706	Shop Tools	44,500.00	33,372.00	36,951.15	3,579.15
5708	Fuels	346,037.00	259,530.66	190,727.23	(68,803.43)
5710	Lubricants	14,000.00	10,503.00	9,980.07	(522.93)
5712	Purchased Maintenance & Repair	136,163.00	102,122.37	76,364.08	(25,758.29)
5716	Equipment Rental	10,000.00	7,499.97	5,674.02	(1,825.95)
5718	Tires	30,000.00	22,500.00	19,885.75	(2,614.25)
5720	Offnet Circuit Lease	712,396.00	534,297.06	493,857.45	(40,439.61)
5770	Other Tool, Equip & O&M	13,000.00	9,756.00	3,918.16	(5,837.84)
5815	Chemicals	118,200.00	88,650.00	64,391.44	(24,258.56)
5818	Leachate System Expense	27,000.00	20,247.03	24,193.95	3,946.92
5820	LFG Maintenance	68,400.00	51,297.03	46,993.53	(4,303.50)
5830	Collo Expense	249,240.00	186,930.00	178,119.86	(8,810.14)
5832	Emergency Restoration	167,500.00	125,622.00	109,584.69	(16,037.31)
5834	Permitting	2,900.00	2,178.00	0.00	(2,178.00)
5836	Pole Attachment Fees	399,764.00	299,826.00	273,806.78	(26,019.22)
5838	Conduit Lease	20,907.00	15,678.00	14,771.91	(906.09)
5870	Natural Habitat Enhancements	41,430.00	31,077.00	36,807.00	5,730.00
5902	Lab Fees	8,600.00	6,453.00	5,990.00	(463.00)
5904	SCADA	23,351.00	17,514.00	4,748.06	(12,765.94)
5932	Monitoring & Testing	254,557.00	190,921.59	159,031.23	(31,890.36)
6008	Contract Hauling	5,000.00	3,753.00	647.50	(3,105.50)

**Summary of All Units
Change In Net Position
For the Nine Months Ending Wednesday, December 31, 2025**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
6010	Cape Vincent Reserve	1,700.00	1,700.00	1,700.00	0.00
6110	Marketing	5,000.00	0.00	0.00	0.00
8090	Purchases for Resale	260,790.20	193,051.83	138,692.30	(54,359.53)
	Total O & M	3,715,130.00	2,825,109.57	2,448,513.31	(376,596.26)
	Waste Diversion				
5125	Promotional Materials - RRR	42,000.00	31,497.03	31,083.23	(413.80)
6009	Household Hazardous Waste	240,800.00	180,597.06	240,776.70	60,179.64
6017	Book Debinding	7,750.00	5,814.00	3,875.00	(1,939.00)
	Total Waste Diversion	290,550.00	217,908.09	275,734.93	57,826.84
6002	Sewage Treatment	2,018,039.00	1,513,526.85	1,388,101.19	(125,425.66)
6004	Water Purchases	1,013,938.00	760,458.78	716,380.95	(44,077.83)
60...	Closure & Post Closure Care	2,040,129.00	1,530,099.00	2,105,350.04	575,251.04
6006	Host Community Benefits	1,160,069.06	924,894.06	1,097,717.44	172,823.38
6007	LFGTE Revenue Sharing	0.00	0.00	32,358.61	32,358.61
	Office & Administrative				
5053	Misc Employee Costs	13,381.00	10,332.94	7,256.29	(3,076.65)
5102	Office Rent	152,350.00	114,264.00	124,257.47	9,993.47
5103	Lease ROU	(119,000.00)	0.00	0.00	0.00
6203	Interest Expense, Lease ROU	3,000.00	0.00	0.00	0.00
5104	Office Supplies	19,500.00	14,616.00	8,888.74	(5,727.26)
5110	Postage & Shipping	7,350.00	5,517.00	2,910.79	(2,606.21)
5112	Telephone	19,008.00	14,256.00	9,928.92	(4,327.08)
5114	Cellular Services	62,100.00	46,575.00	45,027.90	(1,547.10)
5118	Other Communications	27,430.00	20,566.53	14,111.57	(6,454.96)
5120	Dues & Subscriptions	15,750.00	11,980.06	9,141.72	(2,838.34)
5122	Public Info & Advertising	31,700.00	23,780.97	16,479.39	(7,301.58)
5123	Promotional Materials	98,857.00	74,145.78	12,494.54	(61,651.24)
5130	Office Equipment	20,113.00	15,078.78	4,865.45	(10,213.33)
5132	Office Equip Maintenance	1,200.00	900.00	732.41	(167.59)
5170	Other Office Expenses	4,036.00	3,024.00	1,919.67	(1,104.33)
5172	Filing Fees	700.00	522.00	650.00	128.00
5202	Employee Mileage Reimburse...	55,600.00	41,703.03	31,311.70	(10,391.33)
5204	Empl. Meals & Incidental	15,600.00	11,702.97	10,016.70	(1,686.27)
5206	Empl. Lodging	20,706.00	15,545.97	11,721.72	(3,824.25)
5270	Travel & Meeting Expense	10,400.00	7,803.00	4,917.09	(2,885.91)
5312	Continuing Education	28,305.00	21,228.03	17,221.39	(4,006.64)
5370	Training & Development	68,562.50	51,421.86	47,809.74	(3,612.12)
5402	Employee Uniforms	41,489.00	31,116.78	28,963.98	(2,152.80)
5404	Safety Training	13,727.50	10,294.11	6,952.50	(3,341.61)
5508	Cleaning Services	14,120.00	10,593.00	6,430.05	(4,162.95)
5570	Public Work Enforcement Fees	29,961.00	14,981.00	4,902.21	(10,078.79)
6102	Board Member Travel & Expen...	500.00	378.00	0.00	(378.00)
6104	Sponsorships	7,250.00	5,445.00	1,340.00	(4,105.00)
6210	Trustee Fees	13,500.00	12,750.00	3,500.00	(9,250.00)

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Change In Net Position
For the Nine Months Ending Wednesday, December 31, 2025**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Total Office & Admin	677,196.00	590,521.81	433,751.94	(156,769.87)
	Utilities				
5802	Gas & Electric	198,500.00	148,875.03	143,012.76	(5,862.27)
5803	Propane	38,000.00	28,496.97	9,982.82	(18,514.15)
	Total Utilities	236,500.00	177,372.00	152,995.58	(24,376.42)
	Materials & Supplies				
5806	Building Supplies	9,000.00	6,747.03	5,525.89	(1,221.14)
5810	Site Supplies	38,000.00	28,500.03	34,350.91	5,850.88
5824	Sand, Gravel & Stone	250,000.00	187,499.97	239,764.98	52,265.01
5826	Seed & Mulch	29,550.00	22,159.44	22,114.00	(45.44)
	Total Materials & Supplies	326,550.00	244,906.47	301,755.78	56,849.31
	Professional Fees				
5924	Legal	83,950.94	62,966.16	39,118.73	(23,847.43)
5926	Investment Banking Fees	54,628.00	40,973.00	18,876.32	(22,096.68)
59...	Accounting Fees	59,400.00	59,400.00	53,650.00	(5,750.00)
5970	Consulting	337,640.00	253,241.88	125,753.40	(127,488.48)
5971	Carbon Credit Expense	200,936.00	150,699.06	140,096.78	(10,602.28)
	Total Professional Fees	736,554.94	567,280.10	377,495.23	(189,784.87)
	Repairs & Maintenance				
5804	Building Maintenance & Repair	52,898.18	39,673.71	36,793.48	(2,880.23)
5808	Site Maint & Repair	58,500.00	43,875.00	31,848.38	(12,026.62)
5812	Pipeline Maintenance	140,852.00	105,646.59	99,674.82	(5,971.77)
	Total Repairs & Maintenance	252,250.18	189,195.30	168,316.68	(20,878.62)
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	80,440.00	60,327.00	36,371.64	(23,955.36)
5602	Auto/Light Truck Fuel	139,077.00	104,299.47	60,082.12	(44,217.35)
5603	Auto/Light Truck Rental/Lease	396,500.00	297,369.00	297,374.94	5.94
5605	Vehicle Ins	78,200.00	58,653.00	57,450.06	(1,202.94)
	Total Automobile	694,217.00	520,648.47	451,278.76	(69,369.71)
	Computer				
5124	Computer Equipment	93,240.00	69,930.00	36,718.70	(33,211.30)
5126	Computer Maintenance	17,000.00	12,753.00	10,000.00	(2,753.00)
5127	Software Subscription Expense	(34,000.00)	0.00	0.00	0.00
5128	Programming & Software	293,345.00	220,012.47	165,882.28	(54,130.19)
5129	ECMS Expense	53,300.00	50,300.00	50,184.44	(115.56)
6108	Web Page Design & Maintenance	7,035.00	5,278.50	2,422.36	(2,856.14)
5906	GIS	45,440.00	34,083.00	38,079.87	3,996.87
	Total Computer	475,360.00	392,356.97	303,287.65	(89,069.32)
6122	Bad Debt Expense	0.00	0.00	(93,927.73)	(93,927.73)
6114	Insurance	769,100.00	576,828.00	576,825.03	(2.97)

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GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
6120	Grants	275,000.00	206,253.00	0.00	(206,253.00)
6208	NYS Administrative Assessm...	125,049.00	28,800.00	0.00	(28,800.00)
7032	Depreciation	11,223,500.00	8,095,720.00	8,099,640.26	3,920.26
7002	Amortization	31,596.00	23,697.00	23,696.74	(0.26)
7003	Amortization, Lease ROU/SUB	150,000.00	0.00	0.00	0.00
6202	Interest Expense	1,288,021.00	1,009,377.00	1,028,457.26	19,080.26
7170	Debt Issuance Costs	50,000.00	37,503.00	4,268.75	(33,234.25)
6901	Contingency	26,410.00	19,804.32	0.00	(19,804.32)
	Total Expenses	40,198,661.18	29,919,877.29	28,907,425.80	(1,012,451.49)
	Change in Net Position	<u>3,751,096.82</u>	<u>2,503,444.44</u>	<u>4,062,432.19</u>	<u>1,558,987.75</u>

Administration
Change In Net Position
For the Nine Months Ending Wednesday, December 31, 2025

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Other Income				
4164	Miscellaneous	\$396,500.00	\$297,378.00	\$299,117.61	\$1,739.61
	Total Other Income	396,500.00	297,378.00	299,117.61	1,739.61
4201	Gain on Sale of Assets	50,000.00	37,503.00	35,250.00	(2,253.00)
	Interest Income				
4102	Investment Interest Income	354,667.00	266,004.00	289,662.61	23,658.61
42...	Mark to Market Adjustment	0.00	0.00	23,123.86	23,123.86
	Total Interest Income	354,667.00	266,004.00	312,786.47	46,782.47
	Total Income	801,167.00	600,885.00	647,154.08	46,269.08
	Salaries				
	Administrative Wages	1,448,751.00	1,086,561.00	1,043,630.02	(42,930.98)
50...	Overtime Wages	1,750.00	1,314.00	1,117.59	(196.41)
	Total Salaries	1,450,501.00	1,087,875.00	1,044,747.61	(43,127.39)
	Fringe Benefits				
50...	FICA Expense	105,959.00	79,470.00	75,043.10	(4,426.90)
50...	Pension Expense	193,962.00	145,476.00	144,687.46	(788.54)
50...	VDC Expense	9,453.00	7,092.00	7,094.42	2.42
50...	Health Insurance	177,835.00	133,380.00	134,105.38	725.38
50...	Retiree Health Insurance	135,750.00	101,817.00	95,273.80	(6,543.20)
50...	Workers Comp	1,860.00	1,395.00	1,399.65	4.65
50...	Disability Insurance	4,396.00	3,294.00	3,296.97	2.97
5036	Unemployment	16,387.00	12,287.25	5,544.00	(6,743.25)
50...	Post Retire Overhead	80,953.00	60,714.00	55,763.40	(4,950.60)
5051	Benefit Admin. Fees	11,440.00	8,577.00	8,336.21	(240.79)
5054	Employee Physicals & Screening	660.00	495.00	0.00	(495.00)
	Total Fringe Benefits	738,655.00	553,997.25	530,544.39	(23,452.86)
	Operations & Maintenance				
5134	Maintenance Contracts	2,200.00	1,647.00	1,562.00	(85.00)
5403	Safety Equipment & Supplies	3,796.00	2,844.00	2,965.95	121.95
	Total O & M	5,996.00	4,491.00	4,527.95	36.95
	Office & Administrative				
5053	Misc Employee Costs	5,779.00	4,338.00	4,458.39	120.39
5102	Office Rent	119,940.00	89,955.00	97,550.00	7,595.00
5103	Lease ROU	(119,000.00)	0.00	0.00	0.00
6203	Interest Expense, Lease ROU	3,000.00	0.00	0.00	0.00
5104	Office Supplies	7,000.00	5,247.00	2,933.95	(2,313.05)
5110	Postage & Shipping	5,600.00	4,203.00	2,884.92	(1,318.08)
5112	Telephone	880.00	657.00	658.14	1.14
5114	Cellular Services	5,400.00	4,050.00	3,847.84	(202.16)
5118	Other Communications	16,300.00	12,222.00	5,972.52	(6,249.48)

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5120	Dues & Subscriptions	7,200.00	5,400.00	5,683.60	283.60
5122	Public Info & Advertising	28,000.00	20,997.00	14,812.20	(6,184.80)
5123	Promotional Materials	12,000.00	9,000.00	6,322.07	(2,677.93)
5130	Office Equipment	8,613.00	6,456.78	0.00	(6,456.78)
5170	Other Office Expenses	1,236.00	927.00	824.08	(102.92)
5202	Employee Mileage Reimburse...	7,000.00	5,247.00	5,631.50	384.50
5204	Empl. Meals & Incidental	500.00	378.00	254.78	(123.22)
5206	Empl. Lodging	500.00	378.00	0.00	(378.00)
5270	Travel & Meeting Expense	4,550.00	3,411.00	3,584.95	173.95
5370	Training & Development	13,742.50	10,306.89	13,250.00	2,943.11
5402	Employee Uniforms	1,500.00	1,125.00	125.00	(1,000.00)
5404	Safety Training	13,727.50	10,294.11	6,952.50	(3,341.61)
5508	Cleaning Services	12,120.00	9,090.00	6,430.05	(2,659.95)
6102	Board Member Travel & Expen...	500.00	378.00	0.00	(378.00)
6104	Sponsorships	2,250.00	1,692.00	1,340.00	(352.00)
	Total Office & Admin	158,338.00	205,752.78	183,516.49	(22,236.29)
	Professional Fees				
5924	Legal	35,600.00	26,703.00	15,926.25	(10,776.75)
5926	Investment Banking Fees	5,300.00	3,975.00	2,007.86	(1,967.14)
59...	Accounting Fees	59,400.00	59,400.00	53,650.00	(5,750.00)
5970	Consulting	11,640.00	8,730.00	3,724.00	(5,006.00)
	Total Professional Fees	111,940.00	98,808.00	75,308.11	(23,499.89)
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	540.00	405.00	125.00	(280.00)
	Total Automobile	540.00	405.00	125.00	(280.00)
	Computer				
5124	Computer Equipment	40,840.00	30,627.00	1,289.60	(29,337.40)
5126	Computer Maintenance	17,000.00	12,753.00	10,000.00	(2,753.00)
5127	Software Subscription Expense	(34,000.00)	0.00	0.00	0.00
5128	Programming & Software	215,750.00	161,811.00	100,110.65	(61,700.35)
5129	ECMS Expense	53,300.00	50,300.00	50,184.44	(115.56)
6108	Web Page Design & Maintenance	5,460.00	4,095.00	2,122.00	(1,973.00)
	Total Computer	298,350.00	259,586.00	163,706.69	(95,879.31)
6114	Insurance	21,900.00	16,425.00	16,425.00	0.00
61...	Admin Allocation	(2,505,635.00)	(1,879,248.78)	(1,917,465.70)	(38,216.92)
7032	Depreciation	354,300.00	255,454.00	280,543.17	25,089.17
7003	Amortization, Lease ROU/SUB	150,000.00	0.00	0.00	0.00
6901	Contingency	25,000.00	18,749.97	0.00	(18,749.97)
	Total Expenses	809,885.00	622,295.22	381,978.71	(240,316.51)
	Change in Net Position	(8,718.00)	(21,410.22)	265,175.37	286,585.59

Materials Management
Change In Net Position
For the Nine Months Ending Wednesday, December 31, 2025

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$6,643,748.00	\$4,982,814.00	\$6,430,908.33	\$1,448,094.33
4006	Replacement Reserve Tip Inco...	1,556,335.00	1,167,255.00	1,450,078.70	282,823.70
4007	Liner Reserve Tip Income	2,445,670.00	1,834,254.00	2,278,695.10	444,441.10
4008	Closure Reserve Tip Income	1,445,169.00	1,083,879.00	1,346,501.67	262,622.67
	Total Customer Billings	12,090,922.00	9,068,202.00	11,506,183.80	2,437,981.80
	Grant Revenue				
4183	NY State Grants	154,776.00	116,082.00	(9,255.04)	(125,337.04)
	Total Grant Revenue	154,776.00	116,082.00	(9,255.04)	(125,337.04)
	Other Income				
4164	Miscellaneous	3,000.00	2,250.00	28,922.64	26,672.64
4166	LFGTE Revenue	456,870.00	342,657.00	377,852.45	35,195.45
4167	Carbon Credit Revenue	1,084,937.00	963,994.26	1,027,774.65	63,780.39
	Total Other Income	1,544,807.00	1,308,901.26	1,434,549.74	125,648.48
4201	Gain on Sale of Assets	49,000.00	36,747.00	66,220.00	29,473.00
4200	Gain on Trade-In of Assets	70,000.00	52,497.00	231,000.00	178,503.00
	Interest Income				
41...	Trustee Interest	32,001.00	24,003.00	21,266.09	(2,736.91)
4108	Reserve Interest	119,239.00	89,433.00	95,359.98	5,926.98
4116	Replace Reserve Interest Income	84,542.00	63,405.00	125,613.81	62,208.81
4117	Liner Reserve Interest Income	170,310.00	127,737.00	357,983.85	230,246.85
4118	Closure Reserve Interest Income	306,710.00	230,031.00	439,030.21	208,999.21
4119	Post Close Interest Income	119,276.00	89,460.00	162,381.04	72,921.04
4120	Wetlands Mitigation Interest Inc...	13,108.00	9,828.00	10,218.74	390.74
42...	Mark to Market Adjustment	0.00	0.00	287,039.98	287,039.98
	Total Interest Income	845,186.00	633,897.00	1,498,893.70	864,996.70
	Total Income	14,754,691.00	11,216,326.26	14,727,592.20	3,511,265.94
	Salaries				
	Engineering Wages	320,986.00	240,741.00	245,536.33	4,795.33
	Telecom Wages	0.00	0.00	985.27	985.27
	MMF Wages	1,537,969.00	1,153,476.00	1,140,503.02	(12,972.98)
50...	Overtime Wages	48,489.00	36,369.00	46,515.87	10,146.87
5005	On-Call Stipend	16,315.00	12,240.00	12,232.50	(7.50)
	Total Salaries	1,923,759.00	1,442,826.00	1,445,772.99	2,946.99
	Fringe Benefits				
50...	FICA Expense	138,135.00	103,599.00	107,093.15	3,494.15
50...	Pension Expense	294,804.00	221,103.00	222,902.51	1,799.51
50...	VDC Expense	7,420.00	5,562.00	5,692.59	130.59
50...	Health Insurance	334,410.00	250,812.00	240,545.25	(10,266.75)
50...	Workers Comp	73,254.00	54,945.00	54,272.39	(672.61)
50...	Disability Insurance	7,684.00	5,760.00	5,762.97	2.97

Materials Management
Change In Net Position
For the Nine Months Ending Wednesday, December 31, 2025

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
50...	Post Retire Overhead	140,488.00	105,363.00	104,032.24	(1,330.76)
5054	Employee Physicals & Screening	8,000.00	6,003.00	5,313.50	(689.50)
	Total Fringe Benefits	1,004,195.00	753,147.00	745,614.60	(7,532.40)
	Operations & Maintenance				
5403	Safety Equipment & Supplies	30,000.00	22,500.00	11,571.77	(10,928.23)
5702	Large Equipment Parts	106,800.00	80,100.00	67,128.86	(12,971.14)
5703	Small Equipment	14,000.00	10,500.03	1,950.41	(8,549.62)
5704	O&M Supplies	21,000.00	15,750.00	13,938.28	(1,811.72)
5708	Fuels	346,037.00	259,530.66	190,727.23	(68,803.43)
5710	Lubricants	14,000.00	10,503.00	9,980.07	(522.93)
5712	Purchased Maintenance & Repair	75,063.00	56,300.31	43,902.86	(12,397.45)
5716	Equipment Rental	10,000.00	7,499.97	5,674.02	(1,825.95)
5718	Tires	30,000.00	22,500.00	19,885.75	(2,614.25)
5770	Other Tool, Equip & O&M	5,000.00	3,753.00	2,583.94	(1,169.06)
5815	Chemicals	6,000.00	4,500.00	3,001.68	(1,498.32)
5818	Leachate System Expense	27,000.00	20,247.03	24,193.95	3,946.92
5820	LFG Maintenance	68,400.00	51,297.03	46,993.53	(4,303.50)
5870	Natural Habitat Enhancements	41,430.00	31,077.00	36,807.00	5,730.00
5932	Monitoring & Testing	254,557.00	190,921.59	159,031.23	(31,890.36)
6008	Contract Hauling	5,000.00	3,753.00	647.50	(3,105.50)
	Total O & M	1,054,287.00	790,732.62	638,018.08	(152,714.54)
	Waste Diversion				
5125	Promotional Materials - RRR	42,000.00	31,497.03	31,083.23	(413.80)
6009	Household Hazardous Waste	240,800.00	180,597.06	240,776.70	60,179.64
6017	Book Debinding	7,750.00	5,814.00	3,875.00	(1,939.00)
	Total Waste Diversion	290,550.00	217,908.09	275,734.93	57,826.84
6002	Sewage Treatment	502,700.00	377,024.85	349,305.51	(27,719.34)
60...	Closure & Post Closure Care	2,040,129.00	1,530,099.00	2,105,350.04	575,251.04
6006	Host Community Benefits	940,685.00	705,510.00	878,333.38	172,823.38
6007	LFGTE Revenue Sharing	0.00	0.00	32,358.61	32,358.61
	Office & Administrative				
5053	Misc Employee Costs	1,500.00	1,125.00	1,001.25	(123.75)
5104	Office Supplies	5,000.00	3,753.00	3,299.69	(453.31)
5112	Telephone	5,072.00	3,807.00	1,274.99	(2,532.01)
5114	Cellular Services	11,600.00	8,703.00	9,620.21	917.21
5120	Dues & Subscriptions	3,500.00	2,625.03	2,048.12	(576.91)
5123	Promotional Materials	5,300.00	3,978.00	4,146.70	168.70
5130	Office Equipment	4,000.00	2,997.00	3,116.81	119.81
5132	Office Equip Maintenance	1,200.00	900.00	732.41	(167.59)
5202	Employee Mileage Reimburse...	7,500.00	5,627.97	6,591.90	963.93
5204	Empl. Meals & Incidental	2,200.00	1,647.00	1,438.78	(208.22)
5206	Empl. Lodging	3,500.00	2,628.00	2,217.00	(411.00)
5312	Continuing Education	15,000.00	11,247.03	9,906.97	(1,340.06)

Materials Management
Change In Net Position
For the Nine Months Ending Wednesday, December 31, 2025

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5370	Training & Development	25,000.00	18,749.97	15,434.19	(3,315.78)
5402	Employee Uniforms	22,939.00	17,208.00	13,365.98	(3,842.02)
5570	Public Work Enforcement Fees	25,740.00	12,870.00	4,281.41	(8,588.59)
6210	Trustee Fees	7,500.00	7,500.00	3,500.00	(4,000.00)
	Total Office & Admin	146,551.00	105,366.00	81,976.41	(23,389.59)
	Utilities				
5802	Gas & Electric	73,000.00	54,753.03	52,542.85	(2,210.18)
5803	Propane	38,000.00	28,496.97	9,982.82	(18,514.15)
	Total Utilities	111,000.00	83,250.00	62,525.67	(20,724.33)
	Materials & Supplies				
5806	Building Supplies	9,000.00	6,747.03	5,525.89	(1,221.14)
5810	Site Supplies	38,000.00	28,500.03	34,350.91	5,850.88
5824	Sand, Gravel & Stone	250,000.00	187,499.97	239,764.98	52,265.01
5826	Seed & Mulch	29,550.00	22,159.44	22,114.00	(45.44)
	Total Materials & Supplies	326,550.00	244,906.47	301,755.78	56,849.31
	Professional Fees				
5924	Legal	7,500.00	5,625.00	691.25	(4,933.75)
5926	Investment Banking Fees	27,235.00	20,430.00	9,931.74	(10,498.26)
5970	Consulting	23,000.00	17,253.00	14,500.00	(2,753.00)
5971	Carbon Credit Expense	200,936.00	150,699.06	140,096.78	(10,602.28)
	Total Professional Fees	258,671.00	194,007.06	165,219.77	(28,787.29)
	Repairs & Maintenance				
5804	Building Maintenance & Repair	21,000.00	15,747.03	16,983.54	1,236.51
	Total Repairs & Maintenance	21,000.00	15,747.03	16,983.54	1,236.51
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	10,000.00	7,497.00	3,425.71	(4,071.29)
5603	Auto/Light Truck Rental/Lease	63,900.00	47,925.00	47,925.00	0.00
	Total Automobile	73,900.00	55,422.00	51,350.71	(4,071.29)
	Computer				
5124	Computer Equipment	13,400.00	10,053.00	11,254.00	1,201.00
5128	Programming & Software	14,725.00	11,043.00	14,402.45	3,359.45
	Total Computer	28,125.00	21,096.00	25,656.45	4,560.45
6114	Insurance	304,100.00	228,078.00	228,075.03	(2.97)
61...	Admin Allocation	974,568.00	730,926.00	745,894.19	14,968.19
61...	Engineering Allocation	61,178.00	45,882.00	42,769.21	(3,112.79)
6208	NYS Administrative Assessm...	54,220.00	0.00	0.00	0.00
7032	Depreciation	5,965,100.00	4,289,373.00	4,344,280.43	54,907.43
6202	Interest Expense	558,369.00	418,779.00	374,534.28	(44,244.72)
	Total Expenses	16,639,637.00	12,250,080.12	12,911,509.61	661,429.49

Materials Management
Change In Net Position
For the Nine Months Ending Wednesday, December 31, 2025

<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>(1,884,946.00)</u>	<u>(1,033,753.86)</u>	<u>1,816,082.59</u>	<u>2,849,836.45</u>

Telecommunications
Change In Net Position
For the Nine Months Ending Wednesday, December 31, 2025

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$5,451,223.00	\$4,088,421.00	\$4,032,768.33	(\$55,652.67)
4004	Dark Fiber Billings	766,725.00	575,046.00	664,396.97	89,350.97
	Total Customer Billings	6,217,948.00	4,663,467.00	4,697,165.30	33,698.30
	Grant Revenue				
4181	Federal Grant Income	6,500,000.00	4,875,003.00	215,049.77	(4,659,953.23)
4183	NY State Grants	280,000.00	209,997.00	65,509.29	(144,487.71)
	Total Grant Revenue	6,780,000.00	5,085,000.00	280,559.06	(4,804,440.94)
	Other Income				
4164	Miscellaneous	12,000.00	9,000.00	5,218.70	(3,781.30)
	Total Other Income	12,000.00	9,000.00	5,218.70	(3,781.30)
	Interest Income				
4102	Investment Interest Income	73,188.00	54,891.00	69,579.10	14,688.10
4108	Reserve Interest	294,120.00	220,590.00	210,609.64	(9,980.36)
42...	Mark to Market Adjustment	0.00	0.00	26,164.70	26,164.70
	Total Interest Income	367,308.00	275,481.00	306,353.44	30,872.44
	Total Income	13,377,256.00	10,032,948.00	5,289,296.50	(4,743,651.50)
	Salaries				
	Engineering Wages	112,019.00	84,015.00	95,755.63	11,740.63
	Telecom Wages	1,493,614.00	1,120,212.00	1,025,141.57	(95,070.43)
	Regional Development Wages	5,477.00	4,104.00	9,203.00	5,099.00
	WQ Wages	0.00	0.00	223.92	223.92
50...	Overtime Wages	5,460.00	4,095.00	5,872.20	1,777.20
5005	On-Call Stipend	16,315.00	12,240.00	9,952.50	(2,287.50)
	Total Salaries	1,632,885.00	1,224,666.00	1,146,148.82	(78,517.18)
	Fringe Benefits				
50...	FICA Expense	118,734.00	89,055.00	86,942.01	(2,112.99)
50...	Pension Expense	253,182.00	189,891.00	183,980.25	(5,910.75)
50...	VDC Expense	1,312.00	981.00	694.11	(286.89)
50...	Health Insurance	193,402.00	145,053.00	116,663.85	(28,389.15)
50...	Workers Comp	5,854.00	4,392.00	4,301.46	(90.54)
50...	Disability Insurance	4,367.00	3,276.00	3,275.28	(0.72)
50...	Post Retire Overhead	80,048.00	60,039.00	55,846.81	(4,192.19)
5054	Employee Physicals & Screening	500.00	378.00	217.50	(160.50)
	Total Fringe Benefits	657,399.00	493,065.00	451,921.27	(41,143.73)
	Operations & Maintenance				
5133	Equipment Maintenance Contr...	240,733.80	225,174.25	178,578.61	(46,595.64)
5134	Maintenance Contracts	232,082.00	174,060.00	196,901.62	22,841.62
5135	Underground Locating	80,000.00	59,996.97	63,397.70	3,400.73
5403	Safety Equipment & Supplies	2,750.00	2,061.00	939.91	(1,121.09)
5704	O&M Supplies	5,500.00	4,122.00	4,766.96	644.96

Telecommunications
Change In Net Position
For the Nine Months Ending Wednesday, December 31, 2025

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5712	Purchased Maintenance & Repair	61,100.00	45,822.06	32,461.22	(13,360.84)
5720	Offnet Circuit Lease	712,396.00	534,297.06	493,857.45	(40,439.61)
5770	Other Tool, Equip & O&M	8,000.00	6,003.00	1,334.22	(4,668.78)
5830	Collo Expense	249,240.00	186,930.00	178,119.86	(8,810.14)
5832	Emergency Restoration	167,500.00	125,622.00	109,584.69	(16,037.31)
5834	Permitting	2,900.00	2,178.00	0.00	(2,178.00)
5836	Pole Attachment Fees	399,764.00	299,826.00	273,806.78	(26,019.22)
5838	Conduit Lease	20,907.00	15,678.00	14,771.91	(906.09)
8090	Purchases for Resale	46,490.20	32,326.86	29,250.00	(3,076.86)
	Total O & M	2,229,363.00	1,714,097.20	1,577,770.93	(136,326.27)
Office & Administrative					
5053	Misc Employee Costs	400.00	302.94	211.83	(91.11)
5102	Office Rent	1,740.00	1,305.00	1,305.00	0.00
5104	Office Supplies	1,000.00	747.00	431.79	(315.21)
5110	Postage & Shipping	1,000.00	747.00	10.87	(736.13)
5112	Telephone	6,528.00	4,896.00	4,523.58	(372.42)
5114	Cellular Services	8,100.00	6,075.00	5,917.67	(157.33)
5118	Other Communications	1,600.00	1,197.00	1,255.05	58.05
5120	Dues & Subscriptions	350.00	261.00	0.00	(261.00)
5130	Office Equipment	1,000.00	747.00	0.00	(747.00)
5170	Other Office Expenses	1,800.00	1,350.00	650.42	(699.58)
5202	Employee Mileage Reimburse...	1,750.00	1,314.00	1,500.10	186.10
5204	Empl. Meals & Incidental	2,500.00	1,872.00	1,969.54	97.54
5206	Empl. Lodging	3,000.00	2,250.00	1,303.98	(946.02)
5370	Training & Development	2,500.00	1,878.03	401.38	(1,476.65)
5402	Employee Uniforms	1,720.00	1,287.00	1,250.00	(37.00)
5570	Public Work Enforcement Fees	1,562.00	781.00	298.26	(482.74)
	Total Office & Admin	36,550.00	27,009.97	21,029.47	(5,980.50)
Utilities					
5802	Gas & Electric	5,500.00	4,122.00	4,298.15	176.15
	Total Utilities	5,500.00	4,122.00	4,298.15	176.15
Professional Fees					
5924	Legal	26,870.00	20,152.44	19,738.75	(413.69)
5926	Investment Banking Fees	5,169.00	3,876.00	1,607.04	(2,268.96)
5970	Consulting	3,000.00	2,252.88	0.00	(2,252.88)
	Total Professional Fees	35,039.00	26,281.32	21,345.79	(4,935.53)
Automobile					
5601	Auto/Light Truck Rep. & Maint.	20,000.00	15,003.00	6,789.14	(8,213.86)
5602	Auto/Light Truck Fuel	22,000.00	16,497.00	10,856.66	(5,640.34)
5603	Auto/Light Truck Rental/Lease	50,800.00	38,097.00	38,099.97	2.97
5605	Vehicle Ins	15,000.00	11,250.00	11,250.00	0.00
	Total Automobile	107,800.00	80,847.00	66,995.77	(13,851.23)

Telecommunications
Change In Net Position
For the Nine Months Ending Wednesday, December 31, 2025

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Computer				
5124	Computer Equipment	12,500.00	9,378.00	5,491.14	(3,886.86)
5128	Programming & Software	33,895.00	25,422.03	32,205.70	6,783.67
	Total Computer	46,395.00	34,800.03	37,696.84	2,896.81
6122	Bad Debt Expense	0.00	0.00	(196,724.98)	(196,724.98)
6114	Insurance	210,800.00	158,103.00	158,100.03	(2.97)
61...	Admin Allocation	631,086.00	473,319.00	483,009.60	9,690.60
61...	Engineering Allocation	23,220.00	17,415.00	17,649.02	234.02
6208	NYS Administrative Assessm...	25,501.00	19,125.00	0.00	(19,125.00)
89...	Water Quality Allocation	0.00	0.00	108.19	108.19
7032	Depreciation	3,470,300.00	2,484,015.00	2,388,933.88	(95,081.12)
6901	Contingency	1,410.00	1,054.35	0.00	(1,054.35)
	Total Expenses	9,113,248.00	6,757,919.87	6,178,282.78	(579,637.09)
	Change in Net Position	<u>4,264,008.00</u>	<u>3,275,028.13</u>	<u>(888,986.28)</u>	<u>(4,164,014.41)</u>

Water Quality
Change In Net Position
For the Nine Months Ending Wednesday, December 31, 2025

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$11,053,569.00	\$8,290,186.47	\$8,440,466.30	\$150,279.83
4005	Capital Billings	336,428.00	252,324.00	252,321.00	(3.00)
	Total Customer Billings	11,389,997.00	8,542,510.47	8,692,787.30	150,276.83
	Grant Revenue				
4181	Federal Grant Income	0.00	0.00	905,585.00	905,585.00
	Total Grant Revenue	0.00	0.00	905,585.00	905,585.00
	Other Income				
4164	Miscellaneous	3,610.00	2,709.00	170,059.23	167,350.23
	Total Other Income	3,610.00	2,709.00	170,059.23	167,350.23
	Interest Income				
4102	Investment Interest Income	18,400.00	13,797.00	13,797.17	0.17
41...	Trustee Interest	0.00	0.00	9,261.38	9,261.38
4108	Reserve Interest	104,800.00	78,597.00	50,911.28	(27,685.72)
42...	Mark to Market Adjustment	0.00	0.00	52,041.66	52,041.66
	Total Interest Income	123,200.00	92,394.00	126,011.49	33,617.49
	Total Income	11,516,807.00	8,637,613.47	9,894,443.02	1,256,829.55
	Salaries				
	Engineering Wages	247,266.00	185,445.00	145,454.07	(39,990.93)
	Telecom Wages	0.00	0.00	2,098.01	2,098.01
	Regional Development Wages	0.00	0.00	1,329.09	1,329.09
	MMF Wages	17,450.00	13,086.00	0.00	(13,086.00)
	WQ Wages	2,230,605.00	1,672,947.00	1,560,121.63	(112,825.37)
50...	Overtime Wages	121,650.00	91,233.00	83,730.04	(7,502.96)
5005	On-Call Stipend	56,420.00	42,318.00	50,183.59	7,865.59
	Total Salaries	2,673,391.00	2,005,029.00	1,842,916.43	(162,112.57)
	Fringe Benefits				
50...	FICA Expense	192,667.00	144,495.00	135,991.44	(8,503.56)
50...	Pension Expense	393,087.00	294,813.00	276,458.38	(18,354.62)
50...	VDC Expense	3,796.00	2,853.00	2,149.86	(703.14)
50...	Health Insurance	426,182.00	319,635.00	293,067.09	(26,567.91)
50...	Workers Comp	119,314.00	89,487.00	85,828.59	(3,658.41)
50...	Disability Insurance	10,335.00	7,749.00	7,751.25	2.25
50...	Post Retire Overhead	189,199.00	141,894.00	129,189.52	(12,704.48)
5054	Employee Physicals & Screening	6,000.00	4,500.00	2,722.50	(1,777.50)
	Total Fringe Benefits	1,340,580.00	1,005,426.00	933,158.63	(72,267.37)
	Operations & Maintenance				
5403	Safety Equipment & Supplies	14,333.00	10,749.78	7,290.62	(3,459.16)
5706	Shop Tools	44,500.00	33,372.00	36,951.15	3,579.15
5815	Chemicals	112,200.00	84,150.00	61,389.76	(22,760.24)
5902	Lab Fees	8,600.00	6,453.00	5,990.00	(463.00)

Water Quality
Change In Net Position
For the Nine Months Ending Wednesday, December 31, 2025

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
6010	Cape Vincent Reserve	1,700.00	1,700.00	1,700.00	0.00
8090	Purchases for Resale	41,500.00	31,127.94	25,208.15	(5,919.79)
	Total O & M	222,833.00	167,552.72	138,529.68	(29,023.04)
6002	Sewage Treatment	1,515,339.00	1,136,502.00	1,038,795.68	(97,706.32)
6004	Water Purchases	1,013,938.00	760,458.78	716,380.95	(44,077.83)
	Office & Administrative				
5053	Misc Employee Costs	1,102.00	1,102.00	1,102.00	0.00
5104	Office Supplies	4,000.00	2,997.00	1,214.95	(1,782.05)
5110	Postage & Shipping	750.00	567.00	15.00	(552.00)
5112	Telephone	6,000.00	4,500.00	3,214.70	(1,285.30)
5114	Cellular Services	28,800.00	21,600.00	20,505.63	(1,094.37)
5118	Other Communications	9,530.00	7,147.53	6,884.00	(263.53)
5120	Dues & Subscriptions	1,500.00	1,125.00	785.00	(340.00)
5130	Office Equipment	3,000.00	2,250.00	1,138.99	(1,111.01)
5202	Employee Mileage Reimburse...	15,250.00	11,445.03	10,194.10	(1,250.93)
5204	Empl. Meals & Incidental	5,000.00	3,753.00	3,487.00	(266.00)
5206	Empl. Lodging	5,256.00	3,944.97	4,626.00	681.03
5270	Travel & Meeting Expense	500.00	378.00	4.00	(374.00)
5370	Training & Development	16,500.00	12,375.00	13,771.17	1,396.17
5402	Employee Uniforms	13,130.00	9,849.78	12,719.00	2,869.22
5570	Public Work Enforcement Fees	2,659.00	1,330.00	322.54	(1,007.46)
6210	Trustee Fees	6,000.00	5,250.00	0.00	(5,250.00)
	Total Office & Admin	118,977.00	89,614.31	79,984.08	(9,630.23)
	Utilities				
5802	Gas & Electric	120,000.00	90,000.00	86,171.76	(3,828.24)
	Total Utilities	120,000.00	90,000.00	86,171.76	(3,828.24)
	Professional Fees				
5924	Legal	4,400.00	3,303.00	1,162.48	(2,140.52)
5926	Investment Banking Fees	1,931.00	1,449.00	542.00	(907.00)
	Total Professional Fees	6,331.00	4,752.00	1,704.48	(3,047.52)
	Repairs & Maintenance				
5804	Building Maintenance & Repair	31,898.18	23,926.68	19,809.94	(4,116.74)
5808	Site Maint & Repair	58,500.00	43,875.00	31,848.38	(12,026.62)
5812	Pipeline Maintenance	140,852.00	105,646.59	99,674.82	(5,971.77)
	Total Repairs & Maintenance	231,250.18	173,448.27	151,333.14	(22,115.13)
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	46,000.00	34,497.00	24,365.21	(10,131.79)
5602	Auto/Light Truck Fuel	109,474.00	82,105.47	45,893.25	(36,212.22)
5603	Auto/Light Truck Rental/Lease	270,000.00	202,500.00	202,500.00	0.00
5605	Vehicle Ins	58,700.00	44,028.00	44,025.03	(2.97)
	Total Automobile	484,174.00	363,130.47	316,783.49	(46,346.98)

Water Quality
Change In Net Position
For the Nine Months Ending Wednesday, December 31, 2025

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Computer				
5124	Computer Equipment	18,000.00	13,500.00	13,769.00	269.00
5128	Programming & Software	18,750.00	14,067.00	13,354.65	(712.35)
	Total Computer	36,750.00	27,567.00	27,123.65	(443.35)
6114	Insurance	216,000.00	162,000.00	162,000.00	0.00
61...	Admin Allocation	657,961.00	493,479.00	503,526.49	10,047.49
61...	Engineering Allocation	53,010.00	39,762.00	25,230.67	(14,531.33)
6208	NYS Administrative Assessm...	42,690.00	9,675.00	0.00	(9,675.00)
89...	Water Quality Allocation	0.00	0.00	(1,577.76)	(1,577.76)
7032	Depreciation	1,425,800.00	1,060,875.00	1,079,923.55	19,048.55
7002	Amortization	31,596.00	23,697.00	23,696.74	(0.26)
6202	Interest Expense	729,652.00	590,598.00	653,922.98	63,324.98
7170	Debt Issuance Costs	50,000.00	37,503.00	4,268.75	(33,234.25)
	Total Expenses	10,970,272.18	8,241,069.55	7,783,873.39	(457,196.16)
	Change in Net Position	<u>546,534.82</u>	<u>396,543.92</u>	<u>2,110,569.63</u>	<u>1,714,025.71</u>

Army Sewer
Change In Net Position
For the Nine Months Ending Wednesday, December 31, 2025

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$4,799,323.00	\$3,599,496.00	\$3,568,679.83	(\$30,816.17)
	Total Customer Billings	4,799,323.00	3,599,496.00	3,568,679.83	(30,816.17)
	Other Income				
4164	Miscellaneous	3,610.00	2,709.00	129,658.48	126,949.48
	Total Other Income	3,610.00	2,709.00	129,658.48	126,949.48
	Interest Income				
4108	Reserve Interest	67,800.00	50,850.00	32,942.59	(17,907.41)
42...	Mark to Market Adjustment	0.00	0.00	16,687.33	16,687.33
	Total Interest Income	67,800.00	50,850.00	49,629.92	(1,220.08)
	Total Income	4,870,733.00	3,653,055.00	3,747,968.23	94,913.23
	Salaries				
	Engineering Wages	103,035.00	77,274.00	50,661.04	(26,612.96)
	MMF Wages	8,725.00	6,543.00	0.00	(6,543.00)
	WQ Wages	394,234.00	295,677.00	218,381.16	(77,295.84)
50...	Overtime Wages	40,753.00	30,564.00	15,234.47	(15,329.53)
5005	On-Call Stipend	9,481.00	7,110.00	7,422.80	312.80
	Total Salaries	556,228.00	417,168.00	291,699.47	(125,468.53)
	Fringe Benefits				
50...	FICA Expense	40,139.00	30,105.00	17,320.49	(12,784.51)
50...	Pension Expense	79,154.00	59,364.00	32,519.33	(26,844.67)
50...	VDC Expense	1,559.00	1,170.00	348.89	(821.11)
50...	Health Insurance	86,790.00	65,097.00	42,581.86	(22,515.14)
50...	Workers Comp	21,740.00	16,308.00	7,921.67	(8,386.33)
50...	Disability Insurance	2,105.00	1,575.00	1,578.78	3.78
50...	Post Retire Overhead	38,401.00	28,800.00	21,240.01	(7,559.99)
5054	Employee Physicals & Screening	6,000.00	4,500.00	2,722.50	(1,777.50)
	Total Fringe Benefits	275,888.00	206,919.00	126,233.53	(80,685.47)
	Operations & Maintenance				
5706	Shop Tools	10,000.00	7,497.00	6,339.87	(1,157.13)
5815	Chemicals	109,000.00	81,747.00	58,840.76	(22,906.24)
	Total O & M	119,000.00	89,244.00	65,180.63	(24,063.37)
6002	Sewage Treatment	1,515,339.00	1,136,502.00	1,038,795.68	(97,706.32)
6004	Water Purchases	4,500.00	3,375.00	381.61	(2,993.39)
	Office & Administrative				
5202	Employee Mileage Reimburse...	4,500.00	3,375.00	1,640.10	(1,734.90)
5570	Public Work Enforcement Fees	1,723.00	862.00	281.74	(580.26)
6210	Trustee Fees	3,000.00	2,250.00	0.00	(2,250.00)
	Total Office & Admin	9,223.00	6,487.00	1,921.84	(4,565.16)

Army Sewer
Change In Net Position
For the Nine Months Ending Wednesday, December 31, 2025

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Utilities				
5802	Gas & Electric	65,000.00	48,753.00	45,659.68	(3,093.32)
	Total Utilities	65,000.00	48,753.00	45,659.68	(3,093.32)
	Professional Fees				
5924	Legal	3,000.00	2,250.00	1,140.00	(1,110.00)
5926	Investment Banking Fees	1,176.00	882.00	352.30	(529.70)
	Total Professional Fees	4,176.00	3,132.00	1,492.30	(1,639.70)
	Repairs & Maintenance				
5804	Building Maintenance & Repair	15,000.00	11,250.00	7,515.02	(3,734.98)
5808	Site Maint & Repair	25,000.00	18,747.00	17,248.53	(1,498.47)
5812	Pipeline Maintenance	45,000.00	33,750.00	39,157.45	5,407.45
	Total Repairs & Maintenance	85,000.00	63,747.00	63,921.00	174.00
	Computer				
5128	Programming & Software	10,999.00	8,253.00	6,787.13	(1,465.87)
	Total Computer	10,999.00	8,253.00	6,787.13	(1,465.87)
6114	Insurance	80,700.00	60,525.00	60,525.00	0.00
61...	Admin Allocation	347,589.00	260,694.00	265,952.51	5,258.51
61...	Engineering Allocation	17,710.00	13,284.00	9,007.85	(4,276.15)
6208	NYS Administrative Assessm...	17,252.00	0.00	0.00	0.00
89...	Water Quality Allocation	135,497.00	101,619.00	56,615.86	(45,003.14)
7032	Depreciation	530,400.00	389,331.00	429,696.32	40,365.32
6202	Interest Expense	285,000.00	285,000.00	381,012.82	96,012.82
7170	Debt Issuance Costs	50,000.00	37,503.00	4,268.75	(33,234.25)
	Total Expenses	4,109,501.00	3,131,536.00	2,849,151.98	(282,384.02)
	Change in Net Position	761,232.00	521,519.00	898,816.25	377,297.25

**Army Water Line
Change In Net Position
For the Nine Months Ending Wednesday, December 31, 2025**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$3,188,514.00	\$2,391,390.00	\$2,654,700.97	\$263,310.97
	Total Customer Billings	3,188,514.00	2,391,390.00	2,654,700.97	263,310.97
	Grant Revenue				
4181	Federal Grant Income	0.00	0.00	905,585.00	905,585.00
	Total Grant Revenue	0.00	0.00	905,585.00	905,585.00
	Interest Income				
41...	Trustee Interest	0.00	0.00	9,261.38	9,261.38
4108	Reserve Interest	37,000.00	27,747.00	17,968.69	(9,778.31)
42...	Mark to Market Adjustment	0.00	0.00	35,354.33	35,354.33
	Total Interest Income	37,000.00	27,747.00	62,584.40	34,837.40
	Total Income	3,225,514.00	2,419,137.00	3,622,870.37	1,203,733.37
	Salaries				
	Engineering Wages	103,035.00	77,274.00	48,038.06	(29,235.94)
	Regional Development Wages	0.00	0.00	1,329.09	1,329.09
	MMF Wages	8,725.00	6,543.00	0.00	(6,543.00)
	WQ Wages	387,965.00	290,970.00	210,176.16	(80,793.84)
50...	Overtime Wages	10,265.00	7,695.00	7,151.79	(543.21)
5005	On-Call Stipend	9,317.00	6,984.00	7,087.91	103.91
	Total Salaries	519,307.00	389,466.00	273,783.01	(115,682.99)
	Fringe Benefits				
50...	FICA Expense	37,480.00	28,107.00	21,393.12	(6,713.88)
50...	Pension Expense	73,537.00	55,152.00	41,156.42	(13,995.58)
50...	VDC Expense	1,559.00	1,170.00	1,103.22	(66.78)
50...	Health Insurance	80,823.00	60,615.00	39,743.33	(20,871.67)
50...	Workers Comp	19,885.00	14,913.00	6,431.28	(8,481.72)
50...	Disability Insurance	1,960.00	1,467.00	1,469.97	2.97
50...	Post Retire Overhead	35,726.00	26,793.00	15,870.47	(10,922.53)
	Total Fringe Benefits	250,970.00	188,217.00	127,167.81	(61,049.19)
	Operations & Maintenance				
5706	Shop Tools	5,000.00	3,753.00	2,442.84	(1,310.16)
5902	Lab Fees	5,000.00	3,753.00	3,107.00	(646.00)
	Total O & M	10,000.00	7,506.00	5,549.84	(1,956.16)
6004	Water Purchases	840,863.00	630,648.00	590,619.04	(40,028.96)
	Office & Administrative				
5202	Employee Mileage Reimburse...	2,000.00	1,503.00	229.60	(1,273.40)
5570	Public Work Enforcement Fees	826.00	413.00	40.80	(372.20)
6210	Trustee Fees	3,000.00	3,000.00	0.00	(3,000.00)
	Total Office & Admin	5,826.00	4,916.00	270.40	(4,645.60)

Army Water Line
Change In Net Position
For the Nine Months Ending Wednesday, December 31, 2025

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Utilities				
5802	Gas & Electric	25,000.00	18,747.00	15,772.05	(2,974.95)
	Total Utilities	25,000.00	18,747.00	15,772.05	(2,974.95)
	Professional Fees				
5924	Legal	900.00	675.00	22.48	(652.52)
5926	Investment Banking Fees	755.00	567.00	189.70	(377.30)
	Total Professional Fees	1,655.00	1,242.00	212.18	(1,029.82)
	Repairs & Maintenance				
5804	Building Maintenance & Repair	5,000.00	3,753.00	4,953.06	1,200.06
5808	Site Maint & Repair	30,000.00	22,500.00	12,337.50	(10,162.50)
5812	Pipeline Maintenance	71,250.00	53,442.00	45,309.79	(8,132.21)
	Total Repairs & Maintenance	106,250.00	79,695.00	62,600.35	(17,094.65)
	Computer				
5128	Programming & Software	3,775.00	2,835.00	3,294.15	459.15
	Total Computer	3,775.00	2,835.00	3,294.15	459.15
6114	Insurance	60,400.00	45,297.00	45,299.97	2.97
61...	Admin Allocation	247,988.00	185,994.00	189,829.08	3,835.08
61...	Engineering Allocation	18,074.00	13,554.00	8,990.63	(4,563.37)
6208	NYS Administrative Assessm...	12,897.00	9,675.00	0.00	(9,675.00)
89...	Water Quality Allocation	124,325.00	93,240.00	45,938.22	(47,301.78)
7032	Depreciation	748,600.00	561,447.00	545,926.72	(15,520.28)
6202	Interest Expense	396,773.00	297,576.00	264,889.12	(32,686.88)
	Total Expenses	3,372,703.00	2,530,055.00	2,180,142.57	(349,912.43)
	Change in Net Position	(147,189.00)	(110,918.00)	1,442,727.80	1,553,645.80

**Regional Water Line
Change In Net Position
For the Nine Months Ending Wednesday, December 31, 2025**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$161,596.00	\$121,201.47	\$113,990.81	(\$7,210.66)
4005	Capital Billings	336,428.00	252,324.00	252,321.00	(3.00)
	Total Customer Billings	498,024.00	373,525.47	366,311.81	(7,213.66)
	Other Income				
4164	Miscellaneous	0.00	0.00	38,374.68	38,374.68
	Total Other Income	0.00	0.00	38,374.68	38,374.68
	Interest Income				
4102	Investment Interest Income	18,400.00	13,797.00	13,797.17	0.17
	Total Interest Income	18,400.00	13,797.00	13,797.17	0.17
	Total Income	516,424.00	387,322.47	418,483.66	31,161.19
	Salaries				
	Engineering Wages	12,135.00	9,099.00	9,412.08	313.08
	WQ Wages	30,518.00	22,887.00	17,898.06	(4,988.94)
50...	Overtime Wages	1,757.00	1,314.00	2,844.93	1,530.93
5005	On-Call Stipend	799.00	603.00	823.24	220.24
	Total Salaries	45,209.00	33,903.00	30,978.31	(2,924.69)
	Fringe Benefits				
50...	FICA Expense	3,265.00	2,448.00	2,428.86	(19.14)
50...	Pension Expense	6,072.00	4,554.00	4,829.49	275.49
50...	VDC Expense	143.00	108.00	48.27	(59.73)
50...	Health Insurance	6,950.00	5,211.00	5,400.64	189.64
50...	Workers Comp	1,694.00	1,269.00	1,105.15	(163.85)
50...	Disability Insurance	174.00	135.00	130.50	(4.50)
50...	Post Retire Overhead	3,088.00	2,313.00	1,931.66	(381.34)
	Total Fringe Benefits	21,386.00	16,038.00	15,874.57	(163.43)
	Operations & Maintenance				
5815	Chemicals	3,200.00	2,403.00	2,549.00	146.00
5902	Lab Fees	3,600.00	2,700.00	2,883.00	183.00
6010	Cape Vincent Reserve	1,700.00	1,700.00	1,700.00	0.00
	Total O & M	8,500.00	6,803.00	7,132.00	329.00
6004	Water Purchases	168,575.00	126,435.78	125,380.30	(1,055.48)
	Office & Administrative				
5202	Employee Mileage Reimburse...	250.00	189.00	114.10	(74.90)
5570	Public Work Enforcement Fees	110.00	55.00	0.00	(55.00)
	Total Office & Admin	360.00	244.00	114.10	(129.90)
	Utilities				
5802	Gas & Electric	30,000.00	22,500.00	24,740.03	2,240.03
	Total Utilities	30,000.00	22,500.00	24,740.03	2,240.03

**Regional Water Line
Change In Net Position
For the Nine Months Ending Wednesday, December 31, 2025**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Professional Fees				
5924	Legal	500.00	378.00	0.00	(378.00)
	Total Professional Fees	500.00	378.00	0.00	(378.00)
	Repairs & Maintenance				
5804	Building Maintenance & Repair	11,898.18	8,923.68	7,341.86	(1,581.82)
5808	Site Maint & Repair	3,500.00	2,628.00	2,262.35	(365.65)
5812	Pipeline Maintenance	24,602.00	18,454.59	15,207.58	(3,247.01)
	Total Repairs & Maintenance	40,000.18	30,006.27	24,811.79	(5,194.48)
	Computer				
5128	Programming & Software	533.00	396.00	436.45	40.45
	Total Computer	533.00	396.00	436.45	40.45
6114	Insurance	7,700.00	5,778.00	5,775.03	(2.97)
61...	Admin Allocation	17,868.00	13,401.00	13,614.02	213.02
61...	Engineering Allocation	4,365.00	3,276.00	1,537.37	(1,738.63)
6208	NYS Administrative Assessm...	1,662.00	0.00	0.00	0.00
89...	Water Quality Allocation	11,144.00	8,361.00	5,857.23	(2,503.77)
7032	Depreciation	146,800.00	110,097.00	104,300.51	(5,796.49)
7002	Amortization	31,596.00	23,697.00	23,696.74	(0.26)
6202	Interest Expense	47,879.00	8,022.00	8,021.04	(0.96)
	Total Expenses	584,077.18	409,336.05	392,269.49	(17,066.56)
	Change in Net Position	(67,653.18)	(22,013.58)	26,214.17	48,227.75

Water Sewer Contracts
Change In Net Position
For the Nine Months Ending Wednesday, December 31, 2025

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$2,904,136.00	\$2,178,099.00	\$2,103,094.69	(\$75,004.31)
	Total Customer Billings	2,904,136.00	2,178,099.00	2,103,094.69	(75,004.31)
	Other Income				
4164	Miscellaneous	0.00	0.00	2,026.07	2,026.07
	Total Other Income	0.00	0.00	2,026.07	2,026.07
	Total Income	2,904,136.00	2,178,099.00	2,105,120.76	(72,978.24)
	Salaries				
	Engineering Wages	29,061.00	21,798.00	37,342.89	15,544.89
	Telecom Wages	0.00	0.00	2,098.01	2,098.01
	WQ Wages	1,417,888.00	1,063,413.00	1,113,666.25	50,253.25
50...	Overtime Wages	68,875.00	51,660.00	58,498.85	6,838.85
5005	On-Call Stipend	36,823.00	27,621.00	34,849.64	7,228.64
	Total Salaries	1,552,647.00	1,164,492.00	1,246,455.64	81,963.64
	Fringe Benefits				
50...	FICA Expense	111,783.00	83,835.00	94,848.97	11,013.97
50...	Pension Expense	234,324.00	175,743.00	197,953.14	22,210.14
50...	VDC Expense	535.00	405.00	649.48	244.48
50...	Health Insurance	251,619.00	188,712.00	205,341.26	16,629.26
50...	Workers Comp	75,995.00	56,997.00	70,370.49	13,373.49
50...	Disability Insurance	6,096.00	4,572.00	4,572.00	0.00
50...	Post Retire Overhead	111,984.00	83,988.00	90,147.38	6,159.38
	Total Fringe Benefits	792,336.00	594,252.00	663,882.72	69,630.72
	Operations & Maintenance				
5403	Safety Equipment & Supplies	14,333.00	10,749.78	7,290.62	(3,459.16)
5706	Shop Tools	29,500.00	22,122.00	28,168.44	6,046.44
8090	Purchases for Resale	41,500.00	31,127.94	25,208.15	(5,919.79)
	Total O & M	85,333.00	63,999.72	60,667.21	(3,332.51)
	Office & Administrative				
5053	Misc Employee Costs	1,102.00	1,102.00	1,102.00	0.00
5104	Office Supplies	4,000.00	2,997.00	1,214.95	(1,782.05)
5110	Postage & Shipping	750.00	567.00	15.00	(552.00)
5112	Telephone	6,000.00	4,500.00	3,214.70	(1,285.30)
5114	Cellular Services	28,800.00	21,600.00	20,505.63	(1,094.37)
5118	Other Communications	9,530.00	7,147.53	6,884.00	(263.53)
5120	Dues & Subscriptions	1,500.00	1,125.00	785.00	(340.00)
5130	Office Equipment	3,000.00	2,250.00	1,138.99	(1,111.01)
5202	Employee Mileage Reimburse...	8,500.00	6,378.03	8,210.30	1,832.27
5204	Empl. Meals & Incidental	5,000.00	3,753.00	3,487.00	(266.00)
5206	Empl. Lodging	5,256.00	3,944.97	4,626.00	681.03

Water Sewer Contracts
Change In Net Position
For the Nine Months Ending Wednesday, December 31, 2025

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5270	Travel & Meeting Expense	500.00	378.00	4.00	(374.00)
5370	Training & Development	16,500.00	12,375.00	13,771.17	1,396.17
5402	Employee Uniforms	13,130.00	9,849.78	12,719.00	2,869.22
	Total Office & Admin	103,568.00	77,967.31	77,677.74	(289.57)
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	46,000.00	34,497.00	24,365.21	(10,131.79)
5602	Auto/Light Truck Fuel	109,474.00	82,105.47	45,893.25	(36,212.22)
5603	Auto/Light Truck Rental/Lease	270,000.00	202,500.00	202,500.00	0.00
5605	Vehicle Ins	58,700.00	44,028.00	44,025.03	(2.97)
	Total Automobile	484,174.00	363,130.47	316,783.49	(46,346.98)
	Computer				
5124	Computer Equipment	18,000.00	13,500.00	13,769.00	269.00
5128	Programming & Software	3,443.00	2,583.00	2,836.92	253.92
	Total Computer	21,443.00	16,083.00	16,605.92	522.92
6114	Insurance	67,200.00	50,400.00	50,400.00	0.00
61...	Admin Allocation	44,516.00	33,390.00	34,130.88	740.88
61...	Engineering Allocation	12,861.00	9,648.00	5,694.82	(3,953.18)
6208	NYS Administrative Assessm...	10,879.00	0.00	0.00	0.00
89...	Water Quality Allocation	(270,966.00)	(203,220.00)	(109,989.07)	93,230.93
	Total Expenses	2,903,991.00	2,170,142.50	2,362,309.35	192,166.85
	Change in Net Position	145.00	7,956.50	(257,188.59)	(265,145.09)

Engineering
Change In Net Position
For the Nine Months Ending Wednesday, December 31, 2025

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$650,635.00	\$487,980.00	\$448,027.33	(\$39,952.67)
	Total Customer Billings	650,635.00	487,980.00	448,027.33	(39,952.67)
	Other Income				
4164	Miscellaneous	0.00	0.00	61.01	61.01
	Total Other Income	0.00	0.00	61.01	61.01
	Total Income	650,635.00	487,980.00	448,088.34	(39,891.66)
	Salaries				
	Engineering Wages	284,128.00	213,093.00	205,993.96	(7,099.04)
	Telecom Wages	0.00	0.00	2,866.97	2,866.97
	Regional Development Wages	0.00	0.00	320.95	320.95
	WQ Wages	0.00	0.00	3,705.79	3,705.79
50...	Overtime Wages	0.00	0.00	422.89	422.89
	Total Salaries	284,128.00	213,093.00	213,310.56	217.56
	Fringe Benefits				
50...	FICA Expense	20,532.00	15,399.00	15,256.46	(142.54)
50...	Pension Expense	29,905.00	22,428.00	24,892.51	2,464.51
50...	VDC Expense	1,727.00	1,296.00	2,996.31	1,700.31
50...	Health Insurance	42,767.00	32,076.00	30,830.20	(1,245.80)
50...	Workers Comp	1,142.00	855.00	1,733.32	878.32
50...	Disability Insurance	998.00	747.00	748.53	1.53
50...	Post Retire Overhead	16,696.00	12,519.00	12,487.54	(31.46)
5054	Employee Physicals & Screening	600.00	450.00	0.00	(450.00)
	Total Fringe Benefits	114,367.00	85,770.00	88,944.87	3,174.87
	Operations & Maintenance				
5403	Safety Equipment & Supplies	1,000.00	747.00	684.46	(62.54)
5904	SCADA	23,351.00	17,514.00	4,748.06	(12,765.94)
8090	Purchases for Resale	147,800.00	110,850.03	74,348.33	(36,501.70)
	Total O & M	172,151.00	129,111.03	79,780.85	(49,330.18)
	Office & Administrative				
5053	Misc Employee Costs	500.00	378.00	273.66	(104.34)
5102	Office Rent	1,870.00	1,404.00	1,402.47	(1.53)
5104	Office Supplies	1,000.00	747.00	223.58	(523.42)
5112	Telephone	396.00	297.00	257.51	(39.49)
5114	Cellular Services	6,700.00	5,022.00	4,073.77	(948.23)
5120	Dues & Subscriptions	900.00	672.03	0.00	(672.03)
5130	Office Equipment	1,500.00	1,125.00	231.60	(893.40)
5202	Employee Mileage Reimburse...	11,500.00	8,622.00	4,990.30	(3,631.70)
5204	Empl. Meals & Incidental	1,400.00	1,046.97	1,295.60	248.63
5206	Empl. Lodging	2,750.00	2,061.00	998.56	(1,062.44)

Engineering
Change In Net Position
For the Nine Months Ending Wednesday, December 31, 2025

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5270	Travel & Meeting Expense	1,000.00	747.00	801.77	54.77
5312	Continuing Education	13,305.00	9,981.00	7,314.42	(2,666.58)
5370	Training & Development	6,620.00	4,968.00	3,103.00	(1,865.00)
5402	Employee Uniforms	2,200.00	1,647.00	1,504.00	(143.00)
	Total Office & Admin	51,641.00	38,718.00	26,470.24	(12,247.76)
	Professional Fees				
5924	Legal	600.00	447.03	0.00	(447.03)
	Total Professional Fees	600.00	447.03	0.00	(447.03)
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	3,400.00	2,547.00	1,386.58	(1,160.42)
5602	Auto/Light Truck Fuel	4,000.00	2,997.00	3,065.76	68.76
5603	Auto/Light Truck Rental/Lease	11,800.00	8,847.00	8,849.97	2.97
5605	Vehicle Ins	2,900.00	2,178.00	2,175.03	(2.97)
	Total Automobile	22,100.00	16,569.00	15,477.34	(1,091.66)
	Computer				
5124	Computer Equipment	8,500.00	6,372.00	4,914.96	(1,457.04)
5128	Programming & Software	5,275.00	3,956.94	4,707.83	750.89
5906	GIS	45,440.00	34,083.00	38,079.87	3,996.87
	Total Computer	59,215.00	44,411.94	47,702.66	3,290.72
6114	Insurance	16,300.00	12,222.00	12,224.97	2.97
61...	Admin Allocation	53,030.00	39,771.00	40,650.30	879.30
61...	Engineering Allocation	(137,852.00)	(103,392.00)	(85,760.00)	17,632.00
6208	NYS Administrative Assessm...	2,638.00	0.00	0.00	0.00
89...	Water Quality Allocation	0.00	0.00	1,469.57	1,469.57
	Total Expenses	638,318.00	476,721.00	440,271.36	(36,449.64)
	Change in Net Position	12,317.00	11,259.00	7,816.98	(3,442.02)

**Regional Development
Change In Net Position
For the Nine Months Ending Wednesday, December 31, 2025**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$228,780.00	\$170,352.00	\$233,620.35	\$63,268.35
	Total Customer Billings	228,780.00	170,352.00	233,620.35	63,268.35
	Grant Revenue				
4183	NY State Grants	1,040,122.00	91,980.00	278,024.06	186,044.06
	Total Grant Revenue	1,040,122.00	91,980.00	278,024.06	186,044.06
4104	Loan Interest Income	680,000.00	510,003.00	578,224.81	68,221.81
	Other Income				
4162	Processing Fees	24,000.00	18,000.00	13,300.00	(4,700.00)
4164	Miscellaneous	3,800.00	2,853.00	7,624.42	4,771.42
	Total Other Income	27,800.00	20,853.00	20,924.42	71.42
	Interest Income				
4102	Investment Interest Income	872,500.00	654,381.00	677,623.54	23,242.54
42...	Mark to Market Adjustment	0.00	0.00	174,866.67	174,866.67
	Total Interest Income	872,500.00	654,381.00	852,490.21	198,109.21
	Total Income	2,849,202.00	1,447,569.00	1,963,283.85	515,714.85
	Salaries				
	Administrative Wages	11,728.00	8,793.00	24,148.90	15,355.90
	Engineering Wages	3,373.00	2,529.00	480.10	(2,048.90)
	Regional Development Wages	301,425.00	226,071.00	215,719.32	(10,351.68)
	Next Move NY Wages	234,265.00	175,698.00	162,647.31	(13,050.69)
	Total Salaries	550,791.00	413,091.00	402,995.63	(10,095.37)
	Fringe Benefits				
50...	FICA Expense	39,532.00	29,646.00	29,802.22	156.22
50...	Pension Expense	75,361.00	56,529.00	55,943.13	(585.87)
50...	VDC Expense	7,931.00	5,949.00	6,549.75	600.75
50...	Health Insurance	93,724.00	70,290.00	50,036.42	(20,253.58)
50...	Workers Comp	722.00	531.00	537.89	6.89
50...	Disability Insurance	1,821.00	1,368.00	1,365.75	(2.25)
50...	Post Retire Overhead	33,517.00	25,137.00	24,898.94	(238.06)
5054	Employee Physicals & Screening	243.00	182.25	217.50	35.25
	Total Fringe Benefits	252,851.00	189,632.25	169,351.60	(20,280.65)
	Operations & Maintenance				
5403	Safety Equipment & Supplies	500.00	378.00	0.00	(378.00)
6110	Marketing	5,000.00	0.00	0.00	0.00
8090	Purchases for Resale	25,000.00	18,747.00	9,885.82	(8,861.18)
	Total O & M	30,500.00	19,125.00	9,885.82	(9,239.18)
6006	Host Community Benefits	219,384.06	219,384.06	219,384.06	0.00

**Regional Development
Change In Net Position
For the Nine Months Ending Wednesday, December 31, 2025**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
Office & Administrative					
5053	Misc Employee Costs	4,100.00	3,087.00	209.16	(2,877.84)
5102	Office Rent	28,800.00	21,600.00	24,000.00	2,400.00
5104	Office Supplies	1,500.00	1,125.00	784.78	(340.22)
5112	Telephone	132.00	99.00	0.00	(99.00)
5114	Cellular Services	1,500.00	1,125.00	1,062.78	(62.22)
5120	Dues & Subscriptions	2,300.00	1,897.00	625.00	(1,272.00)
5122	Public Info & Advertising	3,700.00	2,783.97	1,667.19	(1,116.78)
5123	Promotional Materials	81,557.00	61,167.78	2,025.77	(59,142.01)
5130	Office Equipment	2,000.00	1,503.00	378.05	(1,124.95)
5170	Other Office Expenses	1,000.00	747.00	445.17	(301.83)
5172	Filing Fees	700.00	522.00	650.00	128.00
5202	Employee Mileage Reimburse...	12,600.00	9,447.03	2,403.80	(7,043.23)
5204	Empl. Meals & Incidental	4,000.00	3,006.00	1,571.00	(1,435.00)
5206	Empl. Lodging	5,700.00	4,284.00	2,576.18	(1,707.82)
5270	Travel & Meeting Expense	4,350.00	3,267.00	526.37	(2,740.63)
5370	Training & Development	4,200.00	3,143.97	1,850.00	(1,293.97)
5508	Cleaning Services	2,000.00	1,503.00	0.00	(1,503.00)
6104	Sponsorships	5,000.00	3,753.00	0.00	(3,753.00)
	Total Office & Admin	165,139.00	124,060.75	40,775.25	(83,285.50)
Professional Fees					
5924	Legal	8,980.94	6,735.69	1,600.00	(5,135.69)
5926	Investment Banking Fees	14,993.00	11,243.00	4,787.68	(6,455.32)
5970	Consulting	300,000.00	225,006.00	107,529.40	(117,476.60)
	Total Professional Fees	323,973.94	242,984.69	113,917.08	(129,067.61)
Automobile					
5601	Auto/Light Truck Rep. & Maint.	500.00	378.00	280.00	(98.00)
5602	Auto/Light Truck Fuel	3,603.00	2,700.00	266.45	(2,433.55)
5605	Vehicle Ins	1,600.00	1,197.00	0.00	(1,197.00)
	Total Automobile	5,703.00	4,275.00	546.45	(3,728.55)
Computer					
5128	Programming & Software	4,950.00	3,712.50	1,101.00	(2,611.50)
6108	Web Page Design & Maintenance	1,575.00	1,183.50	300.36	(883.14)
	Total Computer	6,525.00	4,896.00	1,401.36	(3,494.64)
6122	Bad Debt Expense	0.00	0.00	102,797.25	102,797.25
6120	Grants	275,000.00	206,253.00	0.00	(206,253.00)
61...	Admin Allocation	188,990.00	141,753.78	144,385.12	2,631.34
61...	Engineering Allocation	444.00	333.00	111.10	(221.90)
7032	Depreciation	8,000.00	6,003.00	5,959.23	(43.77)
	Total Expenses	2,027,301.00	1,571,791.53	1,211,509.95	(360,281.58)
	Change in Net Position	821,901.00	(124,222.53)	751,773.90	875,996.43