

**Summary of All Units
Change In Net Position
For the Five Months Ending Monday, August 31, 2026**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
Customer Billings					
4001	Customer Billings	\$25,107,624.00	\$10,461,515.00	\$10,759,192.94	\$297,677.94
4004	Dark Fiber Billings	1,057,513.00	440,630.00	395,726.14	(44,903.86)
4005	Capital Billings	360,983.00	150,410.00	150,409.56	(0.44)
4006	Replacement Reserve Tip Inco...	1,955,444.00	814,770.00	906,390.19	91,620.19
4007	Liner Reserve Tip Income	1,840,418.00	766,840.00	853,073.12	86,233.12
4008	Closure Reserve Tip Income	2,760,626.00	1,150,260.00	1,279,609.68	129,349.68
	Total Customer Billings	33,082,608.00	13,784,425.00	14,344,401.63	559,976.63
Grant Revenue					
4181	Federal Grant Income	6,040,000.00	2,516,665.00	560,574.49	(1,956,090.51)
4183	NY State Grants	966,032.00	100,485.00	(43,029.46)	(143,514.46)
	Total Grant Revenue	7,006,032.00	2,617,150.00	517,545.03	(2,099,604.97)
4104	Loan Interest Income	612,000.00	255,000.00	215,312.01	(39,687.99)
Other Income					
4162	Processing Fees	14,000.00	5,835.00	7,815.00	1,980.00
4164	Miscellaneous	413,010.00	172,090.00	241,108.12	69,018.12
4166	LFGTE Revenue	380,333.00	158,470.00	186,927.90	28,457.90
4167	Carbon Credit Revenue	537,100.00	537,100.00	549,933.00	12,833.00
	Total Other Income	1,344,443.00	873,495.00	985,784.02	112,289.02
4201	Gain on Sale of Assets	138,000.00	57,500.00	(6,553.75)	(64,053.75)
4200	Gain on Trade-In of Assets	300,000.00	125,000.00	0.00	(125,000.00)
Interest Income					
4102	Investment Interest Income	1,356,821.00	565,340.00	595,389.55	30,049.55
41...	Trustee Interest	52,513.00	21,880.00	32,084.08	10,204.08
4108	Reserve Interest	451,773.00	188,235.00	283,449.77	95,214.77
4116	Replace Reserve Interest Income	118,147.00	49,230.00	76,016.06	26,786.06
4117	Liner Reserve Interest Income	145,279.00	60,535.00	29,117.74	(31,417.26)
4118	Closure Reserve Interest Income	473,989.00	197,495.00	209,433.73	11,938.73
4119	Post Close Interest Income	175,311.00	73,045.00	89,757.30	16,712.30
4120	Wetlands Mitigation Interest Inc...	13,457.00	5,605.00	5,829.57	224.57
42...	Mark to Market Adjustment	0.00	0.00	(185,184.06)	(185,184.06)
	Total Interest Income	2,787,290.00	1,161,365.00	1,135,893.74	(25,471.26)
	Total Income	45,270,373.00	18,873,935.00	17,192,382.68	(1,681,552.32)
Salaries					
	Administrative Wages	1,531,102.00	637,960.00	614,289.88	(23,670.12)
	Engineering Wages	1,309,579.00	545,660.00	519,626.75	(26,033.25)
	Telecom Wages	1,248,686.00	520,285.00	529,597.31	9,312.31
	Regional Development Wages	385,362.00	160,565.00	145,470.91	(15,094.09)
	Next Move NY Wages	227,492.00	94,790.00	89,125.95	(5,664.05)
	MMF Wages	1,601,134.00	667,140.00	652,503.30	(14,636.70)
	WQ Wages	2,194,378.00	914,320.00	894,776.78	(19,543.22)

**Summary of All Units
Change In Net Position
For the Five Months Ending Monday, August 31, 2026**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
50...	Overtime Wages	146,801.00	61,165.00	81,595.09	20,430.09
5005	On-Call Stipend	89,050.00	37,105.00	39,296.25	2,191.25
	Total Salaries	8,733,584.00	3,638,990.00	3,566,282.22	(72,707.78)
	Fringe Benefits				
50...	FICA Expense	631,260.00	263,030.00	261,568.78	(1,461.22)
50...	Pension Expense	1,349,899.00	562,450.00	565,702.59	3,252.59
50...	VDC Expense	33,572.00	13,990.00	15,665.08	1,675.08
50...	Health Insurance	1,253,714.00	522,385.00	480,118.59	(42,266.41)
50...	Retiree Health Insurance	150,016.00	62,505.00	55,954.26	(6,550.74)
50...	Workers Comp	184,372.00	76,825.00	74,670.84	(2,154.16)
50...	Disability Insurance	30,883.00	12,865.00	12,867.90	2.90
5036	Unemployment	16,000.00	6,665.00	0.00	(6,665.00)
50...	Post Retire Overhead	543,030.00	226,265.00	220,135.44	(6,129.56)
5051	Benefit Admin. Fees	12,370.00	5,155.00	2,947.52	(2,207.48)
5054	Employee Physicals & Screening	13,445.00	5,607.50	6,280.94	673.44
	Total Fringe Benefits	4,218,561.00	1,757,742.50	1,695,911.94	(61,830.56)
	Operations & Maintenance				
5133	Equipment Maintenance Contr...	214,845.00	89,520.00	152,510.89	62,990.89
5134	Maintenance Contracts	287,189.00	119,660.00	2,919.60	(116,740.40)
5135	Underground Locating	32,000.00	13,333.35	24,360.14	11,026.79
5403	Safety Equipment & Supplies	50,450.00	21,028.35	15,780.60	(5,247.75)
5702	Large Equipment Parts	98,000.00	40,835.00	38,288.67	(2,546.33)
5703	Small Equipment	15,000.00	6,250.00	0.00	(6,250.00)
5704	O&M Supplies	28,500.00	11,875.00	4,267.57	(7,607.43)
5706	Shop Tools	20,000.00	8,335.00	7,236.27	(1,098.73)
5708	Fuels	324,000.00	135,000.00	184,762.04	49,762.04
5710	Lubricants	16,000.00	6,665.00	5,186.98	(1,478.02)
5712	Purchased Maintenance & Repair	130,300.00	54,295.00	18,534.02	(35,760.98)
5716	Equipment Rental	15,000.00	6,250.00	0.00	(6,250.00)
5718	Tires	30,000.00	12,500.00	8,449.33	(4,050.67)
5720	Offnet Circuit Lease	780,920.00	325,385.00	270,588.36	(54,796.64)
5770	Other Tool, Equip & O&M	12,500.00	5,210.00	1,255.88	(3,954.12)
5815	Chemicals	108,200.00	45,085.00	54,478.50	9,393.50
5818	Leachate System Expense	32,000.00	13,333.35	16,124.88	2,791.53
5820	LFG Maintenance	62,900.00	26,206.65	5,369.50	(20,837.15)
5830	Collo Expense	250,856.00	104,525.00	99,419.35	(5,105.65)
5832	Emergency Restoration	135,000.00	56,250.00	42,841.44	(13,408.56)
5834	Permitting	119,600.00	119,600.00	119,546.21	(53.79)
5836	Pole Attachment Fees	535,937.30	295,517.30	382,054.34	86,537.04
5838	Conduit Lease	20,907.00	8,710.00	5,708.45	(3,001.55)
5870	Natural Habitat Enhancements	116,000.00	48,331.65	4,634.40	(43,697.25)
5902	Lab Fees	8,600.00	3,585.00	2,318.00	(1,267.00)
5904	SCADA	24,300.00	10,125.00	1,013.43	(9,111.57)
5932	Monitoring & Testing	258,600.00	107,751.65	95,895.81	(11,855.84)
6008	Contract Hauling	0.00	1.65	0.00	(1.65)

**Summary of All Units
Change In Net Position
For the Five Months Ending Monday, August 31, 2026**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
6010	Cape Vincent Reserve	1,700.00	710.00	0.00	(710.00)
6110	Marketing	10,000.00	4,165.00	0.00	(4,165.00)
8090	Purchases for Resale	201,000.00	83,750.00	86,435.30	2,685.30
	Total O & M	3,940,304.30	1,783,788.95	1,649,979.96	(133,808.99)
	Waste Diversion				
5125	Promotional Materials - RRR	46,350.00	19,315.00	10,469.82	(8,845.18)
6009	Household Hazardous Waste	264,880.00	264,880.00	122,139.15	(142,740.85)
6017	Book Debinding	8,000.00	3,335.00	2,000.00	(1,335.00)
	Total Waste Diversion	319,230.00	287,530.00	134,608.97	(152,921.03)
6002	Sewage Treatment	2,221,865.00	740,203.33	725,519.71	(14,683.62)
6004	Water Purchases	936,111.00	322,907.00	319,143.07	(3,763.93)
60...	Closure & Post Closure Care	3,584,766.00	1,493,655.00	1,659,842.65	166,187.65
6006	Host Community Benefits	1,008,586.00	420,245.00	464,550.76	44,305.76
6007	LFGTE Revenue Sharing	8,723.00	3,635.00	6,819.94	3,184.94
	Office & Administrative				
5053	Misc Employee Costs	9,324.00	3,882.50	521.59	(3,360.91)
5102	Office Rent	149,470.00	74,435.00	73,234.15	(1,200.85)
5103	Lease ROU	(119,000.00)	0.00	0.00	0.00
6203	Interest Expense, Lease ROU	3,000.00	1,250.00	0.00	(1,250.00)
5104	Office Supplies	19,250.00	8,020.00	3,052.28	(4,967.72)
5110	Postage & Shipping	7,150.00	2,985.00	614.31	(2,370.69)
5112	Telephone	17,167.00	7,155.00	5,671.53	(1,483.47)
5114	Cellular Services	64,200.00	26,750.00	17,791.00	(8,959.00)
5118	Other Communications	27,500.00	11,455.00	5,227.57	(6,227.43)
5120	Dues & Subscriptions	17,150.00	7,145.00	5,270.52	(1,874.48)
5122	Public Info & Advertising	97,750.00	40,735.00	48,542.49	7,807.49
5123	Promotional Materials	9,050.00	3,775.00	2,434.48	(1,340.52)
5130	Office Equipment	19,500.00	8,123.35	3,201.19	(4,922.16)
5132	Office Equip Maintenance	1,200.00	500.00	0.00	(500.00)
5170	Other Office Expenses	7,300.00	3,045.00	1,192.76	(1,852.24)
5172	Filing Fees	950.00	395.00	0.00	(395.00)
5173	Processing Fees	1,050.00	440.00	70.00	(370.00)
5202	Employee Mileage Reimburse...	57,650.00	24,020.00	11,935.77	(12,084.23)
5204	Empl. Meals & Incidental	12,500.00	5,220.00	3,406.34	(1,813.66)
5206	Empl. Lodging	19,400.00	8,085.00	4,130.00	(3,955.00)
5270	Travel & Meeting Expense	10,400.00	4,340.00	3,390.42	(949.58)
5312	Continuing Education	25,100.00	10,458.30	7,037.25	(3,421.05)
5370	Training & Development	58,750.00	24,479.20	16,536.00	(7,943.20)
5402	Employee Uniforms	40,450.00	16,855.00	20,888.19	4,033.19
5404	Safety Training	13,664.00	5,695.00	7,858.00	2,163.00
5508	Cleaning Services	4,301.80	1,794.90	0.00	(1,794.90)
5570	Public Work Enforcement Fees	24,459.00	10,190.00	37.68	(10,152.32)
6102	Board Member Travel & Expen...	500.00	210.00	0.00	(210.00)
6104	Sponsorships	7,300.00	3,045.80	3,500.00	454.20

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Change In Net Position
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GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
6210	Trustee Fees	14,250.00	5,940.00	0.00	(5,940.00)
	Total Office & Admin	620,735.80	320,424.05	245,543.52	(74,880.53)
	Utilities				
5802	Gas & Electric	200,738.00	83,640.00	73,426.67	(10,213.33)
5803	Propane	40,000.00	16,665.00	616.06	(16,048.94)
	Total Utilities	240,738.00	100,305.00	74,042.73	(26,262.27)
	Materials & Supplies				
5806	Building Supplies	7,600.00	3,165.00	2,060.97	(1,104.03)
5810	Site Supplies	40,000.00	16,665.00	10,651.46	(6,013.54)
5824	Sand, Gravel & Stone	255,000.00	106,250.00	190,592.24	84,342.24
5826	Seed & Mulch	36,500.00	15,208.35	10,688.00	(4,520.35)
	Total Materials & Supplies	339,100.00	141,288.35	213,992.67	72,704.32
	Professional Fees				
5924	Legal	69,900.00	29,125.00	20,398.75	(8,726.25)
5926	Investment Banking Fees	48,172.00	20,075.00	18,563.43	(1,511.57)
59...	Accounting Fees	61,500.00	25,625.00	56,500.00	30,875.00
5970	Consulting	254,890.00	114,485.00	88,782.67	(25,702.33)
5971	Carbon Credit Expense	132,000.00	55,000.00	96,831.95	41,831.95
	Total Professional Fees	566,462.00	244,310.00	281,076.80	36,766.80
	Repairs & Maintenance				
5804	Building Maintenance & Repair	67,600.00	28,168.35	13,952.70	(14,215.65)
5808	Site Maint & Repair	58,500.00	24,375.00	14,527.03	(9,847.97)
5812	Pipeline Maintenance	115,000.00	47,920.00	40,754.51	(7,165.49)
	Total Repairs & Maintenance	241,100.00	100,463.35	69,234.24	(31,229.11)
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	71,630.00	29,845.00	23,101.03	(6,743.97)
5602	Auto/Light Truck Fuel	106,203.00	44,250.00	38,747.43	(5,502.57)
5603	Auto/Light Truck Rental/Lease	388,500.00	161,875.00	153,585.00	(8,290.00)
5605	Vehicle Ins	88,400.00	36,830.00	36,833.30	3.30
	Total Automobile	654,733.00	272,800.00	252,266.76	(20,533.24)
	Computer				
5124	Computer Equipment	94,840.00	39,521.65	35,971.27	(3,550.38)
5126	Computer Maintenance	5,000.00	2,085.00	0.00	(2,085.00)
5127	Software Subscription Expense	(34,000.00)	0.00	0.00	0.00
5128	Programming & Software	504,078.00	212,263.35	230,234.85	17,971.50
5129	ECMS Expense	53,300.00	48,018.00	45,010.68	(3,007.32)
6108	Web Page Design & Maintenance	6,460.00	2,690.00	2,676.00	(14.00)
5906	GIS	45,440.00	37,520.00	35,110.10	(2,409.90)
	Total Computer	675,118.00	342,098.00	349,002.90	6,904.90
6122	Bad Debt Expense	0.00	0.00	(78,927.56)	(78,927.56)

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GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
6114	Insurance	794,700.00	331,120.00	331,124.95	4.95
6120	Grants	275,000.00	114,585.00	0.00	(114,585.00)
6208	NYS Administrative Assessm...	125,051.00	52,110.00	0.00	(52,110.00)
7032	Depreciation	11,675,500.00	4,864,795.00	4,540,046.01	(324,748.99)
7002	Amortization	31,596.00	13,165.00	13,164.86	(0.14)
7003	Amortization, Lease ROU/SUB	150,000.00	0.00	0.00	0.00
6202	Interest Expense	1,165,431.00	485,600.00	550,671.53	65,071.53
7170	Debt Issuance Costs	300,000.00	125,000.00	0.00	(125,000.00)
6901	Contingency	50,668.20	21,110.10	0.00	(21,110.10)
	Total Expenses	42,877,663.30	17,977,870.63	17,063,898.63	(913,972.00)
	Change in Net Position	2,392,709.70	896,064.37	128,484.05	(767,580.32)

Administration
Change In Net Position
For the Five Months Ending Monday, August 31, 2026

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Other Income				
4164	Miscellaneous	\$388,500.00	\$161,875.00	\$154,209.07	(\$7,665.93)
	Total Other Income	388,500.00	161,875.00	154,209.07	(7,665.93)
4201	Gain on Sale of Assets	118,000.00	49,165.00	0.00	(49,165.00)
	Interest Income				
4102	Investment Interest Income	367,743.00	153,225.00	168,806.68	15,581.68
42...	Mark to Market Adjustment	0.00	0.00	(52,162.61)	(52,162.61)
	Total Interest Income	367,743.00	153,225.00	116,644.07	(36,580.93)
	Total Income	874,243.00	364,265.00	270,853.14	(93,411.86)
	Salaries				
	Administrative Wages	1,487,030.00	619,595.00	597,628.35	(21,966.65)
	WQ Wages	2,559.00	1,065.00	855.18	(209.82)
50...	Overtime Wages	1,750.00	730.00	1,062.75	332.75
	Total Salaries	1,491,339.00	621,390.00	599,546.28	(21,843.72)
	Fringe Benefits				
50...	FICA Expense	109,277.00	45,530.00	44,721.80	(808.20)
50...	Pension Expense	215,930.00	89,970.00	88,221.84	(1,748.16)
50...	VDC Expense	9,854.00	4,105.00	3,984.19	(120.81)
50...	Health Insurance	166,531.00	69,390.00	61,317.60	(8,072.40)
50...	Retiree Health Insurance	150,016.00	62,505.00	55,954.26	(6,550.74)
50...	Workers Comp	2,052.00	855.00	724.83	(130.17)
50...	Disability Insurance	4,509.00	1,880.00	1,878.75	(1.25)
5036	Unemployment	16,000.00	6,665.00	0.00	(6,665.00)
50...	Post Retire Overhead	79,274.00	33,030.00	32,327.55	(702.45)
5051	Benefit Admin. Fees	12,370.00	5,155.00	2,947.52	(2,207.48)
5054	Employee Physicals & Screening	420.00	175.00	0.00	(175.00)
	Total Fringe Benefits	766,233.00	319,260.00	292,078.34	(27,181.66)
	Operations & Maintenance				
5134	Maintenance Contracts	2,220.00	925.00	1,685.60	760.60
5403	Safety Equipment & Supplies	4,350.00	1,815.00	3,207.00	1,392.00
	Total O & M	6,570.00	2,740.00	4,892.60	2,152.60
	Office & Administrative				
5053	Misc Employee Costs	5,604.00	2,335.00	97.59	(2,237.41)
5102	Office Rent	117,060.00	58,530.00	57,330.00	(1,200.00)
5103	Lease ROU	(119,000.00)	0.00	0.00	0.00
6203	Interest Expense, Lease ROU	3,000.00	1,250.00	0.00	(1,250.00)
5104	Office Supplies	7,000.00	2,915.00	954.55	(1,960.45)
5110	Postage & Shipping	5,600.00	2,335.00	614.31	(1,720.69)
5112	Telephone	867.00	360.00	310.97	(49.03)
5114	Cellular Services	5,000.00	2,085.00	1,232.25	(852.75)

Administration
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5118	Other Communications	16,300.00	6,790.00	553.15	(6,236.85)
5120	Dues & Subscriptions	7,500.00	3,125.00	4,270.52	1,145.52
5122	Public Info & Advertising	19,000.00	7,915.00	2,106.13	(5,808.87)
5123	Promotional Materials	6,500.00	2,710.00	876.89	(1,833.11)
5130	Office Equipment	10,000.00	4,168.35	2,430.91	(1,737.44)
5170	Other Office Expenses	1,500.00	625.00	436.32	(188.68)
5202	Employee Mileage Reimburse...	8,000.00	3,335.00	1,100.56	(2,234.44)
5204	Empl. Meals & Incidental	500.00	210.00	0.00	(210.00)
5206	Empl. Lodging	500.00	210.00	0.00	(210.00)
5270	Travel & Meeting Expense	4,550.00	1,895.00	1,287.62	(607.38)
5312	Continuing Education	4,300.00	1,791.65	0.00	(1,791.65)
5370	Training & Development	19,750.00	8,229.20	7,275.00	(954.20)
5402	Employee Uniforms	1,600.00	665.00	75.00	(590.00)
5404	Safety Training	13,664.00	5,695.00	7,858.00	2,163.00
5508	Cleaning Services	2,231.80	929.90	0.00	(929.90)
6102	Board Member Travel & Expen...	500.00	210.00	0.00	(210.00)
6104	Sponsorships	2,300.00	960.80	1,000.00	39.20
	Total Office & Admin	143,826.80	119,274.90	89,809.77	(29,465.13)
	Professional Fees				
5924	Legal	30,000.00	12,500.00	14,851.25	2,351.25
5926	Investment Banking Fees	4,900.00	2,040.00	2,081.49	41.49
59...	Accounting Fees	61,500.00	25,625.00	56,500.00	30,875.00
5970	Consulting	39,890.00	16,620.00	16,982.67	362.67
	Total Professional Fees	136,290.00	56,785.00	90,415.41	33,630.41
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	630.00	265.00	0.00	(265.00)
	Total Automobile	630.00	265.00	0.00	(265.00)
	Computer				
5124	Computer Equipment	42,840.00	17,850.00	5,776.00	(12,074.00)
5126	Computer Maintenance	5,000.00	2,085.00	0.00	(2,085.00)
5127	Software Subscription Expense	(34,000.00)	0.00	0.00	0.00
5128	Programming & Software	429,446.00	178,935.00	180,039.38	1,104.38
5129	ECMS Expense	53,300.00	48,018.00	45,010.68	(3,007.32)
6108	Web Page Design & Maintenance	5,460.00	2,275.00	2,676.00	401.00
	Total Computer	502,046.00	249,163.00	233,502.06	(15,660.94)
6114	Insurance	26,700.00	11,125.00	11,125.00	0.00
61...	Admin Allocation	(2,812,466.00)	(1,171,865.00)	(1,266,736.48)	(94,871.48)
7032	Depreciation	420,400.00	175,165.00	158,062.77	(17,102.23)
7003	Amortization, Lease ROU/SUB	150,000.00	0.00	0.00	0.00
6901	Contingency	20,268.20	8,445.10	0.00	(8,445.10)
	Total Expenses	851,837.00	391,748.00	212,695.75	(179,052.25)
	Change in Net Position	22,406.00	(27,483.00)	58,157.39	85,640.39

Materials Management
Change In Net Position
For the Five Months Ending Monday, August 31, 2026

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$7,373,312.00	\$3,072,215.00	\$3,258,990.01	\$186,775.01
4006	Replacement Reserve Tip Inco...	1,955,444.00	814,770.00	906,390.19	91,620.19
4007	Liner Reserve Tip Income	1,840,418.00	766,840.00	853,073.12	86,233.12
4008	Closure Reserve Tip Income	2,760,626.00	1,150,260.00	1,279,609.68	129,349.68
	Total Customer Billings	13,929,800.00	5,804,085.00	6,298,063.00	493,978.00
	Grant Revenue				
4183	NY State Grants	141,165.00	58,820.00	0.00	(58,820.00)
	Total Grant Revenue	141,165.00	58,820.00	0.00	(58,820.00)
	Other Income				
4164	Miscellaneous	5,000.00	2,085.00	27,232.42	25,147.42
4166	LFGTE Revenue	380,333.00	158,470.00	186,927.90	28,457.90
4167	Carbon Credit Revenue	537,100.00	537,100.00	549,933.00	12,833.00
	Total Other Income	922,433.00	697,655.00	764,093.32	66,438.32
4201	Gain on Sale of Assets	20,000.00	8,335.00	240.00	(8,095.00)
4200	Gain on Trade-In of Assets	300,000.00	125,000.00	0.00	(125,000.00)
	Interest Income				
41...	Trustee Interest	25,913.00	10,795.00	12,922.89	2,127.89
4108	Reserve Interest	137,824.00	57,425.00	57,137.27	(287.73)
4116	Replace Reserve Interest Income	118,147.00	49,230.00	76,016.06	26,786.06
4117	Liner Reserve Interest Income	145,279.00	60,535.00	29,117.74	(31,417.26)
4118	Closure Reserve Interest Income	473,989.00	197,495.00	209,433.73	11,938.73
4119	Post Close Interest Income	175,311.00	73,045.00	89,757.30	16,712.30
4120	Wetlands Mitigation Interest Inc...	13,457.00	5,605.00	5,829.57	224.57
42...	Mark to Market Adjustment	0.00	0.00	(39,628.92)	(39,628.92)
	Total Interest Income	1,089,920.00	454,130.00	440,585.64	(13,544.36)
	Total Income	16,403,318.00	7,148,025.00	7,502,981.96	354,956.96
	Salaries				
	Engineering Wages	333,665.00	139,025.00	130,573.88	(8,451.12)
	Telecom Wages	0.00	0.00	2,741.25	2,741.25
	MMF Wages	1,601,134.00	667,140.00	652,097.70	(15,042.30)
50...	Overtime Wages	52,805.00	22,000.00	23,165.50	1,165.50
5005	On-Call Stipend	16,315.00	6,800.00	6,703.75	(96.25)
	Total Salaries	2,003,919.00	834,965.00	815,282.08	(19,682.92)
	Fringe Benefits				
50...	FICA Expense	143,925.00	59,970.00	58,783.21	(1,186.79)
50...	Pension Expense	318,552.00	132,730.00	134,570.58	1,840.58
50...	VDC Expense	7,414.00	3,090.00	3,329.26	239.26
50...	Health Insurance	333,630.00	139,015.00	135,942.27	(3,072.73)
50...	Workers Comp	71,573.00	29,820.00	27,763.79	(2,056.21)
50...	Disability Insurance	8,427.00	3,510.00	3,511.25	1.25

Materials Management
Change In Net Position
For the Five Months Ending Monday, August 31, 2026

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
50...	Post Retire Overhead	148,189.00	61,745.00	57,878.82	(3,866.18)
5054	Employee Physicals & Screening	8,000.00	3,335.00	3,224.98	(110.02)
	Total Fringe Benefits	1,039,710.00	433,215.00	425,004.16	(8,210.84)
	Operations & Maintenance				
5403	Safety Equipment & Supplies	30,000.00	12,500.00	6,324.97	(6,175.03)
5702	Large Equipment Parts	98,000.00	40,835.00	38,288.67	(2,546.33)
5703	Small Equipment	15,000.00	6,250.00	0.00	(6,250.00)
5704	O&M Supplies	23,000.00	9,585.00	4,267.57	(5,317.43)
5708	Fuels	324,000.00	135,000.00	184,762.04	49,762.04
5710	Lubricants	16,000.00	6,665.00	5,186.98	(1,478.02)
5712	Purchased Maintenance & Repair	65,000.00	27,085.00	18,534.02	(8,550.98)
5716	Equipment Rental	15,000.00	6,250.00	0.00	(6,250.00)
5718	Tires	30,000.00	12,500.00	8,449.33	(4,050.67)
5770	Other Tool, Equip & O&M	5,000.00	2,085.00	1,255.88	(829.12)
5815	Chemicals	5,000.00	2,085.00	0.00	(2,085.00)
5818	Leachate System Expense	32,000.00	13,333.35	16,124.88	2,791.53
5820	LFG Maintenance	62,900.00	26,206.65	5,369.50	(20,837.15)
5870	Natural Habitat Enhancements	116,000.00	48,331.65	4,634.40	(43,697.25)
5932	Monitoring & Testing	258,600.00	107,751.65	95,895.81	(11,855.84)
6008	Contract Hauling	0.00	1.65	0.00	(1.65)
	Total O & M	1,095,500.00	456,464.95	389,094.05	(67,370.90)
	Waste Diversion				
5125	Promotional Materials - RRR	46,350.00	19,315.00	10,469.82	(8,845.18)
6009	Household Hazardous Waste	264,880.00	264,880.00	122,139.15	(142,740.85)
6017	Book Debinding	8,000.00	3,335.00	2,000.00	(1,335.00)
	Total Waste Diversion	319,230.00	287,530.00	134,608.97	(152,921.03)
6002	Sewage Treatment	591,300.00	196,683.33	180,695.98	(15,987.35)
60...	Closure & Post Closure Care	3,584,766.00	1,493,655.00	1,659,842.65	166,187.65
6006	Host Community Benefits	1,008,586.00	420,245.00	464,550.76	44,305.76
6007	LFGTE Revenue Sharing	8,723.00	3,635.00	6,819.94	3,184.94
	Office & Administrative				
5053	Misc Employee Costs	1,500.00	625.00	30.00	(595.00)
5104	Office Supplies	5,000.00	2,085.00	803.41	(1,281.59)
5112	Telephone	4,933.00	2,055.00	155.50	(1,899.50)
5114	Cellular Services	14,300.00	5,960.00	3,784.98	(2,175.02)
5120	Dues & Subscriptions	5,000.00	2,085.00	270.00	(1,815.00)
5130	Office Equipment	4,000.00	1,665.00	446.38	(1,218.62)
5132	Office Equip Maintenance	1,200.00	500.00	0.00	(500.00)
5202	Employee Mileage Reimburse...	7,000.00	2,915.00	3,274.10	359.10
5204	Empl. Meals & Incidental	1,000.00	415.00	483.34	68.34
5206	Empl. Lodging	4,500.00	1,875.00	662.00	(1,213.00)
5312	Continuing Education	13,000.00	5,415.00	7,037.25	1,622.25
5370	Training & Development	12,000.00	5,000.00	2,473.00	(2,527.00)

Materials Management
Change In Net Position
For the Five Months Ending Monday, August 31, 2026

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5402	Employee Uniforms	15,000.00	6,250.00	8,513.19	2,263.19
5570	Public Work Enforcement Fees	5,414.00	2,255.00	37.68	(2,217.32)
6210	Trustee Fees	7,500.00	3,125.00	0.00	(3,125.00)
	Total Office & Admin	101,347.00	42,225.00	27,970.83	(14,254.17)
	Utilities				
5802	Gas & Electric	75,000.00	31,250.00	22,072.22	(9,177.78)
5803	Propane	40,000.00	16,665.00	616.06	(16,048.94)
	Total Utilities	115,000.00	47,915.00	22,688.28	(25,226.72)
	Materials & Supplies				
5806	Building Supplies	7,600.00	3,165.00	2,060.97	(1,104.03)
5810	Site Supplies	40,000.00	16,665.00	10,651.46	(6,013.54)
5824	Sand, Gravel & Stone	255,000.00	106,250.00	190,592.24	84,342.24
5826	Seed & Mulch	36,500.00	15,208.35	10,688.00	(4,520.35)
	Total Materials & Supplies	339,100.00	141,288.35	213,992.67	72,704.32
	Professional Fees				
5924	Legal	7,500.00	3,125.00	0.00	(3,125.00)
5926	Investment Banking Fees	22,240.00	9,265.00	8,157.87	(1,107.13)
5970	Consulting	25,000.00	10,416.65	0.00	(10,416.65)
5971	Carbon Credit Expense	132,000.00	55,000.00	96,831.95	41,831.95
	Total Professional Fees	186,740.00	77,806.65	104,989.82	27,183.17
	Repairs & Maintenance				
5804	Building Maintenance & Repair	21,000.00	8,750.00	5,779.53	(2,970.47)
	Total Repairs & Maintenance	21,000.00	8,750.00	5,779.53	(2,970.47)
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	10,000.00	4,165.00	9,300.72	5,135.72
5603	Auto/Light Truck Rental/Lease	67,200.00	28,000.00	28,000.00	0.00
	Total Automobile	77,200.00	32,165.00	37,300.72	5,135.72
	Computer				
5124	Computer Equipment	11,000.00	4,585.00	6,004.00	1,419.00
5128	Programming & Software	18,000.00	7,500.00	2,746.65	(4,753.35)
	Total Computer	29,000.00	12,085.00	8,750.65	(3,334.35)
6114	Insurance	300,900.00	125,375.00	125,375.00	0.00
61...	Admin Allocation	1,052,142.00	438,395.00	473,759.45	35,364.45
61...	Engineering Allocation	59,740.00	24,890.00	30,124.35	5,234.35
6208	NYS Administrative Assessm...	49,898.00	20,790.00	0.00	(20,790.00)
7032	Depreciation	6,015,000.00	2,506,250.00	2,377,895.21	(128,354.79)
6202	Interest Expense	533,169.00	222,155.00	197,598.05	(24,556.95)
7170	Debt Issuance Costs	250,000.00	104,165.00	0.00	(104,165.00)
6901	Contingency	30,000.00	12,500.00	0.00	(12,500.00)
	Total Expenses	18,811,970.00	7,943,148.28	7,702,123.15	(241,025.13)

**Materials Management
Change In Net Position
For the Five Months Ending Monday, August 31, 2026**

<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>(2,408,652.00)</u>	<u>(795,123.28)</u>	<u>(199,141.19)</u>	<u>595,982.09</u>

Telecommunications
Change In Net Position
For the Five Months Ending Monday, August 31, 2026

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$5,508,351.00	\$2,295,145.00	\$2,394,262.03	\$99,117.03
4004	Dark Fiber Billings	1,057,513.00	440,630.00	395,726.14	(44,903.86)
	Total Customer Billings	6,565,864.00	2,735,775.00	2,789,988.17	54,213.17
	Grant Revenue				
4181	Federal Grant Income	6,000,000.00	2,500,000.00	453,667.17	(2,046,332.83)
4183	NY State Grants	0.00	0.00	(56,588.87)	(56,588.87)
	Total Grant Revenue	6,000,000.00	2,500,000.00	397,078.30	(2,102,921.70)
	Other Income				
4164	Miscellaneous	12,000.00	5,000.00	35,578.73	30,578.73
	Total Other Income	12,000.00	5,000.00	35,578.73	30,578.73
4201	Gain on Sale of Assets	0.00	0.00	25.00	25.00
	Interest Income				
4102	Investment Interest Income	92,278.00	38,450.00	32,162.44	(6,287.56)
4108	Reserve Interest	237,949.00	99,145.00	196,734.90	97,589.90
42...	Mark to Market Adjustment	0.00	0.00	(43,152.83)	(43,152.83)
	Total Interest Income	330,227.00	137,595.00	185,744.51	48,149.51
	Total Income	12,908,091.00	5,378,370.00	3,408,414.71	(1,969,955.29)
	Salaries				
	Engineering Wages	424,500.00	176,875.00	171,423.45	(5,451.55)
	Telecom Wages	1,248,686.00	520,285.00	521,202.99	917.99
	Regional Development Wages	5,710.00	2,380.00	2,788.76	408.76
	WQ Wages	32,544.00	13,560.00	11,572.78	(1,987.22)
50...	Overtime Wages	5,460.00	2,275.00	3,478.68	1,203.68
5005	On-Call Stipend	16,315.00	6,800.00	6,631.25	(168.75)
	Total Salaries	1,733,215.00	722,175.00	717,097.91	(5,077.09)
	Fringe Benefits				
50...	FICA Expense	125,929.00	52,470.00	53,402.06	932.06
50...	Pension Expense	278,932.00	116,220.00	121,347.13	5,127.13
50...	VDC Expense	1,661.00	690.00	1,340.69	650.69
50...	Health Insurance	190,469.00	79,360.00	72,666.07	(6,693.93)
50...	Workers Comp	4,589.00	1,910.00	2,626.60	716.60
50...	Disability Insurance	4,672.00	1,945.00	1,946.65	1.65
50...	Post Retire Overhead	82,149.00	34,230.00	35,996.38	1,766.38
5054	Employee Physicals & Screening	500.00	210.00	0.00	(210.00)
	Total Fringe Benefits	688,901.00	287,035.00	289,325.58	2,290.58
	Operations & Maintenance				
5133	Equipment Maintenance Contr...	214,845.00	89,520.00	152,510.89	62,990.89
5134	Maintenance Contracts	284,969.00	118,735.00	1,234.00	(117,501.00)
5135	Underground Locating	32,000.00	13,333.35	24,360.14	11,026.79

Telecommunications
Change In Net Position
For the Five Months Ending Monday, August 31, 2026

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5403	Safety Equipment & Supplies	2,000.00	835.00	0.00	(835.00)
5704	O&M Supplies	5,500.00	2,290.00	0.00	(2,290.00)
5712	Purchased Maintenance & Repair	65,300.00	27,210.00	0.00	(27,210.00)
5720	Offnet Circuit Lease	780,920.00	325,385.00	270,588.36	(54,796.64)
5770	Other Tool, Equip & O&M	7,500.00	3,125.00	0.00	(3,125.00)
5830	Collo Expense	250,856.00	104,525.00	99,419.35	(5,105.65)
5832	Emergency Restoration	135,000.00	56,250.00	42,841.44	(13,408.56)
5834	Permitting	119,600.00	119,600.00	119,546.21	(53.79)
5836	Pole Attachment Fees	535,937.30	295,517.30	382,054.34	86,537.04
5838	Conduit Lease	20,907.00	8,710.00	5,708.45	(3,001.55)
	Total O & M	2,455,334.30	1,165,035.65	1,098,263.18	(66,772.47)
Office & Administrative					
5053	Misc Employee Costs	200.00	85.00	294.00	209.00
5102	Office Rent	1,740.00	725.00	725.00	0.00
5104	Office Supplies	1,000.00	415.00	0.00	(415.00)
5110	Postage & Shipping	800.00	335.00	0.00	(335.00)
5112	Telephone	6,355.00	2,650.00	3,507.10	857.10
5114	Cellular Services	4,600.00	1,915.00	2,245.02	330.02
5118	Other Communications	1,600.00	665.00	697.25	32.25
5120	Dues & Subscriptions	350.00	145.00	0.00	(145.00)
5123	Promotional Materials	800.00	335.00	0.00	(335.00)
5130	Office Equipment	1,000.00	415.00	0.00	(415.00)
5170	Other Office Expenses	1,800.00	750.00	424.44	(325.56)
5202	Employee Mileage Reimburse...	1,750.00	730.00	1,102.01	372.01
5204	Empl. Meals & Incidental	2,500.00	1,040.00	920.00	(120.00)
5206	Empl. Lodging	3,000.00	1,250.00	220.00	(1,030.00)
5370	Training & Development	6,000.00	2,500.00	0.00	(2,500.00)
5402	Employee Uniforms	800.00	335.00	0.00	(335.00)
5570	Public Work Enforcement Fees	16,147.00	6,730.00	0.00	(6,730.00)
	Total Office & Admin	50,442.00	21,020.00	10,134.82	(10,885.18)
Utilities					
5802	Gas & Electric	5,738.00	2,390.00	3,018.85	628.85
	Total Utilities	5,738.00	2,390.00	3,018.85	628.85
Professional Fees					
5924	Legal	15,000.00	6,250.00	5,097.50	(1,152.50)
5926	Investment Banking Fees	4,340.00	1,810.00	2,918.30	1,108.30
5970	Consulting	63,000.00	26,248.35	7,500.00	(18,748.35)
	Total Professional Fees	82,340.00	34,308.35	15,515.80	(18,792.55)
Automobile					
5601	Auto/Light Truck Rep. & Maint.	11,500.00	4,790.00	4,705.97	(84.03)
5602	Auto/Light Truck Fuel	12,600.00	5,250.00	3,318.73	(1,931.27)
5603	Auto/Light Truck Rental/Lease	24,600.00	10,250.00	10,250.00	0.00

Telecommunications
Change In Net Position
For the Five Months Ending Monday, August 31, 2026

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5605	Vehicle Ins	11,000.00	4,585.00	4,583.35	(1.65)
	Total Automobile	59,700.00	24,875.00	22,858.05	(2,016.95)
	Computer				
5124	Computer Equipment	7,500.00	3,126.65	2,176.00	(950.65)
5128	Programming & Software	33,065.00	13,778.35	29,874.61	16,096.26
	Total Computer	40,565.00	16,905.00	32,050.61	15,145.61
6122	Bad Debt Expense	0.00	0.00	(70,303.35)	(70,303.35)
6114	Insurance	204,700.00	85,290.00	85,291.65	1.65
61...	Admin Allocation	673,770.00	280,740.00	303,510.06	22,770.06
61...	Engineering Allocation	87,894.00	36,625.00	39,331.72	2,706.72
6208	NYS Administrative Assessm...	25,661.00	10,690.00	0.00	(10,690.00)
89...	Water Quality Allocation	10,094.00	4,205.00	2,801.38	(1,403.62)
7032	Depreciation	3,610,500.00	1,504,375.00	1,377,262.78	(127,112.22)
6901	Contingency	400.00	165.00	0.00	(165.00)
	Total Expenses	9,729,254.30	4,195,834.00	3,926,159.04	(269,674.96)
	Change in Net Position	<u>3,178,836.70</u>	<u>1,182,536.00</u>	<u>(517,744.33)</u>	<u>(1,700,280.33)</u>

Water Quality
Change In Net Position
For the Five Months Ending Monday, August 31, 2026

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$11,322,347.00	\$4,717,645.00	\$4,816,268.51	\$98,623.51
4005	Capital Billings	360,983.00	150,410.00	150,409.56	(0.44)
	Total Customer Billings	11,683,330.00	4,868,055.00	4,966,678.07	98,623.07
	Grant Revenue				
4181	Federal Grant Income	0.00	0.00	81,356.48	81,356.48
4183	NY State Grants	0.00	0.00	13,559.41	13,559.41
	Total Grant Revenue	0.00	0.00	94,915.89	94,915.89
	Other Income				
4164	Miscellaneous	3,610.00	1,505.00	23,148.58	21,643.58
	Total Other Income	3,610.00	1,505.00	23,148.58	21,643.58
4201	Gain on Sale of Assets	0.00	0.00	(6,818.75)	(6,818.75)
	Interest Income				
4102	Investment Interest Income	17,200.00	7,165.00	7,092.48	(72.52)
41...	Trustee Interest	26,600.00	11,085.00	19,161.19	8,076.19
4108	Reserve Interest	76,000.00	31,665.00	29,577.60	(2,087.40)
42...	Mark to Market Adjustment	0.00	0.00	(10,654.71)	(10,654.71)
	Total Interest Income	119,800.00	49,915.00	45,176.56	(4,738.44)
	Total Income	11,806,740.00	4,919,475.00	5,123,100.35	203,625.35
	Salaries				
	Engineering Wages	252,910.00	105,385.00	89,523.15	(15,861.85)
	Telecom Wages	0.00	0.00	3,721.92	3,721.92
	MMF Wages	0.00	0.00	405.60	405.60
	WQ Wages	2,159,275.00	899,695.00	882,034.62	(17,660.38)
50...	Overtime Wages	86,786.00	36,160.00	53,848.47	17,688.47
5005	On-Call Stipend	56,420.00	23,505.00	25,961.25	2,456.25
	Total Salaries	2,555,391.00	1,064,745.00	1,055,495.01	(9,249.99)
	Fringe Benefits				
50...	FICA Expense	183,733.00	76,560.00	77,373.57	813.57
50...	Pension Expense	410,395.00	170,995.00	169,183.02	(1,811.98)
50...	VDC Expense	3,926.00	1,640.00	2,329.88	689.88
50...	Health Insurance	411,517.00	171,465.00	159,380.24	(12,084.76)
50...	Workers Comp	104,346.00	43,480.00	42,459.75	(1,020.25)
50...	Disability Insurance	10,038.00	4,180.00	4,182.50	2.50
50...	Post Retire Overhead	176,507.00	73,545.00	71,704.67	(1,840.33)
5054	Employee Physicals & Screening	3,045.00	1,270.00	2,485.00	1,215.00
	Total Fringe Benefits	1,303,507.00	543,135.00	529,098.63	(14,036.37)
	Operations & Maintenance				
5403	Safety Equipment & Supplies	12,200.00	5,083.35	6,046.18	962.83
5706	Shop Tools	20,000.00	8,335.00	7,236.27	(1,098.73)

Water Quality
Change In Net Position
For the Five Months Ending Monday, August 31, 2026

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5815	Chemicals	103,200.00	43,000.00	54,478.50	11,478.50
5902	Lab Fees	8,600.00	3,585.00	2,318.00	(1,267.00)
6010	Cape Vincent Reserve	1,700.00	710.00	0.00	(710.00)
8090	Purchases for Resale	50,000.00	20,835.00	8,569.82	(12,265.18)
	Total O & M	195,700.00	81,548.35	78,648.77	(2,899.58)
6002	Sewage Treatment	1,630,565.00	543,520.00	544,823.73	1,303.73
6004	Water Purchases	936,111.00	322,907.00	319,143.07	(3,763.93)
	Office & Administrative				
5053	Misc Employee Costs	100.00	40.00	0.00	(40.00)
5104	Office Supplies	3,750.00	1,565.00	623.57	(941.43)
5110	Postage & Shipping	750.00	315.00	0.00	(315.00)
5112	Telephone	4,500.00	1,875.00	1,514.17	(360.83)
5114	Cellular Services	30,300.00	12,625.00	8,182.89	(4,442.11)
5118	Other Communications	9,600.00	4,000.00	3,977.17	(22.83)
5120	Dues & Subscriptions	1,100.00	460.00	0.00	(460.00)
5130	Office Equipment	3,000.00	1,250.00	323.90	(926.10)
5202	Employee Mileage Reimburse...	16,750.00	6,980.00	3,254.55	(3,725.45)
5204	Empl. Meals & Incidental	2,000.00	835.00	1,231.00	396.00
5206	Empl. Lodging	2,500.00	1,040.00	1,769.00	729.00
5270	Travel & Meeting Expense	500.00	210.00	0.00	(210.00)
5312	Continuing Education	2,800.00	1,166.65	0.00	(1,166.65)
5370	Training & Development	9,500.00	3,960.00	4,409.00	449.00
5402	Employee Uniforms	15,000.00	6,250.00	11,928.00	5,678.00
5570	Public Work Enforcement Fees	2,898.00	1,205.00	0.00	(1,205.00)
6210	Trustee Fees	6,750.00	2,815.00	0.00	(2,815.00)
	Total Office & Admin	111,798.00	46,591.65	37,213.25	(9,378.40)
	Utilities				
5802	Gas & Electric	120,000.00	50,000.00	48,335.60	(1,664.40)
	Total Utilities	120,000.00	50,000.00	48,335.60	(1,664.40)
	Professional Fees				
5924	Legal	4,400.00	1,835.00	0.00	(1,835.00)
5926	Investment Banking Fees	2,271.00	945.00	549.33	(395.67)
	Total Professional Fees	6,671.00	2,780.00	549.33	(2,230.67)
	Repairs & Maintenance				
5804	Building Maintenance & Repair	46,600.00	19,418.35	8,173.17	(11,245.18)
5808	Site Maint & Repair	58,500.00	24,375.00	14,527.03	(9,847.97)
5812	Pipeline Maintenance	115,000.00	47,920.00	40,754.51	(7,165.49)
	Total Repairs & Maintenance	220,100.00	91,713.35	63,454.71	(28,258.64)
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	42,000.00	17,500.00	7,437.13	(10,062.87)
5602	Auto/Light Truck Fuel	80,000.00	33,335.00	30,477.33	(2,857.67)

**Water Quality
Change In Net Position
For the Five Months Ending Monday, August 31, 2026**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5603	Auto/Light Truck Rental/Lease	258,600.00	107,750.00	99,460.00	(8,290.00)
5605	Vehicle Ins	63,700.00	26,540.00	26,541.65	1.65
	Total Automobile	444,300.00	185,125.00	163,916.11	(21,208.89)
	Computer				
5124	Computer Equipment	18,000.00	7,500.00	10,181.78	2,681.78
5128	Programming & Software	17,600.00	9,565.00	13,231.00	3,666.00
	Total Computer	35,600.00	17,065.00	23,412.78	6,347.78
6114	Insurance	245,500.00	102,290.00	102,291.65	1.65
61...	Admin Allocation	832,313.00	346,795.00	374,954.00	28,159.00
61...	Engineering Allocation	51,353.00	21,395.00	17,169.92	(4,225.08)
6208	NYS Administrative Assessm...	46,807.00	19,510.00	0.00	(19,510.00)
89...	Water Quality Allocation	(10,094.00)	(4,205.00)	(2,907.33)	1,297.67
7032	Depreciation	1,621,600.00	675,670.00	623,514.57	(52,155.43)
7002	Amortization	31,596.00	13,165.00	13,164.86	(0.14)
6202	Interest Expense	632,262.00	263,445.00	353,073.48	89,628.48
7170	Debt Issuance Costs	50,000.00	20,835.00	0.00	(20,835.00)
	Total Expenses	11,061,080.00	4,408,030.35	4,345,352.14	(62,678.21)
	Change in Net Position	745,660.00	511,444.65	777,748.21	266,303.56

**Army Sewer
Change In Net Position
For the Five Months Ending Monday, August 31, 2026**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$4,812,503.00	\$2,005,210.00	\$2,051,786.74	\$46,576.74
	Total Customer Billings	4,812,503.00	2,005,210.00	2,051,786.74	46,576.74
	Grant Revenue				
4181	Federal Grant Income	0.00	0.00	81,356.48	81,356.48
4183	NY State Grants	0.00	0.00	13,559.41	13,559.41
	Total Grant Revenue	0.00	0.00	94,915.89	94,915.89
	Other Income				
4164	Miscellaneous	3,610.00	1,505.00	1,532.09	27.09
	Total Other Income	3,610.00	1,505.00	1,532.09	27.09
	Interest Income				
4108	Reserve Interest	49,200.00	20,500.00	19,138.45	(1,361.55)
42...	Mark to Market Adjustment	0.00	0.00	(4,384.47)	(4,384.47)
	Total Interest Income	49,200.00	20,500.00	14,753.98	(5,746.02)
	Total Income	4,865,313.00	2,027,215.00	2,162,988.70	135,773.70
	Salaries				
	Engineering Wages	105,475.00	43,950.00	40,909.39	(3,040.61)
	Telecom Wages	0.00	0.00	2,861.92	2,861.92
	MMF Wages	0.00	0.00	405.60	405.60
	WQ Wages	416,045.00	173,350.00	138,003.50	(35,346.50)
50...	Overtime Wages	23,794.00	9,915.00	15,683.76	5,768.76
5005	On-Call Stipend	10,215.00	4,255.00	4,877.19	622.19
	Total Salaries	555,529.00	231,470.00	202,741.36	(28,728.64)
	Fringe Benefits				
50...	FICA Expense	39,933.00	16,640.00	14,414.98	(2,225.02)
50...	Pension Expense	86,629.00	36,095.00	27,701.21	(8,393.79)
50...	VDC Expense	1,650.00	690.00	930.57	240.57
50...	Health Insurance	89,127.00	37,135.00	27,123.31	(10,011.69)
50...	Workers Comp	20,153.00	8,395.00	5,722.30	(2,672.70)
50...	Disability Insurance	2,117.00	880.00	882.10	2.10
50...	Post Retire Overhead	37,233.00	15,515.00	12,994.36	(2,520.64)
5054	Employee Physicals & Screening	3,045.00	1,270.00	2,485.00	1,215.00
	Total Fringe Benefits	279,887.00	116,620.00	92,253.83	(24,366.17)
	Operations & Maintenance				
5706	Shop Tools	10,000.00	4,165.00	6,989.46	2,824.46
5815	Chemicals	100,000.00	41,665.00	53,100.90	11,435.90
	Total O & M	110,000.00	45,830.00	60,090.36	14,260.36
6002	Sewage Treatment	1,630,565.00	543,520.00	544,823.73	1,303.73
6004	Water Purchases	4,500.00	1,875.00	139.12	(1,735.88)

Army Sewer
Change In Net Position
For the Five Months Ending Monday, August 31, 2026

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Office & Administrative				
5202	Employee Mileage Reimburse...	3,500.00	1,460.00	692.38	(767.62)
5570	Public Work Enforcement Fees	2,345.00	975.00	0.00	(975.00)
6210	Trustee Fees	3,000.00	1,250.00	0.00	(1,250.00)
	Total Office & Admin	8,845.00	3,685.00	692.38	(2,992.62)
	Utilities				
5802	Gas & Electric	65,000.00	27,085.00	28,159.94	1,074.94
	Total Utilities	65,000.00	27,085.00	28,159.94	1,074.94
	Professional Fees				
5924	Legal	3,000.00	1,250.00	0.00	(1,250.00)
5926	Investment Banking Fees	1,157.00	480.00	357.07	(122.93)
	Total Professional Fees	4,157.00	1,730.00	357.07	(1,372.93)
	Repairs & Maintenance				
5804	Building Maintenance & Repair	15,000.00	6,250.00	5,578.72	(671.28)
5808	Site Maint & Repair	25,000.00	10,415.00	9,777.08	(637.92)
5812	Pipeline Maintenance	45,000.00	18,750.00	24,947.78	6,197.78
	Total Repairs & Maintenance	85,000.00	35,415.00	40,303.58	4,888.58
	Computer				
5128	Programming & Software	9,630.00	4,015.00	5,309.39	1,294.39
	Total Computer	9,630.00	4,015.00	5,309.39	1,294.39
6114	Insurance	96,700.00	40,290.00	40,291.65	1.65
61...	Admin Allocation	445,129.00	185,470.00	200,524.39	15,054.39
61...	Engineering Allocation	16,833.00	7,015.00	7,582.88	567.88
6208	NYS Administrative Assessm...	19,806.00	8,255.00	0.00	(8,255.00)
89...	Water Quality Allocation	98,832.00	41,180.00	39,040.66	(2,139.34)
7032	Depreciation	736,700.00	306,960.00	263,514.66	(43,445.34)
6202	Interest Expense	269,000.00	112,085.00	209,202.23	97,117.23
7170	Debt Issuance Costs	50,000.00	20,835.00	0.00	(20,835.00)
	Total Expenses	4,486,113.00	1,733,335.00	1,735,027.23	1,692.23
	Change in Net Position	379,200.00	293,880.00	427,961.47	134,081.47

**Army Water Line
Change In Net Position
For the Five Months Ending Monday, August 31, 2026**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$3,490,778.00	\$1,454,490.00	\$1,535,536.39	\$81,046.39
	Total Customer Billings	3,490,778.00	1,454,490.00	1,535,536.39	81,046.39
	Other Income				
4164	Miscellaneous	0.00	0.00	4.55	4.55
	Total Other Income	0.00	0.00	4.55	4.55
	Interest Income				
41...	Trustee Interest	26,600.00	11,085.00	19,161.19	8,076.19
4108	Reserve Interest	26,800.00	11,165.00	10,439.15	(725.85)
42...	Mark to Market Adjustment	0.00	0.00	(6,270.24)	(6,270.24)
	Total Interest Income	53,400.00	22,250.00	23,330.10	1,080.10
	Total Income	3,544,178.00	1,476,740.00	1,558,871.04	82,131.04
	Salaries				
	Engineering Wages	105,475.00	43,950.00	30,513.91	(13,436.09)
	Telecom Wages	0.00	0.00	830.14	830.14
	WQ Wages	317,414.00	132,255.00	127,780.14	(4,474.86)
50...	Overtime Wages	4,745.00	1,975.00	4,347.07	2,372.07
5005	On-Call Stipend	7,713.00	3,215.00	4,371.08	1,156.08
	Total Salaries	435,347.00	181,395.00	167,842.34	(13,552.66)
	Fringe Benefits				
50...	FICA Expense	31,340.00	13,060.00	12,479.85	(580.15)
50...	Pension Expense	66,934.00	27,890.00	26,083.50	(1,806.50)
50...	VDC Expense	1,650.00	690.00	845.45	155.45
50...	Health Insurance	69,080.00	28,785.00	23,489.56	(5,295.44)
50...	Workers Comp	14,670.00	6,115.00	3,528.14	(2,586.86)
50...	Disability Insurance	1,629.00	680.00	678.75	(1.25)
50...	Post Retire Overhead	28,644.00	11,935.00	9,647.20	(2,287.80)
	Total Fringe Benefits	213,947.00	89,155.00	76,752.45	(12,402.55)
	Operations & Maintenance				
5706	Shop Tools	5,000.00	2,085.00	0.00	(2,085.00)
5902	Lab Fees	5,000.00	2,085.00	1,207.00	(878.00)
	Total O & M	10,000.00	4,170.00	1,207.00	(2,963.00)
6004	Water Purchases	805,659.00	268,552.00	266,033.07	(2,518.93)
	Office & Administrative				
5202	Employee Mileage Reimburse...	1,000.00	415.00	258.10	(156.90)
5570	Public Work Enforcement Fees	543.00	225.00	0.00	(225.00)
6210	Trustee Fees	3,750.00	1,565.00	0.00	(1,565.00)
	Total Office & Admin	5,293.00	2,205.00	258.10	(1,946.90)
	Utilities				

**Army Water Line
Change In Net Position
For the Five Months Ending Monday, August 31, 2026**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5802	Gas & Electric	25,000.00	10,415.00	6,568.55	(3,846.45)
	Total Utilities	25,000.00	10,415.00	6,568.55	(3,846.45)
	Professional Fees				
5924	Legal	900.00	375.00	0.00	(375.00)
5926	Investment Banking Fees	1,114.00	465.00	192.26	(272.74)
	Total Professional Fees	2,014.00	840.00	192.26	(647.74)
	Repairs & Maintenance				
5804	Building Maintenance & Repair	5,000.00	2,085.00	1,447.60	(637.40)
5808	Site Maint & Repair	30,000.00	12,500.00	2,793.51	(9,706.49)
5812	Pipeline Maintenance	50,000.00	20,835.00	13,917.77	(6,917.23)
	Total Repairs & Maintenance	85,000.00	35,420.00	18,158.88	(17,261.12)
	Computer				
5128	Programming & Software	3,820.00	3,820.00	3,820.00	0.00
	Total Computer	3,820.00	3,820.00	3,820.00	0.00
6114	Insurance	64,400.00	26,835.00	26,833.35	(1.65)
61...	Admin Allocation	320,528.00	133,555.00	144,407.95	10,852.95
61...	Engineering Allocation	17,173.00	7,155.00	6,852.94	(302.06)
6208	NYS Administrative Assessm...	13,159.00	5,485.00	0.00	(5,485.00)
89...	Water Quality Allocation	74,648.00	31,105.00	29,250.37	(1,854.63)
7032	Depreciation	734,100.00	305,875.00	294,551.94	(11,323.06)
6202	Interest Expense	318,522.00	132,720.00	138,700.25	5,980.25
	Total Expenses	3,128,610.00	1,238,702.00	1,181,429.45	(57,272.55)
	Change in Net Position	415,568.00	238,038.00	377,441.59	139,403.59

**Regional Water Line
Change In Net Position
For the Five Months Ending Monday, August 31, 2026**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$125,952.00	\$52,480.00	\$50,697.47	(\$1,782.53)
4005	Capital Billings	360,983.00	150,410.00	150,409.56	(0.44)
	Total Customer Billings	486,935.00	202,890.00	201,107.03	(1,782.97)
	Other Income				
4164	Miscellaneous	0.00	0.00	19,537.81	19,537.81
	Total Other Income	0.00	0.00	19,537.81	19,537.81
4201	Gain on Sale of Assets	0.00	0.00	(6,818.75)	(6,818.75)
	Interest Income				
4102	Investment Interest Income	17,200.00	7,165.00	7,092.48	(72.52)
	Total Interest Income	17,200.00	7,165.00	7,092.48	(72.52)
	Total Income	504,135.00	210,055.00	220,918.57	10,863.57
	Salaries				
	Engineering Wages	13,091.00	5,455.00	2,901.23	(2,553.77)
	WQ Wages	36,916.00	15,380.00	12,298.65	(3,081.35)
50...	Overtime Wages	3,013.00	1,255.00	1,697.90	442.90
5005	On-Call Stipend	976.00	405.00	508.68	103.68
	Total Salaries	53,996.00	22,495.00	17,406.46	(5,088.54)
	Fringe Benefits				
50...	FICA Expense	3,884.00	1,620.00	1,209.10	(410.90)
50...	Pension Expense	8,045.00	3,350.00	2,704.17	(645.83)
50...	VDC Expense	218.00	90.00	5.34	(84.66)
50...	Health Insurance	8,712.00	3,630.00	2,439.21	(1,190.79)
50...	Workers Comp	1,965.00	820.00	592.15	(227.85)
50...	Disability Insurance	208.00	85.00	86.65	1.65
50...	Post Retire Overhead	3,651.00	1,520.00	1,047.93	(472.07)
	Total Fringe Benefits	26,683.00	11,115.00	8,084.55	(3,030.45)
	Operations & Maintenance				
5815	Chemicals	3,200.00	1,335.00	1,377.60	42.60
5902	Lab Fees	3,600.00	1,500.00	1,111.00	(389.00)
6010	Cape Vincent Reserve	1,700.00	710.00	0.00	(710.00)
	Total O & M	8,500.00	3,545.00	2,488.60	(1,056.40)
6004	Water Purchases	125,952.00	52,480.00	52,970.88	490.88
	Office & Administrative				
5118	Other Communications	1,225.00	510.00	407.42	(102.58)
5202	Employee Mileage Reimburse...	250.00	105.00	0.00	(105.00)
5570	Public Work Enforcement Fees	10.00	5.00	0.00	(5.00)
	Total Office & Admin	1,485.00	620.00	407.42	(212.58)

**Regional Water Line
Change In Net Position
For the Five Months Ending Monday, August 31, 2026**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Utilities				
5802	Gas & Electric	30,000.00	12,500.00	13,607.11	1,107.11
	Total Utilities	30,000.00	12,500.00	13,607.11	1,107.11
	Professional Fees				
5924	Legal	500.00	210.00	0.00	(210.00)
	Total Professional Fees	500.00	210.00	0.00	(210.00)
	Repairs & Maintenance				
5804	Building Maintenance & Repair	26,600.00	11,083.35	1,146.85	(9,936.50)
5808	Site Maint & Repair	3,500.00	1,460.00	1,956.44	496.44
5812	Pipeline Maintenance	20,000.00	8,335.00	1,888.96	(6,446.04)
	Total Repairs & Maintenance	50,100.00	20,878.35	4,992.25	(15,886.10)
	Computer				
5128	Programming & Software	546.00	230.00	529.24	299.24
	Total Computer	546.00	230.00	529.24	299.24
6114	Insurance	9,000.00	3,750.00	3,750.00	0.00
61...	Admin Allocation	19,815.00	8,255.00	8,867.16	612.16
61...	Engineering Allocation	4,323.00	1,800.00	483.95	(1,316.05)
6208	NYS Administrative Assessm...	1,857.00	775.00	0.00	(775.00)
89...	Water Quality Allocation	11,912.00	4,965.00	3,669.29	(1,295.71)
7032	Depreciation	150,800.00	62,835.00	65,447.97	2,612.97
7002	Amortization	31,596.00	13,165.00	13,164.86	(0.14)
6202	Interest Expense	44,740.00	18,640.00	5,171.00	(13,469.00)
	Total Expenses	571,805.00	238,258.35	201,040.74	(37,217.61)
	Change in Net Position	(67,670.00)	(28,203.35)	19,877.83	48,081.18

**Water Sewer Contracts
Change In Net Position
For the Five Months Ending Monday, August 31, 2026**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$2,893,114.00	\$1,205,465.00	\$1,178,247.91	(\$27,217.09)
	Total Customer Billings	2,893,114.00	1,205,465.00	1,178,247.91	(27,217.09)
	Other Income				
4164	Miscellaneous	0.00	0.00	2,074.13	2,074.13
	Total Other Income	0.00	0.00	2,074.13	2,074.13
	Total Income	2,893,114.00	1,205,465.00	1,180,322.04	(25,142.96)
	Salaries				
	Engineering Wages	28,869.00	12,030.00	15,198.62	3,168.62
	Telecom Wages	0.00	0.00	29.86	29.86
	WQ Wages	1,388,900.00	578,710.00	603,952.33	25,242.33
50...	Overtime Wages	55,234.00	23,015.00	32,119.74	9,104.74
5005	On-Call Stipend	37,516.00	15,630.00	16,204.30	574.30
	Total Salaries	1,510,519.00	629,385.00	667,504.85	38,119.85
	Fringe Benefits				
50...	FICA Expense	108,576.00	45,240.00	49,269.64	4,029.64
50...	Pension Expense	248,787.00	103,660.00	112,694.14	9,034.14
50...	VDC Expense	408.00	170.00	548.52	378.52
50...	Health Insurance	244,598.00	101,915.00	106,328.16	4,413.16
50...	Workers Comp	67,558.00	28,150.00	32,617.16	4,467.16
50...	Disability Insurance	6,084.00	2,535.00	2,535.00	0.00
50...	Post Retire Overhead	106,979.00	44,575.00	48,015.18	3,440.18
	Total Fringe Benefits	782,990.00	326,245.00	352,007.80	25,762.80
	Operations & Maintenance				
5403	Safety Equipment & Supplies	12,200.00	5,083.35	6,046.18	962.83
5706	Shop Tools	5,000.00	2,085.00	246.81	(1,838.19)
8090	Purchases for Resale	50,000.00	20,835.00	8,569.82	(12,265.18)
	Total O & M	67,200.00	28,003.35	14,862.81	(13,140.54)
	Office & Administrative				
5053	Misc Employee Costs	100.00	40.00	0.00	(40.00)
5104	Office Supplies	3,750.00	1,565.00	623.57	(941.43)
5110	Postage & Shipping	750.00	315.00	0.00	(315.00)
5112	Telephone	4,500.00	1,875.00	1,514.17	(360.83)
5114	Cellular Services	30,300.00	12,625.00	8,182.89	(4,442.11)
5118	Other Communications	8,375.00	3,490.00	3,569.75	79.75
5120	Dues & Subscriptions	1,100.00	460.00	0.00	(460.00)
5130	Office Equipment	3,000.00	1,250.00	323.90	(926.10)
5202	Employee Mileage Reimburse...	12,000.00	5,000.00	2,304.07	(2,695.93)
5204	Empl. Meals & Incidental	2,000.00	835.00	1,231.00	396.00
5206	Empl. Lodging	2,500.00	1,040.00	1,769.00	729.00

**Water Sewer Contracts
Change In Net Position
For the Five Months Ending Monday, August 31, 2026**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5270	Travel & Meeting Expense	500.00	210.00	0.00	(210.00)
5312	Continuing Education	2,800.00	1,166.65	0.00	(1,166.65)
5370	Training & Development	9,500.00	3,960.00	4,409.00	449.00
5402	Employee Uniforms	15,000.00	6,250.00	11,928.00	5,678.00
	Total Office & Admin	96,175.00	40,081.65	35,855.35	(4,226.30)
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	42,000.00	17,500.00	7,437.13	(10,062.87)
5602	Auto/Light Truck Fuel	80,000.00	33,335.00	30,477.33	(2,857.67)
5603	Auto/Light Truck Rental/Lease	258,600.00	107,750.00	99,460.00	(8,290.00)
5605	Vehicle Ins	63,700.00	26,540.00	26,541.65	1.65
	Total Automobile	444,300.00	185,125.00	163,916.11	(21,208.89)
	Computer				
5124	Computer Equipment	18,000.00	7,500.00	10,181.78	2,681.78
5128	Programming & Software	3,604.00	1,500.00	3,572.37	2,072.37
	Total Computer	21,604.00	9,000.00	13,754.15	4,754.15
6114	Insurance	75,400.00	31,415.00	31,416.65	1.65
61...	Admin Allocation	46,841.00	19,515.00	21,154.50	1,639.50
61...	Engineering Allocation	13,024.00	5,425.00	2,250.15	(3,174.85)
6208	NYS Administrative Assessm...	11,985.00	4,995.00	0.00	(4,995.00)
89...	Water Quality Allocation	(195,486.00)	(81,455.00)	(74,867.65)	6,587.35
	Total Expenses	2,874,552.00	1,197,735.00	1,227,854.72	30,119.72
	Change in Net Position	18,562.00	7,730.00	(47,532.68)	(55,262.68)

Engineering
Change In Net Position
For the Five Months Ending Monday, August 31, 2026

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$599,700.00	\$249,875.00	\$229,874.73	(\$20,000.27)
	Total Customer Billings	599,700.00	249,875.00	229,874.73	(20,000.27)
	Grant Revenue				
4181	Federal Grant Income	40,000.00	16,665.00	25,550.84	8,885.84
	Total Grant Revenue	40,000.00	16,665.00	25,550.84	8,885.84
	Other Income				
4164	Miscellaneous	0.00	0.00	93.31	93.31
	Total Other Income	0.00	0.00	93.31	93.31
	Total Income	639,700.00	266,540.00	255,518.88	(11,021.12)
	Salaries				
	Engineering Wages	295,007.00	122,920.00	128,106.27	5,186.27
	Telecom Wages	0.00	0.00	1,931.15	1,931.15
	Regional Development Wages	0.00	0.00	2,242.03	2,242.03
	WQ Wages	0.00	0.00	314.20	314.20
50...	Overtime Wages	0.00	0.00	39.69	39.69
	Total Salaries	295,007.00	122,920.00	132,633.34	9,713.34
	Fringe Benefits				
50...	FICA Expense	21,315.00	8,880.00	9,541.86	661.86
50...	Pension Expense	37,287.00	15,535.00	16,887.34	1,352.34
50...	VDC Expense	1,980.00	825.00	2,133.68	1,308.68
50...	Health Insurance	44,559.00	18,565.00	18,727.70	162.70
50...	Workers Comp	958.00	400.00	799.05	399.05
50...	Disability Insurance	907.00	380.00	377.90	(2.10)
50...	Post Retire Overhead	15,950.00	6,645.00	7,467.57	822.57
5054	Employee Physicals & Screening	600.00	250.00	290.48	40.48
	Total Fringe Benefits	123,556.00	51,480.00	56,225.58	4,745.58
	Operations & Maintenance				
5403	Safety Equipment & Supplies	1,400.00	585.00	202.45	(382.55)
5904	SCADA	24,300.00	10,125.00	1,013.43	(9,111.57)
8090	Purchases for Resale	121,000.00	50,415.00	57,225.48	6,810.48
	Total O & M	146,700.00	61,125.00	58,441.36	(2,683.64)
	Office & Administrative				
5053	Misc Employee Costs	750.00	315.00	100.00	(215.00)
5102	Office Rent	1,870.00	780.00	779.15	(0.85)
5104	Office Supplies	1,000.00	415.00	20.86	(394.14)
5112	Telephone	394.00	165.00	141.37	(23.63)
5114	Cellular Services	8,500.00	3,540.00	1,981.96	(1,558.04)
5120	Dues & Subscriptions	1,000.00	415.00	105.00	(310.00)

Engineering
Change In Net Position
For the Five Months Ending Monday, August 31, 2026

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5130	Office Equipment	1,500.00	625.00	0.00	(625.00)
5202	Employee Mileage Reimburse...	11,500.00	4,790.00	1,699.43	(3,090.57)
5204	Empl. Meals & Incidental	2,300.00	960.00	251.00	(709.00)
5206	Empl. Lodging	3,300.00	1,375.00	219.00	(1,156.00)
5270	Travel & Meeting Expense	1,100.00	460.00	44.00	(416.00)
5312	Continuing Education	5,000.00	2,085.00	0.00	(2,085.00)
5370	Training & Development	7,500.00	3,125.00	570.00	(2,555.00)
5402	Employee Uniforms	8,050.00	3,355.00	372.00	(2,983.00)
	Total Office & Admin	53,764.00	22,405.00	6,283.77	(16,121.23)
	Professional Fees				
5924	Legal	1,000.00	415.00	0.00	(415.00)
	Total Professional Fees	1,000.00	415.00	0.00	(415.00)
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	7,000.00	2,915.00	1,482.21	(1,432.79)
5602	Auto/Light Truck Fuel	10,000.00	4,165.00	4,796.02	631.02
5603	Auto/Light Truck Rental/Lease	38,100.00	15,875.00	15,875.00	0.00
5605	Vehicle Ins	11,800.00	4,915.00	4,916.65	1.65
	Total Automobile	66,900.00	27,870.00	27,069.88	(800.12)
	Computer				
5124	Computer Equipment	14,000.00	5,835.00	11,833.49	5,998.49
5128	Programming & Software	5,175.00	2,155.00	3,319.19	1,164.19
5906	GIS	45,440.00	37,520.00	35,110.10	(2,409.90)
	Total Computer	64,615.00	45,510.00	50,262.78	4,752.78
6114	Insurance	16,900.00	7,040.00	7,041.65	1.65
61...	Admin Allocation	57,835.00	24,100.00	26,094.80	1,994.80
61...	Engineering Allocation	(199,465.00)	(83,110.00)	(86,752.24)	(3,642.24)
6208	NYS Administrative Assessm...	2,685.00	1,120.00	0.00	(1,120.00)
89...	Water Quality Allocation	0.00	0.00	105.95	105.95
	Total Expenses	629,497.00	280,875.00	277,406.87	(3,468.13)
	Change in Net Position	10,203.00	(14,335.00)	(21,887.99)	(7,552.99)

**Regional Development
Change In Net Position
For the Five Months Ending Monday, August 31, 2026**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$303,914.00	\$126,635.00	\$59,797.66	(\$66,837.34)
	Total Customer Billings	303,914.00	126,635.00	59,797.66	(66,837.34)
	Grant Revenue				
4183	NY State Grants	824,867.00	41,665.00	0.00	(41,665.00)
	Total Grant Revenue	824,867.00	41,665.00	0.00	(41,665.00)
4104	Loan Interest Income	612,000.00	255,000.00	215,312.01	(39,687.99)
	Other Income				
4162	Processing Fees	14,000.00	5,835.00	7,815.00	1,980.00
4164	Miscellaneous	3,900.00	1,625.00	846.01	(778.99)
	Total Other Income	17,900.00	7,460.00	8,661.01	1,201.01
	Interest Income				
4102	Investment Interest Income	879,600.00	366,500.00	387,327.95	20,827.95
42...	Mark to Market Adjustment	0.00	0.00	(39,584.99)	(39,584.99)
	Total Interest Income	879,600.00	366,500.00	347,742.96	(18,757.04)
	Total Income	2,638,281.00	797,260.00	631,513.64	(165,746.36)
	Salaries				
	Administrative Wages	44,072.00	18,365.00	16,661.53	(1,703.47)
	Engineering Wages	3,497.00	1,455.00	0.00	(1,455.00)
	Regional Development Wages	379,652.00	158,185.00	140,440.12	(17,744.88)
	Next Move NY Wages	227,492.00	94,790.00	89,125.95	(5,664.05)
	Total Salaries	654,713.00	272,795.00	246,227.60	(26,567.40)
	Fringe Benefits				
50...	FICA Expense	47,081.00	19,620.00	17,746.28	(1,873.72)
50...	Pension Expense	88,803.00	37,000.00	35,492.68	(1,507.32)
50...	VDC Expense	8,737.00	3,640.00	2,547.38	(1,092.62)
50...	Health Insurance	107,008.00	44,590.00	32,084.71	(12,505.29)
50...	Workers Comp	854.00	360.00	296.82	(63.18)
50...	Disability Insurance	2,330.00	970.00	970.85	0.85
50...	Post Retire Overhead	40,961.00	17,070.00	14,760.45	(2,309.55)
5054	Employee Physicals & Screening	880.00	367.50	280.48	(87.02)
	Total Fringe Benefits	296,654.00	123,617.50	104,179.65	(19,437.85)
	Operations & Maintenance				
5403	Safety Equipment & Supplies	500.00	210.00	0.00	(210.00)
6110	Marketing	10,000.00	4,165.00	0.00	(4,165.00)
8090	Purchases for Resale	30,000.00	12,500.00	20,640.00	8,140.00
	Total O & M	40,500.00	16,875.00	20,640.00	3,765.00

Office & Administrative

**Regional Development
Change In Net Position
For the Five Months Ending Monday, August 31, 2026**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5053	Misc Employee Costs	1,170.00	482.50	0.00	(482.50)
5102	Office Rent	28,800.00	14,400.00	14,400.00	0.00
5104	Office Supplies	1,500.00	625.00	649.89	24.89
5112	Telephone	118.00	50.00	42.42	(7.58)
5114	Cellular Services	1,500.00	625.00	363.90	(261.10)
5120	Dues & Subscriptions	2,200.00	915.00	625.00	(290.00)
5122	Public Info & Advertising	78,750.00	32,820.00	46,436.36	13,616.36
5123	Promotional Materials	1,750.00	730.00	1,557.59	827.59
5170	Other Office Expenses	4,000.00	1,670.00	332.00	(1,338.00)
5172	Filing Fees	950.00	395.00	0.00	(395.00)
5173	Processing Fees	1,050.00	440.00	70.00	(370.00)
5202	Employee Mileage Reimburse...	12,650.00	5,270.00	1,505.12	(3,764.88)
5204	Empl. Meals & Incidental	4,200.00	1,760.00	521.00	(1,239.00)
5206	Empl. Lodging	5,600.00	2,335.00	1,260.00	(1,075.00)
5270	Travel & Meeting Expense	4,250.00	1,775.00	2,058.80	283.80
5370	Training & Development	4,000.00	1,665.00	1,809.00	144.00
5508	Cleaning Services	2,070.00	865.00	0.00	(865.00)
6104	Sponsorships	5,000.00	2,085.00	2,500.00	415.00
	Total Office & Admin	159,558.00	68,907.50	74,131.08	5,223.58
	Professional Fees				
5924	Legal	12,000.00	5,000.00	450.00	(4,550.00)
5926	Investment Banking Fees	14,421.00	6,015.00	4,856.44	(1,158.56)
5970	Consulting	127,000.00	61,200.00	64,300.00	3,100.00
	Total Professional Fees	153,421.00	72,215.00	69,606.44	(2,608.56)
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	500.00	210.00	175.00	(35.00)
5602	Auto/Light Truck Fuel	3,603.00	1,500.00	155.35	(1,344.65)
5605	Vehicle Ins	1,900.00	790.00	791.65	1.65
	Total Automobile	6,003.00	2,500.00	1,122.00	(1,378.00)
	Computer				
5124	Computer Equipment	1,500.00	625.00	0.00	(625.00)
5128	Programming & Software	792.00	330.00	1,024.02	694.02
6108	Web Page Design & Maintenance	1,000.00	415.00	0.00	(415.00)
	Total Computer	3,292.00	1,370.00	1,024.02	(345.98)
6122	Bad Debt Expense	0.00	0.00	(8,624.21)	(8,624.21)
6120	Grants	275,000.00	114,585.00	0.00	(114,585.00)
61...	Admin Allocation	196,406.00	81,835.00	88,418.17	6,583.17
61...	Engineering Allocation	478.00	200.00	126.25	(73.75)
7032	Depreciation	8,000.00	3,335.00	3,310.68	(24.32)
	Total Expenses	1,794,025.00	758,235.00	600,161.68	(158,073.32)
	Change in Net Position	844,256.00	39,025.00	31,351.96	(7,673.04)