Summary of All Units
Change In Net Position
For the Six Months Ending Wednesday, September 30, 2026

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	$25,107,624.00	$12,553,818.00	$12,734,070.46	$180,252.46
4004	Dark Fiber Billings	1,057,513.00	528,756.00	473,517.52	(55,238.48)
4005	Capital Billings	360,983.00	180,492.00	180,491.48	(0.52)
4006	Replacement Reserve Tip Inco…	1,955,444.00	977,724.00	1,099,121.49	121,397.49
4007	Liner Reserve Tip Income	1,840,418.00	920,208.00	1,034,467.28	114,259.28
4008	Closure Reserve Tip Income	2,760,626.00	1,380,312.00	1,551,700.92	171,388.92
	Total Customer Billings	**33,082,608.00**	**16,541,310.00**	**17,073,369.15**	**532,059.15**
	Grant Revenue				
4181	Federal Grant Income	6,040,000.00	3,019,998.00	799,329.78	(2,220,668.22)
4183	NY State Grants	1,019,532.00	120,582.00	124,893.82	4,311.82
	Total Grant Revenue	**7,059,532.00**	**3,140,580.00**	**924,223.60**	**(2,216,356.40)**
4104	**Loan Interest Income**	**612,000.00**	**306,000.00**	**261,710.68**	**(44,289.32)**
	Other Income				
4162	Processing Fees	14,000.00	7,002.00	7,815.00	813.00
4164	Miscellaneous	413,010.00	206,508.00	275,210.52	68,702.52
4166	LFGTE Revenue	380,333.00	190,164.00	230,248.66	40,084.66
4167	Carbon Credit Revenue	537,100.00	537,100.00	549,933.00	12,833.00
	Total Other Income	**1,344,443.00**	**940,774.00**	**1,063,207.18**	**122,433.18**
4201	**Gain on Sale of Assets**	**138,000.00**	**69,000.00**	**(6,527.75)**	**(75,527.75)**
4200	**Gain on Trade-In of Assets**	**300,000.00**	**150,000.00**	**308,693.12**	**158,693.12**
	Interest Income				
4102	Investment Interest Income	1,356,821.00	678,408.00	706,464.98	28,056.98
41…	Trustee Interest	52,513.00	26,256.00	39,433.06	13,177.06
4108	Reserve Interest	451,773.00	225,882.00	336,560.71	110,678.71
4116	Replace Reserve Interest Income	118,147.00	59,076.00	91,543.93	32,467.93
4117	Liner Reserve Interest Income	145,279.00	72,642.00	34,695.28	(37,946.72)
4118	Closure Reserve Interest Income	473,989.00	236,994.00	244,385.88	7,391.88
4119	Post Close Interest Income	175,311.00	87,654.00	104,736.79	17,082.79
4120	Wetlands Mitigation Interest Inc…	13,457.00	6,726.00	6,988.23	262.23
42…	Mark to Market Adjustment	0.00	0.00	(635,447.18)	(635,447.18)
	Total Interest Income	**2,787,290.00**	**1,393,638.00**	**929,361.68**	**(464,276.32)**
	Total Income	**45,323,873.00**	**22,541,302.00**	**20,554,037.66**	**(1,987,264.34)**
	Salaries				
	Administrative Wages	1,531,102.00	765,552.00	725,140.63	(40,411.37)
	Engineering Wages	1,309,579.00	654,792.00	617,307.57	(37,484.43)
	Telecom Wages	1,248,686.00	624,342.00	633,704.59	9,362.59
	Regional Development Wages	385,362.00	192,678.00	172,939.45	(19,738.55)
	Next Move NY Wages	227,492.00	113,748.00	106,503.00	(7,245.00)
	MMF Wages	1,601,134.00	800,568.00	776,442.05	(24,125.95)
	WQ Wages	2,194,378.00	1,097,184.00	1,053,689.97	(43,494.03)

Summary of All Units
Change In Net Position
For the Six Months Ending Wednesday, September 30, 2026

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
50…	Overtime Wages	146,801.00	73,398.00	97,553.64	24,155.64
5005	On-Call Stipend	89,050.00	44,526.00	45,765.00	1,239.00
	Total Salaries	**8,733,584.00**	**4,366,788.00**	**4,229,045.90**	**(137,742.10)**
	Fringe Benefits				
50…	FICA Expense	631,260.00	315,636.00	309,093.45	(6,542.55)
50…	Pension Expense	1,349,899.00	674,940.00	664,354.30	(10,585.70)
50…	VDC Expense	33,572.00	16,788.00	18,420.44	1,632.44
50…	Health Insurance	1,253,714.00	626,862.00	567,234.11	(59,627.89)
50…	Retiree Health Insurance	150,016.00	75,006.00	68,670.79	(6,335.21)
50…	Workers Comp	184,372.00	92,190.00	85,731.55	(6,458.45)
50…	Disability Insurance	30,883.00	15,438.00	15,441.48	3.48
5036	Unemployment	16,000.00	7,998.00	0.00	(7,998.00)
50…	Post Retire Overhead	543,030.00	271,518.00	259,579.44	(11,938.56)
5051	Benefit Admin. Fees	12,370.00	6,186.00	3,490.52	(2,695.48)
5054	Employee Physicals & Screening	13,445.00	6,729.00	6,280.94	(448.06)
	Total Fringe Benefits	**4,218,561.00**	**2,109,291.00**	**1,998,297.02**	**(110,993.98)**
	Operations & Maintenance				
5133	Equipment Maintenance Contr…	214,845.00	107,424.00	153,450.47	46,026.47
5134	Maintenance Contracts	264,689.00	132,342.00	50,317.64	(82,024.36)
5135	Underground Locating	32,000.00	16,000.02	25,539.77	9,539.75
5403	Safety Equipment & Supplies	50,450.00	25,234.02	17,906.56	(7,327.46)
5702	Large Equipment Parts	98,000.00	49,002.00	43,241.15	(5,760.85)
5703	Small Equipment	15,000.00	7,500.00	0.00	(7,500.00)
5704	O&M Supplies	28,000.00	13,999.98	5,766.37	(8,233.61)
5706	Shop Tools	20,000.00	10,002.00	8,311.86	(1,690.14)
5708	Fuels	515,000.00	162,000.00	232,646.78	70,646.78
5710	Lubricants	16,000.00	7,998.00	10,205.17	2,207.17
5712	Purchased Maintenance & Repair	130,300.00	65,154.00	22,931.74	(42,222.26)
5716	Equipment Rental	10,000.00	4,999.98	0.00	(4,999.98)
5718	Tires	30,000.00	15,000.00	11,362.05	(3,637.95)
5720	Offnet Circuit Lease	702,920.00	351,462.00	319,089.49	(32,372.51)
5770	Other Tool, Equip & O&M	12,500.00	6,252.00	2,073.81	(4,178.19)
5815	Chemicals	108,200.00	54,102.00	72,967.60	18,865.60
5818	Leachate System Expense	32,000.00	16,000.02	20,120.88	4,120.86
5820	LFG Maintenance	41,430.00	20,712.96	6,266.30	(14,446.66)
5830	Collo Expense	250,856.00	125,430.00	123,884.67	(1,545.33)
5832	Emergency Restoration	235,000.00	117,499.98	98,111.18	(19,388.80)
5834	Permitting	119,600.00	119,600.00	119,546.21	(53.79)
5836	Pole Attachment Fees	535,937.30	329,863.30	415,045.87	85,182.57
5838	Conduit Lease	20,907.00	10,452.00	13,595.19	3,143.19
5870	Natural Habitat Enhancements	116,000.00	57,997.98	35,146.40	(22,851.58)
5902	Lab Fees	8,600.00	4,302.00	3,932.00	(370.00)
5904	SCADA	24,300.00	12,150.00	1,312.68	(10,837.32)
5932	Monitoring & Testing	258,600.00	129,301.98	131,618.72	2,316.74
6010	Cape Vincent Reserve	1,700.00	852.00	0.00	(852.00)

Summary of All Units
Change In Net Position
For the Six Months Ending Wednesday, September 30, 2026

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
6110	Marketing	10,000.00	4,998.00	0.00	(4,998.00)
8090	Purchases for Resale	201,000.00	100,500.00	91,523.56	(8,976.44)
	Total O & M	**4,103,834.30**	**2,078,132.22**	**2,035,914.12**	**(42,218.10)**
	Waste Diversion				
5125	Promotional Materials - RRR	46,350.00	23,178.00	18,644.82	(4,533.18)
6009	Household Hazardous Waste	381,880.00	269,879.98	187,927.70	(81,952.28)
6017	Book Debinding	8,000.00	4,002.00	2,000.00	(2,002.00)
	Total Waste Diversion	**436,230.00**	**297,059.98**	**208,572.52**	**(88,487.46)**
6002	**Sewage Treatment**	**2,221,865.00**	**925,358.33**	**871,169.77**	**(54,188.56)**
6004	**Water Purchases**	**936,111.00**	**400,916.00**	**395,061.49**	**(5,854.51)**
60…	**Closure & Post Closure Care**	**3,584,766.00**	**1,792,386.00**	**1,999,097.98**	**206,711.98**
6006	**Host Community Benefits**	**1,008,586.00**	**504,294.00**	**563,183.83**	**58,889.83**
6007	**LFGTE Revenue Sharing**	**8,723.00**	**4,362.00**	**6,819.94**	**2,457.94**
	Office & Administrative				
5053	Misc Employee Costs	9,724.00	4,858.98	647.59	(4,211.39)
5102	Office Rent	149,470.00	86,891.00	85,449.98	(1,441.02)
5103	Lease ROU	(119,000.00)	0.00	0.00	0.00
6203	Interest Expense, Lease ROU	3,000.00	1,500.00	0.00	(1,500.00)
5104	Office Supplies	18,550.00	9,274.02	3,967.16	(5,306.86)
5110	Postage & Shipping	7,150.00	3,582.00	2,575.95	(1,006.05)
5112	Telephone	17,167.00	8,586.00	6,772.40	(1,813.60)
5114	Cellular Services	64,200.00	32,100.00	29,569.55	(2,530.45)
5118	Other Communications	27,500.00	13,746.00	6,443.42	(7,302.58)
5120	Dues & Subscriptions	17,150.00	8,574.00	5,435.52	(3,138.48)
5122	Public Info & Advertising	96,250.00	48,132.00	49,235.76	1,103.76
5123	Promotional Materials	10,550.00	5,280.00	2,434.48	(2,845.52)
5130	Office Equipment	19,500.00	9,748.02	3,360.47	(6,387.55)
5132	Office Equip Maintenance	1,200.00	600.00	0.00	(600.00)
5170	Other Office Expenses	7,300.00	3,654.00	1,590.77	(2,063.23)
5172	Filing Fees	950.00	474.00	0.00	(474.00)
5173	Processing Fees	1,050.00	528.00	70.00	(458.00)
5202	Employee Mileage Reimburse…	57,150.00	28,574.04	17,368.94	(11,205.10)
5204	Empl. Meals & Incidental	12,500.00	6,264.00	3,829.46	(2,434.54)
5206	Empl. Lodging	19,400.00	9,702.00	4,731.00	(4,971.00)
5270	Travel & Meeting Expense	11,400.00	5,707.98	4,366.47	(1,341.51)
5312	Continuing Education	23,750.00	11,874.96	8,856.25	(3,018.71)
5370	Training & Development	58,750.00	29,375.04	18,884.00	(10,491.04)
5402	Employee Uniforms	41,200.00	20,601.00	31,144.95	10,543.95
5404	Safety Training	13,664.00	6,834.00	7,858.00	1,024.00
5508	Cleaning Services	4,069.78	2,037.90	0.00	(2,037.90)
5570	Public Work Enforcement Fees	24,459.00	12,228.00	37.68	(12,190.32)
6102	Board Member Travel & Expen…	500.00	252.00	0.00	(252.00)
6104	Sponsorships	7,300.00	3,654.96	3,500.00	(154.96)
6210	Trustee Fees	14,250.00	7,128.00	0.00	(7,128.00)

Summary of All Units
Change In Net Position
For the Six Months Ending Wednesday, September 30, 2026

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Total Office & Admin	**620,103.78**	**381,761.90**	**298,129.80**	**(83,632.10)**
	Utilities				
5802	Gas & Electric	200,738.00	100,368.00	93,614.69	(6,753.31)
5803	Propane	40,000.00	19,998.00	616.06	(19,381.94)
	Total Utilities	**240,738.00**	**120,366.00**	**94,230.75**	**(26,135.25)**
	Materials & Supplies				
5806	Building Supplies	7,600.00	3,798.00	2,326.61	(1,471.39)
5810	Site Supplies	40,000.00	19,998.00	11,094.43	(8,903.57)
5824	Sand, Gravel & Stone	276,470.00	138,235.02	242,275.45	104,040.43
5826	Seed & Mulch	31,500.00	15,750.00	16,373.00	623.00
	Total Materials & Supplies	**355,570.00**	**177,781.02**	**272,069.49**	**94,288.47**
	Professional Fees				
5924	Legal	69,900.00	34,950.00	21,688.75	(13,261.25)
5926	Investment Banking Fees	48,172.00	24,090.00	18,563.43	(5,526.57)
59…	Accounting Fees	61,500.00	30,750.00	56,500.00	25,750.00
5970	Consulting	254,890.00	134,542.00	112,257.03	(22,284.97)
5971	Carbon Credit Expense	132,000.00	66,000.00	96,831.95	30,831.95
	Total Professional Fees	**566,462.00**	**290,332.00**	**305,841.16**	**15,509.16**
	Repairs & Maintenance				
5804	Building Maintenance & Repair	67,600.00	33,802.02	14,522.24	(19,279.78)
5808	Site Maint & Repair	58,500.00	29,250.00	15,514.92	(13,735.08)
5812	Pipeline Maintenance	115,000.00	57,504.00	46,666.31	(10,837.69)
	Total Repairs & Maintenance	**241,100.00**	**120,556.02**	**76,703.47**	**(43,852.55)**
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	71,630.00	35,814.00	26,888.32	(8,925.68)
5602	Auto/Light Truck Fuel	106,203.00	53,100.00	48,033.22	(5,066.78)
5603	Auto/Light Truck Rental/Lease	388,500.00	194,250.00	184,302.00	(9,948.00)
5605	Vehicle Ins	88,400.00	44,196.00	44,199.96	3.96
	Total Automobile	**654,733.00**	**327,360.00**	**303,423.50**	**(23,936.50)**
	Computer				
5124	Computer Equipment	94,190.00	47,100.96	36,414.67	(10,686.29)
5126	Computer Maintenance	5,000.00	2,502.00	0.00	(2,502.00)
5127	Software Subscription Expense	(34,000.00)	0.00	0.00	0.00
5128	Programming & Software	506,360.02	255,093.04	247,202.32	(7,890.72)
5129	ECMS Expense	53,300.00	48,772.50	45,010.68	(3,761.82)
6108	Web Page Design & Maintenance	6,460.00	3,228.00	2,676.00	(552.00)
5906	GIS	45,440.00	38,650.00	36,670.10	(1,979.90)
	Total Computer	**676,750.02**	**395,346.50**	**367,973.77**	**(27,372.73)**
6122	**Bad Debt Expense**	**0.00**	**0.00**	**(92,006.75)**	**(92,006.75)**
6114	**Insurance**	**794,700.00**	**397,344.00**	**397,349.94**	**5.94**

Summary of All Units
Change In Net Position
For the Six Months Ending Wednesday, September 30, 2026

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
6120	**Grants**	**275,000.00**	**137,502.00**	**0.00**	**(137,502.00)**
6208	**NYS Administrative Assessm…**	**125,051.00**	**62,532.00**	**0.00**	**(62,532.00)**
7032	**Depreciation**	**11,675,500.00**	**5,837,754.00**	**5,505,460.82**	**(332,293.18)**
7002	**Amortization**	**31,596.00**	**15,798.00**	**15,797.82**	**(0.18)**
7003	**Amortization, Lease ROU/SUB**	**150,000.00**	**0.00**	**0.00**	**0.00**
6202	**Interest Expense**	**1,165,431.00**	**582,720.00**	**656,558.06**	**73,838.06**
7170	**Debt Issuance Costs**	**300,000.00**	**150,000.00**	**0.00**	**(150,000.00)**
6901	**Contingency**	**50,668.20**	**25,332.12**	**0.00**	**(25,332.12)**
	Total Expenses	**43,175,663.30**	**21,501,073.09**	**20,508,694.40**	**(992,378.69)**
	Change in Net Position	**2,148,209.70**	**1,040,228.91**	**45,343.26**	**(994,885.65)**

Administration
Change In Net Position
For the Six Months Ending Wednesday, September 30, 2026

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Other Income				
4164	Miscellaneous	$388,500.00	$194,250.00	$184,926.07	($9,323.93)
	Total Other Income	**388,500.00**	**194,250.00**	**184,926.07**	**(9,323.93)**
4201	**Gain on Sale of Assets**	**118,000.00**	**58,998.00**	**0.00**	**(58,998.00)**
	Interest Income				
4102	Investment Interest Income	367,743.00	183,870.00	199,697.12	15,827.12
42…	Mark to Market Adjustment	0.00	0.00	(124,758.31)	(124,758.31)
	Total Interest Income	**367,743.00**	**183,870.00**	**74,938.81**	**(108,931.19)**
	Total Income	**874,243.00**	**437,118.00**	**259,864.88**	**(177,253.12)**
	Salaries				
	Administrative Wages	1,487,030.00	743,514.00	705,271.05	(38,242.95)
	WQ Wages	2,559.00	1,278.00	1,028.38	(249.62)
50…	Overtime Wages	1,750.00	876.00	1,434.16	558.16
	Total Salaries	**1,491,339.00**	**745,668.00**	**707,733.59**	**(37,934.41)**
	Fringe Benefits				
50…	FICA Expense	109,277.00	54,636.00	52,611.11	(2,024.89)
50…	Pension Expense	215,930.00	107,964.00	104,033.69	(3,930.31)
50…	VDC Expense	9,854.00	4,926.00	4,711.79	(214.21)
50…	Health Insurance	166,531.00	83,268.00	72,395.06	(10,872.94)
50…	Retiree Health Insurance	150,016.00	75,006.00	68,670.79	(6,335.21)
50…	Workers Comp	2,052.00	1,026.00	838.98	(187.02)
50…	Disability Insurance	4,509.00	2,256.00	2,254.50	(1.50)
5036	Unemployment	16,000.00	7,998.00	0.00	(7,998.00)
50…	Post Retire Overhead	79,274.00	39,636.00	37,485.00	(2,151.00)
5051	Benefit Admin. Fees	12,370.00	6,186.00	3,490.52	(2,695.48)
5054	Employee Physicals & Screening	420.00	210.00	0.00	(210.00)
	Total Fringe Benefits	**766,233.00**	**383,112.00**	**346,491.44**	**(36,620.56)**
	Operations & Maintenance				
5134	Maintenance Contracts	2,220.00	1,110.00	1,685.60	575.60
5403	Safety Equipment & Supplies	4,350.00	2,178.00	3,207.00	1,029.00
	Total O & M	**6,570.00**	**3,288.00**	**4,892.60**	**1,604.60**
	Office & Administrative				
5053	Misc Employee Costs	5,604.00	2,802.00	97.59	(2,704.41)
5102	Office Rent	117,060.00	68,285.00	66,845.00	(1,440.00)
5103	Lease ROU	(119,000.00)	0.00	0.00	0.00
6203	Interest Expense, Lease ROU	3,000.00	1,500.00	0.00	(1,500.00)
5104	Office Supplies	7,000.00	3,498.00	1,551.88	(1,946.12)
5110	Postage & Shipping	5,600.00	2,802.00	2,575.95	(226.05)
5112	Telephone	867.00	432.00	310.97	(121.03)
5114	Cellular Services	5,000.00	2,502.00	2,350.24	(151.76)

Administration
Change In Net Position
For the Six Months Ending Wednesday, September 30, 2026

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5118	Other Communications	16,300.00	8,148.00	813.28	(7,334.72)
5120	Dues & Subscriptions	7,500.00	3,750.00	4,270.52	520.52
5122	Public Info & Advertising	19,000.00	9,498.00	2,799.40	(6,698.60)
5123	Promotional Materials	6,500.00	3,252.00	876.89	(2,375.11)
5130	Office Equipment	10,000.00	5,002.02	2,430.91	(2,571.11)
5170	Other Office Expenses	1,500.00	750.00	488.33	(261.67)
5202	Employee Mileage Reimburse…	8,000.00	4,002.00	1,486.37	(2,515.63)
5204	Empl. Meals & Incidental	500.00	252.00	0.00	(252.00)
5206	Empl. Lodging	500.00	252.00	0.00	(252.00)
5270	Travel & Meeting Expense	4,550.00	2,274.00	2,253.67	(20.33)
5312	Continuing Education	4,300.00	2,149.98	1,819.00	(330.98)
5370	Training & Development	19,750.00	9,875.04	7,275.00	(2,600.04)
5402	Employee Uniforms	1,600.00	798.00	200.00	(598.00)
5404	Safety Training	13,664.00	6,834.00	7,858.00	1,024.00
5508	Cleaning Services	2,231.80	1,115.88	0.00	(1,115.88)
6102	Board Member Travel & Expen…	500.00	252.00	0.00	(252.00)
6104	Sponsorships	2,300.00	1,152.96	1,000.00	(152.96)
	Total Office & Admin	**143,826.80**	**141,178.88**	**107,303.00**	**(33,875.88)**
	Professional Fees				
5924	Legal	30,000.00	15,000.00	16,126.25	1,126.25
5926	Investment Banking Fees	4,900.00	2,448.00	2,081.49	(366.51)
59…	Accounting Fees	61,500.00	30,750.00	56,500.00	25,750.00
5970	Consulting	39,890.00	19,944.00	25,316.00	5,372.00
	Total Professional Fees	**136,290.00**	**68,142.00**	**100,023.74**	**31,881.74**
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	630.00	318.00	0.00	(318.00)
	Total Automobile	**630.00**	**318.00**	**0.00**	**(318.00)**
	Computer				
5124	Computer Equipment	42,840.00	21,420.00	6,028.00	(15,392.00)
5126	Computer Maintenance	5,000.00	2,502.00	0.00	(2,502.00)
5127	Software Subscription Expense	(34,000.00)	0.00	0.00	0.00
5128	Programming & Software	429,446.00	214,722.00	196,411.52	(18,310.48)
5129	ECMS Expense	53,300.00	48,772.50	45,010.68	(3,761.82)
6108	Web Page Design & Maintenance	5,460.00	2,730.00	2,676.00	(54.00)
	Total Computer	**502,046.00**	**290,146.50**	**250,126.20**	**(40,020.30)**
6114	**Insurance**	**26,700.00**	**13,350.00**	**13,350.00**	**0.00**
61…	**Admin Allocation**	**(2,812,466.00)**	**(1,406,238.00)**	**(1,460,464.20)**	**(54,226.20)**
7032	**Depreciation**	**420,400.00**	**210,198.00**	**189,857.58**	**(20,340.42)**
7003	**Amortization, Lease ROU/SUB**	**150,000.00**	**0.00**	**0.00**	**0.00**
6901	**Contingency**	**20,268.20**	**10,134.12**	**0.00**	**(10,134.12)**
	Total Expenses	**851,837.00**	**459,297.50**	**259,313.95**	**(199,983.55)**
	Change in Net Position	**22,406.00**	**(22,179.50)**	**550.93**	**22,730.43**

Materials Management
Change In Net Position
For the Six Months Ending Wednesday, September 30, 2026

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	$7,373,312.00	$3,686,658.00	$3,855,628.81	$168,970.81
4006	Replacement Reserve Tip Inco…	1,955,444.00	977,724.00	1,099,121.49	121,397.49
4007	Liner Reserve Tip Income	1,840,418.00	920,208.00	1,034,467.28	114,259.28
4008	Closure Reserve Tip Income	2,760,626.00	1,380,312.00	1,551,700.92	171,388.92
	Total Customer Billings	**13,929,800.00**	**6,964,902.00**	**7,540,918.50**	**576,016.50**
	Grant Revenue				
4183	NY State Grants	194,665.00	70,584.00	0.00	(70,584.00)
	Total Grant Revenue	**194,665.00**	**70,584.00**	**0.00**	**(70,584.00)**
	Other Income				
4164	Miscellaneous	5,000.00	2,502.00	28,278.58	25,776.58
4166	LFGTE Revenue	380,333.00	190,164.00	230,248.66	40,084.66
4167	Carbon Credit Revenue	537,100.00	537,100.00	549,933.00	12,833.00
	Total Other Income	**922,433.00**	**729,766.00**	**808,460.24**	**78,694.24**
4201	**Gain on Sale of Assets**	**20,000.00**	**10,002.00**	**240.00**	**(9,762.00)**
4200	**Gain on Trade-In of Assets**	**300,000.00**	**150,000.00**	**308,693.12**	**158,693.12**
	Interest Income				
41…	Trustee Interest	25,913.00	12,954.00	15,759.28	2,805.28
4108	Reserve Interest	137,824.00	68,910.00	68,445.94	(464.06)
4116	Replace Reserve Interest Income	118,147.00	59,076.00	91,543.93	32,467.93
4117	Liner Reserve Interest Income	145,279.00	72,642.00	34,695.28	(37,946.72)
4118	Closure Reserve Interest Income	473,989.00	236,994.00	244,385.88	7,391.88
4119	Post Close Interest Income	175,311.00	87,654.00	104,736.79	17,082.79
4120	Wetlands Mitigation Interest Inc…	13,457.00	6,726.00	6,988.23	262.23
42…	Mark to Market Adjustment	0.00	0.00	(223,828.87)	(223,828.87)
	Total Interest Income	**1,089,920.00**	**544,956.00**	**342,726.46**	**(202,229.54)**
	Total Income	**16,456,818.00**	**8,470,210.00**	**9,001,038.32**	**530,828.32**
	Salaries				
	Engineering Wages	333,665.00	166,830.00	155,589.45	(11,240.55)
	Telecom Wages	0.00	0.00	3,119.42	3,119.42
	MMF Wages	1,601,134.00	800,568.00	775,637.21	(24,930.79)
50…	Overtime Wages	52,805.00	26,400.00	23,773.09	(2,626.91)
5005	On-Call Stipend	16,315.00	8,160.00	7,980.00	(180.00)
	Total Salaries	**2,003,919.00**	**1,001,958.00**	**966,099.17**	**(35,858.83)**
	Fringe Benefits				
50…	FICA Expense	143,925.00	71,964.00	69,449.07	(2,514.93)
50…	Pension Expense	318,552.00	159,276.00	158,816.89	(459.11)
50…	VDC Expense	7,414.00	3,708.00	3,966.51	258.51
50…	Health Insurance	333,630.00	166,818.00	161,210.93	(5,607.07)
50…	Workers Comp	71,573.00	35,784.00	32,381.11	(3,402.89)
50…	Disability Insurance	8,427.00	4,212.00	4,213.50	1.50

Materials Management
Change In Net Position
For the Six Months Ending Wednesday, September 30, 2026

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
50…	Post Retire Overhead	148,189.00	74,094.00	68,647.52	(5,446.48)
5054	Employee Physicals & Screening	8,000.00	4,002.00	3,224.98	(777.02)
	Total Fringe Benefits	**1,039,710.00**	**519,858.00**	**501,910.51**	**(17,947.49)**
	Operations & Maintenance				
5403	Safety Equipment & Supplies	30,000.00	15,000.00	8,253.07	(6,746.93)
5702	Large Equipment Parts	98,000.00	49,002.00	43,241.15	(5,760.85)
5703	Small Equipment	15,000.00	7,500.00	0.00	(7,500.00)
5704	O&M Supplies	23,000.00	11,502.00	5,766.37	(5,735.63)
5708	Fuels	515,000.00	162,000.00	232,646.78	70,646.78
5710	Lubricants	16,000.00	7,998.00	10,205.17	2,207.17
5712	Purchased Maintenance & Repair	65,000.00	32,502.00	22,931.74	(9,570.26)
5716	Equipment Rental	10,000.00	4,999.98	0.00	(4,999.98)
5718	Tires	30,000.00	15,000.00	11,362.05	(3,637.95)
5770	Other Tool, Equip & O&M	5,000.00	2,502.00	1,289.84	(1,212.16)
5815	Chemicals	5,000.00	2,502.00	0.00	(2,502.00)
5818	Leachate System Expense	32,000.00	16,000.02	20,120.88	4,120.86
5820	LFG Maintenance	41,430.00	20,712.96	6,266.30	(14,446.66)
5870	Natural Habitat Enhancements	116,000.00	57,997.98	35,146.40	(22,851.58)
5932	Monitoring & Testing	258,600.00	129,301.98	131,618.72	2,316.74
	Total O & M	**1,260,030.00**	**534,520.92**	**528,848.47**	**(5,672.45)**
	Waste Diversion				
5125	Promotional Materials - RRR	46,350.00	23,178.00	18,644.82	(4,533.18)
6009	Household Hazardous Waste	381,880.00	269,879.98	187,927.70	(81,952.28)
6017	Book Debinding	8,000.00	4,002.00	2,000.00	(2,002.00)
	Total Waste Diversion	**436,230.00**	**297,059.98**	**208,572.52**	**(88,487.46)**
6002	**Sewage Treatment**	**591,300.00**	**245,958.33**	**211,143.42**	**(34,814.91)**
60…	**Closure & Post Closure Care**	**3,584,766.00**	**1,792,386.00**	**1,999,097.98**	**206,711.98**
6006	**Host Community Benefits**	**1,008,586.00**	**504,294.00**	**563,183.83**	**58,889.83**
6007	**LFGTE Revenue Sharing**	**8,723.00**	**4,362.00**	**6,819.94**	**2,457.94**
	Office & Administrative				
5053	Misc Employee Costs	1,500.00	750.00	30.00	(720.00)
5104	Office Supplies	5,000.00	2,502.00	962.51	(1,539.49)
5112	Telephone	4,933.00	2,466.00	155.50	(2,310.50)
5114	Cellular Services	14,300.00	7,152.00	6,650.83	(501.17)
5120	Dues & Subscriptions	5,000.00	2,502.00	330.00	(2,172.00)
5130	Office Equipment	4,000.00	1,998.00	446.38	(1,551.62)
5132	Office Equip Maintenance	1,200.00	600.00	0.00	(600.00)
5202	Employee Mileage Reimburse…	7,000.00	3,498.00	4,450.07	952.07
5204	Empl. Meals & Incidental	1,000.00	498.00	483.34	(14.66)
5206	Empl. Lodging	4,500.00	2,250.00	992.00	(1,258.00)
5312	Continuing Education	13,000.00	6,498.00	7,037.25	539.25
5370	Training & Development	12,000.00	6,000.00	2,923.00	(3,077.00)
5402	Employee Uniforms	15,000.00	7,500.00	11,994.95	4,494.95

Materials Management
Change In Net Position
For the Six Months Ending Wednesday, September 30, 2026

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5570	Public Work Enforcement Fees	5,414.00	2,706.00	37.68	(2,668.32)
6210	Trustee Fees	7,500.00	3,750.00	0.00	(3,750.00)
	Total Office & Admin	**101,347.00**	**50,670.00**	**36,493.51**	**(14,176.49)**
	Utilities				
5802	Gas & Electric	75,000.00	37,500.00	24,187.28	(13,312.72)
5803	Propane	40,000.00	19,998.00	616.06	(19,381.94)
	Total Utilities	**115,000.00**	**57,498.00**	**24,803.34**	**(32,694.66)**
	Materials & Supplies				
5806	Building Supplies	7,600.00	3,798.00	2,326.61	(1,471.39)
5810	Site Supplies	40,000.00	19,998.00	11,094.43	(8,903.57)
5824	Sand, Gravel & Stone	276,470.00	138,235.02	242,275.45	104,040.43
5826	Seed & Mulch	31,500.00	15,750.00	16,373.00	623.00
	Total Materials & Supplies	**355,570.00**	**177,781.02**	**272,069.49**	**94,288.47**
	Professional Fees				
5924	Legal	7,500.00	3,750.00	0.00	(3,750.00)
5926	Investment Banking Fees	22,240.00	11,118.00	8,157.87	(2,960.13)
5970	Consulting	25,000.00	12,499.98	0.00	(12,499.98)
5971	Carbon Credit Expense	132,000.00	66,000.00	96,831.95	30,831.95
	Total Professional Fees	**186,740.00**	**93,367.98**	**104,989.82**	**11,621.84**
	Repairs & Maintenance				
5804	Building Maintenance & Repair	21,000.00	10,500.00	6,045.04	(4,454.96)
	Total Repairs & Maintenance	**21,000.00**	**10,500.00**	**6,045.04**	**(4,454.96)**
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	10,000.00	4,998.00	9,720.72	4,722.72
5603	Auto/Light Truck Rental/Lease	67,200.00	33,600.00	33,600.00	0.00
	Total Automobile	**77,200.00**	**38,598.00**	**43,320.72**	**4,722.72**
	Computer				
5124	Computer Equipment	11,000.00	5,502.00	6,004.00	502.00
5128	Programming & Software	18,000.00	9,000.00	2,746.65	(6,253.35)
	Total Computer	**29,000.00**	**14,502.00**	**8,750.65**	**(5,751.35)**
6114	**Insurance**	**300,900.00**	**150,450.00**	**150,450.00**	**0.00**
61…	**Admin Allocation**	**1,052,142.00**	**526,074.00**	**546,213.61**	**20,139.61**
61…	**Engineering Allocation**	**59,740.00**	**29,868.00**	**31,581.43**	**1,713.43**
6208	**NYS Administrative Assessm…**	**49,898.00**	**24,948.00**	**0.00**	**(24,948.00)**
7032	**Depreciation**	**6,015,000.00**	**3,007,500.00**	**2,898,450.08**	**(109,049.92)**
6202	**Interest Expense**	**533,169.00**	**266,586.00**	**237,117.66**	**(29,468.34)**
7170	**Debt Issuance Costs**	**250,000.00**	**124,998.00**	**0.00**	**(124,998.00)**
6901	**Contingency**	**30,000.00**	**15,000.00**	**0.00**	**(15,000.00)**
	Total Expenses	**19,109,970.00**	**9,488,738.23**	**9,345,961.19**	**(142,777.04)**

Materials Management
Change In Net Position
For the Six Months Ending Wednesday, September 30, 2026

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Change in Net Position	**(2,653,152.00)**	**(1,018,528.23)**	**(344,922.87)**	**673,605.36**

Telecommunications
Change In Net Position
For the Six Months Ending Wednesday, September 30, 2026

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	$5,508,351.00	$2,754,174.00	$2,847,280.11	$93,106.11
4004	Dark Fiber Billings	1,057,513.00	528,756.00	473,517.52	(55,238.48)
	Total Customer Billings	**6,565,864.00**	**3,282,930.00**	**3,320,797.63**	**37,867.63**
	Grant Revenue				
4181	Federal Grant Income	6,000,000.00	3,000,000.00	692,422.46	(2,307,577.54)
4183	NY State Grants	0.00	0.00	(56,588.87)	(56,588.87)
	Total Grant Revenue	**6,000,000.00**	**3,000,000.00**	**635,833.59**	**(2,364,166.41)**
	Other Income				
4164	Miscellaneous	12,000.00	6,000.00	37,617.14	31,617.14
	Total Other Income	**12,000.00**	**6,000.00**	**37,617.14**	**31,617.14**
4201	**Gain on Sale of Assets**	**0.00**	**0.00**	**25.00**	**25.00**
	Interest Income				
4102	Investment Interest Income	92,278.00	46,140.00	38,521.06	(7,618.94)
4108	Reserve Interest	237,949.00	118,974.00	232,867.35	113,893.35
42…	Mark to Market Adjustment	0.00	0.00	(136,685.23)	(136,685.23)
	Total Interest Income	**330,227.00**	**165,114.00**	**134,703.18**	**(30,410.82)**
	Total Income	**12,908,091.00**	**6,454,044.00**	**4,128,976.54**	**(2,325,067.46)**
	Salaries				
	Engineering Wages	424,500.00	212,250.00	203,428.25	(8,821.75)
	Telecom Wages	1,248,686.00	624,342.00	624,058.33	(283.67)
	Regional Development Wages	5,710.00	2,856.00	3,038.64	182.64
	WQ Wages	32,544.00	16,272.00	13,612.84	(2,659.16)
50…	Overtime Wages	5,460.00	2,730.00	3,718.31	988.31
5005	On-Call Stipend	16,315.00	8,160.00	7,572.50	(587.50)
	Total Salaries	**1,733,215.00**	**866,610.00**	**855,428.87**	**(11,181.13)**
	Fringe Benefits				
50…	FICA Expense	125,929.00	62,964.00	63,957.71	993.71
50…	Pension Expense	278,932.00	139,464.00	139,946.09	482.09
50…	VDC Expense	1,661.00	828.00	1,980.85	1,152.85
50…	Health Insurance	190,469.00	95,232.00	84,040.65	(11,191.35)
50…	Workers Comp	4,589.00	2,292.00	3,000.29	708.29
50…	Disability Insurance	4,672.00	2,334.00	2,335.98	1.98
50…	Post Retire Overhead	82,149.00	41,076.00	42,184.76	1,108.76
5054	Employee Physicals & Screening	500.00	252.00	0.00	(252.00)
	Total Fringe Benefits	**688,901.00**	**344,442.00**	**337,446.33**	**(6,995.67)**
	Operations & Maintenance				
5133	Equipment Maintenance Contr…	214,845.00	107,424.00	153,450.47	46,026.47
5134	Maintenance Contracts	262,469.00	131,232.00	48,632.04	(82,599.96)
5135	Underground Locating	32,000.00	16,000.02	25,539.77	9,539.75

Telecommunications
Change In Net Position
For the Six Months Ending Wednesday, September 30, 2026

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5403	Safety Equipment & Supplies	2,000.00	1,002.00	0.00	(1,002.00)
5704	O&M Supplies	5,000.00	2,497.98	0.00	(2,497.98)
5712	Purchased Maintenance & Repair	65,300.00	32,652.00	0.00	(32,652.00)
5720	Offnet Circuit Lease	702,920.00	351,462.00	319,089.49	(32,372.51)
5770	Other Tool, Equip & O&M	7,500.00	3,750.00	783.97	(2,966.03)
5830	Collo Expense	250,856.00	125,430.00	123,884.67	(1,545.33)
5832	Emergency Restoration	235,000.00	117,499.98	98,111.18	(19,388.80)
5834	Permitting	119,600.00	119,600.00	119,546.21	(53.79)
5836	Pole Attachment Fees	535,937.30	329,863.30	415,045.87	85,182.57
5838	Conduit Lease	20,907.00	10,452.00	13,595.19	3,143.19
	Total O & M	**2,454,334.30**	**1,348,865.28**	**1,317,678.86**	**(31,186.42)**
	Office & Administrative				
5053	Misc Employee Costs	600.00	301.98	294.00	(7.98)
5102	Office Rent	1,740.00	870.00	870.00	0.00
5104	Office Supplies	300.00	148.02	0.00	(148.02)
5110	Postage & Shipping	800.00	402.00	0.00	(402.00)
5112	Telephone	6,355.00	3,180.00	4,122.34	942.34
5114	Cellular Services	4,600.00	2,298.00	3,472.33	1,174.33
5118	Other Communications	1,600.00	798.00	836.70	38.70
5120	Dues & Subscriptions	350.00	174.00	0.00	(174.00)
5123	Promotional Materials	800.00	402.00	0.00	(402.00)
5130	Office Equipment	1,000.00	498.00	0.00	(498.00)
5170	Other Office Expenses	1,800.00	900.00	424.44	(475.56)
5202	Employee Mileage Reimburse…	2,250.00	1,126.02	1,389.55	263.53
5204	Empl. Meals & Incidental	2,500.00	1,248.00	1,299.12	51.12
5206	Empl. Lodging	3,000.00	1,500.00	220.00	(1,280.00)
5370	Training & Development	6,000.00	3,000.00	0.00	(3,000.00)
5402	Employee Uniforms	900.00	451.98	875.00	423.02
5570	Public Work Enforcement Fees	16,147.00	8,076.00	0.00	(8,076.00)
	Total Office & Admin	**50,742.00**	**25,374.00**	**13,803.48**	**(11,570.52)**
	Utilities				
5802	Gas & Electric	5,738.00	2,868.00	3,047.38	179.38
	Total Utilities	**5,738.00**	**2,868.00**	**3,047.38**	**179.38**
	Professional Fees				
5924	Legal	15,000.00	7,500.00	5,097.50	(2,402.50)
5926	Investment Banking Fees	4,340.00	2,172.00	2,918.30	746.30
5970	Consulting	63,000.00	31,498.02	12,000.00	(19,498.02)
	Total Professional Fees	**82,340.00**	**41,170.02**	**20,015.80**	**(21,154.22)**
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	11,500.00	5,748.00	4,985.97	(762.03)
5602	Auto/Light Truck Fuel	12,600.00	6,300.00	4,291.52	(2,008.48)
5603	Auto/Light Truck Rental/Lease	24,600.00	12,300.00	12,300.00	0.00

Telecommunications
Change In Net Position
For the Six Months Ending Wednesday, September 30, 2026

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5605	Vehicle Ins	11,000.00	5,502.00	5,500.02	(1.98)
	Total Automobile	**59,700.00**	**29,850.00**	**27,077.51**	**(2,772.49)**
	Computer				
5124	Computer Equipment	7,500.00	3,751.98	2,367.40	(1,384.58)
5128	Programming & Software	33,765.00	16,884.00	30,469.94	13,585.94
	Total Computer	**41,265.00**	**20,635.98**	**32,837.34**	**12,201.36**
6122	**Bad Debt Expense**	**0.00**	**0.00**	**(77,896.02)**	**(77,896.02)**
6114	**Insurance**	**204,700.00**	**102,348.00**	**102,349.98**	**1.98**
61…	**Admin Allocation**	**673,770.00**	**336,888.00**	**349,927.23**	**13,039.23**
61…	**Engineering Allocation**	**87,894.00**	**43,950.00**	**43,717.94**	**(232.06)**
6208	**NYS Administrative Assessm…**	**25,661.00**	**12,828.00**	**0.00**	**(12,828.00)**
89…	**Water Quality Allocation**	**10,094.00**	**5,046.00**	**4,287.35**	**(758.65)**
7032	**Depreciation**	**3,610,500.00**	**1,805,250.00**	**1,652,721.93**	**(152,528.07)**
6901	**Contingency**	**400.00**	**198.00**	**0.00**	**(198.00)**
	Total Expenses	**9,729,254.30**	**4,986,323.28**	**4,682,443.98**	**(303,879.30)**
	Change in Net Position	**3,178,836.70**	**1,467,720.72**	**(553,467.44)**	**(2,021,188.16)**

Water Quality
Change In Net Position
For the Six Months Ending Wednesday, September 30, 2026

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	$11,322,347.00	$5,661,174.00	$5,710,876.01	$49,702.01
4005	Capital Billings	360,983.00	180,492.00	180,491.48	(0.52)
	Total Customer Billings	**11,683,330.00**	**5,841,666.00**	**5,891,367.49**	**49,701.49**
	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	1,806.00	23,449.41	21,643.41
	Total Other Income	**3,610.00**	**1,806.00**	**23,449.41**	**21,643.41**
4201	**Gain on Sale of Assets**	**0.00**	**0.00**	**(6,792.75)**	**(6,792.75)**
	Interest Income				
4102	Investment Interest Income	17,200.00	8,598.00	8,392.07	(205.93)
41…	Trustee Interest	26,600.00	13,302.00	23,673.78	10,371.78
4108	Reserve Interest	76,000.00	37,998.00	35,247.42	(2,750.58)
42…	Mark to Market Adjustment	0.00	0.00	(31,066.23)	(31,066.23)
	Total Interest Income	**119,800.00**	**59,898.00**	**36,247.04**	**(23,650.96)**
	Total Income	**11,806,740.00**	**5,903,370.00**	**6,039,187.08**	**135,817.08**
	Salaries				
	Engineering Wages	252,910.00	126,462.00	109,998.87	(16,463.13)
	Telecom Wages	0.00	0.00	4,517.52	4,517.52
	MMF Wages	0.00	0.00	804.84	804.84
	WQ Wages	2,159,275.00	1,079,634.00	1,038,724.32	(40,909.68)
50…	Overtime Wages	86,786.00	43,392.00	68,410.31	25,018.31
5005	On-Call Stipend	56,420.00	28,206.00	30,212.50	2,006.50
	Total Salaries	**2,555,391.00**	**1,277,694.00**	**1,252,668.36**	**(25,025.64)**
	Fringe Benefits				
50…	FICA Expense	183,733.00	91,872.00	90,931.57	(940.43)
50…	Pension Expense	410,395.00	205,194.00	199,123.10	(6,070.90)
50…	VDC Expense	3,926.00	1,968.00	2,653.41	685.41
50…	Health Insurance	411,517.00	205,758.00	189,028.92	(16,729.08)
50…	Workers Comp	104,346.00	52,176.00	48,278.14	(3,897.86)
50…	Disability Insurance	10,038.00	5,016.00	5,019.00	3.00
50…	Post Retire Overhead	176,507.00	88,254.00	84,692.16	(3,561.84)
5054	Employee Physicals & Screening	3,045.00	1,524.00	2,485.00	961.00
	Total Fringe Benefits	**1,303,507.00**	**651,762.00**	**622,211.30**	**(29,550.70)**
	Operations & Maintenance				
5403	Safety Equipment & Supplies	12,200.00	6,100.02	6,219.07	119.05
5706	Shop Tools	20,000.00	10,002.00	8,311.86	(1,690.14)

Water Quality
Change In Net Position
For the Six Months Ending Wednesday, September 30, 2026

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5815	Chemicals	103,200.00	51,600.00	72,967.60	21,367.60
5902	Lab Fees	8,600.00	4,302.00	3,932.00	(370.00)
6010	Cape Vincent Reserve	1,700.00	852.00	0.00	(852.00)
8090	Purchases for Resale	50,000.00	25,002.00	12,901.34	(12,100.66)
	Total O & M	**195,700.00**	**97,858.02**	**104,331.87**	**6,473.85**
6002	**Sewage Treatment**	**1,630,565.00**	**679,400.00**	**660,026.35**	**(19,373.65)**
6004	**Water Purchases**	**936,111.00**	**400,916.00**	**395,061.49**	**(5,854.51)**
	Office & Administrative				
5053	Misc Employee Costs	100.00	48.00	0.00	(48.00)
5104	Office Supplies	3,750.00	1,878.00	782.02	(1,095.98)
5110	Postage & Shipping	750.00	378.00	0.00	(378.00)
5112	Telephone	4,500.00	2,250.00	1,999.80	(250.20)
5114	Cellular Services	30,300.00	15,150.00	12,583.51	(2,566.49)
5118	Other Communications	9,600.00	4,800.00	4,793.44	(6.56)
5120	Dues & Subscriptions	1,100.00	552.00	0.00	(552.00)
5130	Office Equipment	3,000.00	1,500.00	483.18	(1,016.82)
5202	Employee Mileage Reimburse…	16,750.00	8,376.00	5,885.55	(2,490.45)
5204	Empl. Meals & Incidental	2,000.00	1,002.00	1,231.00	229.00
5206	Empl. Lodging	2,500.00	1,248.00	1,875.00	627.00
5270	Travel & Meeting Expense	500.00	252.00	0.00	(252.00)
5312	Continuing Education	2,800.00	1,399.98	0.00	(1,399.98)
5370	Training & Development	9,500.00	4,752.00	5,709.00	957.00
5402	Employee Uniforms	15,650.00	7,825.02	15,303.00	7,477.98
5570	Public Work Enforcement Fees	2,898.00	1,446.00	0.00	(1,446.00)
6210	Trustee Fees	6,750.00	3,378.00	0.00	(3,378.00)
	Total Office & Admin	**112,448.00**	**56,235.00**	**50,645.50**	**(5,589.50)**
	Utilities				
5802	Gas & Electric	120,000.00	60,000.00	66,380.03	6,380.03
	Total Utilities	**120,000.00**	**60,000.00**	**66,380.03**	**6,380.03**
	Professional Fees				
5924	Legal	4,400.00	2,202.00	0.00	(2,202.00)
5926	Investment Banking Fees	2,271.00	1,134.00	549.33	(584.67)
	Total Professional Fees	**6,671.00**	**3,336.00**	**549.33**	**(2,786.67)**
	Repairs & Maintenance				
5804	Building Maintenance & Repair	46,600.00	23,302.02	8,477.20	(14,824.82)
5808	Site Maint & Repair	58,500.00	29,250.00	15,514.92	(13,735.08)
5812	Pipeline Maintenance	115,000.00	57,504.00	46,666.31	(10,837.69)
	Total Repairs & Maintenance	**220,100.00**	**110,056.02**	**70,658.43**	**(39,397.59)**
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	42,000.00	21,000.00	10,325.48	(10,674.52)
5602	Auto/Light Truck Fuel	80,000.00	40,002.00	37,666.81	(2,335.19)

Water Quality
Change In Net Position
For the Six Months Ending Wednesday, September 30, 2026

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5603	Auto/Light Truck Rental/Lease	258,600.00	129,300.00	119,352.00	(9,948.00)
5605	Vehicle Ins	63,700.00	31,848.00	31,849.98	1.98
	Total Automobile	**444,300.00**	**222,150.00**	**199,194.27**	**(22,955.73)**
	Computer				
5124	Computer Equipment	17,350.00	8,674.98	10,181.78	1,506.80
5128	Programming & Software	17,600.00	10,714.00	13,231.00	2,517.00
	Total Computer	**34,950.00**	**19,388.98**	**23,412.78**	**4,023.80**
6114	**Insurance**	**245,500.00**	**122,748.00**	**122,749.98**	**1.98**
61…	**Admin Allocation**	**832,313.00**	**416,154.00**	**432,297.40**	**16,143.40**
61…	**Engineering Allocation**	**51,353.00**	**25,674.00**	**18,502.60**	**(7,171.40)**
6208	**NYS Administrative Assessm…**	**46,807.00**	**23,412.00**	**0.00**	**(23,412.00)**
89…	**Water Quality Allocation**	**(10,094.00)**	**(5,046.00)**	**(4,404.66)**	**641.34**
7032	**Depreciation**	**1,621,600.00**	**810,804.00**	**760,458.42**	**(50,345.58)**
7002	**Amortization**	**31,596.00**	**15,798.00**	**15,797.82**	**(0.18)**
6202	**Interest Expense**	**632,262.00**	**316,134.00**	**419,440.40**	**103,306.40**
7170	**Debt Issuance Costs**	**50,000.00**	**25,002.00**	**0.00**	**(25,002.00)**
	Total Expenses	**11,061,080.00**	**5,329,476.02**	**5,209,981.67**	**(119,494.35)**
	Change in Net Position	**745,660.00**	**573,893.98**	**829,205.41**	**255,311.43**

Army Sewer
Change In Net Position
For the Six Months Ending Wednesday, September 30, 2026

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	$4,812,503.00	$2,406,252.00	$2,439,074.42	$32,822.42
	Total Customer Billings	**4,812,503.00**	**2,406,252.00**	**2,439,074.42**	**32,822.42**
	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	1,806.00	1,832.92	26.92
	Total Other Income	**3,610.00**	**1,806.00**	**1,832.92**	**26.92**
4201	**Gain on Sale of Assets**	**0.00**	**0.00**	**26.00**	**26.00**
	Interest Income				
4108	Reserve Interest	49,200.00	24,600.00	22,807.16	(1,792.84)
42…	Mark to Market Adjustment	0.00	0.00	(15,153.60)	(15,153.60)
	Total Interest Income	**49,200.00**	**24,600.00**	**7,653.56**	**(16,946.44)**
	Total Income	**4,865,313.00**	**2,432,658.00**	**2,543,502.79**	**110,844.79**
	Salaries				
	Engineering Wages	105,475.00	52,740.00	51,564.72	(1,175.28)
	Telecom Wages	0.00	0.00	3,455.86	3,455.86
	MMF Wages	0.00	0.00	804.84	804.84
	WQ Wages	416,045.00	208,020.00	163,378.55	(44,641.45)
50…	Overtime Wages	23,794.00	11,898.00	17,764.69	5,866.69
5005	On-Call Stipend	10,215.00	5,106.00	5,673.96	567.96
	Total Salaries	**555,529.00**	**277,764.00**	**242,642.62**	**(35,121.38)**
	Fringe Benefits				
50…	FICA Expense	39,933.00	19,968.00	17,254.76	(2,713.24)
50…	Pension Expense	86,629.00	43,314.00	33,215.27	(10,098.73)
50…	VDC Expense	1,650.00	828.00	1,090.57	262.57
50…	Health Insurance	89,127.00	44,562.00	32,916.77	(11,645.23)
50…	Workers Comp	20,153.00	10,074.00	6,365.61	(3,708.39)
50…	Disability Insurance	2,117.00	1,056.00	1,058.52	2.52
50…	Post Retire Overhead	37,233.00	18,618.00	15,500.84	(3,117.16)
5054	Employee Physicals & Screening	3,045.00	1,524.00	2,485.00	961.00
	Total Fringe Benefits	**279,887.00**	**139,944.00**	**109,887.34**	**(30,056.66)**
	Operations & Maintenance				
5706	Shop Tools	10,000.00	4,998.00	8,065.05	3,067.05
5815	Chemicals	100,000.00	49,998.00	71,050.50	21,052.50
	Total O & M	**110,000.00**	**54,996.00**	**79,115.55**	**24,119.55**
6002	**Sewage Treatment**	**1,630,565.00**	**679,400.00**	**660,026.35**	**(19,373.65)**

Army Sewer
Change In Net Position
For the Six Months Ending Wednesday, September 30, 2026

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
6004	**Water Purchases**	**4,500.00**	**2,250.00**	**252.08**	**(1,997.92)**
	Office & Administrative				
5202	Employee Mileage Reimburse…	3,500.00	1,752.00	1,241.33	(510.67)
5570	Public Work Enforcement Fees	2,345.00	1,170.00	0.00	(1,170.00)
6210	Trustee Fees	3,000.00	1,500.00	0.00	(1,500.00)
	Total Office & Admin	**8,845.00**	**4,422.00**	**1,241.33**	**(3,180.67)**
	Utilities				
5802	Gas & Electric	65,000.00	32,502.00	41,067.61	8,565.61
	Total Utilities	**65,000.00**	**32,502.00**	**41,067.61**	**8,565.61**
	Professional Fees				
5924	Legal	3,000.00	1,500.00	0.00	(1,500.00)
5926	Investment Banking Fees	1,157.00	576.00	357.07	(218.93)
	Total Professional Fees	**4,157.00**	**2,076.00**	**357.07**	**(1,718.93)**
	Repairs & Maintenance				
5804	Building Maintenance & Repair	15,000.00	7,500.00	5,882.75	(1,617.25)
5808	Site Maint & Repair	25,000.00	12,498.00	10,661.49	(1,836.51)
5812	Pipeline Maintenance	45,000.00	22,500.00	27,029.34	4,529.34
	Total Repairs & Maintenance	**85,000.00**	**42,498.00**	**43,573.58**	**1,075.58**
	Computer				
5128	Programming & Software	9,630.00	4,818.00	5,309.39	491.39
	Total Computer	**9,630.00**	**4,818.00**	**5,309.39**	**491.39**
6114	**Insurance**	**96,700.00**	**48,348.00**	**48,349.98**	**1.98**
61…	**Admin Allocation**	**445,129.00**	**222,564.00**	**231,191.48**	**8,627.48**
61…	**Engineering Allocation**	**16,833.00**	**8,418.00**	**8,205.26**	**(212.74)**
6208	**NYS Administrative Assessm…**	**19,806.00**	**9,906.00**	**0.00**	**(9,906.00)**
89…	**Water Quality Allocation**	**98,832.00**	**49,416.00**	**43,245.13**	**(6,170.87)**
7032	**Depreciation**	**736,700.00**	**368,352.00**	**328,448.16**	**(39,903.84)**
6202	**Interest Expense**	**269,000.00**	**134,502.00**	**250,222.28**	**115,720.28**
7170	**Debt Issuance Costs**	**50,000.00**	**25,002.00**	**0.00**	**(25,002.00)**
	Total Expenses	**4,486,113.00**	**2,107,178.00**	**2,093,135.21**	**(14,042.79)**
	Change in Net Position	**379,200.00**	**325,480.00**	**450,367.58**	**124,887.58**

Army Water Line
Change In Net Position
For the Six Months Ending Wednesday, September 30, 2026

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	$3,490,778.00	$1,745,388.00	$1,794,554.97	$49,166.97
	Total Customer Billings	**3,490,778.00**	**1,745,388.00**	**1,794,554.97**	**49,166.97**
	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	13,302.00	23,673.78	10,371.78
4108	Reserve Interest	26,800.00	13,398.00	12,440.26	(957.74)
42…	Mark to Market Adjustment	0.00	0.00	(15,912.63)	(15,912.63)
	Total Interest Income	**53,400.00**	**26,700.00**	**20,201.41**	**(6,498.59)**
	Total Income	**3,544,178.00**	**1,772,088.00**	**1,814,760.93**	**42,672.93**
	Salaries				
	Engineering Wages	105,475.00	52,740.00	36,196.27	(16,543.73)
	Telecom Wages	0.00	0.00	895.07	895.07
	WQ Wages	317,414.00	158,706.00	150,696.90	(8,009.10)
50…	Overtime Wages	4,745.00	2,370.00	4,489.23	2,119.23
5005	On-Call Stipend	7,713.00	3,858.00	5,107.55	1,249.55
	Total Salaries	**435,347.00**	**217,674.00**	**197,385.02**	**(20,288.98)**
	Fringe Benefits				
50…	FICA Expense	31,340.00	15,672.00	14,651.16	(1,020.84)
50…	Pension Expense	66,934.00	33,468.00	30,810.45	(2,657.55)
50…	VDC Expense	1,650.00	828.00	953.95	125.95
50…	Health Insurance	69,080.00	34,542.00	27,876.49	(6,665.51)
50…	Workers Comp	14,670.00	7,338.00	4,056.44	(3,281.56)
50…	Disability Insurance	1,629.00	816.00	814.50	(1.50)
50…	Post Retire Overhead	28,644.00	14,322.00	11,367.57	(2,954.43)
	Total Fringe Benefits	**213,947.00**	**106,986.00**	**90,530.56**	**(16,455.44)**
	Operations & Maintenance				
5706	Shop Tools	5,000.00	2,502.00	0.00	(2,502.00)
5902	Lab Fees	5,000.00	2,502.00	2,062.00	(440.00)
	Total O & M	**10,000.00**	**5,004.00**	**2,062.00**	**(2,942.00)**
6004	**Water Purchases**	**805,659.00**	**335,690.00**	**330,257.44**	**(5,432.56)**
	Office & Administrative				
5202	Employee Mileage Reimburse…	1,000.00	498.00	258.10	(239.90)
5570	Public Work Enforcement Fees	543.00	270.00	0.00	(270.00)
6210	Trustee Fees	3,750.00	1,878.00	0.00	(1,878.00)
	Total Office & Admin	**5,293.00**	**2,646.00**	**258.10**	**(2,387.90)**
	Utilities				

Army Water Line
Change In Net Position
For the Six Months Ending Wednesday, September 30, 2026

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5802	Gas & Electric	25,000.00	12,498.00	8,261.92	(4,236.08)
	Total Utilities	**25,000.00**	**12,498.00**	**8,261.92**	**(4,236.08)**
	Professional Fees				
5924	Legal	900.00	450.00	0.00	(450.00)
5926	Investment Banking Fees	1,114.00	558.00	192.26	(365.74)
	Total Professional Fees	**2,014.00**	**1,008.00**	**192.26**	**(815.74)**
	Repairs & Maintenance				
5804	Building Maintenance & Repair	5,000.00	2,502.00	1,447.60	(1,054.40)
5808	Site Maint & Repair	30,000.00	15,000.00	2,793.51	(12,206.49)
5812	Pipeline Maintenance	50,000.00	25,002.00	13,917.77	(11,084.23)
	Total Repairs & Maintenance	**85,000.00**	**42,504.00**	**18,158.88**	**(24,345.12)**
	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**	**32,202.00**	**32,200.02**	**(1.98)**
61…	**Admin Allocation**	**320,528.00**	**160,266.00**	**166,492.91**	**6,226.91**
61…	**Engineering Allocation**	**17,173.00**	**8,586.00**	**7,261.49**	**(1,324.51)**
6208	**NYS Administrative Assessm…**	**13,159.00**	**6,582.00**	**0.00**	**(6,582.00)**
89…	**Water Quality Allocation**	**74,648.00**	**37,326.00**	**33,279.37**	**(4,046.63)**
7032	**Depreciation**	**734,100.00**	**367,050.00**	**353,462.34**	**(13,587.66)**
6202	**Interest Expense**	**318,522.00**	**159,264.00**	**164,047.12**	**4,783.12**
	Total Expenses	**3,128,610.00**	**1,499,106.00**	**1,407,669.43**	**(91,436.57)**
	Change in Net Position	**415,568.00**	**272,982.00**	**407,091.50**	**134,109.50**

Regional Water Line
Change In Net Position
For the Six Months Ending Wednesday, September 30, 2026

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	$125,952.00	$62,976.00	$62,904.97	($71.03)
4005	Capital Billings	360,983.00	180,492.00	180,491.48	(0.52)
	Total Customer Billings	**486,935.00**	**243,468.00**	**243,396.45**	**(71.55)**
	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	8,598.00	8,392.07	(205.93)
	Total Interest Income	**17,200.00**	**8,598.00**	**8,392.07**	**(205.93)**
	Total Income	**504,135.00**	**252,066.00**	**264,507.58**	**12,441.58**
	Salaries				
	Engineering Wages	13,091.00	6,546.00	4,837.57	(1,708.43)
	WQ Wages	36,916.00	18,456.00	14,225.22	(4,230.78)
50…	Overtime Wages	3,013.00	1,506.00	2,262.75	756.75
5005	On-Call Stipend	976.00	486.00	578.76	92.76
	Total Salaries	**53,996.00**	**26,994.00**	**21,904.30**	**(5,089.70)**
	Fringe Benefits				
50…	FICA Expense	3,884.00	1,944.00	1,492.33	(451.67)
50…	Pension Expense	8,045.00	4,020.00	3,243.95	(776.05)
50…	VDC Expense	218.00	108.00	6.02	(101.98)
50…	Health Insurance	8,712.00	4,356.00	3,109.44	(1,246.56)
50…	Workers Comp	1,965.00	984.00	665.62	(318.38)
50…	Disability Insurance	208.00	102.00	103.98	1.98
50…	Post Retire Overhead	3,651.00	1,824.00	1,304.97	(519.03)
	Total Fringe Benefits	**26,683.00**	**13,338.00**	**9,926.31**	**(3,411.69)**
	Operations & Maintenance				
5815	Chemicals	3,200.00	1,602.00	1,917.10	315.10
5902	Lab Fees	3,600.00	1,800.00	1,870.00	70.00
6010	Cape Vincent Reserve	1,700.00	852.00	0.00	(852.00)
	Total O & M	**8,500.00**	**4,254.00**	**3,787.10**	**(466.90)**
6004	**Water Purchases**	**125,952.00**	**62,976.00**	**64,551.97**	**1,575.97**
	Office & Administrative				
5118	Other Communications	1,225.00	612.00	509.74	(102.26)
5202	Employee Mileage Reimburse…	250.00	126.00	0.00	(126.00)
5570	Public Work Enforcement Fees	10.00	6.00	0.00	(6.00)
	Total Office & Admin	**1,485.00**	**744.00**	**509.74**	**(234.26)**

Regional Water Line
Change In Net Position
For the Six Months Ending Wednesday, September 30, 2026

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Utilities				
5802	Gas & Electric	30,000.00	15,000.00	17,050.50	2,050.50
	Total Utilities	**30,000.00**	**15,000.00**	**17,050.50**	**2,050.50**
	Professional Fees				
5924	Legal	500.00	252.00	0.00	(252.00)
	Total Professional Fees	**500.00**	**252.00**	**0.00**	**(252.00)**
	Repairs & Maintenance				
5804	Building Maintenance & Repair	26,600.00	13,300.02	1,146.85	(12,153.17)
5808	Site Maint & Repair	3,500.00	1,752.00	2,059.92	307.92
5812	Pipeline Maintenance	20,000.00	10,002.00	5,719.20	(4,282.80)
	Total Repairs & Maintenance	**50,100.00**	**25,054.02**	**8,925.97**	**(16,128.05)**
	Computer				
5128	Programming & Software	546.00	276.00	529.24	253.24
	Total Computer	**546.00**	**276.00**	**529.24**	**253.24**
6114	**Insurance**	**9,000.00**	**4,500.00**	**4,500.00**	**0.00**
61…	**Admin Allocation**	**19,815.00**	**9,906.00**	**10,223.26**	**317.26**
61…	**Engineering Allocation**	**4,323.00**	**2,160.00**	**638.82**	**(1,521.18)**
6208	**NYS Administrative Assessm…**	**1,857.00**	**930.00**	**0.00**	**(930.00)**
89…	**Water Quality Allocation**	**11,912.00**	**5,958.00**	**4,242.67**	**(1,715.33)**
7032	**Depreciation**	**150,800.00**	**75,402.00**	**78,547.92**	**3,145.92**
7002	**Amortization**	**31,596.00**	**15,798.00**	**15,797.82**	**(0.18)**
6202	**Interest Expense**	**44,740.00**	**22,368.00**	**5,171.00**	**(17,197.00)**
	Total Expenses	**571,805.00**	**285,910.02**	**246,306.62**	**(39,603.40)**
	Change in Net Position	**(67,670.00)**	**(33,844.02)**	**18,200.96**	**52,044.98**

Water Sewer Contracts
Change In Net Position
For the Six Months Ending Wednesday, September 30, 2026

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	$2,893,114.00	$1,446,558.00	$1,414,341.65	($32,216.35)
	Total Customer Billings	**2,893,114.00**	**1,446,558.00**	**1,414,341.65**	**(32,216.35)**
	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**	**1,446,558.00**	**1,416,415.78**	**(30,142.22)**
	Salaries				
	Engineering Wages	28,869.00	14,436.00	17,400.31	2,964.31
	Telecom Wages	0.00	0.00	166.59	166.59
	WQ Wages	1,388,900.00	694,452.00	710,423.65	15,971.65
50…	Overtime Wages	55,234.00	27,618.00	43,893.64	16,275.64
5005	On-Call Stipend	37,516.00	18,756.00	18,852.23	96.23
	Total Salaries	**1,510,519.00**	**755,262.00**	**790,736.42**	**35,474.42**
	Fringe Benefits				
50…	FICA Expense	108,576.00	54,288.00	57,533.32	3,245.32
50…	Pension Expense	248,787.00	124,392.00	131,853.43	7,461.43
50…	VDC Expense	408.00	204.00	602.87	398.87
50…	Health Insurance	244,598.00	122,298.00	125,126.22	2,828.22
50…	Workers Comp	67,558.00	33,780.00	37,190.47	3,410.47
50…	Disability Insurance	6,084.00	3,042.00	3,042.00	0.00
50…	Post Retire Overhead	106,979.00	53,490.00	56,518.78	3,028.78
	Total Fringe Benefits	**782,990.00**	**391,494.00**	**411,867.09**	**20,373.09**
	Operations & Maintenance				
5403	Safety Equipment & Supplies	12,200.00	6,100.02	6,219.07	119.05
5706	Shop Tools	5,000.00	2,502.00	246.81	(2,255.19)
8090	Purchases for Resale	50,000.00	25,002.00	12,901.34	(12,100.66)
	Total O & M	**67,200.00**	**33,604.02**	**19,367.22**	**(14,236.80)**
	Office & Administrative				
5053	Misc Employee Costs	100.00	48.00	0.00	(48.00)
5104	Office Supplies	3,750.00	1,878.00	782.02	(1,095.98)
5110	Postage & Shipping	750.00	378.00	0.00	(378.00)
5112	Telephone	4,500.00	2,250.00	1,999.80	(250.20)
5114	Cellular Services	30,300.00	15,150.00	12,583.51	(2,566.49)
5118	Other Communications	8,375.00	4,188.00	4,283.70	95.70
5120	Dues & Subscriptions	1,100.00	552.00	0.00	(552.00)
5130	Office Equipment	3,000.00	1,500.00	483.18	(1,016.82)
5202	Employee Mileage Reimburse…	12,000.00	6,000.00	4,386.12	(1,613.88)
5204	Empl. Meals & Incidental	2,000.00	1,002.00	1,231.00	229.00
5206	Empl. Lodging	2,500.00	1,248.00	1,875.00	627.00

Water Sewer Contracts
Change In Net Position
For the Six Months Ending Wednesday, September 30, 2026

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5270	Travel & Meeting Expense	500.00	252.00	0.00	(252.00)
5312	Continuing Education	2,800.00	1,399.98	0.00	(1,399.98)
5370	Training & Development	9,500.00	4,752.00	5,709.00	957.00
5402	Employee Uniforms	15,650.00	7,825.02	15,303.00	7,477.98
	Total Office & Admin	**96,825.00**	**48,423.00**	**48,636.33**	**213.33**
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	42,000.00	21,000.00	10,325.48	(10,674.52)
5602	Auto/Light Truck Fuel	80,000.00	40,002.00	37,666.81	(2,335.19)
5603	Auto/Light Truck Rental/Lease	258,600.00	129,300.00	119,352.00	(9,948.00)
5605	Vehicle Ins	63,700.00	31,848.00	31,849.98	1.98
	Total Automobile	**444,300.00**	**222,150.00**	**199,194.27**	**(22,955.73)**
	Computer				
5124	Computer Equipment	17,350.00	8,674.98	10,181.78	1,506.80
5128	Programming & Software	3,604.00	1,800.00	3,572.37	1,772.37
	Total Computer	**20,954.00**	**10,474.98**	**13,754.15**	**3,279.17**
6114	**Insurance**	**75,400.00**	**37,698.00**	**37,699.98**	**1.98**
61…	**Admin Allocation**	**46,841.00**	**23,418.00**	**24,389.75**	**971.75**
61…	**Engineering Allocation**	**13,024.00**	**6,510.00**	**2,397.03**	**(4,112.97)**
6208	**NYS Administrative Assessm…**	**11,985.00**	**5,994.00**	**0.00**	**(5,994.00)**
89…	**Water Quality Allocation**	**(195,486.00)**	**(97,746.00)**	**(85,171.83)**	**12,574.17**
	Total Expenses	**2,874,552.00**	**1,437,282.00**	**1,462,870.41**	**25,588.41**
	Change in Net Position	**18,562.00**	**9,276.00**	**(46,454.63)**	**(55,730.63)**

Engineering
Change In Net Position
For the Six Months Ending Wednesday, September 30, 2026

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	$599,700.00	$299,850.00	$255,554.11	($44,295.89)
	Total Customer Billings	**599,700.00**	**299,850.00**	**255,554.11**	**(44,295.89)**
	Grant Revenue				
4181	Federal Grant Income	40,000.00	19,998.00	25,550.84	5,552.84
	Total Grant Revenue	**40,000.00**	**19,998.00**	**25,550.84**	**5,552.84**
	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**	**319,848.00**	**281,198.26**	**(38,649.74)**
	Salaries				
	Engineering Wages	295,007.00	147,504.00	148,291.00	787.00
	Telecom Wages	0.00	0.00	2,009.32	2,009.32
	Regional Development Wages	0.00	0.00	2,302.24	2,302.24
	WQ Wages	0.00	0.00	324.43	324.43
50…	Overtime Wages	0.00	0.00	217.77	217.77
	Total Salaries	**295,007.00**	**147,504.00**	**153,144.76**	**5,640.76**
	Fringe Benefits				
50…	FICA Expense	21,315.00	10,656.00	10,994.57	338.57
50…	Pension Expense	37,287.00	18,642.00	19,438.32	796.32
50…	VDC Expense	1,980.00	990.00	2,533.72	1,543.72
50…	Health Insurance	44,559.00	22,278.00	21,701.20	(576.80)
50…	Workers Comp	958.00	480.00	889.25	409.25
50…	Disability Insurance	907.00	456.00	453.48	(2.52)
50…	Post Retire Overhead	15,950.00	7,974.00	8,670.50	696.50
5054	Employee Physicals & Screening	600.00	300.00	290.48	(9.52)
	Total Fringe Benefits	**123,556.00**	**61,776.00**	**64,971.52**	**3,195.52**
	Operations & Maintenance				
5403	Safety Equipment & Supplies	1,400.00	702.00	227.42	(474.58)
5904	SCADA	24,300.00	12,150.00	1,312.68	(10,837.32)
8090	Purchases for Resale	121,000.00	60,498.00	57,860.90	(2,637.10)
	Total O & M	**146,700.00**	**73,350.00**	**59,401.00**	**(13,949.00)**
	Office & Administrative				
5053	Misc Employee Costs	750.00	378.00	100.00	(278.00)
5102	Office Rent	1,870.00	936.00	934.98	(1.02)
5104	Office Supplies	1,000.00	498.00	20.86	(477.14)
5112	Telephone	394.00	198.00	141.37	(56.63)
5114	Cellular Services	8,500.00	4,248.00	3,849.24	(398.76)
5120	Dues & Subscriptions	1,000.00	498.00	210.00	(288.00)

Engineering
Change In Net Position
For the Six Months Ending Wednesday, September 30, 2026

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5130	Office Equipment	1,500.00	750.00	0.00	(750.00)
5202	Employee Mileage Reimburse…	11,500.00	5,748.00	2,263.51	(3,484.49)
5204	Empl. Meals & Incidental	2,300.00	1,152.00	251.00	(901.00)
5206	Empl. Lodging	3,300.00	1,650.00	384.00	(1,266.00)
5270	Travel & Meeting Expense	1,100.00	552.00	44.00	(508.00)
5312	Continuing Education	3,650.00	1,827.00	0.00	(1,827.00)
5370	Training & Development	7,500.00	3,750.00	1,168.00	(2,582.00)
5402	Employee Uniforms	8,050.00	4,026.00	2,772.00	(1,254.00)
	Total Office & Admin	**52,414.00**	**26,211.00**	**12,138.96**	**(14,072.04)**
	Professional Fees				
5924	Legal	1,000.00	498.00	0.00	(498.00)
	Total Professional Fees	**1,000.00**	**498.00**	**0.00**	**(498.00)**
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	7,000.00	3,498.00	1,646.15	(1,851.85)
5602	Auto/Light Truck Fuel	10,000.00	4,998.00	5,865.65	867.65
5603	Auto/Light Truck Rental/Lease	38,100.00	19,050.00	19,050.00	0.00
5605	Vehicle Ins	11,800.00	5,898.00	5,899.98	1.98
	Total Automobile	**66,900.00**	**33,444.00**	**32,461.78**	**(982.22)**
	Computer				
5124	Computer Equipment	14,000.00	7,002.00	11,833.49	4,831.49
5128	Programming & Software	6,525.00	3,261.00	3,319.19	58.19
5906	GIS	45,440.00	38,650.00	36,670.10	(1,979.90)
	Total Computer	**65,965.00**	**48,913.00**	**51,822.78**	**2,909.78**
6114	**Insurance**	**16,900.00**	**8,448.00**	**8,449.98**	**1.98**
61…	**Admin Allocation**	**57,835.00**	**28,920.00**	**30,085.60**	**1,165.60**
61…	**Engineering Allocation**	**(199,465.00)**	**(99,732.00)**	**(93,939.51)**	**5,792.49**
6208	**NYS Administrative Assessm…**	**2,685.00**	**1,344.00**	**0.00**	**(1,344.00)**
89…	**Water Quality Allocation**	**0.00**	**0.00**	**117.31**	**117.31**
	Total Expenses	**629,497.00**	**330,676.00**	**318,654.18**	**(12,021.82)**
	Change in Net Position	**10,203.00**	**(10,828.00)**	**(37,455.92)**	**(26,627.92)**

Regional Development
Change In Net Position
For the Six Months Ending Wednesday, September 30, 2026

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	$303,914.00	$151,962.00	$64,731.42	($87,230.58)
	Total Customer Billings	**303,914.00**	**151,962.00**	**64,731.42**	**(87,230.58)**
	Grant Revenue				
4183	NY State Grants	824,867.00	49,998.00	167,923.28	117,925.28
	Total Grant Revenue	**824,867.00**	**49,998.00**	**167,923.28**	**117,925.28**
4104	**Loan Interest Income**	**612,000.00**	**306,000.00**	**261,710.68**	**(44,289.32)**
	Other Income				
4162	Processing Fees	14,000.00	7,002.00	7,815.00	813.00
4164	Miscellaneous	3,900.00	1,950.00	846.01	(1,103.99)
	Total Other Income	**17,900.00**	**8,952.00**	**8,661.01**	**(290.99)**
	Interest Income				
4102	Investment Interest Income	879,600.00	439,800.00	459,854.73	20,054.73
42…	Mark to Market Adjustment	0.00	0.00	(119,108.54)	(119,108.54)
	Total Interest Income	**879,600.00**	**439,800.00**	**340,746.19**	**(99,053.81)**
	Total Income	**2,638,281.00**	**956,712.00**	**843,772.58**	**(112,939.42)**
	Salaries				
	Administrative Wages	44,072.00	22,038.00	19,869.58	(2,168.42)
	Engineering Wages	3,497.00	1,746.00	0.00	(1,746.00)
	Regional Development Wages	379,652.00	189,822.00	167,598.57	(22,223.43)
	Next Move NY Wages	227,492.00	113,748.00	106,503.00	(7,245.00)
	Total Salaries	**654,713.00**	**327,354.00**	**293,971.15**	**(33,382.85)**
	Fringe Benefits				
50…	FICA Expense	47,081.00	23,544.00	21,149.42	(2,394.58)
50…	Pension Expense	88,803.00	44,400.00	42,996.21	(1,403.79)
50…	VDC Expense	8,737.00	4,368.00	2,574.16	(1,793.84)
50…	Health Insurance	107,008.00	53,508.00	38,857.35	(14,650.65)
50…	Workers Comp	854.00	432.00	343.78	(88.22)
50…	Disability Insurance	2,330.00	1,164.00	1,165.02	1.02
50…	Post Retire Overhead	40,961.00	20,484.00	17,899.50	(2,584.50)
5054	Employee Physicals & Screening	880.00	441.00	280.48	(160.52)
	Total Fringe Benefits	**296,654.00**	**148,341.00**	**125,265.92**	**(23,075.08)**
	Operations & Maintenance				
5403	Safety Equipment & Supplies	500.00	252.00	0.00	(252.00)
6110	Marketing	10,000.00	4,998.00	0.00	(4,998.00)
8090	Purchases for Resale	30,000.00	15,000.00	20,761.32	5,761.32
	Total O & M	**40,500.00**	**20,250.00**	**20,761.32**	**511.32**
	Office & Administrative				

Regional Development
Change In Net Position
For the Six Months Ending Wednesday, September 30, 2026

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5053	Misc Employee Costs	1,170.00	579.00	126.00	(453.00)
5102	Office Rent	28,800.00	16,800.00	16,800.00	0.00
5104	Office Supplies	1,500.00	750.00	649.89	(100.11)
5112	Telephone	118.00	60.00	42.42	(17.58)
5114	Cellular Services	1,500.00	750.00	663.40	(86.60)
5120	Dues & Subscriptions	2,200.00	1,098.00	625.00	(473.00)
5122	Public Info & Advertising	77,250.00	38,634.00	46,436.36	7,802.36
5123	Promotional Materials	3,250.00	1,626.00	1,557.59	(68.41)
5170	Other Office Expenses	4,000.00	2,004.00	678.00	(1,326.00)
5172	Filing Fees	950.00	474.00	0.00	(474.00)
5173	Processing Fees	1,050.00	528.00	70.00	(458.00)
5202	Employee Mileage Reimburse…	11,650.00	5,824.02	1,893.89	(3,930.13)
5204	Empl. Meals & Incidental	4,200.00	2,112.00	565.00	(1,547.00)
5206	Empl. Lodging	5,600.00	2,802.00	1,260.00	(1,542.00)
5270	Travel & Meeting Expense	5,250.00	2,629.98	2,068.80	(561.18)
5370	Training & Development	4,000.00	1,998.00	1,809.00	(189.00)
5508	Cleaning Services	1,837.98	922.02	0.00	(922.02)
6104	Sponsorships	5,000.00	2,502.00	2,500.00	(2.00)
	Total Office & Admin	**159,325.98**	**82,093.02**	**77,745.35**	**(4,347.67)**
	Professional Fees				
5924	Legal	12,000.00	6,000.00	465.00	(5,535.00)
5926	Investment Banking Fees	14,421.00	7,218.00	4,856.44	(2,361.56)
5970	Consulting	127,000.00	70,600.00	74,941.03	4,341.03
	Total Professional Fees	**153,421.00**	**83,818.00**	**80,262.47**	**(3,555.53)**
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	500.00	252.00	210.00	(42.00)
5602	Auto/Light Truck Fuel	3,603.00	1,800.00	209.24	(1,590.76)
5605	Vehicle Ins	1,900.00	948.00	949.98	1.98
	Total Automobile	**6,003.00**	**3,000.00**	**1,369.22**	**(1,630.78)**
	Computer				
5124	Computer Equipment	1,500.00	750.00	0.00	(750.00)
5128	Programming & Software	1,024.02	512.04	1,024.02	511.98
6108	Web Page Design & Maintenance	1,000.00	498.00	0.00	(498.00)
	Total Computer	**3,524.02**	**1,760.04**	**1,024.02**	**(736.02)**
6122	**Bad Debt Expense**	**0.00**	**0.00**	**(14,110.73)**	**(14,110.73)**
6120	**Grants**	**275,000.00**	**137,502.00**	**0.00**	**(137,502.00)**
61…	**Admin Allocation**	**196,406.00**	**98,202.00**	**101,940.36**	**3,738.36**
61…	**Engineering Allocation**	**478.00**	**240.00**	**137.54**	**(102.46)**
7032	**Depreciation**	**8,000.00**	**4,002.00**	**3,972.81**	**(29.19)**
	Total Expenses	**1,794,025.00**	**906,562.06**	**692,339.43**	**(214,222.63)**
	Change in Net Position	**844,256.00**	**50,149.94**	**151,433.15**	**101,283.21**