

**Summary of All Units
Change In Net Position
For the Ten Months Ending Friday, January 31, 2025**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$23,226,147.00	\$19,231,705.00	\$18,703,162.68	(\$528,542.32)
4004	Dark Fiber Billings	771,154.00	642,630.00	727,013.64	84,383.64
4005	Capital Billings	286,518.00	238,770.00	238,765.04	(4.96)
4006	Replacement Reserve Tip Inco...	1,671,217.00	1,392,680.00	1,328,919.90	(63,760.10)
4007	Liner Reserve Tip Income	2,387,454.00	1,989,550.00	1,898,457.00	(91,093.00)
4008	Closure Reserve Tip Income	1,074,354.00	895,300.00	854,305.69	(40,994.31)
	Total Customer Billings	29,416,844.00	24,390,635.00	23,750,623.95	(640,011.05)
	Grant Revenue				
4181	Federal Grant Income	2,450,000.00	2,041,670.00	1,105,665.68	(936,004.32)
4183	NY State Grants	5,969,587.00	1,562,124.00	224,798.54	(1,337,325.46)
	Total Grant Revenue	8,419,587.00	3,603,794.00	1,330,464.22	(2,273,329.78)
4104	Loan Interest Income	701,839.00	584,870.00	519,878.89	(64,991.11)
	Other Income				
4162	Processing Fees	19,825.00	16,520.00	43,550.00	27,030.00
4164	Miscellaneous	312,810.00	260,680.00	310,563.51	49,883.51
4166	LFGTE Revenue	431,629.00	359,690.00	478,384.58	118,694.58
4167	Carbon Credit Revenue	1,220,420.00	1,017,016.70	866,067.65	(150,949.05)
4190	Recovery of Bad Debts	3,600.00	3,000.00	0.00	(3,000.00)
	Total Other Income	1,988,284.00	1,656,906.70	1,698,565.74	41,659.04
4201	Gain on Sale of Assets	149,000.00	124,170.00	156,098.07	31,928.07
4200	Gain on Trade-In of Assets	860,000.00	716,670.00	480,250.41	(236,419.59)
	Interest Income				
4102	Investment Interest Income	977,848.00	814,880.00	1,070,999.44	256,119.44
41...	Trustee Interest	69,631.00	58,030.00	36,366.21	(21,663.79)
4108	Reserve Interest	432,972.00	360,810.00	483,255.38	122,445.38
4116	Replace Reserve Interest Income	194,044.00	161,700.00	205,342.68	43,642.68
4117	Liner Reserve Interest Income	197,888.00	164,910.00	236,031.13	71,121.13
4118	Closure Reserve Interest Income	356,209.00	296,840.00	370,975.90	74,135.90
4119	Post Close Interest Income	145,494.00	121,250.00	144,268.41	23,018.41
4120	Wetlands Mitigation Interest Inc...	2,815.00	2,350.00	4,821.47	2,471.47
42...	Mark to Market Adjustment	0.00	0.00	921,908.10	921,908.10
	Total Interest Income	2,376,901.00	1,980,770.00	3,473,968.72	1,493,198.72
	Total Income	43,912,455.00	33,057,815.70	31,409,850.00	(1,647,965.70)
	Salaries				
	Administrative Wages	1,451,873.00	1,209,890.00	1,148,612.77	(61,277.23)
	Engineering Wages	868,166.00	723,480.00	747,182.98	23,702.98
	Telecom Wages	1,571,746.00	1,309,790.00	1,280,495.20	(29,294.80)
	Regional Development Wages	301,961.00	250,935.00	244,999.26	(5,935.74)
	Next Move NY Wages	144,360.00	72,180.00	15,201.34	(56,978.66)
	MMF Wages	1,581,454.00	1,317,870.00	1,170,199.58	(147,670.42)

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For the Ten Months Ending Friday, January 31, 2025**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	WQ Wages	1,949,290.00	1,609,824.00	1,585,909.82	(23,914.18)
50...	Overtime Wages	134,552.00	111,691.30	182,148.16	70,456.86
5005	On-Call Stipend	28,450.00	23,168.00	33,020.00	9,852.00
	Total Salaries	8,031,852.00	6,628,828.30	6,407,769.11	(221,059.19)
	Fringe Benefits				
50...	FICA Expense	520,514.00	432,024.00	468,670.30	36,646.30
50...	Pension Expense	1,077,085.00	893,257.00	877,859.73	(15,397.27)
50...	VDC Expense	9,067.00	7,560.00	18,549.11	10,989.11
50...	Health Insurance	1,181,644.00	974,911.00	914,754.11	(60,156.89)
50...	Retiree Health Insurance	114,141.00	95,120.00	82,173.15	(12,946.85)
50...	Workers Comp	183,718.00	152,128.00	161,878.58	9,750.58
50...	Disability Insurance	29,255.00	24,248.00	23,500.20	(747.80)
5036	Unemployment	19,827.00	16,519.20	20,051.58	3,532.38
50...	Post Retire Overhead	536,007.00	443,926.00	407,920.90	(36,005.10)
5051	Benefit Admin. Fees	11,325.00	9,434.20	9,701.56	267.36
5054	Employee Physicals & Screening	19,753.50	16,391.30	12,729.45	(3,661.85)
	Total Fringe Benefits	3,702,336.50	3,065,518.70	2,997,788.67	(67,730.03)
	Operations & Maintenance				
5133	Equipment Maintenance Contr...	288,492.00	240,415.00	196,690.80	(43,724.20)
5134	Maintenance Contracts	216,050.00	180,046.70	185,407.15	5,360.45
5135	Underground Locating	62,000.00	51,670.00	47,120.78	(4,549.22)
5403	Safety Equipment & Supplies	67,413.00	56,173.20	57,309.79	1,136.59
5702	Large Equipment Parts	115,000.00	95,833.20	82,783.98	(13,049.22)
5703	Small Equipment	14,150.00	11,791.70	7,200.37	(4,591.33)
5704	O&M Supplies	28,000.00	23,333.30	14,997.93	(8,335.37)
5706	Shop Tools	18,596.50	15,497.10	10,069.61	(5,427.49)
5708	Fuels	406,100.00	338,416.70	217,042.51	(121,374.19)
5710	Lubricants	15,000.00	12,500.00	12,033.04	(466.96)
5712	Purchased Maintenance & Repair	135,680.00	113,070.00	88,765.80	(24,304.20)
5716	Equipment Rental	2,650.00	2,208.40	0.00	(2,208.40)
5718	Tires	30,000.00	25,003.40	21,742.63	(3,260.77)
5720	Offnet Circuit Lease	737,016.00	614,180.00	516,981.40	(97,198.60)
5770	Other Tool, Equip & O&M	13,000.00	10,840.00	5,117.52	(5,722.48)
5815	Chemicals	123,945.81	103,291.50	48,455.35	(54,836.15)
5818	Leachate System Expense	14,000.00	11,663.40	4,325.00	(7,338.40)
5820	LFG Maintenance	46,950.00	39,124.90	18,965.65	(20,159.25)
5830	Collo Expense	240,840.00	200,700.00	198,080.40	(2,619.60)
5832	Emergency Restoration	90,000.00	75,000.00	72,847.71	(2,152.29)
5834	Permitting	5,000.00	4,170.00	0.00	(4,170.00)
5836	Pole Attachment Fees	379,127.00	315,940.00	356,830.49	40,890.49
5838	Conduit Lease	20,907.00	17,420.00	18,911.40	1,491.40
5870	Natural Habitat Enhancements	125,000.00	104,170.00	96,520.20	(7,649.80)
5902	Lab Fees	8,600.00	7,170.00	6,624.00	(546.00)
5904	SCADA	21,750.00	18,130.00	12,681.14	(5,448.86)
5932	Monitoring & Testing	255,590.00	212,996.80	201,870.47	(11,126.33)

**Summary of All Units
Change In Net Position
For the Ten Months Ending Friday, January 31, 2025**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
6008	Contract Hauling	4,300.00	3,586.70	0.00	(3,586.70)
6010	Cape Vincent Reserve	1,700.00	1,700.00	1,700.00	0.00
6110	Marketing	5,000.00	4,170.00	5,000.00	830.00
8090	Purchases for Resale	173,392.00	144,493.30	118,402.57	(26,090.73)
	Total O & M	3,665,249.31	3,054,705.30	2,624,477.69	(430,227.61)
	Waste Diversion				
5125	Promotional Materials - RRR	30,000.00	25,000.00	24,729.36	(270.64)
6009	Household Hazardous Waste	170,000.00	141,670.00	150,468.98	8,798.98
6017	Book Debinding	7,750.00	6,460.00	7,750.00	1,290.00
	Total Waste Diversion	207,750.00	173,130.00	182,948.34	9,818.34
6002	Sewage Treatment	2,019,087.00	1,682,570.00	1,511,617.73	(170,952.27)
6004	Water Purchases	903,702.00	753,090.00	760,616.50	7,526.50
60...	Closure & Post Closure Care	1,757,503.00	1,464,590.00	1,513,832.73	49,242.73
6006	Host Community Benefits	1,189,089.00	1,025,496.00	983,783.20	(41,712.80)
6007	LFGTE Revenue Sharing	0.00	0.00	36,391.49	36,391.49
	Office & Administrative				
5053	Misc Employee Costs	13,328.82	11,076.60	7,563.75	(3,512.85)
5102	Office Rent	136,675.00	122,330.00	111,993.30	(10,336.70)
5103	Lease ROU	(124,940.00)	0.00	0.00	0.00
6203	Interest Expense, Lease ROU	5,000.00	0.00	0.00	0.00
5104	Office Supplies	19,654.26	16,195.20	12,001.21	(4,193.99)
5110	Postage & Shipping	10,797.00	9,000.00	5,208.73	(3,791.27)
5112	Telephone	30,139.00	25,098.30	14,877.93	(10,220.37)
5114	Cellular Services	58,040.00	48,132.00	42,155.54	(5,976.46)
5118	Other Communications	19,280.00	16,060.00	8,815.48	(7,244.52)
5120	Dues & Subscriptions	15,067.00	12,447.50	12,053.82	(393.68)
5122	Public Info & Advertising	27,114.00	22,615.00	19,600.22	(3,014.78)
5123	Promotional Materials	69,000.00	51,253.40	16,656.47	(34,596.93)
5130	Office Equipment	34,333.00	28,305.00	16,347.20	(11,957.80)
5132	Office Equip Maintenance	1,200.00	1,000.00	666.09	(333.91)
5170	Other Office Expenses	17,806.00	13,353.30	2,735.17	(10,618.13)
5172	Filing Fees	700.00	580.00	650.00	70.00
5202	Employee Mileage Reimburse...	53,812.00	44,393.40	37,036.85	(7,356.55)
5204	Empl. Meals & Incidental	20,010.50	16,471.80	9,514.65	(6,957.15)
5206	Empl. Lodging	26,779.00	22,045.20	13,414.99	(8,630.21)
5270	Travel & Meeting Expense	9,750.00	7,920.00	3,321.10	(4,598.90)
5312	Continuing Education	3,350.00	2,791.70	3,320.65	528.95
5370	Training & Development	77,185.50	63,854.20	47,465.95	(16,388.25)
5402	Employee Uniforms	42,812.93	35,335.30	35,082.28	(253.02)
5404	Safety Training	11,011.50	9,179.60	5,561.50	(3,618.10)
5508	Cleaning Services	12,087.00	9,935.00	8,190.00	(1,745.00)
5570	Public Work Enforcement Fees	22,291.00	18,570.00	4,759.28	(13,810.72)
6102	Board Member Travel & Expen...	875.00	730.00	0.00	(730.00)
6104	Sponsorships	9,620.00	7,420.00	1,550.00	(5,870.00)

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GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
6210	Trustee Fees	7,500.00	6,250.00	10,000.00	3,750.00
	Total Office & Admin	630,278.51	622,342.50	450,542.16	(171,800.34)
	Utilities				
5802	Gas & Electric	173,400.00	144,500.00	124,623.19	(19,876.81)
5803	Propane	40,000.00	33,330.00	16,105.25	(17,224.75)
	Total Utilities	213,400.00	177,830.00	140,728.44	(37,101.56)
	Materials & Supplies				
5806	Building Supplies	8,000.00	6,663.30	4,502.88	(2,160.42)
5810	Site Supplies	30,000.00	25,000.00	25,501.34	501.34
5824	Sand, Gravel & Stone	255,000.00	212,500.00	233,878.16	21,378.16
5826	Seed & Mulch	32,475.00	27,059.20	25,576.00	(1,483.20)
	Total Materials & Supplies	325,475.00	271,222.50	289,458.38	18,235.88
	Professional Fees				
5924	Legal	74,736.18	62,043.70	30,991.25	(31,052.45)
5926	Investment Banking Fees	54,089.00	45,070.00	27,917.57	(17,152.43)
59...	Accounting Fees	51,800.00	43,166.70	51,800.00	8,633.30
5970	Consulting	295,907.00	221,598.30	49,754.59	(171,843.71)
5971	Carbon Credit Expense	300,000.00	250,000.00	140,765.03	(109,234.97)
	Total Professional Fees	776,532.18	621,878.70	301,228.44	(320,650.26)
	Repairs & Maintenance				
5804	Building Maintenance & Repair	50,536.50	42,113.70	35,798.24	(6,315.46)
5808	Site Maint & Repair	58,304.00	48,586.70	32,436.77	(16,149.93)
5812	Pipeline Maintenance	113,213.50	94,351.30	101,044.78	6,693.48
	Total Repairs & Maintenance	222,054.00	185,051.70	169,279.79	(15,771.91)
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	61,042.00	50,769.50	52,447.03	1,677.53
5602	Auto/Light Truck Fuel	122,156.00	101,057.50	79,589.28	(21,468.22)
5603	Auto/Light Truck Rental/Lease	304,400.00	250,142.00	236,000.10	(14,141.90)
5605	Vehicle Ins	75,067.00	61,827.00	58,666.60	(3,160.40)
	Total Automobile	562,665.00	463,796.00	426,703.01	(37,092.99)
	Computer				
5124	Computer Equipment	95,375.00	76,638.20	56,835.06	(19,803.14)
5126	Computer Maintenance	15,000.00	12,500.00	400.00	(12,100.00)
5128	Programming & Software	275,267.50	229,251.30	178,747.61	(50,503.69)
5129	ECMS Expense	45,240.00	37,700.00	45,239.93	7,539.93
6108	Web Page Design & Maintenance	6,122.00	5,110.00	2,060.00	(3,050.00)
5906	GIS	45,440.00	37,870.00	38,317.81	447.81
	Total Computer	482,444.50	399,069.50	321,600.41	(77,469.09)
6122	Bad Debt Expense	0.00	0.00	32,561.27	32,561.27
6114	Insurance	639,800.00	533,180.00	533,166.80	(13.20)

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6120	Grants	235,750.00	191,253.30	7,155.00	(184,098.30)
6208	NYS Administrative Assessm...	125,051.00	125,051.00	122,000.00	(3,051.00)
7032	Depreciation	12,326,450.00	9,878,016.00	9,281,922.07	(596,093.93)
7002	Amortization	31,596.00	26,330.00	26,329.70	(0.30)
7003	Amortization, Lease ROU/SUB	120,000.00	0.00	0.00	0.00
6202	Interest Expense	1,300,862.00	1,084,060.00	1,031,165.08	(52,894.92)
7170	Debt Issuance Costs	100,000.00	83,340.00	337.50	(83,002.50)
6901	Contingency	28,805.00	24,000.60	0.00	(24,000.60)
	Total Expenses	39,597,732.00	32,534,350.10	30,153,403.51	(2,380,946.59)
	Change in Net Position	<u>4,314,723.00</u>	<u>523,465.60</u>	<u>1,256,446.49</u>	<u>732,980.89</u>

Administration
Change In Net Position
For the Ten Months Ending Friday, January 31, 2025

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Other Income				
4164	Miscellaneous	\$283,200.00	\$236,000.00	\$236,000.10	\$0.10
	Total Other Income	283,200.00	236,000.00	236,000.10	0.10
4201	Gain on Sale of Assets	104,000.00	86,670.00	151,100.00	64,430.00
	Interest Income				
4102	Investment Interest Income	301,595.00	251,330.00	262,367.30	11,037.30
42...	Mark to Market Adjustment	0.00	0.00	43,589.98	43,589.98
	Total Interest Income	301,595.00	251,330.00	305,957.28	54,627.28
	Total Income	688,795.00	574,000.00	693,057.38	119,057.38
	Salaries				
	Administrative Wages	1,439,305.00	1,199,420.00	1,139,524.31	(59,895.69)
50...	Overtime Wages	1,000.00	830.00	2,816.42	1,986.42
	Total Salaries	1,440,305.00	1,200,250.00	1,142,340.73	(57,909.27)
	Fringe Benefits				
50...	FICA Expense	94,153.00	78,460.00	81,906.06	3,446.06
50...	Pension Expense	171,441.00	142,870.00	142,680.61	(189.39)
50...	VDC Expense	9,067.00	7,560.00	7,638.82	78.82
50...	Health Insurance	208,549.00	173,790.00	165,453.32	(8,336.68)
50...	Retiree Health Insurance	114,141.00	95,120.00	82,173.15	(12,946.85)
50...	Workers Comp	1,854.00	1,550.00	1,519.13	(30.87)
50...	Disability Insurance	4,682.00	3,900.00	3,902.00	2.00
5036	Unemployment	19,827.00	16,519.20	20,051.58	3,532.38
50...	Post Retire Overhead	86,229.00	71,860.00	67,649.91	(4,210.09)
5051	Benefit Admin. Fees	11,325.00	9,434.20	9,701.56	267.36
5054	Employee Physicals & Screening	1,028.00	860.00	0.00	(860.00)
	Total Fringe Benefits	722,296.00	601,923.40	582,676.14	(19,247.26)
	Operations & Maintenance				
5134	Maintenance Contracts	3,043.00	2,540.00	1,827.00	(713.00)
5403	Safety Equipment & Supplies	4,400.00	3,670.00	2,508.70	(1,161.30)
	Total O & M	7,443.00	6,210.00	4,335.70	(1,874.30)
	Office & Administrative				
5053	Misc Employee Costs	6,645.00	5,540.00	3,969.13	(1,570.87)
5102	Office Rent	119,940.00	109,945.00	108,985.00	(960.00)
5103	Lease ROU	(124,940.00)	0.00	0.00	0.00
6203	Interest Expense, Lease ROU	5,000.00	0.00	0.00	0.00
5104	Office Supplies	7,000.00	5,830.00	5,232.47	(597.53)
5110	Postage & Shipping	8,447.00	7,040.00	4,895.14	(2,144.86)
5112	Telephone	981.00	820.00	0.00	(820.00)
5114	Cellular Services	5,400.00	4,500.00	3,999.80	(500.20)
5118	Other Communications	16,300.00	13,580.00	6,381.48	(7,198.52)

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5120	Dues & Subscriptions	7,030.00	5,858.30	6,800.74	942.44
5122	Public Info & Advertising	23,214.00	19,350.00	18,923.50	(426.50)
5123	Promotional Materials	23,000.00	19,170.00	15,219.87	(3,950.13)
5130	Office Equipment	16,893.00	14,080.00	8,480.13	(5,599.87)
5170	Other Office Expenses	1,306.00	1,090.00	1,162.38	72.38
5202	Employee Mileage Reimburse...	7,400.00	6,170.00	6,883.58	713.58
5204	Empl. Meals & Incidental	500.00	420.00	237.00	(183.00)
5206	Empl. Lodging	1,296.00	1,083.30	796.00	(287.30)
5270	Travel & Meeting Expense	4,500.00	3,750.00	2,237.74	(1,512.26)
5370	Training & Development	10,565.50	8,807.90	3,243.20	(5,564.70)
5402	Employee Uniforms	1,500.00	1,250.00	160.00	(1,090.00)
5404	Safety Training	11,011.50	9,179.60	5,561.50	(3,618.10)
5508	Cleaning Services	10,920.00	9,100.00	8,190.00	(910.00)
6102	Board Member Travel & Expen...	875.00	730.00	0.00	(730.00)
6104	Sponsorships	4,620.00	3,850.00	1,550.00	(2,300.00)
	Total Office & Admin	169,404.00	251,144.10	212,908.66	(38,235.44)
	Professional Fees				
5924	Legal	39,000.00	32,496.70	24,626.25	(7,870.45)
5926	Investment Banking Fees	5,500.00	4,580.00	3,159.64	(1,420.36)
59...	Accounting Fees	51,800.00	43,166.70	51,800.00	8,633.30
5970	Consulting	22,665.00	18,890.00	15,132.00	(3,758.00)
	Total Professional Fees	118,965.00	99,133.40	94,717.89	(4,415.51)
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	957.00	800.00	927.90	127.90
5602	Auto/Light Truck Fuel	189.00	160.00	42.08	(117.92)
	Total Automobile	1,146.00	960.00	969.98	9.98
	Computer				
5124	Computer Equipment	33,100.00	27,583.30	13,264.52	(14,318.78)
5126	Computer Maintenance	15,000.00	12,500.00	400.00	(12,100.00)
5128	Programming & Software	205,804.00	171,506.70	149,705.45	(21,801.25)
5129	ECMS Expense	45,240.00	37,700.00	45,239.93	7,539.93
6108	Web Page Design & Maintenance	5,372.00	4,480.00	2,060.00	(2,420.00)
	Total Computer	304,516.00	253,770.00	210,669.90	(43,100.10)
6114	Insurance	21,600.00	18,000.00	18,000.00	0.00
61...	Admin Allocation	(2,534,259.00)	(2,108,240.00)	(2,130,088.10)	(21,848.10)
7032	Depreciation	307,400.00	256,170.00	263,668.52	7,498.52
7003	Amortization, Lease ROU/SUB	120,000.00	0.00	0.00	0.00
6901	Contingency	2,825.00	2,354.00	0.00	(2,354.00)
	Total Expenses	681,641.00	581,674.90	400,199.42	(181,475.48)
	Change in Net Position	7,154.00	(7,674.90)	292,857.96	300,532.86

**Materials Management
Change In Net Position
For the Ten Months Ending Friday, January 31, 2025**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
Customer Billings					
4001	Customer Billings	\$7,149,532.00	\$5,868,415.00	\$5,424,284.51	(\$444,130.49)
4006	Replacement Reserve Tip Inco...	1,671,217.00	1,392,680.00	1,328,919.90	(63,760.10)
4007	Liner Reserve Tip Income	2,387,454.00	1,989,550.00	1,898,457.00	(91,093.00)
4008	Closure Reserve Tip Income	1,074,354.00	895,300.00	854,305.69	(40,994.31)
	Total Customer Billings	12,282,557.00	10,145,945.00	9,505,967.10	(639,977.90)
Grant Revenue					
4183	NY State Grants	150,351.00	125,290.00	64,194.82	(61,095.18)
	Total Grant Revenue	150,351.00	125,290.00	64,194.82	(61,095.18)
Other Income					
4164	Miscellaneous	10,000.00	8,330.00	8,414.76	84.76
4166	LFGTE Revenue	431,629.00	359,690.00	478,384.58	118,694.58
4167	Carbon Credit Revenue	1,220,420.00	1,017,016.70	866,067.65	(150,949.05)
	Total Other Income	1,662,049.00	1,385,036.70	1,352,866.99	(32,169.71)
4201	Gain on Sale of Assets	45,000.00	37,500.00	45,960.00	8,460.00
4200	Gain on Trade-In of Assets	860,000.00	716,670.00	480,250.41	(236,419.59)
Interest Income					
41...	Trustee Interest	69,631.00	58,030.00	36,366.21	(21,663.79)
4108	Reserve Interest	172,228.00	143,520.00	114,173.96	(29,346.04)
4116	Replace Reserve Interest Income	194,044.00	161,700.00	205,342.68	43,642.68
4117	Liner Reserve Interest Income	197,888.00	164,910.00	236,031.13	71,121.13
4118	Closure Reserve Interest Income	356,209.00	296,840.00	370,975.90	74,135.90
4119	Post Close Interest Income	145,494.00	121,250.00	144,268.41	23,018.41
4120	Wetlands Mitigation Interest Inc...	2,815.00	2,350.00	4,821.47	2,471.47
42...	Mark to Market Adjustment	0.00	0.00	590,356.64	590,356.64
	Total Interest Income	1,138,309.00	948,600.00	1,702,336.40	753,736.40
	Total Income	16,138,266.00	13,359,041.70	13,151,575.72	(207,465.98)
Salaries					
	Engineering Wages	242,731.00	202,280.00	205,365.46	3,085.46
	Telecom Wages	0.00	0.00	678.21	678.21
	MMF Wages	1,523,345.00	1,269,450.00	1,167,215.98	(102,234.02)
	WQ Wages	0.00	0.00	2,565.65	2,565.65
50...	Overtime Wages	31,338.00	26,120.00	59,714.09	33,594.09
5005	On-Call Stipend	7,800.00	6,500.00	8,090.00	1,590.00
	Total Salaries	1,805,214.00	1,504,350.00	1,443,629.39	(60,720.61)
Fringe Benefits					
50...	FICA Expense	117,064.00	97,550.00	105,924.02	8,374.02
50...	Pension Expense	258,909.00	215,760.00	212,288.02	(3,471.98)
50...	VDC Expense	0.00	0.00	2,935.30	2,935.30
50...	Health Insurance	279,979.00	233,320.00	228,615.92	(4,704.08)
50...	Workers Comp	69,495.00	57,910.00	60,281.63	2,371.63

**Materials Management
Change In Net Position
For the Ten Months Ending Friday, January 31, 2025**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
50...	Disability Insurance	7,640.00	6,370.00	6,367.00	(3.00)
50...	Post Retire Overhead	140,689.00	117,240.00	104,395.72	(12,844.28)
5054	Employee Physicals & Screening	8,000.00	6,670.00	6,367.95	(302.05)
	Total Fringe Benefits	881,776.00	734,820.00	727,175.56	(7,644.44)
	Operations & Maintenance				
5403	Safety Equipment & Supplies	28,933.00	24,106.60	25,485.15	1,378.55
5702	Large Equipment Parts	115,000.00	95,833.20	82,783.98	(13,049.22)
5703	Small Equipment	14,150.00	11,791.70	7,200.37	(4,591.33)
5704	O&M Supplies	22,500.00	18,753.30	11,389.37	(7,363.93)
5708	Fuels	406,100.00	338,416.70	217,042.51	(121,374.19)
5710	Lubricants	15,000.00	12,500.00	12,033.04	(466.96)
5712	Purchased Maintenance & Repair	78,680.00	65,570.00	53,289.80	(12,280.20)
5716	Equipment Rental	2,650.00	2,208.40	0.00	(2,208.40)
5718	Tires	30,000.00	25,003.40	21,742.63	(3,260.77)
5770	Other Tool, Equip & O&M	5,000.00	4,170.00	3,064.99	(1,105.01)
5815	Chemicals	12,000.00	10,000.00	1,930.45	(8,069.55)
5818	Leachate System Expense	14,000.00	11,663.40	4,325.00	(7,338.40)
5820	LFG Maintenance	46,950.00	39,124.90	18,965.65	(20,159.25)
5870	Natural Habitat Enhancements	125,000.00	104,170.00	96,520.20	(7,649.80)
5932	Monitoring & Testing	255,590.00	212,996.80	201,870.47	(11,126.33)
6008	Contract Hauling	4,300.00	3,586.70	0.00	(3,586.70)
	Total O & M	1,175,853.00	979,895.10	757,643.61	(222,251.49)
	Waste Diversion				
5125	Promotional Materials - RRR	30,000.00	25,000.00	24,729.36	(270.64)
6009	Household Hazardous Waste	170,000.00	141,670.00	150,468.98	8,798.98
6017	Book Debinding	7,750.00	6,460.00	7,750.00	1,290.00
	Total Waste Diversion	207,750.00	173,130.00	182,948.34	9,818.34
6002	Sewage Treatment	600,000.00	500,000.00	418,041.01	(81,958.99)
60...	Closure & Post Closure Care	1,757,503.00	1,464,590.00	1,513,832.73	49,242.73
6006	Host Community Benefits	981,563.00	817,970.00	776,257.44	(41,712.56)
6007	LFGTE Revenue Sharing	0.00	0.00	36,391.49	36,391.49
	Office & Administrative				
5053	Misc Employee Costs	1,500.00	1,250.00	371.26	(878.74)
5104	Office Supplies	5,000.00	4,170.00	3,908.19	(261.81)
5112	Telephone	7,681.00	6,403.30	5,085.98	(1,317.32)
5114	Cellular Services	11,000.00	9,170.00	8,495.13	(674.87)
5120	Dues & Subscriptions	4,375.00	3,645.80	3,828.08	182.28
5130	Office Equipment	4,000.00	3,330.00	0.00	(3,330.00)
5132	Office Equip Maintenance	1,200.00	1,000.00	666.09	(333.91)
5202	Employee Mileage Reimburse...	10,000.00	8,336.70	6,425.30	(1,911.40)
5204	Empl. Meals & Incidental	1,800.00	1,500.00	829.34	(670.66)
5206	Empl. Lodging	4,800.00	4,000.00	1,651.30	(2,348.70)
5370	Training & Development	24,200.00	20,170.00	20,074.50	(95.50)

**Materials Management
Change In Net Position
For the Ten Months Ending Friday, January 31, 2025**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5402	Employee Uniforms	22,425.00	18,683.40	19,213.41	530.01
5570	Public Work Enforcement Fees	3,955.00	3,300.00	1,323.58	(1,976.42)
6210	Trustee Fees	7,500.00	6,250.00	7,000.00	750.00
	Total Office & Admin	109,436.00	91,209.20	78,872.16	(12,337.04)
	Utilities				
5802	Gas & Electric	50,000.00	41,670.00	37,120.67	(4,549.33)
5803	Propane	40,000.00	33,330.00	16,105.25	(17,224.75)
	Total Utilities	90,000.00	75,000.00	53,225.92	(21,774.08)
	Materials & Supplies				
5806	Building Supplies	8,000.00	6,663.30	4,502.88	(2,160.42)
5810	Site Supplies	30,000.00	25,000.00	25,501.34	501.34
5824	Sand, Gravel & Stone	255,000.00	212,500.00	233,878.16	21,378.16
5826	Seed & Mulch	32,475.00	27,059.20	25,576.00	(1,483.20)
	Total Materials & Supplies	325,475.00	271,222.50	289,458.38	18,235.88
	Professional Fees				
5924	Legal	7,500.00	6,250.00	2,370.00	(3,880.00)
5926	Investment Banking Fees	26,602.00	22,170.00	14,115.52	(8,054.48)
5970	Consulting	20,000.00	16,670.00	4,803.50	(11,866.50)
5971	Carbon Credit Expense	300,000.00	250,000.00	140,765.03	(109,234.97)
	Total Professional Fees	354,102.00	295,090.00	162,054.05	(133,035.95)
	Repairs & Maintenance				
5804	Building Maintenance & Repair	13,600.00	11,330.00	7,087.99	(4,242.01)
	Total Repairs & Maintenance	13,600.00	11,330.00	7,087.99	(4,242.01)
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	5,000.00	4,166.70	4,243.20	76.50
5603	Auto/Light Truck Rental/Lease	27,800.00	23,170.00	23,166.70	(3.30)
	Total Automobile	32,800.00	27,336.70	27,409.90	73.20
	Computer				
5124	Computer Equipment	11,000.00	9,170.00	6,890.51	(2,279.49)
5128	Programming & Software	16,195.00	13,500.00	7,359.61	(6,140.39)
	Total Computer	27,195.00	22,670.00	14,250.12	(8,419.88)
6114	Insurance	255,500.00	212,920.00	212,916.70	(3.30)
61...	Admin Allocation	1,029,777.00	858,150.00	865,667.78	7,517.78
61...	Engineering Allocation	50,624.00	42,190.00	39,347.67	(2,842.33)
6208	NYS Administrative Assessm...	54,216.00	54,216.00	52,792.00	(1,424.00)
89...	Water Quality Allocation	0.00	0.00	863.06	863.06
7032	Depreciation	6,121,400.00	4,964,096.00	4,650,353.01	(313,742.99)
6202	Interest Expense	582,200.00	485,170.00	436,442.20	(48,727.80)
6901	Contingency	980.00	816.60	0.00	(816.60)
	Total Expenses	16,456,964.00	13,586,172.10	12,746,660.51	(839,511.59)

**Materials Management
Change In Net Position
For the Ten Months Ending Friday, January 31, 2025**

<u>GL</u>	<u>Account Description</u>	<u>Annual Budget</u>	<u>YTD Budget</u>	<u>Actual YTD</u>	<u>YTD Variance Over (Under)</u>
	Change in Net Position	<u>(318,698.00)</u>	<u>(227,130.40)</u>	<u>404,915.21</u>	<u>632,045.61</u>

**Telecommunications
Change In Net Position
For the Ten Months Ending Friday, January 31, 2025**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$5,762,549.00	\$4,802,120.00	\$4,720,568.46	(\$81,551.54)
4004	Dark Fiber Billings	771,154.00	642,630.00	727,013.64	84,383.64
	Total Customer Billings	6,533,703.00	5,444,750.00	5,447,582.10	2,832.10
	Grant Revenue				
4181	Federal Grant Income	2,450,000.00	2,041,670.00	1,105,665.68	(936,004.32)
4183	NY State Grants	0.00	0.00	118,828.26	118,828.26
	Total Grant Revenue	2,450,000.00	2,041,670.00	1,224,493.94	(817,176.06)
	Other Income				
4164	Miscellaneous	12,000.00	10,000.00	6,971.68	(3,028.32)
	Total Other Income	12,000.00	10,000.00	6,971.68	(3,028.32)
4201	Gain on Sale of Assets	0.00	0.00	(29,664.16)	(29,664.16)
	Interest Income				
4102	Investment Interest Income	70,153.00	58,460.00	89,808.11	31,348.11
4108	Reserve Interest	199,244.00	166,040.00	309,327.41	143,287.41
42...	Mark to Market Adjustment	0.00	0.00	(13,508.81)	(13,508.81)
	Total Interest Income	269,397.00	224,500.00	385,626.71	161,126.71
	Total Income	9,265,100.00	7,720,920.00	7,035,010.27	(685,909.73)
	Salaries				
	Engineering Wages	88,136.00	73,450.00	90,821.98	17,371.98
	Telecom Wages	1,571,746.00	1,309,790.00	1,275,332.25	(34,457.75)
	Regional Development Wages	13,135.00	10,950.00	9,028.06	(1,921.94)
	MMF Wages	20,309.00	16,920.00	0.00	(16,920.00)
	WQ Wages	0.00	0.00	58.16	58.16
50...	Overtime Wages	5,460.00	4,550.00	298.50	(4,251.50)
	Total Salaries	1,698,786.00	1,415,660.00	1,375,538.95	(40,121.05)
	Fringe Benefits				
50...	FICA Expense	116,903.00	97,420.00	102,871.79	5,451.79
50...	Pension Expense	233,972.00	194,980.00	195,062.93	82.93
50...	VDC Expense	0.00	0.00	1,319.64	1,319.64
50...	Health Insurance	165,175.00	137,650.00	147,653.30	10,003.30
50...	Workers Comp	6,265.00	5,220.00	5,943.82	723.82
50...	Disability Insurance	4,616.00	3,850.00	3,846.40	(3.60)
50...	Post Retire Overhead	84,732.00	70,610.00	68,950.08	(1,659.92)
5054	Employee Physicals & Screening	500.00	420.00	217.50	(202.50)
	Total Fringe Benefits	612,163.00	510,150.00	525,865.46	15,715.46
	Operations & Maintenance				
5133	Equipment Maintenance Contr...	288,492.00	240,415.00	196,690.80	(43,724.20)
5134	Maintenance Contracts	213,007.00	177,506.70	183,580.15	6,073.45
5135	Underground Locating	62,000.00	51,670.00	47,120.78	(4,549.22)

Telecommunications
Change In Net Position
For the Ten Months Ending Friday, January 31, 2025

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5403	Safety Equipment & Supplies	1,600.00	1,330.00	1,346.71	16.71
5704	O&M Supplies	5,500.00	4,580.00	3,608.56	(971.44)
5712	Purchased Maintenance & Repair	57,000.00	47,500.00	35,476.00	(12,024.00)
5720	Offnet Circuit Lease	737,016.00	614,180.00	516,981.40	(97,198.60)
5770	Other Tool, Equip & O&M	8,000.00	6,670.00	2,052.53	(4,617.47)
5830	Collo Expense	240,840.00	200,700.00	198,080.40	(2,619.60)
5832	Emergency Restoration	90,000.00	75,000.00	72,847.71	(2,152.29)
5834	Permitting	5,000.00	4,170.00	0.00	(4,170.00)
5836	Pole Attachment Fees	379,127.00	315,940.00	356,830.49	40,890.49
5838	Conduit Lease	20,907.00	17,420.00	18,911.40	1,491.40
	Total O & M	2,108,489.00	1,757,081.70	1,633,526.93	(123,554.77)
Office & Administrative					
5053	Misc Employee Costs	2,000.00	1,670.00	766.06	(903.94)
5102	Office Rent	1,740.00	1,450.00	1,450.00	0.00
5104	Office Supplies	1,200.00	1,000.00	0.00	(1,000.00)
5110	Postage & Shipping	1,600.00	1,330.00	53.08	(1,276.92)
5112	Telephone	13,000.00	10,830.00	6,672.48	(4,157.52)
5114	Cellular Services	8,200.00	6,830.00	5,731.91	(1,098.09)
5118	Other Communications	1,600.00	1,330.00	1,294.50	(35.50)
5120	Dues & Subscriptions	350.00	291.70	330.00	38.30
5122	Public Info & Advertising	2,000.00	1,670.00	0.00	(1,670.00)
5123	Promotional Materials	1,500.00	1,250.00	0.00	(1,250.00)
5130	Office Equipment	1,900.00	1,580.00	194.67	(1,385.33)
5170	Other Office Expenses	3,000.00	2,500.00	1,572.79	(927.21)
5202	Employee Mileage Reimburse...	3,654.00	3,050.00	1,500.13	(1,549.87)
5204	Empl. Meals & Incidental	5,000.00	4,170.00	580.23	(3,589.77)
5206	Empl. Lodging	4,950.00	4,124.90	587.00	(3,537.90)
5270	Travel & Meeting Expense	500.00	420.00	8.00	(412.00)
5370	Training & Development	7,720.00	6,433.30	269.20	(6,164.10)
5402	Employee Uniforms	1,300.00	1,080.00	100.00	(980.00)
5570	Public Work Enforcement Fees	14,525.00	12,100.00	2,372.79	(9,727.21)
	Total Office & Admin	75,739.00	63,109.90	23,482.84	(39,627.06)
Utilities					
5802	Gas & Electric	5,500.00	4,580.00	3,794.30	(785.70)
	Total Utilities	5,500.00	4,580.00	3,794.30	(785.70)
Professional Fees					
5924	Legal	13,000.00	10,833.40	3,845.00	(6,988.40)
5926	Investment Banking Fees	5,383.00	4,490.00	2,656.18	(1,833.82)
5970	Consulting	20,000.00	16,670.00	20,000.00	3,330.00
	Total Professional Fees	38,383.00	31,993.40	26,501.18	(5,492.22)
Automobile					
5601	Auto/Light Truck Rep. & Maint.	18,762.00	15,635.00	18,002.40	2,367.40

**Telecommunications
Change In Net Position
For the Ten Months Ending Friday, January 31, 2025**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5602	Auto/Light Truck Fuel	20,000.00	16,670.00	12,791.49	(3,878.51)
5603	Auto/Light Truck Rental/Lease	36,200.00	30,170.00	30,166.70	(3.30)
5605	Vehicle Ins	16,200.00	13,500.00	13,500.00	0.00
	Total Automobile	91,162.00	75,975.00	74,460.59	(1,514.41)
	Computer				
5124	Computer Equipment	8,000.00	6,663.30	4,004.42	(2,658.88)
5128	Programming & Software	33,965.00	28,306.70	4,364.52	(23,942.18)
	Total Computer	41,965.00	34,970.00	8,368.94	(26,601.06)
6122	Bad Debt Expense	0.00	0.00	8,822.28	8,822.28
6114	Insurance	193,400.00	161,170.00	161,166.70	(3.30)
61...	Admin Allocation	629,714.00	524,760.00	529,326.91	4,566.91
61...	Engineering Allocation	18,555.00	15,460.00	16,129.66	669.66
6208	NYS Administrative Assessm...	29,991.00	29,991.00	29,203.00	(788.00)
89...	Water Quality Allocation	0.00	0.00	22.71	22.71
7032	Depreciation	4,393,100.00	3,438,993.00	3,361,529.03	(77,463.97)
6901	Contingency	25,000.00	20,830.00	0.00	(20,830.00)
	Total Expenses	9,961,947.00	8,084,724.00	7,777,739.48	(306,984.52)
	Change in Net Position	<u>(696,847.00)</u>	<u>(363,804.00)</u>	<u>(742,729.21)</u>	<u>(378,925.21)</u>

**Water Quality
Change In Net Position
For the Ten Months Ending Friday, January 31, 2025**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$9,416,071.00	\$7,812,840.00	\$7,749,154.21	(\$63,685.79)
4005	Capital Billings	286,518.00	238,770.00	238,765.04	(4.96)
	Total Customer Billings	9,702,589.00	8,051,610.00	7,987,919.25	(63,690.75)
	Grant Revenue				
4183	NY State Grants	5,000,000.00	833,334.00	0.00	(833,334.00)
	Total Grant Revenue	5,000,000.00	833,334.00	0.00	(833,334.00)
	Other Income				
4164	Miscellaneous	3,610.00	3,010.00	4,861.10	1,851.10
	Total Other Income	3,610.00	3,010.00	4,861.10	1,851.10
4201	Gain on Sale of Assets	0.00	0.00	(11,297.77)	(11,297.77)
	Interest Income				
4102	Investment Interest Income	22,700.00	18,920.00	17,616.63	(1,303.37)
4108	Reserve Interest	61,500.00	51,250.00	59,754.01	8,504.01
42...	Mark to Market Adjustment	0.00	0.00	23,584.52	23,584.52
	Total Interest Income	84,200.00	70,170.00	100,955.16	30,785.16
	Total Income	14,790,399.00	8,958,124.00	8,082,437.74	(875,686.26)
	Salaries				
	Engineering Wages	221,787.00	184,830.00	171,065.71	(13,764.29)
	Telecom Wages	0.00	0.00	2,975.57	2,975.57
	Regional Development Wages	0.00	0.00	425.25	425.25
	MMF Wages	37,800.00	31,500.00	2,983.60	(28,516.40)
	WQ Wages	1,937,191.00	1,599,744.00	1,574,182.93	(25,561.07)
50...	Overtime Wages	96,754.00	80,191.30	119,319.15	39,127.85
5005	On-Call Stipend	20,650.00	16,668.00	24,930.00	8,262.00
	Total Salaries	2,314,182.00	1,912,933.30	1,895,882.21	(17,051.09)
	Fringe Benefits				
50...	FICA Expense	142,101.00	117,754.00	137,852.85	20,098.85
50...	Pension Expense	306,480.00	253,262.00	254,112.71	850.71
50...	VDC Expense	0.00	0.00	3,302.64	3,302.64
50...	Health Insurance	410,789.00	336,516.00	296,260.41	(40,255.59)
50...	Workers Comp	103,486.00	85,288.00	92,011.05	6,723.05
50...	Disability Insurance	9,452.00	7,798.00	7,465.80	(332.20)
50...	Post Retire Overhead	174,077.00	143,546.00	135,996.12	(7,549.88)
5054	Employee Physicals & Screening	8,947.50	7,456.30	5,709.00	(1,747.30)
	Total Fringe Benefits	1,155,332.50	951,620.30	932,710.58	(18,909.72)
	Operations & Maintenance				
5403	Safety Equipment & Supplies	31,500.00	26,253.30	27,023.01	769.71
5706	Shop Tools	18,596.50	15,497.10	10,069.61	(5,427.49)
5815	Chemicals	111,945.81	93,291.50	46,524.90	(46,766.60)

**Water Quality
Change In Net Position
For the Ten Months Ending Friday, January 31, 2025**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5902	Lab Fees	8,600.00	7,170.00	6,624.00	(546.00)
6010	Cape Vincent Reserve	1,700.00	1,700.00	1,700.00	0.00
8090	Purchases for Resale	43,620.00	36,353.30	23,766.19	(12,587.11)
	Total O & M	215,962.31	180,265.20	115,707.71	(64,557.49)
6002	Sewage Treatment	1,419,087.00	1,182,570.00	1,093,576.72	(88,993.28)
6004	Water Purchases	903,702.00	753,090.00	760,616.50	7,526.50
	Office & Administrative				
5053	Misc Employee Costs	213.82	174.90	606.23	431.33
5104	Office Supplies	4,500.00	3,750.00	2,860.55	(889.45)
5110	Postage & Shipping	750.00	630.00	260.51	(369.49)
5112	Telephone	8,000.00	6,670.00	3,119.47	(3,550.53)
5114	Cellular Services	26,400.00	21,862.00	19,175.91	(2,686.09)
5118	Other Communications	1,380.00	1,150.00	1,139.50	(10.50)
5120	Dues & Subscriptions	1,500.00	1,250.00	470.00	(780.00)
5122	Public Info & Advertising	500.00	420.00	0.00	(420.00)
5130	Office Equipment	7,900.00	6,580.00	7,672.40	1,092.40
5202	Employee Mileage Reimburse...	14,050.00	11,716.70	10,455.35	(1,261.35)
5204	Empl. Meals & Incidental	8,802.50	7,291.80	6,329.33	(962.47)
5206	Empl. Lodging	10,500.00	8,662.00	7,673.16	(988.84)
5270	Travel & Meeting Expense	500.00	420.00	460.35	40.35
5370	Training & Development	24,500.00	20,248.00	20,310.57	62.57
5402	Employee Uniforms	14,154.19	11,457.10	12,863.13	1,406.03
5570	Public Work Enforcement Fees	3,811.00	3,170.00	1,062.91	(2,107.09)
6210	Trustee Fees	0.00	0.00	3,000.00	3,000.00
	Total Office & Admin	127,461.51	105,452.50	97,459.37	(7,993.13)
	Utilities				
5802	Gas & Electric	117,900.00	98,250.00	83,708.22	(14,541.78)
	Total Utilities	117,900.00	98,250.00	83,708.22	(14,541.78)
	Professional Fees				
5924	Legal	3,986.18	3,321.90	150.00	(3,171.90)
5926	Investment Banking Fees	1,900.00	1,580.00	802.76	(777.24)
	Total Professional Fees	5,886.18	4,901.90	952.76	(3,949.14)
	Repairs & Maintenance				
5804	Building Maintenance & Repair	36,936.50	30,783.70	28,710.25	(2,073.45)
5808	Site Maint & Repair	58,304.00	48,586.70	32,436.77	(16,149.93)
5812	Pipeline Maintenance	113,213.50	94,351.30	101,044.78	6,693.48
	Total Repairs & Maintenance	208,454.00	173,721.70	162,191.80	(11,529.90)
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	32,820.00	27,265.30	27,245.36	(19.94)
5602	Auto/Light Truck Fuel	96,000.00	79,500.00	63,116.31	(16,383.69)
5603	Auto/Light Truck Rental/Lease	226,400.00	185,132.00	171,000.00	(14,132.00)

**Water Quality
Change In Net Position
For the Ten Months Ending Friday, January 31, 2025**

<u>GL</u>	<u>Account Description</u>	<u>Annual Budget</u>	<u>YTD Budget</u>	<u>Actual YTD</u>	<u>YTD Variance Over (Under)</u>
5605	Vehicle Ins	54,600.00	44,912.00	42,583.30	(2,328.70)
	Total Automobile	409,820.00	336,809.30	303,944.97	(32,864.33)
	Computer				
5124	Computer Equipment	19,000.00	14,330.00	18,255.70	3,925.70
5128	Programming & Software	14,865.50	12,387.90	14,365.50	1,977.60
	Total Computer	33,865.50	26,717.90	32,621.20	5,903.30
6114	Insurance	151,600.00	126,340.00	126,333.40	(6.60)
61...	Admin Allocation	654,641.00	545,540.00	550,201.76	4,661.76
61...	Engineering Allocation	42,221.00	35,180.00	30,158.65	(5,021.35)
6208	NYS Administrative Assessm...	37,321.00	37,321.00	36,578.00	(743.00)
89...	Water Quality Allocation	0.00	0.00	(3,648.12)	(3,648.12)
7032	Depreciation	1,500,800.00	1,216,077.00	1,005,047.24	(211,029.76)
7002	Amortization	31,596.00	26,330.00	26,329.70	(0.30)
6202	Interest Expense	718,662.00	598,890.00	594,722.88	(4,167.12)
7170	Debt Issuance Costs	100,000.00	83,340.00	337.50	(83,002.50)
	Total Expenses	10,148,494.00	8,395,350.10	7,845,433.05	(549,917.05)
	Change in Net Position	<u>4,641,905.00</u>	<u>562,773.90</u>	<u>237,004.69</u>	<u>(325,769.21)</u>

**Army Sewer
Change In Net Position
For the Ten Months Ending Friday, January 31, 2025**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$4,108,530.00	\$3,423,780.00	\$3,173,581.32	(\$250,198.68)
	Total Customer Billings	4,108,530.00	3,423,780.00	3,173,581.32	(250,198.68)
	Other Income				
4164	Miscellaneous	3,610.00	3,010.00	3,008.30	(1.70)
	Total Other Income	3,610.00	3,010.00	3,008.30	(1.70)
4201	Gain on Sale of Assets	0.00	0.00	(11,297.77)	(11,297.77)
	Interest Income				
4108	Reserve Interest	39,800.00	33,170.00	38,664.37	5,494.37
42...	Mark to Market Adjustment	0.00	0.00	15,260.58	15,260.58
	Total Interest Income	39,800.00	33,170.00	53,924.95	20,754.95
	Total Income	4,151,940.00	3,459,960.00	3,219,216.80	(240,743.20)
	Salaries				
	Engineering Wages	94,571.00	78,810.00	65,631.40	(13,178.60)
	Telecom Wages	0.00	0.00	391.04	391.04
	MMF Wages	15,515.00	12,930.00	2,447.45	(10,482.55)
	WQ Wages	434,369.00	361,970.00	285,509.40	(76,460.60)
50...	Overtime Wages	58,416.00	48,683.30	54,622.68	5,939.38
5005	On-Call Stipend	3,840.00	3,200.00	6,432.00	3,232.00
	Total Salaries	606,711.00	505,593.30	415,033.97	(90,559.33)
	Fringe Benefits				
50...	FICA Expense	35,886.00	29,910.00	29,348.15	(561.85)
50...	Pension Expense	75,877.00	63,230.00	52,326.66	(10,903.34)
50...	VDC Expense	0.00	0.00	1,348.59	1,348.59
50...	Health Insurance	97,623.00	81,350.00	60,159.24	(21,190.76)
50...	Workers Comp	23,313.00	19,430.00	17,285.90	(2,144.10)
50...	Disability Insurance	2,281.00	1,900.00	1,900.90	0.90
50...	Post Retire Overhead	42,001.00	35,000.00	13,143.08	(21,856.92)
5054	Employee Physicals & Screening	7,500.00	6,250.00	4,341.00	(1,909.00)
	Total Fringe Benefits	284,481.00	237,070.00	179,853.52	(57,216.48)
	Operations & Maintenance				
5403	Safety Equipment & Supplies	31,500.00	26,253.30	27,023.01	769.71
5706	Shop Tools	11,350.50	9,455.40	7,668.92	(1,786.48)
5815	Chemicals	108,745.81	90,621.50	43,452.00	(47,169.50)
	Total O & M	151,596.31	126,330.20	78,143.93	(48,186.27)
6002	Sewage Treatment	1,419,087.00	1,182,570.00	1,093,576.72	(88,993.28)
6004	Water Purchases	4,500.00	3,750.00	1,860.01	(1,889.99)
	Office & Administrative				
5053	Misc Employee Costs	213.82	174.90	213.82	38.92

**Army Sewer
Change In Net Position
For the Ten Months Ending Friday, January 31, 2025**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5104	Office Supplies	4,500.00	3,750.00	2,860.55	(889.45)
5110	Postage & Shipping	750.00	630.00	260.51	(369.49)
5112	Telephone	8,000.00	6,670.00	3,119.47	(3,550.53)
5114	Cellular Services	26,400.00	21,862.00	19,175.91	(2,686.09)
5120	Dues & Subscriptions	1,500.00	1,250.00	470.00	(780.00)
5130	Office Equipment	7,900.00	6,580.00	7,672.40	1,092.40
5202	Employee Mileage Reimburse...	5,500.00	4,586.70	4,541.26	(45.44)
5204	Empl. Meals & Incidental	8,750.00	7,248.00	6,276.83	(971.17)
5206	Empl. Lodging	10,500.00	8,662.00	7,673.16	(988.84)
5270	Travel & Meeting Expense	500.00	420.00	460.35	40.35
5370	Training & Development	24,500.00	20,248.00	20,310.57	62.57
5402	Employee Uniforms	14,154.19	11,457.10	12,863.13	1,406.03
5570	Public Work Enforcement Fees	2,717.00	2,260.00	238.34	(2,021.66)
	Total Office & Admin	115,885.01	95,798.70	86,136.30	(9,662.40)
	Utilities				
5802	Gas & Electric	65,000.00	54,170.00	48,842.82	(5,327.18)
	Total Utilities	65,000.00	54,170.00	48,842.82	(5,327.18)
	Professional Fees				
5924	Legal	2,886.18	2,405.20	0.00	(2,405.20)
5926	Investment Banking Fees	1,156.00	960.00	521.79	(438.21)
	Total Professional Fees	4,042.18	3,365.20	521.79	(2,843.41)
	Repairs & Maintenance				
5804	Building Maintenance & Repair	20,000.00	16,666.60	14,068.10	(2,598.50)
5808	Site Maint & Repair	25,000.00	20,830.00	20,203.03	(626.97)
5812	Pipeline Maintenance	72,500.00	60,416.70	61,146.38	729.68
	Total Repairs & Maintenance	117,500.00	97,913.30	95,417.51	(2,495.79)
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	32,820.00	27,265.30	27,245.36	(19.94)
5602	Auto/Light Truck Fuel	96,000.00	79,500.00	63,116.31	(16,383.69)
5603	Auto/Light Truck Rental/Lease	226,400.00	185,132.00	171,000.00	(14,132.00)
5605	Vehicle Ins	54,600.00	44,912.00	42,583.30	(2,328.70)
	Total Automobile	409,820.00	336,809.30	303,944.97	(32,864.33)
	Computer				
5124	Computer Equipment	19,000.00	14,330.00	18,255.70	3,925.70
5128	Programming & Software	14,865.50	12,387.90	14,365.50	1,977.60
	Total Computer	33,865.50	26,717.90	32,621.20	5,903.30
6114	Insurance	59,600.00	49,670.00	49,666.70	(3.30)
61...	Admin Allocation	365,269.00	304,390.00	306,945.70	2,555.70
61...	Engineering Allocation	14,975.00	12,480.00	10,431.87	(2,048.13)
6208	NYS Administrative Assessm...	15,922.00	15,922.00	15,740.00	(182.00)
89...	Water Quality Allocation	(430,818.00)	(352,062.00)	(334,315.71)	17,746.29

Army Sewer
Change In Net Position
For the Ten Months Ending Friday, January 31, 2025

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
7032	Depreciation	570,300.00	443,580.00	306,322.20	(137,257.80)
6202	Interest Expense	439,938.00	366,620.00	285,398.66	(81,221.34)
7170	Debt Issuance Costs	50,000.00	41,670.00	0.00	(41,670.00)
	Total Expenses	4,297,674.00	3,552,357.90	2,976,142.16	(576,215.74)
	Change in Net Position	<u>(145,734.00)</u>	<u>(92,397.90)</u>	<u>243,074.64</u>	<u>335,472.54</u>

**Army Water Line
Change In Net Position
For the Ten Months Ending Friday, January 31, 2025**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$3,006,989.00	\$2,505,820.00	\$2,756,557.47	\$250,737.47
	Total Customer Billings	3,006,989.00	2,505,820.00	2,756,557.47	250,737.47
	Grant Revenue				
4183	NY State Grants	5,000,000.00	833,334.00	0.00	(833,334.00)
	Total Grant Revenue	5,000,000.00	833,334.00	0.00	(833,334.00)
	Interest Income				
4108	Reserve Interest	21,700.00	18,080.00	21,089.64	3,009.64
42...	Mark to Market Adjustment	0.00	0.00	8,323.94	8,323.94
	Total Interest Income	21,700.00	18,080.00	29,413.58	11,333.58
	Total Income	8,028,689.00	3,357,234.00	2,785,971.05	(571,262.95)
	Salaries				
	Engineering Wages	94,571.00	78,810.00	54,389.21	(24,420.79)
	Telecom Wages	0.00	0.00	61.10	61.10
	Regional Development Wages	0.00	0.00	425.25	425.25
	MMF Wages	15,515.00	12,930.00	241.51	(12,688.49)
	WQ Wages	435,586.00	362,990.00	271,184.71	(91,805.29)
50...	Overtime Wages	8,770.00	7,310.00	5,363.01	(1,946.99)
5005	On-Call Stipend	3,840.00	3,200.00	6,432.00	3,232.00
	Total Salaries	558,282.00	465,240.00	338,096.79	(127,143.21)
	Fringe Benefits				
50...	FICA Expense	35,352.00	29,460.00	25,085.84	(4,374.16)
50...	Pension Expense	74,741.00	62,280.00	44,704.12	(17,575.88)
50...	VDC Expense	0.00	0.00	1,476.58	1,476.58
50...	Health Insurance	96,165.00	80,140.00	52,731.77	(27,408.23)
50...	Workers Comp	22,884.00	19,070.00	8,357.58	(10,712.42)
50...	Disability Insurance	2,245.00	1,870.00	1,871.10	1.10
50...	Post Retire Overhead	41,343.00	34,450.00	22,841.83	(11,608.17)
	Total Fringe Benefits	272,730.00	227,270.00	157,068.82	(70,201.18)
	Operations & Maintenance				
5706	Shop Tools	3,746.00	3,125.00	2,400.69	(724.31)
5902	Lab Fees	5,000.00	4,170.00	3,658.00	(512.00)
	Total O & M	8,746.00	7,295.00	6,058.69	(1,236.31)
6004	Water Purchases	769,630.00	641,360.00	648,319.09	6,959.09
	Office & Administrative				
5122	Public Info & Advertising	500.00	420.00	0.00	(420.00)
5202	Employee Mileage Reimburse...	3,000.00	2,500.00	438.18	(2,061.82)
5570	Public Work Enforcement Fees	964.00	800.00	824.57	24.57
6210	Trustee Fees	0.00	0.00	3,000.00	3,000.00
	Total Office & Admin	4,464.00	3,720.00	4,262.75	542.75

**Army Water Line
Change In Net Position
For the Ten Months Ending Friday, January 31, 2025**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Utilities				
5802	Gas & Electric	22,900.00	19,080.00	14,688.26	(4,391.74)
	Total Utilities	22,900.00	19,080.00	14,688.26	(4,391.74)
	Professional Fees				
5924	Legal	900.00	746.70	150.00	(596.70)
5926	Investment Banking Fees	744.00	620.00	280.97	(339.03)
	Total Professional Fees	1,644.00	1,366.70	430.97	(935.73)
	Repairs & Maintenance				
5804	Building Maintenance & Repair	8,836.50	7,367.10	8,694.50	1,327.40
5808	Site Maint & Repair	30,154.00	25,128.40	11,053.94	(14,074.46)
5812	Pipeline Maintenance	19,463.50	16,223.00	19,414.91	3,191.91
	Total Repairs & Maintenance	58,454.00	48,718.50	39,163.35	(9,555.15)
6114	Insurance	38,700.00	32,250.00	32,250.00	0.00
61...	Admin Allocation	230,106.00	191,760.00	193,412.00	1,652.00
61...	Engineering Allocation	14,363.00	11,970.00	9,365.33	(2,604.67)
6208	NYS Administrative Assessm...	10,308.00	10,308.00	10,038.00	(270.00)
89...	Water Quality Allocation	112,125.00	93,440.00	55,336.86	(38,103.14)
7032	Depreciation	779,500.00	646,667.00	585,370.80	(61,296.20)
6202	Interest Expense	230,268.00	191,890.00	301,042.93	109,152.93
7170	Debt Issuance Costs	50,000.00	41,670.00	337.50	(41,332.50)
	Total Expenses	3,162,220.00	2,634,005.20	2,395,242.14	(238,763.06)
	Change in Net Position	4,866,469.00	723,228.80	390,728.91	(332,499.89)

**Regional Water Line
Change In Net Position
For the Ten Months Ending Friday, January 31, 2025**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$129,572.00	\$107,980.00	\$114,421.67	\$6,441.67
4005	Capital Billings	286,518.00	238,770.00	238,765.04	(4.96)
	Total Customer Billings	416,090.00	346,750.00	353,186.71	6,436.71
	Interest Income				
4102	Investment Interest Income	22,700.00	18,920.00	17,616.63	(1,303.37)
	Total Interest Income	22,700.00	18,920.00	17,616.63	(1,303.37)
	Total Income	438,790.00	365,670.00	370,803.34	5,133.34
	Salaries				
	Engineering Wages	10,462.00	8,720.00	11,944.58	3,224.58
	Telecom Wages	0.00	0.00	910.39	910.39
	WQ Wages	21,156.00	17,630.00	20,272.73	2,642.73
50...	Overtime Wages	1,836.00	1,530.00	2,722.67	1,192.67
5005	On-Call Stipend	1,920.00	1,600.00	3,216.00	1,616.00
	Total Salaries	35,374.00	29,480.00	39,066.37	9,586.37
	Fringe Benefits				
50...	FICA Expense	2,246.00	1,870.00	2,834.92	964.92
50...	Pension Expense	4,775.00	3,980.00	5,385.22	1,405.22
50...	VDC Expense	0.00	0.00	57.11	57.11
50...	Health Insurance	6,016.00	5,010.00	5,811.04	801.04
50...	Workers Comp	1,300.00	1,080.00	1,453.54	373.54
50...	Disability Insurance	139.00	120.00	115.50	(4.50)
50...	Post Retire Overhead	2,557.00	2,130.00	2,846.07	716.07
	Total Fringe Benefits	17,033.00	14,190.00	18,503.40	4,313.40
	Operations & Maintenance				
5815	Chemicals	3,200.00	2,670.00	3,072.90	402.90
5902	Lab Fees	3,600.00	3,000.00	2,966.00	(34.00)
6010	Cape Vincent Reserve	1,700.00	1,700.00	1,700.00	0.00
	Total O & M	8,500.00	7,370.00	7,738.90	368.90
6004	Water Purchases	129,572.00	107,980.00	110,437.40	2,457.40
	Office & Administrative				
5053	Misc Employee Costs	0.00	0.00	392.41	392.41
5202	Employee Mileage Reimburse...	550.00	460.00	439.52	(20.48)
5570	Public Work Enforcement Fees	130.00	110.00	0.00	(110.00)
	Total Office & Admin	680.00	570.00	831.93	261.93
	Utilities				
5802	Gas & Electric	30,000.00	25,000.00	20,177.14	(4,822.86)
	Total Utilities	30,000.00	25,000.00	20,177.14	(4,822.86)
	Professional Fees				

**Regional Water Line
Change In Net Position
For the Ten Months Ending Friday, January 31, 2025**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5924	Legal	200.00	170.00	0.00	(170.00)
	Total Professional Fees	200.00	170.00	0.00	(170.00)
	Repairs & Maintenance				
5804	Building Maintenance & Repair	8,100.00	6,750.00	5,947.65	(802.35)
5808	Site Maint & Repair	3,150.00	2,628.30	1,179.80	(1,448.50)
5812	Pipeline Maintenance	21,250.00	17,711.60	20,483.49	2,771.89
	Total Repairs & Maintenance	32,500.00	27,089.90	27,610.94	521.04
6114	Insurance	6,900.00	5,750.00	5,750.00	0.00
61...	Admin Allocation	17,445.00	14,540.00	14,697.60	157.60
61...	Engineering Allocation	2,258.00	1,880.00	1,801.32	(78.68)
6208	NYS Administrative Assessm...	1,870.00	1,870.00	1,821.00	(49.00)
89...	Water Quality Allocation	5,795.00	4,830.00	6,841.18	2,011.18
7032	Depreciation	151,000.00	125,830.00	113,354.24	(12,475.76)
7002	Amortization	31,596.00	26,330.00	26,329.70	(0.30)
6202	Interest Expense	48,456.00	40,380.00	8,281.29	(32,098.71)
	Total Expenses	519,179.00	433,259.90	403,242.41	(30,017.49)
	Change in Net Position	<u>(80,389.00)</u>	<u>(67,589.90)</u>	<u>(32,439.07)</u>	<u>35,150.83</u>

**Water Sewer Contracts
Change In Net Position
For the Ten Months Ending Friday, January 31, 2025**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$2,170,980.00	\$1,775,260.00	\$1,704,593.75	(\$70,666.25)
	Total Customer Billings	2,170,980.00	1,775,260.00	1,704,593.75	(70,666.25)
	Other Income				
4164	Miscellaneous	0.00	0.00	1,852.80	1,852.80
	Total Other Income	0.00	0.00	1,852.80	1,852.80
	Total Income	2,170,980.00	1,775,260.00	1,706,446.55	(68,813.45)
	Salaries				
	Engineering Wages	22,183.00	18,490.00	39,100.52	20,610.52
	Telecom Wages	0.00	0.00	1,613.04	1,613.04
	MMF Wages	6,770.00	5,640.00	294.64	(5,345.36)
	WQ Wages	1,046,080.00	857,154.00	997,216.09	140,062.09
50...	Overtime Wages	27,732.00	22,668.00	56,610.79	33,942.79
5005	On-Call Stipend	11,050.00	8,668.00	8,850.00	182.00
	Total Salaries	1,113,815.00	912,620.00	1,103,685.08	191,065.08
	Fringe Benefits				
50...	FICA Expense	68,617.00	56,514.00	80,583.94	24,069.94
50...	Pension Expense	151,087.00	123,772.00	151,696.71	27,924.71
50...	VDC Expense	0.00	0.00	420.36	420.36
50...	Health Insurance	210,985.00	170,016.00	177,558.36	7,542.36
50...	Workers Comp	55,989.00	45,708.00	64,914.03	19,206.03
50...	Disability Insurance	4,787.00	3,908.00	3,578.30	(329.70)
50...	Post Retire Overhead	88,176.00	71,966.00	97,165.14	25,199.14
5054	Employee Physicals & Screening	1,447.50	1,206.30	1,368.00	161.70
	Total Fringe Benefits	581,088.50	473,090.30	577,284.84	104,194.54
	Operations & Maintenance				
5706	Shop Tools	3,500.00	2,916.70	0.00	(2,916.70)
8090	Purchases for Resale	43,620.00	36,353.30	23,766.19	(12,587.11)
	Total O & M	47,120.00	39,270.00	23,766.19	(15,503.81)
	Office & Administrative				
5118	Other Communications	1,380.00	1,150.00	1,139.50	(10.50)
5202	Employee Mileage Reimburse...	5,000.00	4,170.00	5,036.39	866.39
5204	Empl. Meals & Incidental	52.50	43.80	52.50	8.70
	Total Office & Admin	6,432.50	5,363.80	6,228.39	864.59
6114	Insurance	46,400.00	38,670.00	38,666.70	(3.30)
61...	Admin Allocation	41,821.00	34,850.00	35,146.46	296.46
61...	Engineering Allocation	10,625.00	8,850.00	8,560.13	(289.87)
6208	NYS Administrative Assessm...	9,221.00	9,221.00	8,979.00	(242.00)

**Water Sewer Contracts
Change In Net Position
For the Ten Months Ending Friday, January 31, 2025**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
89...	Water Quality Allocation	312,898.00	253,792.00	268,489.55	14,697.55
	Total Expenses	2,169,421.00	1,775,727.10	2,070,806.34	295,079.24
	Change in Net Position	<u>1,559.00</u>	<u>(467.10)</u>	<u>(364,359.79)</u>	<u>(363,892.69)</u>

Engineering
Change In Net Position
For the Ten Months Ending Friday, January 31, 2025

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$643,335.00	\$536,110.00	\$582,577.11	\$46,467.11
	Total Customer Billings	643,335.00	536,110.00	582,577.11	46,467.11
	Total Income	643,335.00	536,110.00	582,577.11	46,467.11
	Salaries				
	Engineering Wages	312,257.00	260,210.00	279,929.83	19,719.83
	Telecom Wages	0.00	0.00	1,509.17	1,509.17
	WQ Wages	12,099.00	10,080.00	9,103.08	(976.92)
	Total Salaries	324,356.00	270,290.00	290,542.08	20,252.08
	Fringe Benefits				
50...	FICA Expense	21,920.00	18,270.00	21,342.03	3,072.03
50...	Pension Expense	37,358.00	31,130.00	31,116.31	(13.69)
50...	VDC Expense	0.00	0.00	2,331.02	2,331.02
50...	Health Insurance	37,817.00	31,510.00	38,309.47	6,799.47
50...	Workers Comp	2,024.00	1,690.00	1,778.15	88.15
50...	Disability Insurance	1,379.00	1,150.00	1,148.90	(1.10)
50...	Post Retire Overhead	22,934.00	19,110.00	17,119.83	(1,990.17)
5054	Employee Physicals & Screening	600.00	500.00	217.50	(282.50)
	Total Fringe Benefits	124,032.00	103,360.00	113,363.21	10,003.21
	Operations & Maintenance				
5403	Safety Equipment & Supplies	400.00	330.00	366.23	36.23
5904	SCADA	21,750.00	18,130.00	12,681.14	(5,448.86)
8090	Purchases for Resale	91,772.00	76,473.30	58,159.00	(18,314.30)
	Total O & M	113,922.00	94,933.30	71,206.37	(23,726.93)
	Office & Administrative				
5102	Office Rent	1,870.00	1,560.00	1,558.30	(1.70)
5104	Office Supplies	454.26	375.20	0.00	(375.20)
5112	Telephone	327.00	270.00	0.00	(270.00)
5114	Cellular Services	6,200.00	5,170.00	4,713.79	(456.21)
5120	Dues & Subscriptions	312.00	256.70	0.00	(256.70)
5130	Office Equipment	1,140.00	950.00	0.00	(950.00)
5202	Employee Mileage Reimburse...	9,000.00	7,503.30	8,399.12	895.82
5204	Empl. Meals & Incidental	1,000.00	830.00	554.00	(276.00)
5206	Empl. Lodging	2,000.00	1,670.00	1,918.53	248.53
5270	Travel & Meeting Expense	1,000.00	830.00	570.01	(259.99)
5312	Continuing Education	3,350.00	2,791.70	3,320.65	528.95
5370	Training & Development	6,000.00	5,000.00	2,048.48	(2,951.52)
5402	Employee Uniforms	3,433.74	2,864.80	2,745.74	(119.06)
	Total Office & Admin	36,087.00	30,071.70	25,828.62	(4,243.08)

Automobile

Engineering
Change In Net Position
For the Ten Months Ending Friday, January 31, 2025

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5601	Auto/Light Truck Rep. & Maint.	3,340.00	2,780.00	1,888.17	(891.83)
5602	Auto/Light Truck Fuel	4,000.00	3,330.00	3,639.40	309.40
5603	Auto/Light Truck Rental/Lease	14,000.00	11,670.00	11,666.70	(3.30)
5605	Vehicle Ins	3,100.00	2,580.00	2,583.30	3.30
	Total Automobile	24,440.00	20,360.00	19,777.57	(582.43)
	Computer				
5124	Computer Equipment	5,000.00	4,170.00	4,987.91	817.91
5128	Programming & Software	3,238.00	2,695.00	2,952.53	257.53
5906	GIS	45,440.00	37,870.00	38,317.81	447.81
	Total Computer	53,678.00	44,735.00	46,258.25	1,523.25
6114	Insurance	17,700.00	14,750.00	14,750.00	0.00
61...	Admin Allocation	52,672.00	43,890.00	44,305.87	415.87
61...	Engineering Allocation	(111,819.00)	(93,180.00)	(85,730.96)	7,449.04
6208	NYS Administrative Assessm...	3,523.00	3,523.00	3,427.00	(96.00)
89...	Water Quality Allocation	0.00	0.00	2,762.35	2,762.35
	Total Expenses	638,591.00	532,733.00	546,490.36	13,757.36
	Change in Net Position	4,744.00	3,377.00	36,086.75	32,709.75

**Regional Development
Change In Net Position
For the Ten Months Ending Friday, January 31, 2025**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$254,660.00	\$212,220.00	\$226,578.39	\$14,358.39
	Total Customer Billings	254,660.00	212,220.00	226,578.39	14,358.39
	Grant Revenue				
4183	NY State Grants	819,236.00	603,500.00	41,775.46	(561,724.54)
	Total Grant Revenue	819,236.00	603,500.00	41,775.46	(561,724.54)
4104	Loan Interest Income	701,839.00	584,870.00	519,878.89	(64,991.11)
	Other Income				
4162	Processing Fees	19,825.00	16,520.00	43,550.00	27,030.00
4164	Miscellaneous	4,000.00	3,340.00	54,315.87	50,975.87
4190	Recovery of Bad Debts	3,600.00	3,000.00	0.00	(3,000.00)
	Total Other Income	27,425.00	22,860.00	97,865.87	75,005.87
	Interest Income				
4102	Investment Interest Income	583,400.00	486,170.00	701,207.40	215,037.40
42...	Mark to Market Adjustment	0.00	0.00	277,885.77	277,885.77
	Total Interest Income	583,400.00	486,170.00	979,093.17	492,923.17
	Total Income	2,386,560.00	1,909,620.00	1,865,191.78	(44,428.22)
	Salaries				
	Administrative Wages	12,568.00	10,470.00	9,088.46	(1,381.54)
	Engineering Wages	3,255.00	2,710.00	0.00	(2,710.00)
	Regional Development Wages	288,826.00	239,985.00	235,545.95	(4,439.05)
	Next Move NY Wages	144,360.00	72,180.00	15,201.34	(56,978.66)
	Total Salaries	449,009.00	325,345.00	259,835.75	(65,509.25)
	Fringe Benefits				
50...	FICA Expense	28,373.00	22,570.00	18,773.55	(3,796.45)
50...	Pension Expense	68,925.00	55,255.00	42,599.15	(12,655.85)
50...	VDC Expense	0.00	0.00	1,021.69	1,021.69
50...	Health Insurance	79,335.00	62,125.00	38,461.69	(23,663.31)
50...	Workers Comp	594.00	470.00	344.80	(125.20)
50...	Disability Insurance	1,486.00	1,180.00	770.10	(409.90)
50...	Post Retire Overhead	27,346.00	21,560.00	13,809.24	(7,750.76)
5054	Employee Physicals & Screening	678.00	485.00	217.50	(267.50)
	Total Fringe Benefits	206,737.00	163,645.00	115,997.72	(47,647.28)
	Operations & Maintenance				
5403	Safety Equipment & Supplies	580.00	483.30	579.99	96.69
6110	Marketing	5,000.00	4,170.00	5,000.00	830.00
8090	Purchases for Resale	38,000.00	31,666.70	36,477.38	4,810.68
	Total O & M	43,580.00	36,320.00	42,057.37	5,737.37
6006	Host Community Benefits	207,526.00	207,526.00	207,525.76	(0.24)

**Regional Development
Change In Net Position
For the Ten Months Ending Friday, January 31, 2025**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
Office & Administrative					
5053	Misc Employee Costs	2,970.00	2,441.70	1,851.07	(590.63)
5102	Office Rent	13,125.00	9,375.00	0.00	(9,375.00)
5104	Office Supplies	1,500.00	1,070.00	0.00	(1,070.00)
5112	Telephone	150.00	105.00	0.00	(105.00)
5114	Cellular Services	840.00	600.00	39.00	(561.00)
5120	Dues & Subscriptions	1,500.00	1,145.00	625.00	(520.00)
5122	Public Info & Advertising	1,400.00	1,175.00	676.72	(498.28)
5123	Promotional Materials	44,500.00	30,833.40	1,436.60	(29,396.80)
5130	Office Equipment	2,500.00	1,785.00	0.00	(1,785.00)
5170	Other Office Expenses	13,500.00	9,763.30	0.00	(9,763.30)
5172	Filing Fees	700.00	580.00	650.00	70.00
5202	Employee Mileage Reimburse...	9,708.00	7,616.70	3,373.37	(4,243.33)
5204	Empl. Meals & Incidental	2,908.00	2,260.00	984.75	(1,275.25)
5206	Empl. Lodging	3,233.00	2,505.00	789.00	(1,716.00)
5270	Travel & Meeting Expense	3,250.00	2,500.00	45.00	(2,455.00)
5370	Training & Development	4,200.00	3,195.00	1,520.00	(1,675.00)
5508	Cleaning Services	1,167.00	835.00	0.00	(835.00)
6104	Sponsorships	5,000.00	3,570.00	0.00	(3,570.00)
	Total Office & Admin	112,151.00	81,355.10	11,990.51	(69,364.59)
Professional Fees					
5924	Legal	11,250.00	9,141.70	0.00	(9,141.70)
5926	Investment Banking Fees	14,704.00	12,250.00	7,183.47	(5,066.53)
5970	Consulting	233,242.00	169,368.30	9,819.09	(159,549.21)
	Total Professional Fees	259,196.00	190,760.00	17,002.56	(173,757.44)
Automobile					
5601	Auto/Light Truck Rep. & Maint.	163.00	122.50	140.00	17.50
5602	Auto/Light Truck Fuel	1,967.00	1,397.50	0.00	(1,397.50)
5605	Vehicle Ins	1,167.00	835.00	0.00	(835.00)
	Total Automobile	3,297.00	2,355.00	140.00	(2,215.00)
Computer					
5124	Computer Equipment	19,275.00	14,721.60	9,432.00	(5,289.60)
5128	Programming & Software	1,200.00	855.00	0.00	(855.00)
6108	Web Page Design & Maintenance	750.00	630.00	0.00	(630.00)
	Total Computer	21,225.00	16,206.60	9,432.00	(6,774.60)
6122	Bad Debt Expense	0.00	0.00	23,738.99	23,738.99
6120	Grants	235,750.00	191,253.30	7,155.00	(184,098.30)
61...	Admin Allocation	167,455.00	135,900.00	140,585.78	4,685.78
61...	Engineering Allocation	419.00	350.00	94.98	(255.02)
7032	Depreciation	3,750.00	2,680.00	1,324.27	(1,355.73)
	Total Expenses	1,710,095.00	1,353,696.00	836,880.69	(516,815.31)

**Regional Development
Change In Net Position
For the Ten Months Ending Friday, January 31, 2025**

<u>GL</u>	<u>Account Description</u>	<u>Annual Budget</u>	<u>YTD Budget</u>	<u>Actual YTD</u>	<u>YTD Variance Over (Under)</u>
	Change in Net Position	<u>676,465.00</u>	<u>555,924.00</u>	<u>1,028,311.09</u>	<u>472,387.09</u>