

**Summary of All Units
Change In Net Position
For the One Month Ending Tuesday, April 30, 2024**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
Customer Billings					
4001	Customer Billings	\$22,947,810.00	\$1,897,396.00	\$1,785,775.83	(\$111,620.17)
4004	Dark Fiber Billings	771,154.00	64,263.00	73,529.74	9,266.74
4005	Capital Billings	286,518.00	23,877.00	23,876.51	(0.49)
4006	Replacement Reserve Tip Inco...	1,671,217.00	139,268.00	124,623.31	(14,644.69)
4007	Liner Reserve Tip Income	2,387,454.00	198,955.00	178,033.30	(20,921.70)
4008	Closure Reserve Tip Income	1,074,354.00	89,530.00	80,114.99	(9,415.01)
	Total Customer Billings	29,138,507.00	2,413,289.00	2,265,953.68	(147,335.32)
Grant Revenue					
4181	Federal Grant Income	2,450,000.00	204,167.00	0.00	(204,167.00)
4183	NY State Grants	5,304,351.00	442,029.00	0.00	(442,029.00)
	Total Grant Revenue	7,754,351.00	646,196.00	0.00	(646,196.00)
4104	Loan Interest Income	701,839.00	58,487.00	37,891.68	(20,595.32)
Other Income					
4162	Processing Fees	19,825.00	1,652.00	15,000.00	13,348.00
4164	Miscellaneous	312,810.00	26,068.00	29,262.98	3,194.98
4166	LFGTE Revenue	431,629.00	35,969.00	33,053.72	(2,915.28)
4190	Recovery of Bad Debts	3,600.00	300.00	0.00	(300.00)
	Total Other Income	767,864.00	63,989.00	77,316.70	13,327.70
4201	Gain on Sale of Assets	149,000.00	12,417.00	1,000.00	(11,417.00)
4200	Gain on Trade-In of Assets	860,000.00	71,667.00	0.00	(71,667.00)
Interest Income					
4102	Investment Interest Income	977,848.00	81,488.00	111,081.05	29,593.05
41...	Trustee Interest	69,631.00	5,803.00	6,438.24	635.24
4108	Reserve Interest	432,972.00	36,081.00	54,973.23	18,892.23
4116	Replace Reserve Interest Income	194,044.00	16,170.00	44,046.17	27,876.17
4117	Liner Reserve Interest Income	197,888.00	16,491.00	24,992.03	8,501.03
4118	Closure Reserve Interest Income	356,209.00	29,684.00	30,826.35	1,142.35
4119	Post Close Interest Income	145,494.00	12,125.00	11,988.03	(136.97)
4120	Wetlands Mitigation Interest Inc...	2,815.00	235.00	341.63	106.63
42...	Mark to Market Adjustment	0.00	0.00	(162,916.17)	(162,916.17)
	Total Interest Income	2,376,901.00	198,077.00	121,770.56	(76,306.44)
	Total Income	41,748,462.00	3,464,122.00	2,503,932.62	(960,189.38)
Salaries					
	Administrative Wages	1,451,873.00	120,989.00	107,294.96	(13,694.04)
	Engineering Wages	868,166.00	72,348.00	67,203.22	(5,144.78)
	Telecom Wages	1,571,746.00	130,979.00	119,992.57	(10,986.43)
	Regional Development Wages	295,961.00	24,665.00	22,591.35	(2,073.65)
	MMF Wages	1,581,454.00	131,787.00	108,251.02	(23,535.98)
	WQ Wages	1,861,835.00	155,152.00	138,718.60	(16,433.40)
50...	Overtime Wages	91,928.00	7,661.00	14,047.84	6,386.84

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Change In Net Position
For the One Month Ending Tuesday, April 30, 2024**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5005	On-Call Stipend	25,200.00	2,100.00	2,400.00	300.00
	Total Salaries	7,748,163.00	645,681.00	580,499.56	(65,181.44)
	Fringe Benefits				
50...	FICA Expense	507,452.00	42,289.00	41,921.67	(367.33)
50...	Pension Expense	1,045,936.00	87,162.00	77,702.38	(9,459.62)
50...	VDC Expense	9,067.00	756.00	1,070.24	314.24
50...	Health Insurance	1,113,360.00	92,780.00	80,793.15	(11,986.85)
50...	Retiree Health Insurance	114,141.00	9,512.00	7,907.69	(1,604.31)
50...	Workers Comp	177,811.00	14,818.00	13,876.18	(941.82)
50...	Disability Insurance	28,201.00	2,352.00	2,350.02	(1.98)
5036	Unemployment	10,000.00	833.00	143.23	(689.77)
50...	Post Retire Overhead	516,588.00	43,049.00	39,368.16	(3,680.84)
5051	Benefit Admin. Fees	10,900.00	908.00	865.00	(43.00)
5054	Employee Physicals & Screening	17,628.00	1,470.00	422.00	(1,048.00)
	Total Fringe Benefits	3,551,084.00	295,929.00	266,419.72	(29,509.28)
	Operations & Maintenance				
5133	Equipment Maintenance Contr...	293,094.00	24,425.00	2,508.58	(21,916.42)
5134	Maintenance Contracts	212,550.00	17,713.00	20,830.77	3,117.77
5135	Underground Locating	68,000.00	5,667.00	0.00	(5,667.00)
5403	Safety Equipment & Supplies	41,933.00	3,494.00	13,991.50	10,497.50
5702	Large Equipment Parts	120,000.00	10,000.00	6,301.22	(3,698.78)
5703	Small Equipment	30,000.00	2,500.00	0.00	(2,500.00)
5704	O&M Supplies	25,500.00	2,125.00	1,875.23	(249.77)
5706	Shop Tools	15,000.00	1,250.00	14.48	(1,235.52)
5708	Fuels	444,100.00	37,008.34	10,314.61	(26,693.73)
5710	Lubricants	15,000.00	1,250.00	1,600.46	350.46
5712	Purchased Maintenance & Repair	120,780.00	10,065.33	1,275.15	(8,790.18)
5716	Equipment Rental	15,000.00	1,250.00	0.00	(1,250.00)
5718	Tires	20,000.00	1,667.00	0.00	(1,667.00)
5720	Offnet Circuit Lease	774,216.00	64,518.00	56,433.59	(8,084.41)
5770	Other Tool, Equip & O&M	13,000.00	1,084.00	1,499.99	415.99
5815	Chemicals	150,200.00	12,517.00	0.00	(12,517.00)
5818	Leachate System Expense	10,000.00	833.00	0.00	(833.00)
5820	LFG Maintenance	54,700.00	4,558.33	1,917.96	(2,640.37)
5830	Collo Expense	210,840.00	17,570.00	19,029.05	1,459.05
5832	Emergency Restoration	90,000.00	7,500.00	3,011.07	(4,488.93)
5834	Permitting	5,000.00	417.00	0.00	(417.00)
5836	Pole Attachment Fees	367,127.00	30,594.00	150,187.31	119,593.31
5838	Conduit Lease	20,907.00	1,742.00	392.24	(1,349.76)
5870	Natural Habitat Enhancements	125,000.00	10,417.00	0.00	(10,417.00)
5902	Lab Fees	8,600.00	717.00	0.00	(717.00)
5904	SCADA	21,750.00	1,813.00	0.00	(1,813.00)
5932	Monitoring & Testing	200,490.00	16,708.00	11,276.00	(5,432.00)
6008	Contract Hauling	5,000.00	417.00	0.00	(417.00)
6010	Cape Vincent Reserve	1,700.00	142.00	0.00	(142.00)

**Summary of All Units
Change In Net Position
For the One Month Ending Tuesday, April 30, 2024**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
6110	Marketing	5,000.00	417.00	0.00	(417.00)
8090	Purchases for Resale	175,620.00	14,635.00	4,333.04	(10,301.96)
	Total O & M	3,660,107.00	305,014.00	306,792.25	1,778.25
	Waste Diversion				
5125	Promotional Materials - RRR	30,000.00	2,500.00	0.00	(2,500.00)
6009	Household Hazardous Waste	170,000.00	14,167.00	0.00	(14,167.00)
6017	Book Debinding	7,750.00	646.00	0.00	(646.00)
	Total Waste Diversion	207,750.00	17,313.00	0.00	(17,313.00)
6002	Sewage Treatment	2,019,087.00	168,257.00	168,257.29	0.29
6004	Water Purchases	903,702.00	75,309.00	73,022.25	(2,286.75)
60...	Closure & Post Closure Care	1,757,503.00	146,459.00	136,459.90	(9,999.10)
6006	Host Community Benefits	1,189,089.00	81,797.00	72,637.59	(9,159.41)
	Office & Administrative				
5053	Misc Employee Costs	10,745.00	896.00	26.00	(870.00)
5102	Office Rent	123,550.00	10,296.00	19,330.83	9,034.83
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	18,700.00	1,558.00	481.29	(1,076.71)
5110	Postage & Shipping	10,797.00	900.00	1,527.06	627.06
5112	Telephone	27,369.00	2,281.00	1,718.81	(562.19)
5114	Cellular Services	56,400.00	4,700.00	185.39	(4,514.61)
5118	Other Communications	19,280.00	1,606.00	733.35	(872.65)
5120	Dues & Subscriptions	11,225.00	935.00	3,632.00	2,697.00
5122	Public Info & Advertising	26,964.00	2,249.00	7,452.93	5,203.93
5123	Promotional Materials	9,500.00	792.00	0.00	(792.00)
5130	Office Equipment	31,833.00	2,652.00	67.22	(2,584.78)
5132	Office Equip Maintenance	1,200.00	100.00	0.00	(100.00)
5170	Other Office Expenses	4,306.00	359.00	110.28	(248.72)
5172	Filing Fees	700.00	58.00	0.00	(58.00)
5202	Employee Mileage Reimburse...	38,404.00	3,202.00	274.70	(2,927.30)
5204	Empl. Meals & Incidental	17,950.00	1,497.00	0.00	(1,497.00)
5206	Empl. Lodging	26,100.00	2,176.00	0.00	(2,176.00)
5270	Travel & Meeting Expense	8,000.00	667.00	0.00	(667.00)
5370	Training & Development	76,720.00	6,393.00	14,399.00	8,006.00
5402	Employee Uniforms	27,525.00	2,293.00	829.55	(1,463.45)
5404	Safety Training	11,000.00	917.00	0.00	(917.00)
5508	Cleaning Services	10,920.00	910.00	0.00	(910.00)
5570	Other General Expense	24,591.00	2,049.00	276.17	(1,772.83)
6102	Board Member Travel & Expen...	875.00	73.00	0.00	(73.00)
6104	Sponsorships	4,620.00	385.00	750.00	365.00
6210	Trustee Fees	7,500.00	625.00	0.00	(625.00)
	Total Office & Admin	486,834.00	50,569.00	51,794.58	1,225.58

Utilities

**Summary of All Units
Change In Net Position
For the One Month Ending Tuesday, April 30, 2024**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5802	Gas & Electric	175,500.00	14,625.00	1,499.30	(13,125.70)
5803	Propane	40,000.00	3,333.00	3,073.44	(259.56)
	Total Utilities	215,500.00	17,958.00	4,572.74	(13,385.26)
	Materials & Supplies				
5806	Building Supplies	7,000.00	583.00	344.52	(238.48)
5810	Site Supplies	30,000.00	2,500.00	1,381.46	(1,118.54)
5824	Sand, Gravel & Stone	255,000.00	21,250.00	0.00	(21,250.00)
5826	Seed & Mulch	41,500.00	3,458.00	0.00	(3,458.00)
	Total Materials & Supplies	333,500.00	27,791.00	1,725.98	(26,065.02)
	Professional Fees				
5924	Legal	71,500.00	5,958.00	147.50	(5,810.50)
5926	Investment Banking Fees	54,089.00	4,507.00	0.00	(4,507.00)
59...	Accounting Fees	56,400.00	4,700.00	0.00	(4,700.00)
5970	Consulting	86,665.00	7,223.00	377.00	(6,846.00)
	Total Professional Fees	268,654.00	22,388.00	524.50	(21,863.50)
	Repairs & Maintenance				
5804	Building Maintenance & Repair	42,600.00	3,550.00	2,274.23	(1,275.77)
5808	Site Maint & Repair	58,500.00	4,875.00	2,114.83	(2,760.17)
5812	Pipeline Maintenance	85,000.00	7,084.00	2,466.01	(4,617.99)
	Total Repairs & Maintenance	186,100.00	15,509.00	6,855.07	(8,653.93)
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	54,357.00	4,529.67	3,491.96	(1,037.71)
5602	Auto/Light Truck Fuel	117,189.00	9,766.00	0.00	(9,766.00)
5603	Auto/Light Truck Rental/Lease	283,200.00	23,601.00	23,600.01	(0.99)
5605	Vehicle Ins	70,400.00	5,866.00	5,866.66	0.66
	Total Automobile	525,146.00	43,762.67	32,958.63	(10,804.04)
	Computer				
5124	Computer Equipment	73,140.00	6,095.00	954.60	(5,140.40)
5126	Computer Maintenance	15,000.00	1,250.00	0.00	(1,250.00)
5128	Programming & Software	262,840.00	21,904.00	4,100.84	(17,803.16)
5129	ECMS Expense	45,000.00	3,750.00	38,834.35	35,084.35
6108	Web Page Design & Maintenance	6,122.00	511.00	2,060.00	1,549.00
5906	GIS	45,440.00	3,787.00	30,338.32	26,551.32
	Total Computer	447,542.00	37,297.00	76,288.11	38,991.11
6122	Bad Debt Expense	0.00	0.00	6,829.75	6,829.75
6114	Insurance	639,800.00	53,318.00	53,316.68	(1.32)
6120	Grants	200,000.00	16,667.00	0.00	(16,667.00)
61...	Admin Allocation	0.00	1.00	0.00	(1.00)
6208	NYS Administrative Assessm...	125,051.00	0.00	0.00	0.00
7032	Depreciation	12,322,700.00	883,400.00	902,533.03	19,133.03
7002	Amortization	31,596.00	2,633.00	2,632.98	(0.02)

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7003	Amortization, Lease ROU/SUB	120,000.00	0.00	0.00	0.00
6202	Interest Expense	1,300,862.00	108,406.00	90,127.05	(18,278.95)
7170	Debt Issuance Costs	100,000.00	8,334.00	0.00	(8,334.00)
6901	Contingency	80,000.00	6,666.33	0.00	(6,666.33)
	Total Expenses	38,419,770.00	3,030,459.00	2,834,247.66	(196,211.34)
	Change in Net Position	<u>3,328,692.00</u>	<u>433,663.00</u>	<u>(330,315.04)</u>	<u>(763,978.04)</u>

Administration
Change In Net Position
For the One Month Ending Tuesday, April 30, 2024

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Other Income				
4164	Miscellaneous	\$283,200.00	\$23,600.00	\$23,600.01	\$0.01
	Total Other Income	283,200.00	23,600.00	23,600.01	0.01
4201	Gain on Sale of Assets	104,000.00	8,667.00	1,000.00	(7,667.00)
	Interest Income				
4102	Investment Interest Income	301,595.00	25,133.00	23,321.09	(1,811.91)
42...	Mark to Market Adjustment	0.00	0.00	(701.65)	(701.65)
	Total Interest Income	301,595.00	25,133.00	22,619.44	(2,513.56)
	Total Income	688,795.00	57,400.00	47,219.45	(10,180.55)
	Salaries				
	Administrative Wages	1,439,305.00	119,942.00	106,397.14	(13,544.86)
50...	Overtime Wages	1,000.00	83.00	128.90	45.90
	Total Salaries	1,440,305.00	120,025.00	106,526.04	(13,498.96)
	Fringe Benefits				
50...	FICA Expense	94,153.00	7,846.00	7,607.14	(238.86)
50...	Pension Expense	171,441.00	14,287.00	12,841.23	(1,445.77)
50...	VDC Expense	9,067.00	756.00	680.82	(75.18)
50...	Health Insurance	208,549.00	17,379.00	14,365.90	(3,013.10)
50...	Retiree Health Insurance	114,141.00	9,512.00	7,907.69	(1,604.31)
50...	Workers Comp	1,854.00	155.00	137.64	(17.36)
50...	Disability Insurance	4,682.00	390.00	390.20	0.20
5036	Unemployment	10,000.00	833.00	143.23	(689.77)
50...	Post Retire Overhead	86,229.00	7,186.00	6,988.80	(197.20)
5051	Benefit Admin. Fees	10,900.00	908.00	865.00	(43.00)
5054	Employee Physicals & Screening	1,028.00	86.00	0.00	(86.00)
	Total Fringe Benefits	712,044.00	59,338.00	51,927.65	(7,410.35)
	Operations & Maintenance				
5134	Maintenance Contracts	3,043.00	254.00	210.37	(43.63)
5403	Safety Equipment & Supplies	4,400.00	367.00	0.00	(367.00)
	Total O & M	7,443.00	621.00	210.37	(410.63)
	Office & Administrative				
5053	Misc Employee Costs	6,645.00	554.00	26.00	(528.00)
5102	Office Rent	119,940.00	9,995.00	19,030.00	9,035.00
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	583.00	174.63	(408.37)
5110	Postage & Shipping	8,447.00	704.00	1,512.34	808.34
5112	Telephone	981.00	82.00	0.00	(82.00)
5114	Cellular Services	5,400.00	450.00	0.00	(450.00)
5118	Other Communications	16,300.00	1,358.00	489.95	(868.05)

Administration
Change In Net Position
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5120	Dues & Subscriptions	6,600.00	550.00	3,632.00	3,082.00
5122	Public Info & Advertising	23,214.00	1,935.00	7,452.93	5,517.93
5123	Promotional Materials	8,000.00	667.00	0.00	(667.00)
5130	Office Equipment	16,893.00	1,408.00	0.00	(1,408.00)
5170	Other Office Expenses	1,306.00	109.00	47.28	(61.72)
5202	Employee Mileage Reimburse...	5,000.00	417.00	0.00	(417.00)
5204	Empl. Meals & Incidental	500.00	42.00	0.00	(42.00)
5206	Empl. Lodging	500.00	42.00	0.00	(42.00)
5270	Travel & Meeting Expense	4,500.00	375.00	0.00	(375.00)
5370	Training & Development	12,800.00	1,067.00	1,739.00	672.00
5402	Employee Uniforms	1,500.00	125.00	0.00	(125.00)
5404	Safety Training	11,000.00	917.00	0.00	(917.00)
5508	Cleaning Services	10,920.00	910.00	0.00	(910.00)
6102	Board Member Travel & Expen...	875.00	73.00	0.00	(73.00)
6104	Sponsorships	4,620.00	385.00	750.00	365.00
	Total Office & Admin	153,001.00	22,748.00	34,854.13	12,106.13
	Professional Fees				
5924	Legal	34,000.00	2,833.00	0.00	(2,833.00)
5926	Investment Banking Fees	5,500.00	458.00	0.00	(458.00)
59...	Accounting Fees	56,400.00	4,700.00	0.00	(4,700.00)
5970	Consulting	22,665.00	1,889.00	158.00	(1,731.00)
	Total Professional Fees	118,565.00	9,880.00	158.00	(9,722.00)
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	837.00	70.00	30.99	(39.01)
5602	Auto/Light Truck Fuel	189.00	16.00	0.00	(16.00)
	Total Automobile	1,026.00	86.00	30.99	(55.01)
	Computer				
5124	Computer Equipment	38,340.00	3,195.00	0.00	(3,195.00)
5126	Computer Maintenance	15,000.00	1,250.00	0.00	(1,250.00)
5128	Programming & Software	200,804.00	16,734.00	3,969.15	(12,764.85)
5129	ECMS Expense	45,000.00	3,750.00	38,834.35	35,084.35
6108	Web Page Design & Maintenance	5,372.00	448.00	2,060.00	1,612.00
	Total Computer	304,516.00	25,377.00	44,863.50	19,486.50
6114	Insurance	21,600.00	1,800.00	1,800.00	0.00
61...	Admin Allocation	(2,534,259.00)	(211,188.00)	(230,646.48)	(19,458.48)
7032	Depreciation	307,400.00	25,617.00	20,448.75	(5,168.25)
7003	Amortization, Lease ROU/SUB	120,000.00	0.00	0.00	0.00
6901	Contingency	30,000.00	2,500.00	0.00	(2,500.00)
	Total Expenses	681,641.00	56,804.00	30,172.95	(26,631.05)
	Change in Net Position	7,154.00	596.00	17,046.50	16,450.50

**Materials Management
Change In Net Position
For the One Month Ending Tuesday, April 30, 2024**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$7,149,532.00	\$580,873.00	\$549,405.70	(\$31,467.30)
4006	Replacement Reserve Tip Inco...	1,671,217.00	139,268.00	124,623.31	(14,644.69)
4007	Liner Reserve Tip Income	2,387,454.00	198,955.00	178,033.30	(20,921.70)
4008	Closure Reserve Tip Income	1,074,354.00	89,530.00	80,114.99	(9,415.01)
	Total Customer Billings	12,282,557.00	1,008,626.00	932,177.30	(76,448.70)
	Grant Revenue				
4183	NY State Grants	150,351.00	12,529.00	0.00	(12,529.00)
	Total Grant Revenue	150,351.00	12,529.00	0.00	(12,529.00)
	Other Income				
4164	Miscellaneous	10,000.00	833.00	1,688.88	855.88
4166	LFGTE Revenue	431,629.00	35,969.00	33,053.72	(2,915.28)
	Total Other Income	441,629.00	36,802.00	34,742.60	(2,059.40)
4201	Gain on Sale of Assets	45,000.00	3,750.00	0.00	(3,750.00)
4200	Gain on Trade-In of Assets	860,000.00	71,667.00	0.00	(71,667.00)
	Interest Income				
41...	Trustee Interest	69,631.00	5,803.00	6,438.24	635.24
4108	Reserve Interest	172,228.00	14,352.00	13,798.85	(553.15)
4116	Replace Reserve Interest Income	194,044.00	16,170.00	44,046.17	27,876.17
4117	Liner Reserve Interest Income	197,888.00	16,491.00	24,992.03	8,501.03
4118	Closure Reserve Interest Income	356,209.00	29,684.00	30,826.35	1,142.35
4119	Post Close Interest Income	145,494.00	12,125.00	11,988.03	(136.97)
4120	Wetlands Mitigation Interest Inc...	2,815.00	235.00	341.63	106.63
42...	Mark to Market Adjustment	0.00	0.00	(106,980.12)	(106,980.12)
	Total Interest Income	1,138,309.00	94,860.00	25,451.18	(69,408.82)
	Total Income	14,917,846.00	1,228,234.00	992,371.08	(235,862.92)
	Salaries				
	Engineering Wages	242,731.00	20,228.00	17,281.92	(2,946.08)
	Telecom Wages	0.00	0.00	146.64	146.64
	MMF Wages	1,523,345.00	126,945.00	107,769.34	(19,175.66)
50...	Overtime Wages	31,338.00	2,612.00	6,642.80	4,030.80
5005	On-Call Stipend	7,800.00	650.00	600.00	(50.00)
	Total Salaries	1,805,214.00	150,435.00	132,440.70	(17,994.30)
	Fringe Benefits				
50...	FICA Expense	117,064.00	9,755.00	9,929.42	174.42
50...	Pension Expense	258,909.00	21,576.00	19,360.18	(2,215.82)
50...	VDC Expense	0.00	0.00	155.76	155.76
50...	Health Insurance	279,979.00	23,332.00	20,733.12	(2,598.88)
50...	Workers Comp	69,495.00	5,791.00	5,735.63	(55.37)
50...	Disability Insurance	7,640.00	637.00	636.70	(0.30)
50...	Post Retire Overhead	140,689.00	11,724.00	9,749.81	(1,974.19)

**Materials Management
Change In Net Position
For the One Month Ending Tuesday, April 30, 2024**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5054	Employee Physicals & Screening	8,000.00	667.00	0.00	(667.00)
	Total Fringe Benefits	881,776.00	73,482.00	66,300.62	(7,181.38)
	Operations & Maintenance				
5403	Safety Equipment & Supplies	20,933.00	1,744.00	7,098.50	5,354.50
5702	Large Equipment Parts	120,000.00	10,000.00	6,301.22	(3,698.78)
5703	Small Equipment	30,000.00	2,500.00	0.00	(2,500.00)
5704	O&M Supplies	20,000.00	1,667.00	817.77	(849.23)
5708	Fuels	444,100.00	37,008.34	10,314.61	(26,693.73)
5710	Lubricants	15,000.00	1,250.00	1,600.46	350.46
5712	Purchased Maintenance & Repair	63,780.00	5,315.33	1,275.15	(4,040.18)
5716	Equipment Rental	15,000.00	1,250.00	0.00	(1,250.00)
5718	Tires	20,000.00	1,667.00	0.00	(1,667.00)
5770	Other Tool, Equip & O&M	5,000.00	417.00	1,499.99	1,082.99
5815	Chemicals	12,000.00	1,000.00	0.00	(1,000.00)
5818	Leachate System Expense	10,000.00	833.00	0.00	(833.00)
5820	LFG Maintenance	54,700.00	4,558.33	1,917.96	(2,640.37)
5870	Natural Habitat Enhancements	125,000.00	10,417.00	0.00	(10,417.00)
5932	Monitoring & Testing	200,490.00	16,708.00	11,276.00	(5,432.00)
6008	Contract Hauling	5,000.00	417.00	0.00	(417.00)
	Total O & M	1,161,003.00	96,752.00	42,101.66	(54,650.34)
	Waste Diversion				
5125	Promotional Materials - RRR	30,000.00	2,500.00	0.00	(2,500.00)
6009	Household Hazardous Waste	170,000.00	14,167.00	0.00	(14,167.00)
6017	Book Debinding	7,750.00	646.00	0.00	(646.00)
	Total Waste Diversion	207,750.00	17,313.00	0.00	(17,313.00)
6002	Sewage Treatment	600,000.00	50,000.00	50,000.00	0.00
60...	Closure & Post Closure Care	1,757,503.00	146,459.00	136,459.90	(9,999.10)
6006	Host Community Benefits	981,563.00	81,797.00	72,637.59	(9,159.41)
	Office & Administrative				
5053	Misc Employee Costs	1,500.00	125.00	0.00	(125.00)
5104	Office Supplies	5,000.00	417.00	306.89	(110.11)
5112	Telephone	5,061.00	422.00	510.06	88.06
5114	Cellular Services	11,000.00	917.00	81.92	(835.08)
5120	Dues & Subscriptions	1,500.00	125.00	0.00	(125.00)
5130	Office Equipment	4,000.00	333.00	0.00	(333.00)
5132	Office Equip Maintenance	1,200.00	100.00	0.00	(100.00)
5202	Employee Mileage Reimburse...	5,000.00	417.00	0.00	(417.00)
5204	Empl. Meals & Incidental	1,800.00	150.00	0.00	(150.00)
5206	Empl. Lodging	4,800.00	400.00	0.00	(400.00)
5370	Training & Development	24,200.00	2,017.00	9,495.00	7,478.00
5402	Employee Uniforms	15,725.00	1,310.00	829.55	(480.45)
5570	Other General Expense	3,955.00	330.00	0.00	(330.00)
6210	Trustee Fees	7,500.00	625.00	0.00	(625.00)

**Materials Management
Change In Net Position
For the One Month Ending Tuesday, April 30, 2024**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Total Office & Admin	92,241.00	7,688.00	11,223.42	3,535.42
	Utilities				
5802	Gas & Electric	50,000.00	4,167.00	0.00	(4,167.00)
5803	Propane	40,000.00	3,333.00	3,073.44	(259.56)
	Total Utilities	90,000.00	7,500.00	3,073.44	(4,426.56)
	Materials & Supplies				
5806	Building Supplies	7,000.00	583.00	344.52	(238.48)
5810	Site Supplies	30,000.00	2,500.00	1,381.46	(1,118.54)
5824	Sand, Gravel & Stone	255,000.00	21,250.00	0.00	(21,250.00)
5826	Seed & Mulch	41,500.00	3,458.00	0.00	(3,458.00)
	Total Materials & Supplies	333,500.00	27,791.00	1,725.98	(26,065.02)
	Professional Fees				
5924	Legal	7,500.00	625.00	0.00	(625.00)
5926	Investment Banking Fees	26,602.00	2,217.00	0.00	(2,217.00)
5970	Consulting	20,000.00	1,667.00	219.00	(1,448.00)
	Total Professional Fees	54,102.00	4,509.00	219.00	(4,290.00)
	Repairs & Maintenance				
5804	Building Maintenance & Repair	13,600.00	1,133.00	114.56	(1,018.44)
	Total Repairs & Maintenance	13,600.00	1,133.00	114.56	(1,018.44)
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	5,000.00	416.67	424.32	7.65
5603	Auto/Light Truck Rental/Lease	27,800.00	2,317.00	2,316.67	(0.33)
	Total Automobile	32,800.00	2,733.67	2,740.99	7.32
	Computer				
5124	Computer Equipment	11,000.00	917.00	954.60	37.60
5128	Programming & Software	16,195.00	1,350.00	0.00	(1,350.00)
	Total Computer	27,195.00	2,267.00	954.60	(1,312.40)
6114	Insurance	255,500.00	21,292.00	21,291.67	(0.33)
61...	Admin Allocation	1,029,777.00	85,815.00	93,734.73	7,919.73
61...	Engineering Allocation	50,624.00	4,219.00	16,223.94	12,004.94
6208	NYS Administrative Assessm...	54,216.00	0.00	0.00	0.00
7032	Depreciation	6,121,400.00	444,012.00	439,533.07	(4,478.93)
6202	Interest Expense	582,200.00	48,517.00	43,644.22	(4,872.78)
6901	Contingency	25,000.00	2,083.33	0.00	(2,083.33)
	Total Expenses	16,156,964.00	1,275,798.00	1,134,420.09	(141,377.91)
	Change in Net Position	(1,239,118.00)	(47,564.00)	(142,049.01)	(94,485.01)

**Telecommunications
Change In Net Position
For the One Month Ending Tuesday, April 30, 2024**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$5,762,549.00	\$480,212.00	\$510,524.49	\$30,312.49
4004	Dark Fiber Billings	771,154.00	64,263.00	73,529.74	9,266.74
	Total Customer Billings	6,533,703.00	544,475.00	584,054.23	39,579.23
	Grant Revenue				
4181	Federal Grant Income	2,450,000.00	204,167.00	0.00	(204,167.00)
	Total Grant Revenue	2,450,000.00	204,167.00	0.00	(204,167.00)
	Other Income				
4164	Miscellaneous	12,000.00	1,000.00	381.51	(618.49)
	Total Other Income	12,000.00	1,000.00	381.51	(618.49)
	Interest Income				
4102	Investment Interest Income	70,153.00	5,846.00	8,850.10	3,004.10
4108	Reserve Interest	199,244.00	16,604.00	36,562.00	19,958.00
42...	Mark to Market Adjustment	0.00	0.00	(8,137.05)	(8,137.05)
	Total Interest Income	269,397.00	22,450.00	37,275.05	14,825.05
	Total Income	9,265,100.00	772,092.00	621,710.79	(150,381.21)
	Salaries				
	Engineering Wages	88,136.00	7,345.00	10,704.96	3,359.96
	Telecom Wages	1,571,746.00	130,979.00	119,845.93	(11,133.07)
	Regional Development Wages	13,135.00	1,095.00	779.47	(315.53)
	MMF Wages	20,309.00	1,692.00	0.00	(1,692.00)
50...	Overtime Wages	5,460.00	455.00	0.00	(455.00)
	Total Salaries	1,698,786.00	141,566.00	131,330.36	(10,235.64)
	Fringe Benefits				
50...	FICA Expense	116,903.00	9,742.00	9,708.12	(33.88)
50...	Pension Expense	233,972.00	19,498.00	17,969.75	(1,528.25)
50...	Health Insurance	165,175.00	13,765.00	13,388.65	(376.35)
50...	Workers Comp	6,265.00	522.00	473.54	(48.46)
50...	Disability Insurance	4,616.00	385.00	384.64	(0.36)
50...	Post Retire Overhead	84,732.00	7,061.00	7,081.26	20.26
5054	Employee Physicals & Screening	500.00	42.00	0.00	(42.00)
	Total Fringe Benefits	612,163.00	51,015.00	49,005.96	(2,009.04)
	Operations & Maintenance				
5133	Equipment Maintenance Contr...	293,094.00	24,425.00	2,508.58	(21,916.42)
5134	Maintenance Contracts	209,507.00	17,459.00	20,620.40	3,161.40
5135	Underground Locating	68,000.00	5,667.00	0.00	(5,667.00)
5403	Safety Equipment & Supplies	1,600.00	133.00	0.00	(133.00)
5704	O&M Supplies	5,500.00	458.00	1,057.46	599.46
5712	Purchased Maintenance & Repair	57,000.00	4,750.00	0.00	(4,750.00)
5720	Offnet Circuit Lease	774,216.00	64,518.00	56,433.59	(8,084.41)
5770	Other Tool, Equip & O&M	8,000.00	667.00	0.00	(667.00)

**Telecommunications
Change In Net Position
For the One Month Ending Tuesday, April 30, 2024**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5830	Collo Expense	210,840.00	17,570.00	19,029.05	1,459.05
5832	Emergency Restoration	90,000.00	7,500.00	3,011.07	(4,488.93)
5834	Permitting	5,000.00	417.00	0.00	(417.00)
5836	Pole Attachment Fees	367,127.00	30,594.00	150,187.31	119,593.31
5838	Conduit Lease	20,907.00	1,742.00	392.24	(1,349.76)
	Total O & M	2,110,791.00	175,900.00	253,239.70	77,339.70
 Office & Administrative					
5053	Misc Employee Costs	2,000.00	167.00	0.00	(167.00)
5102	Office Rent	1,740.00	145.00	145.00	0.00
5104	Office Supplies	1,200.00	100.00	0.00	(100.00)
5110	Postage & Shipping	1,600.00	133.00	14.72	(118.28)
5112	Telephone	13,000.00	1,083.00	852.25	(230.75)
5114	Cellular Services	8,200.00	683.00	0.00	(683.00)
5118	Other Communications	1,600.00	133.00	129.45	(3.55)
5122	Public Info & Advertising	2,000.00	167.00	0.00	(167.00)
5123	Promotional Materials	1,500.00	125.00	0.00	(125.00)
5130	Office Equipment	1,900.00	158.00	0.00	(158.00)
5170	Other Office Expenses	3,000.00	250.00	63.00	(187.00)
5202	Employee Mileage Reimburse...	3,654.00	305.00	274.70	(30.30)
5204	Empl. Meals & Incidental	5,000.00	417.00	0.00	(417.00)
5206	Empl. Lodging	6,000.00	500.00	0.00	(500.00)
5270	Travel & Meeting Expense	500.00	42.00	0.00	(42.00)
5370	Training & Development	8,520.00	710.00	0.00	(710.00)
5402	Employee Uniforms	1,300.00	108.00	0.00	(108.00)
5570	Other General Expense	14,525.00	1,210.00	256.17	(953.83)
	Total Office & Admin	77,239.00	6,436.00	1,735.29	(4,700.71)
 Utilities					
5802	Gas & Electric	5,500.00	458.00	28.89	(429.11)
	Total Utilities	5,500.00	458.00	28.89	(429.11)
 Professional Fees					
5924	Legal	15,000.00	1,250.00	147.50	(1,102.50)
5926	Investment Banking Fees	5,383.00	449.00	0.00	(449.00)
5970	Consulting	20,000.00	1,667.00	0.00	(1,667.00)
	Total Professional Fees	40,383.00	3,366.00	147.50	(3,218.50)
 Automobile					
5601	Auto/Light Truck Rep. & Maint.	15,360.00	1,280.00	1,596.80	316.80
5602	Auto/Light Truck Fuel	20,000.00	1,667.00	0.00	(1,667.00)
5603	Auto/Light Truck Rental/Lease	36,200.00	3,017.00	3,016.67	(0.33)
5605	Vehicle Ins	16,200.00	1,350.00	1,350.00	0.00
	Total Automobile	87,760.00	7,314.00	5,963.47	(1,350.53)
 Computer					

**Telecommunications
Change In Net Position
For the One Month Ending Tuesday, April 30, 2024**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5124	Computer Equipment	8,800.00	733.00	0.00	(733.00)
5128	Programming & Software	30,765.00	2,564.00	131.69	(2,432.31)
	Total Computer	39,565.00	3,297.00	131.69	(3,165.31)
6122	Bad Debt Expense	0.00	0.00	978.01	978.01
6114	Insurance	193,400.00	16,117.00	16,116.67	(0.33)
61...	Admin Allocation	629,714.00	52,476.00	57,315.65	4,839.65
61...	Engineering Allocation	18,555.00	1,546.00	7,552.89	6,006.89
6208	NYS Administrative Assessm...	29,991.00	0.00	0.00	0.00
7032	Depreciation	4,393,100.00	306,400.00	347,151.22	40,751.22
6901	Contingency	25,000.00	2,083.00	0.00	(2,083.00)
	Total Expenses	9,961,947.00	767,974.00	870,697.30	102,723.30
	Change in Net Position	<u>(696,847.00)</u>	<u>4,118.00</u>	<u>(248,986.51)</u>	<u>(253,104.51)</u>

**Water Quality
Change In Net Position
For the One Month Ending Tuesday, April 30, 2024**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$9,137,734.00	\$761,478.00	\$643,313.95	(\$118,164.05)
4005	Capital Billings	286,518.00	23,877.00	23,876.51	(0.49)
	Total Customer Billings	9,424,252.00	785,355.00	667,190.46	(118,164.54)
	Grant Revenue				
4183	NY State Grants	5,000,000.00	416,667.00	0.00	(416,667.00)
	Total Grant Revenue	5,000,000.00	416,667.00	0.00	(416,667.00)
	Other Income				
4164	Miscellaneous	3,610.00	301.00	300.83	(0.17)
	Total Other Income	3,610.00	301.00	300.83	(0.17)
	Interest Income				
4102	Investment Interest Income	22,700.00	1,892.00	1,982.31	90.31
4108	Reserve Interest	61,500.00	5,125.00	4,612.38	(512.62)
42...	Mark to Market Adjustment	0.00	0.00	860.00	860.00
	Total Interest Income	84,200.00	7,017.00	7,454.69	437.69
	Total Income	14,512,062.00	1,209,340.00	674,945.98	(534,394.02)
	Salaries				
	Engineering Wages	221,787.00	18,483.00	11,232.90	(7,250.10)
	MMF Wages	37,800.00	3,150.00	481.68	(2,668.32)
	WQ Wages	1,849,736.00	154,144.00	138,718.60	(15,425.40)
50...	Overtime Wages	54,130.00	4,511.00	7,276.14	2,765.14
5005	On-Call Stipend	17,400.00	1,450.00	1,800.00	350.00
	Total Salaries	2,180,853.00	181,738.00	159,509.32	(22,228.68)
	Fringe Benefits				
50...	FICA Expense	138,075.00	11,507.00	10,833.18	(673.82)
50...	Pension Expense	293,654.00	24,471.00	20,372.20	(4,098.80)
50...	VDC Expense	0.00	0.00	162.98	162.98
50...	Health Insurance	375,964.00	31,330.00	24,815.96	(6,514.04)
50...	Workers Comp	97,775.00	8,148.00	7,394.70	(753.30)
50...	Disability Insurance	8,959.00	747.00	746.58	(0.42)
50...	Post Retire Overhead	164,992.00	13,749.00	12,312.94	(1,436.06)
5054	Employee Physicals & Screening	7,500.00	625.00	422.00	(203.00)
	Total Fringe Benefits	1,086,919.00	90,577.00	77,060.54	(13,516.46)
	Operations & Maintenance				
5403	Safety Equipment & Supplies	14,000.00	1,167.00	6,893.00	5,726.00
5706	Shop Tools	15,000.00	1,250.00	14.48	(1,235.52)
5815	Chemicals	138,200.00	11,517.00	0.00	(11,517.00)
5902	Lab Fees	8,600.00	717.00	0.00	(717.00)
6010	Cape Vincent Reserve	1,700.00	142.00	0.00	(142.00)
8090	Purchases for Resale	48,620.00	4,052.00	375.35	(3,676.65)
	Total O & M	226,120.00	18,845.00	7,282.83	(11,562.17)

**Water Quality
Change In Net Position
For the One Month Ending Tuesday, April 30, 2024**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
6002	Sewage Treatment	1,419,087.00	118,257.00	118,257.29	0.29
6004	Water Purchases	903,702.00	75,309.00	73,022.25	(2,286.75)
	Office & Administrative				
5053	Misc Employee Costs	100.00	8.00	0.00	(8.00)
5104	Office Supplies	4,500.00	375.00	(0.23)	(375.23)
5110	Postage & Shipping	750.00	63.00	0.00	(63.00)
5112	Telephone	8,000.00	667.00	356.50	(310.50)
5114	Cellular Services	25,600.00	2,133.00	103.47	(2,029.53)
5118	Other Communications	1,380.00	115.00	113.95	(1.05)
5120	Dues & Subscriptions	1,500.00	125.00	0.00	(125.00)
5122	Public Info & Advertising	500.00	42.00	0.00	(42.00)
5130	Office Equipment	7,900.00	658.00	67.22	(590.78)
5202	Employee Mileage Reimburse...	11,750.00	980.00	0.00	(980.00)
5204	Empl. Meals & Incidental	8,500.00	708.00	0.00	(708.00)
5206	Empl. Lodging	10,000.00	833.00	0.00	(833.00)
5270	Travel & Meeting Expense	500.00	42.00	0.00	(42.00)
5370	Training & Development	23,500.00	1,958.00	3,165.00	1,207.00
5402	Employee Uniforms	7,900.00	658.00	0.00	(658.00)
5570	Other General Expense	3,811.00	317.00	0.00	(317.00)
	Total Office & Admin	116,191.00	9,682.00	3,805.91	(5,876.09)
	Utilities				
5802	Gas & Electric	120,000.00	10,000.00	1,470.41	(8,529.59)
	Total Utilities	120,000.00	10,000.00	1,470.41	(8,529.59)
	Professional Fees				
5924	Legal	4,500.00	375.00	0.00	(375.00)
5926	Investment Banking Fees	1,900.00	158.00	0.00	(158.00)
	Total Professional Fees	6,400.00	533.00	0.00	(533.00)
	Repairs & Maintenance				
5804	Building Maintenance & Repair	29,000.00	2,417.00	2,159.67	(257.33)
5808	Site Maint & Repair	58,500.00	4,875.00	2,114.83	(2,760.17)
5812	Pipeline Maintenance	85,000.00	7,084.00	2,466.01	(4,617.99)
	Total Repairs & Maintenance	172,500.00	14,376.00	6,740.51	(7,635.49)
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	29,820.00	2,485.00	1,315.15	(1,169.85)
5602	Auto/Light Truck Fuel	93,000.00	7,750.00	0.00	(7,750.00)
5603	Auto/Light Truck Rental/Lease	205,200.00	17,100.00	17,100.00	0.00
5605	Vehicle Ins	51,100.00	4,258.00	4,258.33	0.33
	Total Automobile	379,120.00	31,593.00	22,673.48	(8,919.52)
	Computer				
5124	Computer Equipment	10,000.00	833.00	0.00	(833.00)

Water Quality
Change In Net Position
For the One Month Ending Tuesday, April 30, 2024

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5128	Programming & Software	13,716.00	1,143.00	0.00	(1,143.00)
	Total Computer	23,716.00	1,976.00	0.00	(1,976.00)
6114	Insurance	151,600.00	12,634.00	12,633.34	(0.66)
61...	Admin Allocation	654,641.00	54,554.00	59,575.99	5,021.99
61...	Engineering Allocation	42,221.00	3,518.00	7,179.35	3,661.35
6208	NYS Administrative Assessm...	37,321.00	0.00	0.00	0.00
7032	Depreciation	1,500,800.00	107,371.00	95,399.99	(11,971.01)
7002	Amortization	31,596.00	2,633.00	2,632.98	(0.02)
6202	Interest Expense	718,662.00	59,889.00	46,482.83	(13,406.17)
7170	Debt Issuance Costs	100,000.00	8,334.00	0.00	(8,334.00)
	Total Expenses	9,871,449.00	801,819.00	693,727.02	(108,091.98)
	Change in Net Position	<u>4,640,613.00</u>	<u>407,521.00</u>	<u>(18,781.04)</u>	<u>(426,302.04)</u>

Army Sewer
Change In Net Position
For the One Month Ending Tuesday, April 30, 2024

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$4,033,530.00	\$336,128.00	\$161,256.70	(\$174,871.30)
	Total Customer Billings	4,033,530.00	336,128.00	161,256.70	(174,871.30)
	Other Income				
4164	Miscellaneous	3,610.00	301.00	300.83	(0.17)
	Total Other Income	3,610.00	301.00	300.83	(0.17)
	Interest Income				
4108	Reserve Interest	39,800.00	3,317.00	2,984.48	(332.52)
42...	Mark to Market Adjustment	0.00	0.00	556.47	556.47
	Total Interest Income	39,800.00	3,317.00	3,540.95	223.95
	Total Income	4,076,940.00	339,746.00	165,098.48	(174,647.52)
	Salaries				
	Engineering Wages	94,571.00	7,881.00	4,628.14	(3,252.86)
	MMF Wages	15,515.00	1,293.00	240.84	(1,052.16)
	WQ Wages	434,369.00	36,197.00	26,891.41	(9,305.59)
50...	Overtime Wages	18,416.00	1,535.00	4,042.77	2,507.77
5005	On-Call Stipend	3,840.00	320.00	480.00	160.00
	Total Salaries	566,711.00	47,226.00	36,283.16	(10,942.84)
	Fringe Benefits				
50...	FICA Expense	35,886.00	2,991.00	2,139.03	(851.97)
50...	Pension Expense	75,877.00	6,323.00	3,916.09	(2,406.91)
50...	VDC Expense	0.00	0.00	113.94	113.94
50...	Health Insurance	97,623.00	8,135.00	4,669.96	(3,465.04)
50...	Workers Comp	23,313.00	1,943.00	1,227.52	(715.48)
50...	Disability Insurance	2,281.00	190.00	190.09	0.09
50...	Post Retire Overhead	42,001.00	3,500.00	1,618.82	(1,881.18)
5054	Employee Physicals & Screening	7,500.00	625.00	422.00	(203.00)
	Total Fringe Benefits	284,481.00	23,707.00	14,297.45	(9,409.55)
	Operations & Maintenance				
5403	Safety Equipment & Supplies	14,000.00	1,167.00	6,893.00	5,726.00
5706	Shop Tools	10,000.00	833.00	14.48	(818.52)
5815	Chemicals	135,000.00	11,250.00	0.00	(11,250.00)
	Total O & M	159,000.00	13,250.00	6,907.48	(6,342.52)
6002	Sewage Treatment	1,419,087.00	118,257.00	118,257.29	0.29
6004	Water Purchases	4,500.00	375.00	0.00	(375.00)
	Office & Administrative				
5053	Misc Employee Costs	100.00	8.00	0.00	(8.00)
5104	Office Supplies	4,500.00	375.00	(0.23)	(375.23)
5110	Postage & Shipping	750.00	63.00	0.00	(63.00)
5112	Telephone	8,000.00	667.00	356.50	(310.50)

Army Sewer
Change In Net Position
For the One Month Ending Tuesday, April 30, 2024

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5114	Cellular Services	25,600.00	2,133.00	103.47	(2,029.53)
5120	Dues & Subscriptions	1,500.00	125.00	0.00	(125.00)
5130	Office Equipment	7,900.00	658.00	67.22	(590.78)
5202	Employee Mileage Reimburse...	3,500.00	292.00	0.00	(292.00)
5204	Empl. Meals & Incidental	8,500.00	708.00	0.00	(708.00)
5206	Empl. Lodging	10,000.00	833.00	0.00	(833.00)
5270	Travel & Meeting Expense	500.00	42.00	0.00	(42.00)
5370	Training & Development	23,500.00	1,958.00	3,165.00	1,207.00
5402	Employee Uniforms	7,900.00	658.00	0.00	(658.00)
5570	Other General Expense	2,717.00	226.00	0.00	(226.00)
	Total Office & Admin	104,967.00	8,746.00	3,691.96	(5,054.04)
	Utilities				
5802	Gas & Electric	65,000.00	5,417.00	28.99	(5,388.01)
	Total Utilities	65,000.00	5,417.00	28.99	(5,388.01)
	Professional Fees				
5924	Legal	3,000.00	250.00	0.00	(250.00)
5926	Investment Banking Fees	1,156.00	96.00	0.00	(96.00)
	Total Professional Fees	4,156.00	346.00	0.00	(346.00)
	Repairs & Maintenance				
5804	Building Maintenance & Repair	15,000.00	1,250.00	1,924.67	674.67
5808	Site Maint & Repair	25,000.00	2,083.00	904.83	(1,178.17)
5812	Pipeline Maintenance	45,000.00	3,750.00	2,466.01	(1,283.99)
	Total Repairs & Maintenance	85,000.00	7,083.00	5,295.51	(1,787.49)
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	29,820.00	2,485.00	1,315.15	(1,169.85)
5602	Auto/Light Truck Fuel	93,000.00	7,750.00	0.00	(7,750.00)
5603	Auto/Light Truck Rental/Lease	205,200.00	17,100.00	17,100.00	0.00
5605	Vehicle Ins	51,100.00	4,258.00	4,258.33	0.33
	Total Automobile	379,120.00	31,593.00	22,673.48	(8,919.52)
	Computer				
5124	Computer Equipment	10,000.00	833.00	0.00	(833.00)
5128	Programming & Software	13,716.00	1,143.00	0.00	(1,143.00)
	Total Computer	23,716.00	1,976.00	0.00	(1,976.00)
6114	Insurance	59,600.00	4,967.00	4,966.67	(0.33)
61...	Admin Allocation	365,269.00	30,439.00	33,236.16	2,797.16
61...	Engineering Allocation	14,975.00	1,248.00	3,380.82	2,132.82
6208	NYS Administrative Assessm...	15,922.00	0.00	0.00	0.00
89...	Water Quality Allocation	(389,068.00)	(32,423.00)	(16,617.55)	15,805.45
7032	Depreciation	570,300.00	31,280.00	25,560.77	(5,719.23)
6202	Interest Expense	439,938.00	36,662.00	20,311.62	(16,350.38)
7170	Debt Issuance Costs	50,000.00	4,167.00	0.00	(4,167.00)

**Army Sewer
Change In Net Position
For the One Month Ending Tuesday, April 30, 2024**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Total Expenses	4,222,674.00	334,316.00	278,273.81	(56,042.19)
	Change in Net Position	<u>(145,734.00)</u>	<u>5,430.00</u>	<u>(113,175.33)</u>	<u>(118,605.33)</u>

**Army Water Line
Change In Net Position
For the One Month Ending Tuesday, April 30, 2024**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$3,006,989.00	\$250,582.00	\$319,530.16	\$68,948.16
	Total Customer Billings	3,006,989.00	250,582.00	319,530.16	68,948.16
	Grant Revenue				
4183	NY State Grants	5,000,000.00	416,667.00	0.00	(416,667.00)
	Total Grant Revenue	5,000,000.00	416,667.00	0.00	(416,667.00)
	Interest Income				
4108	Reserve Interest	21,700.00	1,808.00	1,627.90	(180.10)
42...	Mark to Market Adjustment	0.00	0.00	303.53	303.53
	Total Interest Income	21,700.00	1,808.00	1,931.43	123.43
	Total Income	8,028,689.00	669,057.00	321,461.59	(347,595.41)
	Salaries				
	Engineering Wages	94,571.00	7,881.00	2,843.74	(5,037.26)
	MMF Wages	15,515.00	1,293.00	240.84	(1,052.16)
	WQ Wages	435,586.00	36,299.00	28,660.44	(7,638.56)
50...	Overtime Wages	8,770.00	731.00	328.50	(402.50)
5005	On-Call Stipend	3,840.00	320.00	480.00	160.00
	Total Salaries	558,282.00	46,524.00	32,553.52	(13,970.48)
	Fringe Benefits				
50...	FICA Expense	35,352.00	2,946.00	2,404.56	(541.44)
50...	Pension Expense	74,741.00	6,228.00	4,623.01	(1,604.99)
50...	VDC Expense	0.00	0.00	49.04	49.04
50...	Health Insurance	96,165.00	8,014.00	5,398.95	(2,615.05)
50...	Workers Comp	22,884.00	1,907.00	913.92	(993.08)
50...	Disability Insurance	2,245.00	187.00	187.11	0.11
50...	Post Retire Overhead	41,343.00	3,445.00	2,328.79	(1,116.21)
	Total Fringe Benefits	272,730.00	22,727.00	15,905.38	(6,821.62)
	Operations & Maintenance				
5706	Shop Tools	5,000.00	417.00	0.00	(417.00)
5902	Lab Fees	5,000.00	417.00	0.00	(417.00)
	Total O & M	10,000.00	834.00	0.00	(834.00)
6004	Water Purchases	769,630.00	64,136.00	64,135.87	(0.13)
	Office & Administrative				
5122	Public Info & Advertising	500.00	42.00	0.00	(42.00)
5202	Employee Mileage Reimburse...	3,000.00	250.00	0.00	(250.00)
5570	Other General Expense	964.00	80.00	0.00	(80.00)
	Total Office & Admin	4,464.00	372.00	0.00	(372.00)
	Utilities				
5802	Gas & Electric	25,000.00	2,083.00	0.00	(2,083.00)

**Army Water Line
Change In Net Position
For the One Month Ending Tuesday, April 30, 2024**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Total Utilities	25,000.00	2,083.00	0.00	(2,083.00)
	Professional Fees				
5924	Legal	1,000.00	83.00	0.00	(83.00)
5926	Investment Banking Fees	744.00	62.00	0.00	(62.00)
	Total Professional Fees	1,744.00	145.00	0.00	(145.00)
	Repairs & Maintenance				
5804	Building Maintenance & Repair	5,000.00	417.00	235.00	(182.00)
5808	Site Maint & Repair	30,000.00	2,500.00	1,210.00	(1,290.00)
5812	Pipeline Maintenance	20,000.00	1,667.00	0.00	(1,667.00)
	Total Repairs & Maintenance	55,000.00	4,584.00	1,445.00	(3,139.00)
6114	Insurance	38,700.00	3,225.00	3,225.00	0.00
61...	Admin Allocation	230,106.00	19,176.00	20,942.70	1,766.70
61...	Engineering Allocation	14,363.00	1,197.00	3,224.59	2,027.59
6208	NYS Administrative Assessm...	10,308.00	0.00	0.00	0.00
89...	Water Quality Allocation	112,125.00	9,344.00	4,919.54	(4,424.46)
7032	Depreciation	779,500.00	63,508.00	58,537.09	(4,970.91)
6202	Interest Expense	230,268.00	19,189.00	26,171.21	6,982.21
7170	Debt Issuance Costs	50,000.00	4,167.00	0.00	(4,167.00)
	Total Expenses	3,162,220.00	261,211.00	231,059.90	(30,151.10)
	Change in Net Position	4,866,469.00	407,846.00	90,401.69	(317,444.31)

**Regional Water Line
Change In Net Position
For the One Month Ending Tuesday, April 30, 2024**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$129,572.00	\$10,798.00	\$8,660.61	(\$2,137.39)
4005	Capital Billings	286,518.00	23,877.00	23,876.51	(0.49)
	Total Customer Billings	416,090.00	34,675.00	32,537.12	(2,137.88)
	Interest Income				
4102	Investment Interest Income	22,700.00	1,892.00	1,982.31	90.31
	Total Interest Income	22,700.00	1,892.00	1,982.31	90.31
	Total Income	438,790.00	36,567.00	34,519.43	(2,047.57)
	Salaries				
	Engineering Wages	10,462.00	872.00	1,124.03	252.03
	WQ Wages	21,156.00	1,763.00	2,019.22	256.22
50...	Overtime Wages	1,836.00	153.00	136.08	(16.92)
5005	On-Call Stipend	1,920.00	160.00	240.00	80.00
	Total Salaries	35,374.00	2,948.00	3,519.33	571.33
	Fringe Benefits				
50...	FICA Expense	2,246.00	187.00	165.33	(21.67)
50...	Pension Expense	4,775.00	398.00	330.65	(67.35)
50...	Health Insurance	6,016.00	501.00	309.47	(191.53)
50...	Workers Comp	1,300.00	108.00	96.19	(11.81)
50...	Disability Insurance	139.00	12.00	11.55	(0.45)
50...	Post Retire Overhead	2,557.00	213.00	262.29	49.29
	Total Fringe Benefits	17,033.00	1,419.00	1,175.48	(243.52)
	Operations & Maintenance				
5815	Chemicals	3,200.00	267.00	0.00	(267.00)
5902	Lab Fees	3,600.00	300.00	0.00	(300.00)
6010	Cape Vincent Reserve	1,700.00	142.00	0.00	(142.00)
	Total O & M	8,500.00	709.00	0.00	(709.00)
6004	Water Purchases	129,572.00	10,798.00	8,886.38	(1,911.62)
	Office & Administrative				
5202	Employee Mileage Reimburse...	250.00	21.00	0.00	(21.00)
5570	Other General Expense	130.00	11.00	0.00	(11.00)
	Total Office & Admin	380.00	32.00	0.00	(32.00)
	Utilities				
5802	Gas & Electric	30,000.00	2,500.00	1,441.42	(1,058.58)
	Total Utilities	30,000.00	2,500.00	1,441.42	(1,058.58)
	Professional Fees				
5924	Legal	500.00	42.00	0.00	(42.00)
	Total Professional Fees	500.00	42.00	0.00	(42.00)

**Regional Water Line
Change In Net Position
For the One Month Ending Tuesday, April 30, 2024**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Repairs & Maintenance				
5804	Building Maintenance & Repair	9,000.00	750.00	0.00	(750.00)
5808	Site Maint & Repair	3,500.00	292.00	0.00	(292.00)
5812	Pipeline Maintenance	20,000.00	1,667.00	0.00	(1,667.00)
	Total Repairs & Maintenance	32,500.00	2,709.00	0.00	(2,709.00)
6114	Insurance	6,900.00	575.00	575.00	0.00
61...	Admin Allocation	17,445.00	1,454.00	1,591.46	137.46
61...	Engineering Allocation	2,258.00	188.00	136.31	(51.69)
6208	NYS Administrative Assessm...	1,870.00	0.00	0.00	0.00
89...	Water Quality Allocation	5,795.00	483.00	467.06	(15.94)
7032	Depreciation	151,000.00	12,583.00	11,302.13	(1,280.87)
7002	Amortization	31,596.00	2,633.00	2,632.98	(0.02)
6202	Interest Expense	48,456.00	4,038.00	0.00	(4,038.00)
	Total Expenses	519,179.00	43,111.00	31,727.55	(11,383.45)
	Change in Net Position	<u>(80,389.00)</u>	<u>(6,544.00)</u>	<u>2,791.88</u>	<u>9,335.88</u>

**Water Sewer Contracts
Change In Net Position
For the One Month Ending Tuesday, April 30, 2024**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$1,967,643.00	\$163,970.00	\$153,866.48	(\$10,103.52)
	Total Customer Billings	1,967,643.00	163,970.00	153,866.48	(10,103.52)
	Total Income	1,967,643.00	163,970.00	153,866.48	(10,103.52)
	Salaries				
	Engineering Wages	22,183.00	1,849.00	2,636.99	787.99
	MMF Wages	6,770.00	564.00	0.00	(564.00)
	WQ Wages	958,625.00	79,885.00	81,147.53	1,262.53
50...	Overtime Wages	25,108.00	2,092.00	2,768.79	676.79
5005	On-Call Stipend	7,800.00	650.00	600.00	(50.00)
	Total Salaries	1,020,486.00	85,040.00	87,153.31	2,113.31
	Fringe Benefits				
50...	FICA Expense	64,591.00	5,383.00	6,124.26	741.26
50...	Pension Expense	138,261.00	11,522.00	11,502.45	(19.55)
50...	Health Insurance	176,160.00	14,680.00	14,437.58	(242.42)
50...	Workers Comp	50,278.00	4,190.00	5,157.07	967.07
50...	Disability Insurance	4,294.00	358.00	357.83	(0.17)
50...	Post Retire Overhead	79,091.00	6,591.00	8,103.04	1,512.04
	Total Fringe Benefits	512,675.00	42,724.00	45,682.23	2,958.23
	Operations & Maintenance				
8090	Purchases for Resale	48,620.00	4,052.00	375.35	(3,676.65)
	Total O & M	48,620.00	4,052.00	375.35	(3,676.65)
	Office & Administrative				
5118	Other Communications	1,380.00	115.00	113.95	(1.05)
5202	Employee Mileage Reimburse...	5,000.00	417.00	0.00	(417.00)
	Total Office & Admin	6,380.00	532.00	113.95	(418.05)
6114	Insurance	46,400.00	3,867.00	3,866.67	(0.33)
61...	Admin Allocation	41,821.00	3,485.00	3,805.67	320.67
61...	Engineering Allocation	10,625.00	885.00	437.63	(447.37)
6208	NYS Administrative Assessm...	9,221.00	0.00	0.00	0.00
89...	Water Quality Allocation	271,148.00	22,596.00	11,230.95	(11,365.05)
	Total Expenses	1,967,376.00	163,181.00	152,665.76	(10,515.24)
	Change in Net Position	267.00	789.00	1,200.72	411.72

Engineering
Change In Net Position
For the One Month Ending Tuesday, April 30, 2024

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$643,335.00	\$53,611.00	\$58,706.69	\$5,095.69
	Total Customer Billings	643,335.00	53,611.00	58,706.69	5,095.69
	Total Income	643,335.00	53,611.00	58,706.69	5,095.69
	Salaries				
	Engineering Wages	312,257.00	26,021.00	27,983.44	1,962.44
	WQ Wages	12,099.00	1,008.00	0.00	(1,008.00)
	Total Salaries	324,356.00	27,029.00	27,983.44	954.44
	Fringe Benefits				
50...	FICA Expense	21,920.00	1,827.00	2,142.24	315.24
50...	Pension Expense	37,358.00	3,113.00	3,195.94	82.94
50...	VDC Expense	0.00	0.00	70.68	70.68
50...	Health Insurance	37,817.00	3,151.00	3,909.05	758.05
50...	Workers Comp	2,024.00	169.00	102.41	(66.59)
50...	Disability Insurance	1,379.00	115.00	114.89	(0.11)
50...	Post Retire Overhead	22,934.00	1,911.00	1,915.65	4.65
5054	Employee Physicals & Screening	600.00	50.00	0.00	(50.00)
	Total Fringe Benefits	124,032.00	10,336.00	11,450.86	1,114.86
	Operations & Maintenance				
5403	Safety Equipment & Supplies	1,000.00	83.00	0.00	(83.00)
5904	SCADA	21,750.00	1,813.00	0.00	(1,813.00)
8090	Purchases for Resale	97,000.00	8,083.00	3,957.69	(4,125.31)
	Total O & M	119,750.00	9,979.00	3,957.69	(6,021.31)
	Office & Administrative				
5053	Misc Employee Costs	500.00	42.00	0.00	(42.00)
5102	Office Rent	1,870.00	156.00	155.83	(0.17)
5104	Office Supplies	1,000.00	83.00	0.00	(83.00)
5112	Telephone	327.00	27.00	0.00	(27.00)
5114	Cellular Services	6,200.00	517.00	0.00	(517.00)
5120	Dues & Subscriptions	1,000.00	83.00	0.00	(83.00)
5130	Office Equipment	1,140.00	95.00	0.00	(95.00)
5202	Employee Mileage Reimburse...	8,000.00	667.00	0.00	(667.00)
5204	Empl. Meals & Incidental	1,000.00	83.00	0.00	(83.00)
5206	Empl. Lodging	2,000.00	167.00	0.00	(167.00)
5270	Travel & Meeting Expense	1,000.00	83.00	0.00	(83.00)
5370	Training & Development	6,000.00	500.00	0.00	(500.00)
5402	Employee Uniforms	1,100.00	92.00	0.00	(92.00)
	Total Office & Admin	31,137.00	2,595.00	155.83	(2,439.17)
	Professional Fees				
5924	Legal	1,000.00	83.00	0.00	(83.00)

Engineering
Change In Net Position
For the One Month Ending Tuesday, April 30, 2024

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Total Professional Fees	1,000.00	83.00	0.00	(83.00)
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	3,340.00	278.00	124.70	(153.30)
5602	Auto/Light Truck Fuel	4,000.00	333.00	0.00	(333.00)
5603	Auto/Light Truck Rental/Lease	14,000.00	1,167.00	1,166.67	(0.33)
5605	Vehicle Ins	3,100.00	258.00	258.33	0.33
	Total Automobile	24,440.00	2,036.00	1,549.70	(486.30)
	Computer				
5124	Computer Equipment	5,000.00	417.00	0.00	(417.00)
5128	Programming & Software	1,360.00	113.00	0.00	(113.00)
5906	GIS	45,440.00	3,787.00	30,338.32	26,551.32
	Total Computer	51,800.00	4,317.00	30,338.32	26,021.32
6114	Insurance	17,700.00	1,475.00	1,475.00	0.00
61...	Admin Allocation	52,672.00	4,389.00	4,797.45	408.45
61...	Engineering Allocation	(111,819.00)	(9,318.00)	(31,031.40)	(21,713.40)
6208	NYS Administrative Assessm...	3,523.00	0.00	0.00	0.00
	Total Expenses	638,591.00	52,921.00	50,676.89	(2,244.11)
	Change in Net Position	4,744.00	690.00	8,029.80	7,339.80

**Regional Development
Change In Net Position
For the One Month Ending Tuesday, April 30, 2024**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	\$254,660.00	\$21,222.00	\$23,825.00	\$2,603.00
	Total Customer Billings	254,660.00	21,222.00	23,825.00	2,603.00
	Grant Revenue				
4183	NY State Grants	154,000.00	12,833.00	0.00	(12,833.00)
	Total Grant Revenue	154,000.00	12,833.00	0.00	(12,833.00)
4104	Loan Interest Income	701,839.00	58,487.00	37,891.68	(20,595.32)
	Other Income				
4162	Processing Fees	19,825.00	1,652.00	15,000.00	13,348.00
4164	Miscellaneous	4,000.00	334.00	3,291.75	2,957.75
4190	Recovery of Bad Debts	3,600.00	300.00	0.00	(300.00)
	Total Other Income	27,425.00	2,286.00	18,291.75	16,005.75
	Interest Income				
4102	Investment Interest Income	583,400.00	48,617.00	76,927.55	28,310.55
42...	Mark to Market Adjustment	0.00	0.00	(47,957.35)	(47,957.35)
	Total Interest Income	583,400.00	48,617.00	28,970.20	(19,646.80)
	Total Income	1,721,324.00	143,445.00	108,978.63	(34,466.37)
	Salaries				
	Administrative Wages	12,568.00	1,047.00	897.82	(149.18)
	Engineering Wages	3,255.00	271.00	0.00	(271.00)
	Regional Development Wages	282,826.00	23,570.00	21,811.88	(1,758.12)
	Total Salaries	298,649.00	24,888.00	22,709.70	(2,178.30)
	Fringe Benefits				
50...	FICA Expense	19,337.00	1,612.00	1,701.57	89.57
50...	Pension Expense	50,602.00	4,217.00	3,963.08	(253.92)
50...	Health Insurance	45,876.00	3,823.00	3,580.47	(242.53)
50...	Workers Comp	398.00	33.00	32.26	(0.74)
50...	Disability Insurance	925.00	78.00	77.01	(0.99)
50...	Post Retire Overhead	17,012.00	1,418.00	1,319.70	(98.30)
	Total Fringe Benefits	134,150.00	11,181.00	10,674.09	(506.91)
	Operations & Maintenance				
6110	Marketing	5,000.00	417.00	0.00	(417.00)
8090	Purchases for Resale	30,000.00	2,500.00	0.00	(2,500.00)
	Total O & M	35,000.00	2,917.00	0.00	(2,917.00)
6006	Host Community Benefits	207,526.00	0.00	0.00	0.00
	Office & Administrative				
5120	Dues & Subscriptions	625.00	52.00	0.00	(52.00)
5122	Public Info & Advertising	1,250.00	105.00	0.00	(105.00)

**Regional Development
Change In Net Position
For the One Month Ending Tuesday, April 30, 2024**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5172	Filing Fees	700.00	58.00	0.00	(58.00)
5202	Employee Mileage Reimburse...	5,000.00	416.00	0.00	(416.00)
5204	Empl. Meals & Incidental	1,150.00	97.00	0.00	(97.00)
5206	Empl. Lodging	2,800.00	234.00	0.00	(234.00)
5270	Travel & Meeting Expense	1,500.00	125.00	0.00	(125.00)
5370	Training & Development	1,700.00	141.00	0.00	(141.00)
5570	Other General Expense	2,300.00	192.00	20.00	(172.00)
	Total Office & Admin	17,025.00	1,420.00	20.00	(1,400.00)
	Professional Fees				
5924	Legal	9,500.00	792.00	0.00	(792.00)
5926	Investment Banking Fees	14,704.00	1,225.00	0.00	(1,225.00)
5970	Consulting	24,000.00	2,000.00	0.00	(2,000.00)
	Total Professional Fees	48,204.00	4,017.00	0.00	(4,017.00)
	Computer				
6108	Web Page Design & Maintenance	750.00	63.00	0.00	(63.00)
	Total Computer	750.00	63.00	0.00	(63.00)
6122	Bad Debt Expense	0.00	0.00	5,851.74	5,851.74
6120	Grants	200,000.00	16,667.00	0.00	(16,667.00)
61...	Admin Allocation	167,455.00	13,955.00	15,222.66	1,267.66
61...	Engineering Allocation	419.00	35.00	75.22	40.22
	Total Expenses	1,109,178.00	75,143.00	54,553.41	(20,589.59)
	Change in Net Position	612,146.00	68,302.00	54,425.22	(13,876.78)