

Owasco Lake Watershed Mangement Council, Inc.

Profit & Loss Budget vs. Actual

January through September 2024

|  | Jan - Sep 24      | Budget            |
|--|-------------------|-------------------|
| <b>Ordinary Income/Expense</b>             |                   |                   |
| <b>Income</b>                              |                   |                   |
| NFWF Grant                                 | 8,362.12          | 0.00              |
| Emerson Grant                              | 0.00              | 0.00              |
| Village of Groton                          | 250.00            | 250.00            |
| TAIP Signage Grant                         | 0.00              | 0.00              |
| Nature Conservancy Grant                   | 0.00              | 15,000.00         |
| Town of Dryden                             | 800.00            | 200.00            |
| Town of Genoa                              | 200.00            | 200.00            |
| Town of Moravia                            | 2,000.00          | 2,000.00          |
| Grant Income                               | 0.00              | 10,600.00         |
| Town of Sennett                            | 0.00              | 2,500.00          |
| Village of Moravia                         | 4,000.00          | 2,000.00          |
| Town of Niles                              | 0.00              | 2,500.00          |
| City of Auburn                             | 250,000.00        | 250,000.00        |
| Town of Owasco                             | 32,000.00         | 32,000.00         |
| Town of Fleming                            | 7,000.00          | 7,000.00          |
| Town of Scipio                             | 3,000.00          | 3,000.00          |
| Other Types of Income                      | 0.00              | 7,500.00          |
| <b>Total Income</b>                        | <b>307,612.12</b> | <b>334,750.00</b> |
| <b>Expense</b>                             |                   |                   |
| Depreciation Expense                       | 5,329.52          | 7,995.00          |
| Banking fees                               | 15.00             | 200.00            |
| <b>Business Expenses</b>                   |                   |                   |
| Business Registration Fees                 | 0.00              | 200.00            |
| <b>Total Business Expenses</b>             | <b>0.00</b>       | <b>200.00</b>     |
| <b>Contract Services</b>                   |                   |                   |
| Accounting Fees                            | 125.00            | 4,200.00          |
| Legal Fees                                 | 1,075.00          | 1,500.00          |
| Outside Contract Services                  | 1,187.50          | 2,500.00          |
| <b>Total Contract Services</b>             | <b>2,387.50</b>   | <b>8,200.00</b>   |
| <b>Facilities and Equipment</b>            |                   |                   |
| Property Maintenance                       | 0.00              | 2,000.00          |
| Utilities                                  | 537.49            | 2,500.00          |
| Depr and Amort - Allowable                 | 0.00              | 0.00              |
| Property Insurance                         | 0.00              | 4,000.00          |
| Rent                                       | 8,032.46          | 10,200.00         |
| <b>Total Facilities and Equipment</b>      | <b>8,569.95</b>   | <b>18,700.00</b>  |
| <b>Operations</b>                          |                   |                   |
| Leased Vehicle                             | 963.29            | 1,800.00          |
| Vehicle Replacement                        | 0.00              | 10,000.00         |
| Lab Testing                                | 0.00              | 500.00            |
| Insurance - drone                          | 153.00            | 750.00            |
| Advertising                                | 435.25            | 500.00            |
| Books, Subscriptions, Reference            | 248.90            | 100.00            |
| Office Supplies                            | 454.57            | 1,250.00          |
| Postage, Mailing Service                   | 2.83              | 100.00            |
| Printing and Copying                       | 675.00            | 1,000.00          |
| Field Supplies                             | 278.92            | 1,500.00          |
| Telephone, Telecommunications              |                   |                   |
| Website Development                        | 0.00              | 450.00            |
| Telephone, Telecommunications - Other      | 2,007.89          | 3,600.00          |
| <b>Total Telephone, Telecommunications</b> | <b>2,007.89</b>   | <b>4,050.00</b>   |
| Vehicle Repairs & Maint.                   | 608.90            | 2,000.00          |
| Fuel                                       | 2,052.89          | 5,000.00          |
| Insurance - Auto and Trailer               | 11,409.00         | 5,500.00          |
| <b>Total Operations</b>                    | <b>19,290.44</b>  | <b>34,050.00</b>  |

## Owasco Lake Watershed Mangement Council, Inc.

10/09/24

## Profit &amp; Loss Budget vs. Actual

Accrual Basis

January through September 2024

|                                      | Jan - Sep 24      | Budget            |
|--------------------------------------|-------------------|-------------------|
| <b>Other Types of Expenses</b>       |                   |                   |
| Nature Conservatory Expense          | 139.93            | 15,000.00         |
| Emerson Grant Expense                | 4,722.79          | 8,000.00          |
| NFWF Grant Expense                   | 0.00              | 0.00              |
| TAIP Signage Grant Expense           | 76.00             | 0.00              |
| Donations                            | 100.00            | 0.00              |
| Insurance - Liability, D and O       | 7,358.02          | 5,300.00          |
| <b>Total Other Types of Expenses</b> | <b>12,396.74</b>  | <b>28,300.00</b>  |
| <b>Payroll Expenses</b>              |                   |                   |
| Health Insurance                     | 4,781.21          | 9,800.00          |
| 401(K) Match                         | 9,299.29          | 13,100.00         |
| Disability & Paid Family Leave       | 288.28            | 900.00            |
| Payroll Processing fees              | 1,061.85          | 1,400.00          |
| Payroll Taxes                        | 9,450.13          | 12,110.00         |
| Salaries                             | 125,348.43        | 195,320.00        |
| Unemployment                         | 1,121.28          | 1,239.00          |
| Workers Comp                         | 9,023.96          | 5,400.00          |
| <b>Total Payroll Expenses</b>        | <b>160,374.43</b> | <b>239,269.00</b> |
| <b>Travel and Meetings</b>           |                   |                   |
| Mileage                              | 62.27             | 200.00            |
| Staff Development                    | 1,201.84          | 2,000.00          |
| <b>Total Travel and Meetings</b>     | <b>1,264.11</b>   | <b>2,200.00</b>   |
| <b>Total Expense</b>                 | <b>209,627.69</b> | <b>339,114.00</b> |
| <b>Net Ordinary Income</b>           | <b>97,984.43</b>  | <b>-4,364.00</b>  |
| <b>Net Income</b>                    | <b>97,984.43</b>  | <b>-4,364.00</b>  |

## Profit &amp; Loss Budget vs. Actual

January through September 2024

|  | \$ Over Budget | % of Budget |
|--|----------------|-------------|
| <b>Ordinary Income/Expense</b>             |                |             |
| <b>Income</b>                              |                |             |
| NFWF Grant                                 | 8,362.12       | 100.0%      |
| Emerson Grant                              | 0.00           | 0.0%        |
| Village of Groton                          | 0.00           | 100.0%      |
| TAIP Signage Grant                         | 0.00           | 0.0%        |
| Nature Conservancy Grant                   | -15,000.00     | 0.0%        |
| Town of Dryden                             | 600.00         | 400.0%      |
| Town of Genoa                              | 0.00           | 100.0%      |
| Town of Moravia                            | 0.00           | 100.0%      |
| Grant Income                               | -10,600.00     | 0.0%        |
| Town of Sennett                            | -2,500.00      | 0.0%        |
| Village of Moravia                         | 2,000.00       | 200.0%      |
| Town of Niles                              | -2,500.00      | 0.0%        |
| City of Auburn                             | 0.00           | 100.0%      |
| Town of Owasco                             | 0.00           | 100.0%      |
| Town of Fleming                            | 0.00           | 100.0%      |
| Town of Scipio                             | 0.00           | 100.0%      |
| Other Types of Income                      | -7,500.00      | 0.0%        |
| <b>Total Income</b>                        | -27,137.88     | 91.9%       |
| <b>Expense</b>                             |                |             |
| Depreciation Expense                       | -2,665.48      | 66.7%       |
| Banking fees                               | -185.00        | 7.5%        |
| <b>Business Expenses</b>                   |                |             |
| Business Registration Fees                 | -200.00        | 0.0%        |
| <b>Total Business Expenses</b>             | -200.00        | 0.0%        |
| <b>Contract Services</b>                   |                |             |
| Accounting Fees                            | -4,075.00      | 3.0%        |
| Legal Fees                                 | -425.00        | 71.7%       |
| Outside Contract Services                  | -1,312.50      | 47.5%       |
| <b>Total Contract Services</b>             | -5,812.50      | 29.1%       |
| <b>Facilities and Equipment</b>            |                |             |
| Property Maintenance                       | -2,000.00      | 0.0%        |
| Utilities                                  | -1,962.51      | 21.5%       |
| Depr and Amort - Allowable                 | 0.00           | 0.0%        |
| Property Insurance                         | -4,000.00      | 0.0%        |
| Rent                                       | -2,167.54      | 78.7%       |
| <b>Total Facilities and Equipment</b>      | -10,130.05     | 45.8%       |
| <b>Operations</b>                          |                |             |
| Leased Vehicle                             | -836.71        | 53.5%       |
| Vehicle Replacement                        | -10,000.00     | 0.0%        |
| Lab Testing                                | -500.00        | 0.0%        |
| Insurance - drone                          | -597.00        | 20.4%       |
| Advertising                                | -64.75         | 87.1%       |
| Books, Subscriptions, Reference            | 148.90         | 248.9%      |
| Office Supplies                            | -795.43        | 36.4%       |
| Postage, Mailing Service                   | -97.17         | 2.8%        |
| Printing and Copying                       | -325.00        | 67.5%       |
| Field Supplies                             | -1,221.08      | 18.6%       |
| Telephone, Telecommunications              |                |             |
| Website Development                        | -450.00        | 0.0%        |
| Telephone, Telecommunications - Other      | -1,592.11      | 55.8%       |
| <b>Total Telephone, Telecommunications</b> | -2,042.11      | 49.6%       |
| <b>Vehicle Repairs &amp; Maint.</b>        | -1,391.10      | 30.4%       |
| Fuel                                       | -2,947.11      | 41.1%       |
| Insurance - Auto and Trailer               | 5,909.00       | 207.4%      |
| <b>Total Operations</b>                    | -14,759.56     | 56.7%       |

**Profit & Loss Budget vs. Actual**

January through September 2024

|                                      | \$ Over Budget    | % of Budget      |
|--------------------------------------|-------------------|------------------|
| <b>Other Types of Expenses</b>       |                   |                  |
| Nature Conservatory Expense          | -14,860.07        | 0.9%             |
| Emerson Grant Expense                | -3,277.21         | 59.0%            |
| NFWF Grant Expense                   | 0.00              | 0.0%             |
| TAIP Signage Grant Expense           | 76.00             | 100.0%           |
| Donations                            | 100.00            | 100.0%           |
| Insurance - Liability, D and O       | 2,058.02          | 138.8%           |
| <b>Total Other Types of Expenses</b> | -15,903.26        | 43.8%            |
| <b>Payroll Expenses</b>              |                   |                  |
| Health Insurance                     | -5,018.79         | 48.8%            |
| 401(K) Match                         | -3,800.71         | 71.0%            |
| Disability & Paid Family Leave       | -611.72           | 32.0%            |
| Payroll Processing fees              | -338.15           | 75.8%            |
| Payroll Taxes                        | -2,659.87         | 78.0%            |
| Salaries                             | -69,971.57        | 64.2%            |
| Unemployment                         | -117.72           | 90.5%            |
| Workers Comp                         | 3,623.96          | 167.1%           |
| <b>Total Payroll Expenses</b>        | -78,894.57        | 67.0%            |
| <b>Travel and Meetings</b>           |                   |                  |
| Mileage                              | -137.73           | 31.1%            |
| Staff Development                    | -798.16           | 60.1%            |
| <b>Total Travel and Meetings</b>     | -935.89           | 57.5%            |
| <b>Total Expense</b>                 | -129,486.31       | 61.8%            |
| <b>Net Ordinary Income</b>           | 102,348.43        | -2,245.3%        |
| <b>Net Income</b>                    | <b>102,348.43</b> | <b>-2,245.3%</b> |