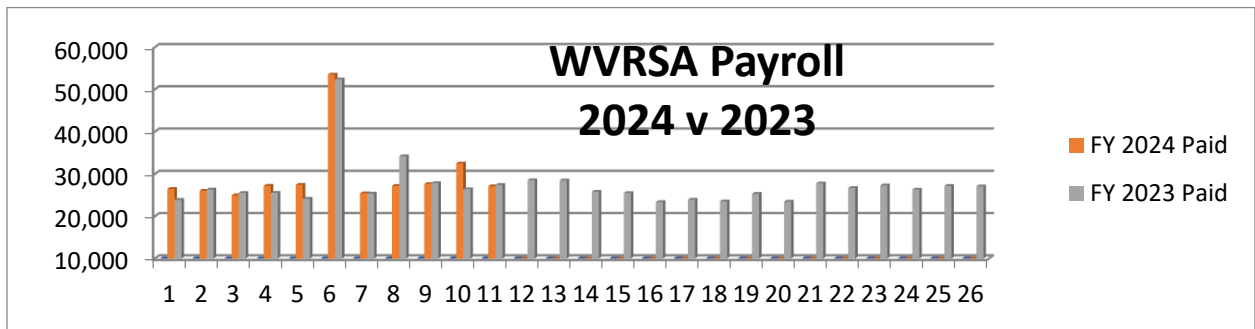
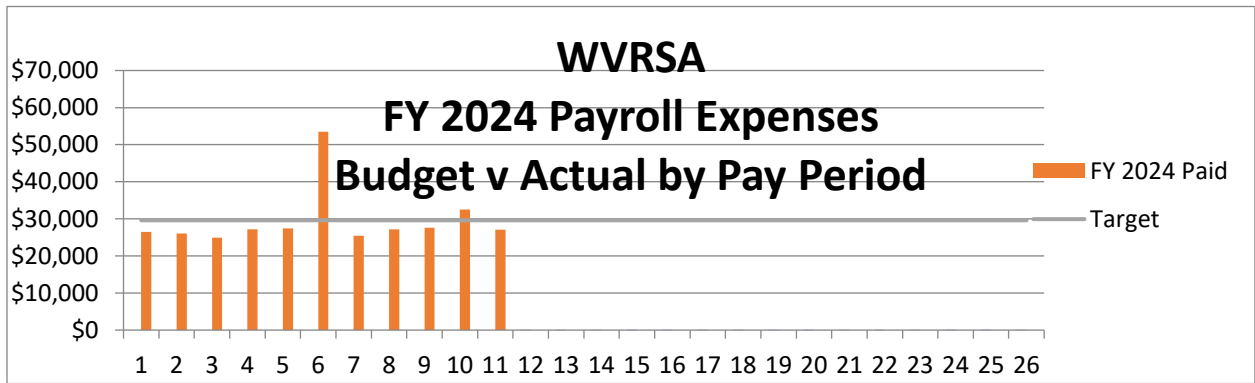


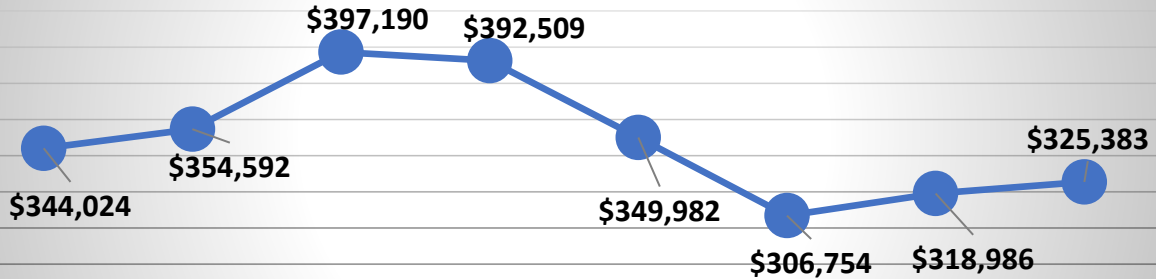


S&W EXPENSES (including overtime & shift differential)

Staff payroll cost (including regular pay, overtime, and shift differential) through 11 of 26 pay periods for FY2024 is approximately \$300 (0.1%) under budget year to date. While the first 11 pay periods include the annual payout for both accrued benefit leave time and health benefit waivers (and thus skewing average pay period cost somewhat higher), we are closer to spending to budget at this point in the year than we have been in the last few years (we have typically been much further under budget). The addition of an unfunded additional staff position will make meeting the annual budget figure for payroll challenging and will depend largely on limiting overtime costs for the balance of the fiscal year. Total OT pay (which includes regular OT, double time, and holiday pay) through the 11 pay periods is approximately \$200 (-1%) under budget with current tracking to approximately \$5K under budget by the end of the fiscal year. Shift differential for the same time is approximately \$4K (18%) under budget year to date.



Total Payroll Expenses YTD

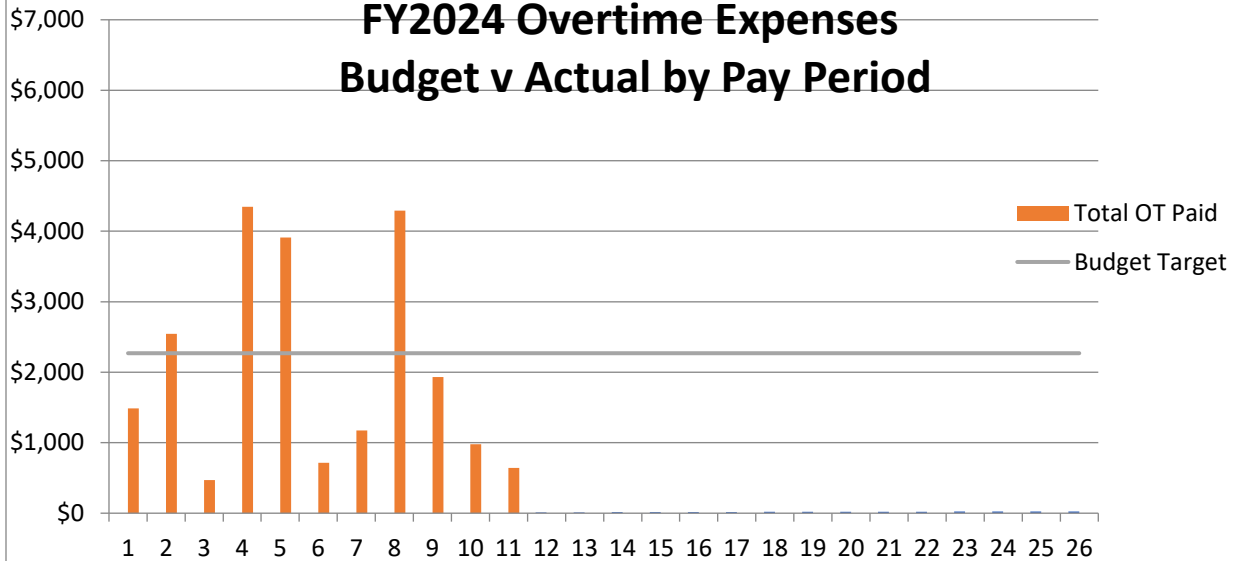


FY 2017 PAID FY 2018 PAID FY 2019 PAID FY 2020 PAID FY 2021 PAID FY 2022 PAID FY 2023 PAID FY 2024 PAID

Budget	\$ 769,900.00		
Average Payroll			\$ 29,580.32
Payrolls remaining			15
Projected Payroll Cost for Balance of Year Based on Average			\$ 769,088.25
Variance Projected Year End vs Actual Budget			\$ (811.75)
%			-0.1%

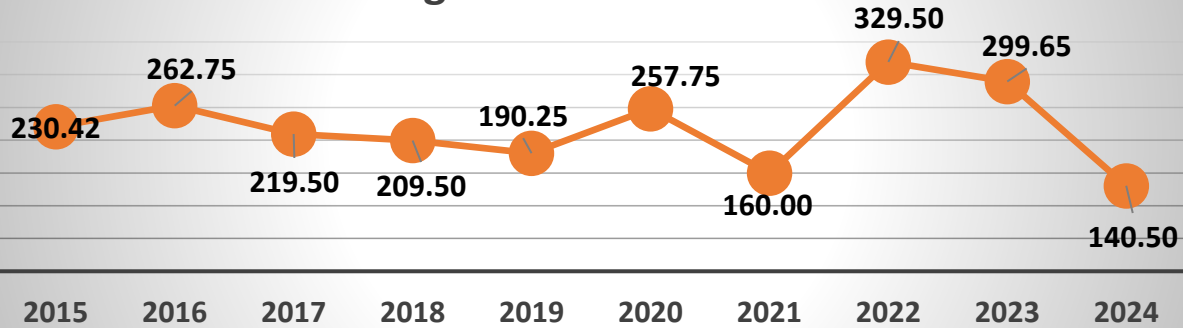
WVRSa

FY2024 Overtime Expenses Budget v Actual by Pay Period

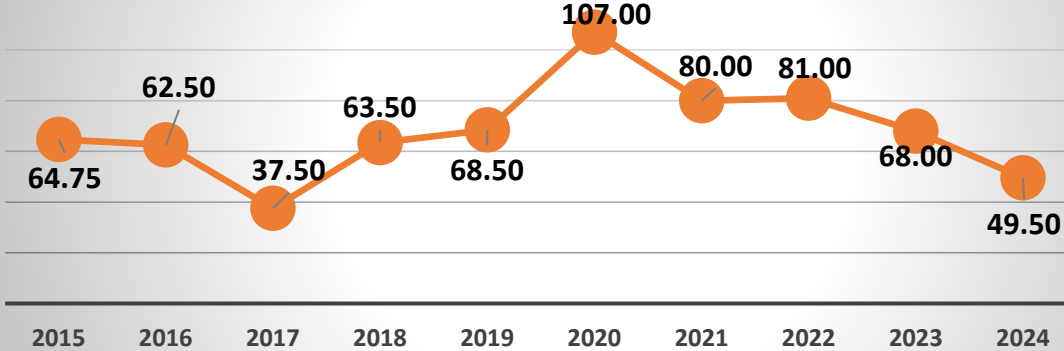


WVRS DASHBOARD REPORTS 2/28/2024

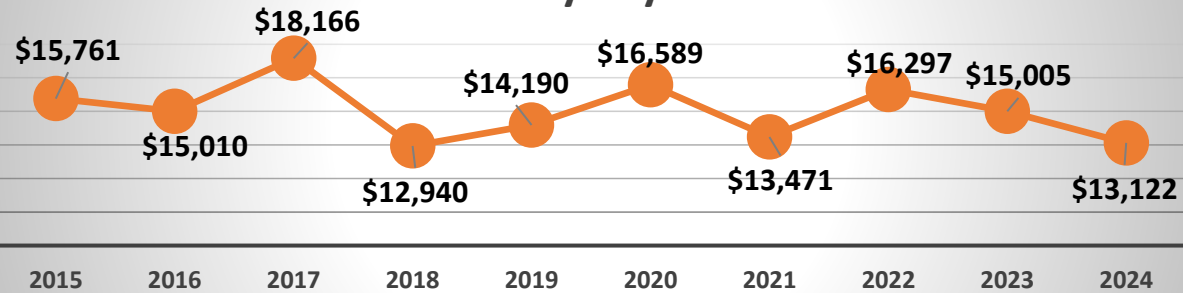
Regular OT Hours YTD



Double Time Hours YTD



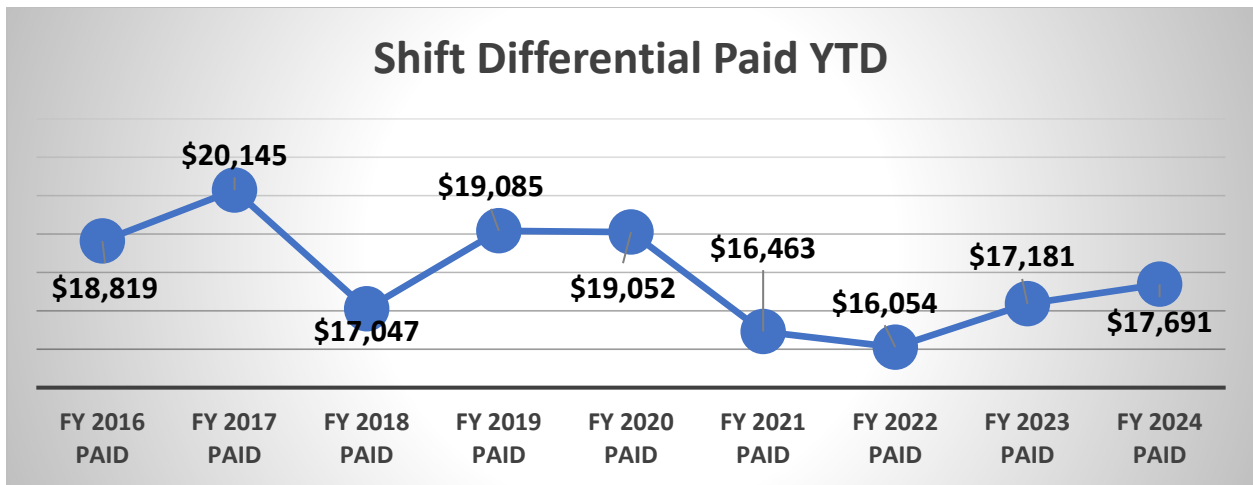
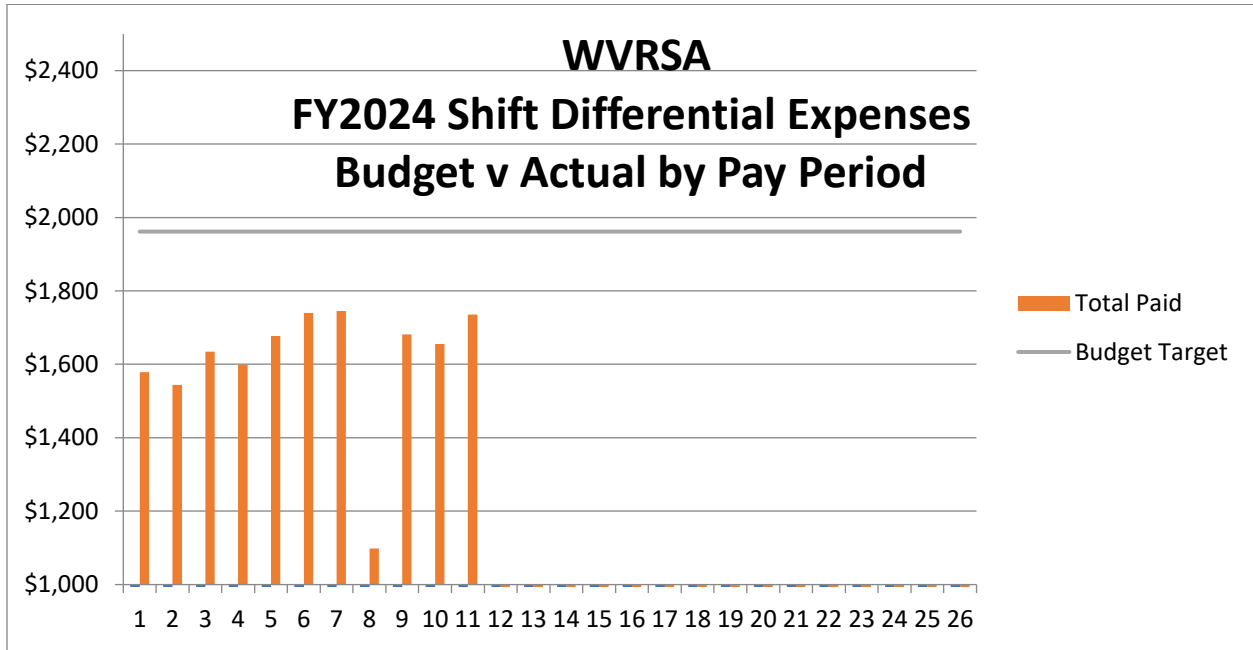
Holiday Pay YTD



OT Budget (included in overall S&W budget)	\$ 59,000
Expended YTD	\$ 22,485
% of OT Budget Expended to Date	38%
Average per payroll	\$ 2,044.13
Payrolls remaining	15
Projected Year End Cost Based on Current Trend	\$ 53,147.38
Variance Year End Budget Projection v. Budget	\$ (5,852.62)

*Total OT includes straight OT, double time and holiday worked pay

WVRS A DASHBOARD REPORTS 2/28/2024

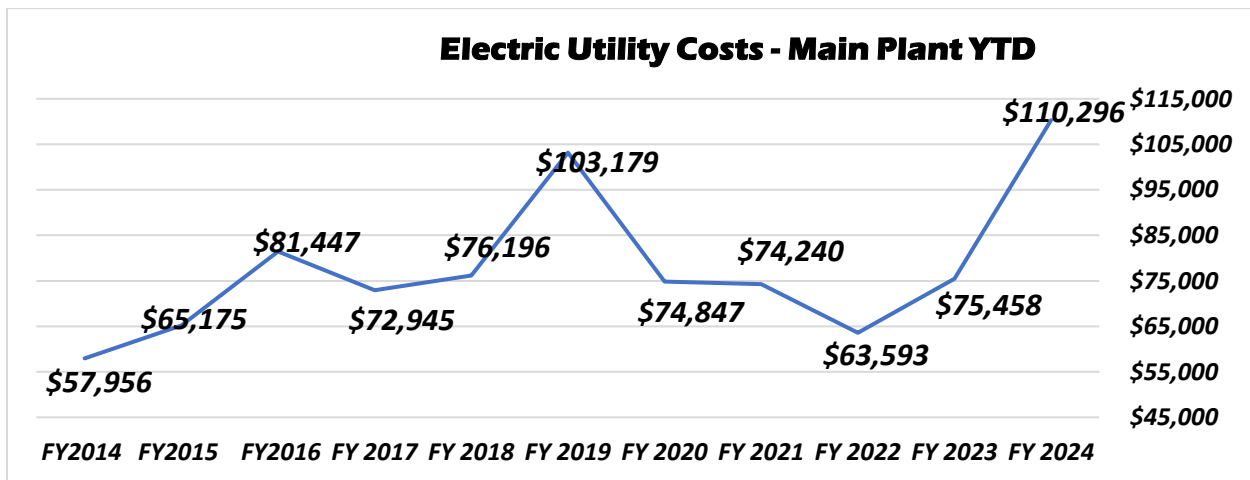


Shift Differential Budget (included in overall S&W)	\$	51,000
Expended YTD	\$	17,691
% of Shift Diff Budget Expended to Date		35%
Average (median) per payroll	\$	1,655.46
Payrolls remaining		15
Projected Payroll Cost for Balance of Year Based on Average	\$	42,522.90
Variance Projected Year End vs Actual Budget	\$	(8,477.10)
% Variance		-16.6%

WVRS DASHBOARD REPORTS 2/28/2024

ELECTRIC EXPENSES

We have been reporting unusually low bills for the main plant facility for the past six months extending back to the last two months of FY2023. On average, the monthly cost for the six-month period was approximately \$5K when, based on historic trend, should have been running at approximately \$20K/month (a difference of \$90K for the period). The utility company appears to have corrected the past anomaly with a \$95K bill for the main plant in January. Unfortunately, with the underbilling extending back into the prior fiscal year and with the correction being paid in the current fiscal year, the current budget will be negatively impacted by approximately \$30K. Haskell pump station electric costs through January, with an unusually low bill of \$600 for the month of are now up 11% under last year's billing for the same period (where last month with a bill of over \$4K they were tracking at 16% over last year. Hopefully, the utility billing process will stabilize over the next few months, which will allow for better cost/use projections.



WVRS Main Plant Facility				Acct # 100 008 1*						
Month	FY 2024	Change	% Change	FY 2023	Change	% Change	FY 2022	FY 2021	FY 2020	FY 2019
		Prior Month	Prior Month		23-24	23-24				
October	\$ 3,697.61	\$ (803.02)	-21.7%	\$ 14,109.31	\$ (10,411.70)	-73.8%	\$ 15,753.35	\$ 15,366.12	\$ 16,929.88	\$ 22,620.56
November	\$ 5,308.69	\$ 1,611.08	43.6%	\$ 19,497.84	\$ (14,189.15)	-72.8%	\$ 20,480.89	\$ 20,499.87	\$ 17,994.07	\$ 24,246.73
December	\$ 5,714.42	\$ 405.73	7.6%	\$ 22,040.09	\$ (16,325.67)	-74.1%	\$ 7,978.65	\$ 19,668.49	\$ 20,275.35	\$ 26,307.73
January	\$ 95,575.42	\$ 89,861.00	1572.5%	\$ 19,810.48	\$ 75,764.94	382.4%	\$ 19,379.69	\$ 18,705.18	\$ 19,647.24	\$ 30,003.52
February		\$ (95,575.42)	-100.0%	\$ 19,861.60	\$ (19,861.60)	-100.0%	\$ 19,243.99	\$ 18,842.38	\$ 17,385.92	\$ 52,366.85
March	\$ -	\$ -	#DIV/0!	\$ 19,974.84	\$ (19,974.84)	-100.0%	\$ 19,218.14	\$ 17,418.72	\$ 24,356.97	\$ 19,046.33
April	\$ -	\$ -	#DIV/0!	\$ 16,730.01	\$ (16,730.01)	-100.0%	\$ 16,379.14	\$ 19,968.46	\$ 19,805.16	\$ 14,868.27
May	\$ -	\$ -	#DIV/0!	\$ 17,038.95	\$ (17,038.95)	-100.0%	\$ 13,114.27	\$ 12,885.88	\$ 11,859.59	\$ 13,665.58
June	\$ -	\$ -	#DIV/0!	\$ 17,175.17	\$ (17,175.17)	-100.0%	\$ 26,839.47	\$ -	\$ 3,751.05	\$ 19,169.05
July	\$ -	\$ -	#DIV/0!	\$ 16,024.51	\$ 5,665.85	35.4%	\$ 14,315.36	\$ -	\$ 25,879.52	\$ 21,551.59
August	\$ -	\$ -	#DIV/0!	\$ 4,602.99	\$ (4,602.99)	-100.0%	\$ 14,280.01	\$ 42,757.05	\$ 17,031.16	\$ 18,760.88
September	\$ -	\$ -	#DIV/0!	\$ 4,500.63	\$ (4,500.63)	-100.0%	\$ 15,596.83	\$ 16,259.98	\$ 15,631.28	\$ 16,809.46
TOTAL	\$ 110,296.14			\$ 191,366.42			\$ 202,579.79	\$ 202,372.13	\$ 210,547.19	\$ 279,416.55
YTD	\$ 110,296.14			\$ 75,457.72	\$ 34,838.42	46.2%	\$ 63,592.58	\$ 74,239.66	\$ 74,846.54	\$ 103,178.54
Average Monthly	\$ 27,574.04			\$ 15,947.20	\$ 11,626.83	72.9%	\$ 16,881.65	\$ 16,864.34	\$ 17,545.60	\$ 23,284.71

WVRS DASHBOARD REPORTS 2/28/2024

HPS										
Acct # 100 007 040 650										
Month	Change		% Change		Change		% Change			
	FY 2024	Prior Month	Prior Month	FY 2023	23-24	23-24	FY 2022	FY 2021	FY 2020	FY 2019
October	\$ 1,359.21	\$ 70.69	5.2%	\$ 872.03	\$ 487.18	55.9%	\$ 697.70	\$ 616.85	\$ 685.89	\$ 939.05
November	\$ 818.51	\$ (540.70)	-66.1%	\$ 2,478.72	\$ (1,660.21)	-67.0%	\$ 1,898.20	\$ 1,210.20	\$ 1,364.18	\$ 2,305.70
December	\$ 4,609.25	\$ 3,790.74	82.2%	\$ 2,493.71	\$ 2,115.54	84.8%	\$ -	\$ 1,636.46	\$ 1,797.22	\$ 1,146.71
January	\$ 625.85	\$ (3,983.40)	-636.5%	\$ 2,526.73	\$ (1,900.88)	-75.2%	\$ -	\$ 2,054.67	\$ 2,134.05	\$ 2,265.43
February	\$ -	\$ (625.85)	#DIV/0!	\$ 1,247.01	\$ (1,247.01)	-100.0%	\$ 6,568.33	\$ 1,121.03	\$ 1,076.99	\$ 1,272.13
March	\$ -	\$ -	#DIV/0!	\$ 1,716.24	\$ (1,716.24)	-100.0%	\$ 1,536.02	\$ 1,001.02	\$ 1,118.83	\$ 4,384.55
April	\$ -	\$ -	#DIV/0!	\$ 1,214.75	\$ (1,214.75)	-100.0%	\$ 1,019.27	\$ 2,910.83	\$ 930.42	\$ 955.85
May	\$ -	\$ -	#DIV/0!	\$ 2,300.29	\$ (2,300.29)	-100.0%	\$ 2,053.34	\$ 1,123.48	\$ 1,196.45	\$ 1,230.88
June	\$ -	\$ -	#DIV/0!	\$ 922.06	\$ (922.06)	-100.0%	\$ 1,238.17	\$ 587.49	\$ 559.79	\$ 659.02
July	\$ -	\$ -	#DIV/0!	\$ 831.25	\$ (831.25)	-100.0%	\$ 1,075.48	\$ 1,045.02	\$ 1,001.46	\$ 1,107.00
August	\$ -	\$ -	#DIV/0!	\$ 1,984.66	\$ (1,984.66)	-100.0%	\$ 1,859.95	\$ 734.88	\$ 797.06	\$ 906.94
September	\$ -	\$ -	#DIV/0!	\$ 1,288.52	\$ (1,288.52)	-100.0%	\$ 1,077.28	\$ 959.17	\$ 926.41	\$ 991.49
TOTAL	\$ 7,412.82			\$ 19,875.97	\$ (12,463.15)	-62.7%	\$ 19,023.74	\$ 15,001.10	\$ 13,588.75	\$ 18,164.75
YTD	\$ 7,412.82			\$ 8,371.19	\$ (958.37)	-11.4%	\$ 2,595.90	\$ 5,518.18	\$ 5,981.34	\$ 6,656.89
Average Monthly	\$ 1,853.21			\$ 1,656.33	\$ 196.87	11.9%	\$ 1,585.31	\$ 1,250.09	\$ 1,132.40	\$ 1,513.73

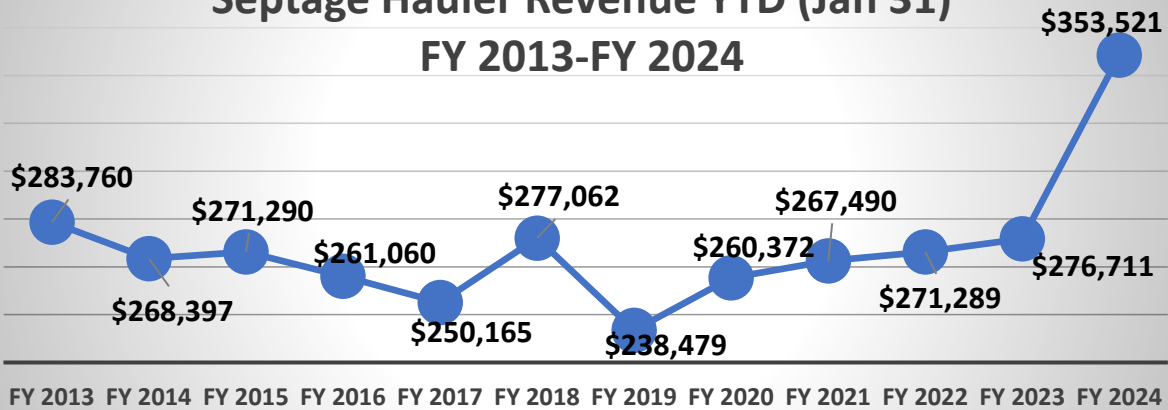
TOTAL YTD Main Plant + HPS	\$ 117,708.96
YTD AVG	\$ 29,427.24
YR END PROJECTION	\$ 353,126.88
FY 2024 BUDGET	\$ 250,000.00
\$ VARIANCE	\$ 103,126.88
% VARIANCE	41.3%

SEPTAGE HAULER REVENUE

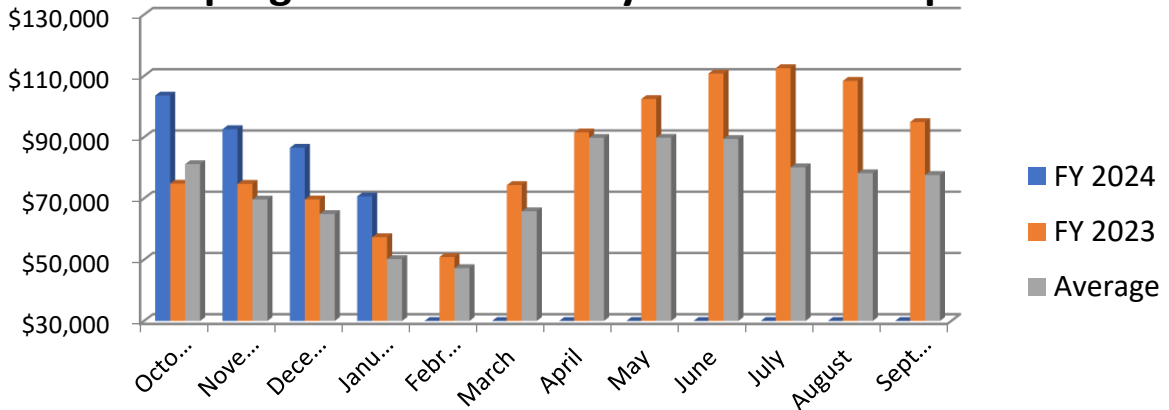
Septage hauler revenue in January dropped 18% (\$16K) from December as revenue declined for the third consecutive month (fairly typical for the winter season) but is still well above other indicators – up 23% compared to January 2023 and up 41% as compared to and 11-year average for January. Through the first four months of the fiscal year revenues are up 28% (\$77K) as compared to last year and up 33% as compared to the 11-year average for Q1 revenue. The \$77K in revenue realized was the highest recorded for January since this form of tracking began. At the current pace, year-end revenue would exceed budget targets by more than \$020K (28%). This will likely trend upward as volume and the attendant revenues increase as we move into warmer weather.

WVRS DASHBOARD REPORTS 2/28/2024

Septage Hauler Revenue YTD (Jan 31) FY 2013-FY 2024

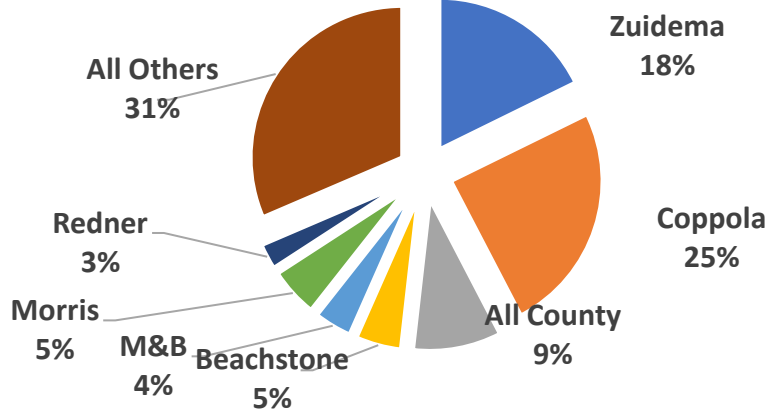


Septage Hauler Monthly Revenue Comparison



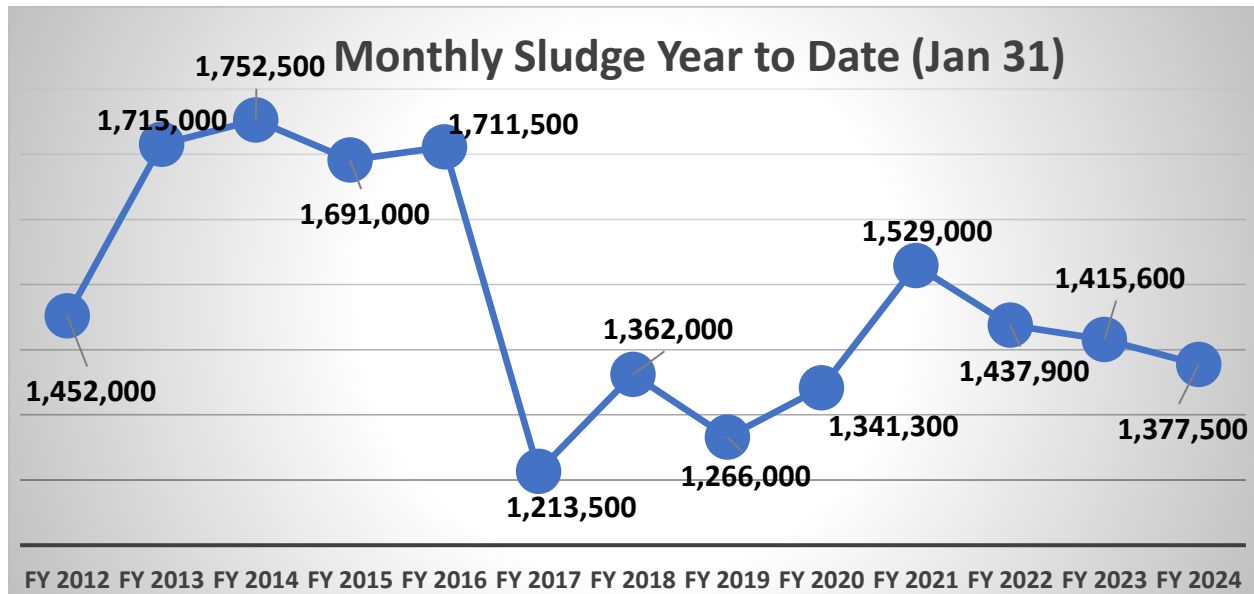
Month	FY 2024	Change		FY 2023	Change		FY 2022	FY 2021	FY 2020	FY 2019
		Prior Month	% Change		2023 to 2024	% Change				
October	\$ 103,611	\$ 8,654	8.4%	\$ 74,847	\$ 28,763	38.4%	\$ 79,566	\$ 85,561	\$ 75,964	\$ 79,756
November	\$ 92,645	\$ (10,965)	-10.6%	\$ 74,773	\$ 17,872	23.9%	\$ 74,160	\$ 58,207	\$ 76,495	\$ 57,473
December	\$ 86,573	\$ (6,072)	-7.0%	\$ 69,717	\$ 16,856	24.2%	\$ 76,614	\$ 71,451	\$ 55,438	\$ 58,690
January	\$ 70,692	\$ (15,881)	-18.3%	\$ 57,373	\$ 13,319	23.2%	\$ 40,950	\$ 52,271	\$ 52,475	\$ 42,560
February	\$ -	\$ (70,692)	-100.0%	\$ 50,880	\$ (50,880)	-100.0%	\$ 61,027	\$ 29,457	\$ 52,665	\$ 33,549
March	\$ -	\$ -	#DIV/0!	\$ 74,381	\$ (74,381)	-100.0%	\$ 70,465	\$ 81,576	\$ 67,454	\$ 46,088
April	\$ -	\$ -	#DIV/0!	\$ 91,583	\$ (91,583)	-100.0%	\$ 82,468	\$ 98,821	\$ 92,709	\$ 78,881
May	\$ -	\$ -	#DIV/0!	\$ 102,490	\$ (102,490)	-100.0%	\$ 84,306	\$ 80,217	\$ 88,973	\$ 82,634
June	\$ -	\$ -	#DIV/0!	\$ 110,793	\$ (110,793)	-100.0%	\$ 78,220	\$ 97,800	\$ 94,764	\$ 86,054
July	\$ -	\$ -	#DIV/0!	\$ 112,564	\$ (112,564)	-100.0%	\$ 74,760	\$ 90,447	\$ 74,088	\$ 70,609
August	\$ -	\$ -	#DIV/0!	\$ 108,412	\$ (108,412)	-100.0%	\$ 63,185	\$ 72,725	\$ 72,980	\$ 71,798
September	\$ -	\$ -	#DIV/0!	\$ 94,957	\$ (94,957)	-100.0%	\$ 70,071	\$ 80,437	\$ 76,602	\$ 76,658
Total	\$ 353,521			\$ 1,022,771			\$ 855,790	\$ 898,970	\$ 880,606	\$ 784,750
Total YTD	\$ 353,521			\$ 276,711	\$ 76,810	27.8%	\$ 271,289	\$ 267,490	\$ 260,372	\$ 238,479
Avg Monthly YTD	\$ 88,380			\$ 69,178	\$ 19,202	27.8%	\$ 67,822	\$ 66,873	\$ 65,093	\$ 59,620
Total Projected FY 2024 =				\$ 1,060,564.17						
FY 2024 Anticipated Budget Revenue =				\$ 830,000.00						
Difference				\$ 230,564.17						
%				27.8%						

**Septage Hauler Revenue
FY 2024 YTD (Jan)**

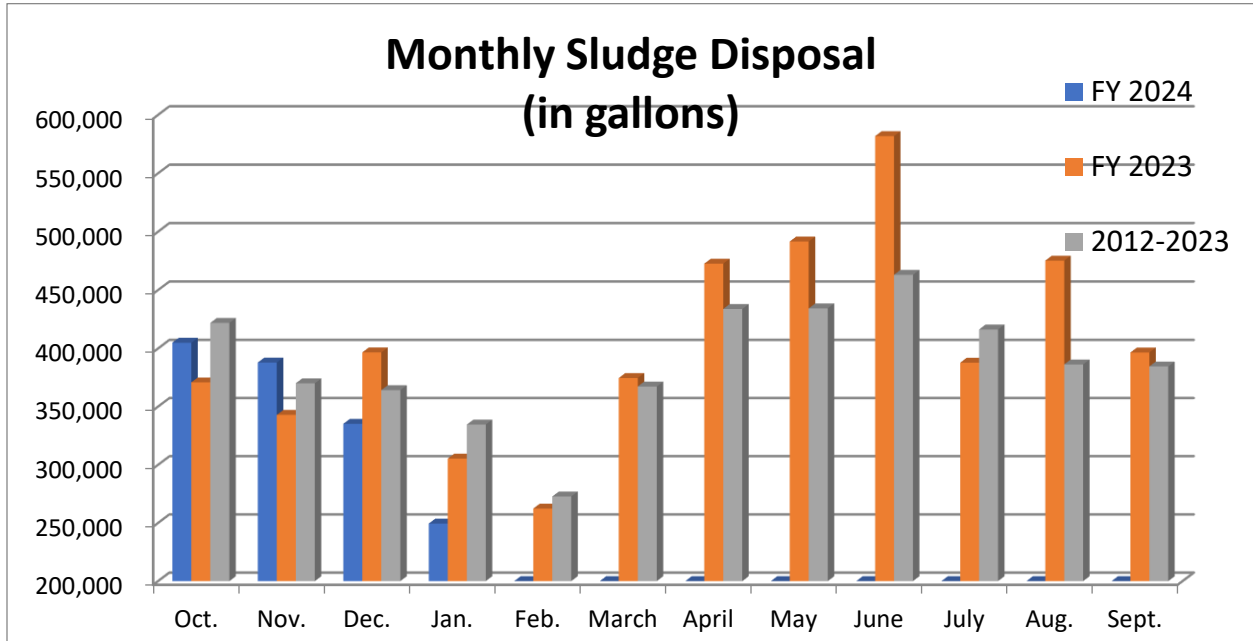


SLUDGE DISPOSAL

Sludge production In January dropped for the third consecutive month to 249,500 gallons. The monthly figure represents an 18% drop as compared to January 2023 and 25% dropped as compared to the 12-year average for January. Through the first four months of FY2024 sludge production is down 2.7% as compared to the first four months of FY 2023 but down 7.6% as compared to the 12-year average for the same period.



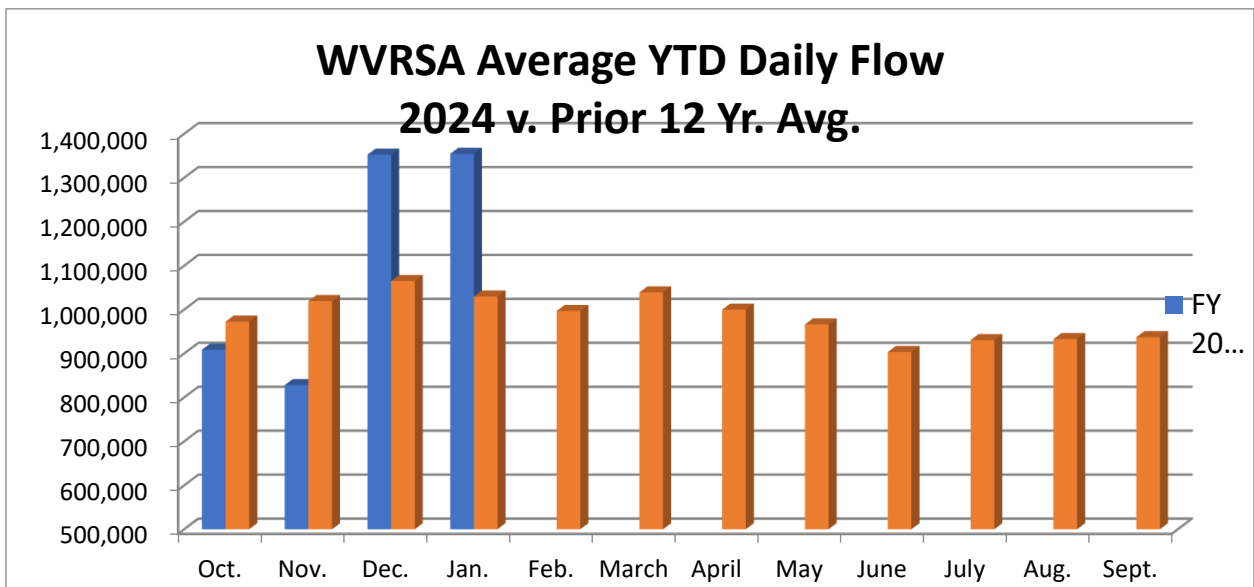
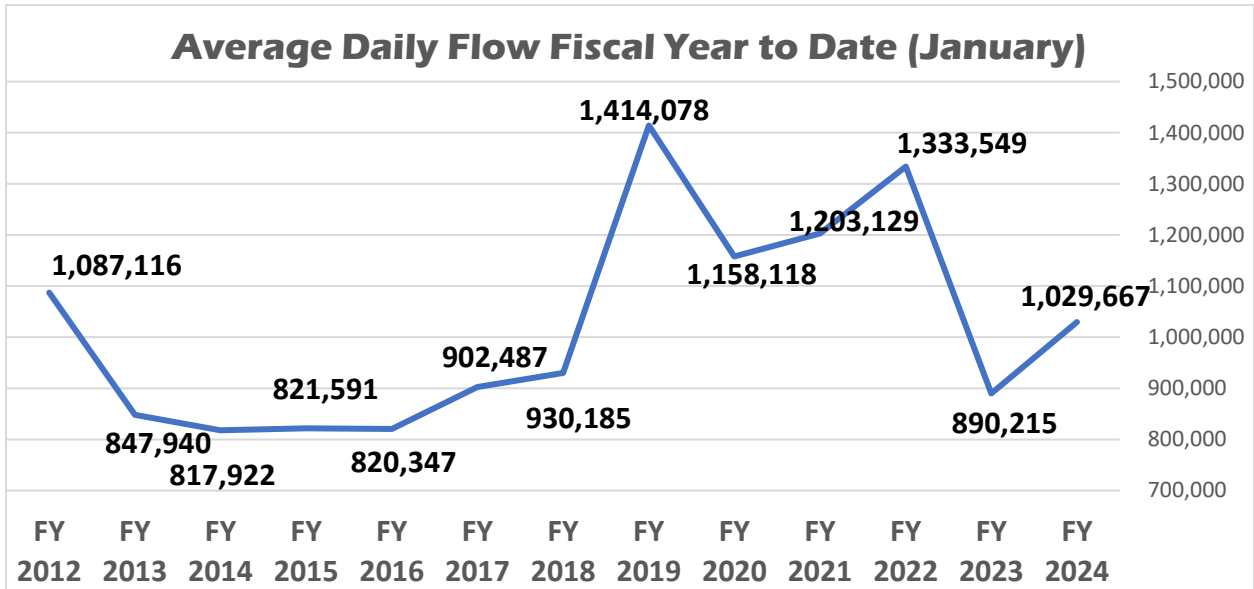
WVRS DASHBOARD REPORTS 2/28/2024



MONTH	FY 2024	FY 2023	Delta	% Delta	Delta	% Delta	FY 2022	FY 2021	FY 2020	FY 2019
			Prior Month	Prior Month	2023-2024	2023-2024				
Oct.	404,900	370,800	8,400	2.1%	34,100	9.2%	360,700	432,000	374,000	405,000
Nov.	387,900	342,900	(17,000)	-4.2%	45,000	13.1%	421,200	378,000	315,000	315,000
Dec.	335,200	396,600	(52,700)	-13.6%	(61,400)	-15.5%	345,000	349,000	297,000	266,000
Jan.	249,500	305,300	(85,700)	-25.6%	(55,800)	-18.3%	311,000	370,000	355,300	280,000
Feb.	-	262,300	(249,500)	-100.0%	(262,300)	-100.0%	269,500	216,000	277,100	217,000
March	-	374,600	-	#DIV/0!	(374,600)	-100.0%	411,400	353,000	359,000	273,000
April	-	472,600	-	#DIV/0!	(472,600)	-100.0%	345,800	441,000	429,000	420,000
May	-	491,600	-	#DIV/0!	(491,600)	-100.0%	384,500	435,500	443,000	294,000
June	-	581,800	-	#DIV/0!	(581,800)	-100.0%	461,600	493,400	447,000	322,000
July	-	387,800	-	#DIV/0!	(387,800)	-100.0%	399,800	376,600	415,000	329,000
Aug.	-	475,200	-	#DIV/0!	(475,200)	-100.0%	424,300	380,000	278,000	259,000
Sept.	-	396,500	-	#DIV/0!	(396,500)	-100.0%	366,822	341,300	377,000	322,000
TOTAL YTD	1,377,500	1,415,600			(38,100)	-2.7%	1,437,900	1,529,000	1,341,300	1,266,000
TOTAL	1,377,500	4,858,000			(3,480,500)	-71.6%	4,501,622	4,565,800	4,366,400	3,702,000
MIN.	249,500	305,300			(55,800)	-18.3%	269,500	216,000	277,100	217,000
MAX.	404,900	581,800			(176,900)	-30.4%	461,600	493,400	447,000	420,000
AVG. YTD	376,000	356,850			19,150	5.4%	390,950	405,000	344,500	360,000

PLANT FLOW

Average daily flow in January remained flat from December but remained over 1.3 mgd. Average daily flow for January 2024 was up 28% as compared to January 2023 and up 31.6 as compared to the 12-year average for January.



WVRS DASHBOARD REPORTS 2/28/2024

	Change	% Change	Change	% Change				
FY 2023	Prior Month	Prior Month	2023-2024	2022-2023	FY 2022	FY 2021	FY 2020	FY 2019
783,871	69,581	8.3%	124,710	15.9%	1,384,839	1,126,774	1,043,871	1,249,161
802,581	(80,613)	-8.9%	25,387	3.2%	1,345,484	1,191,000	1,099,000	1,580,233
1,084,194	524,484	63.3%	268,258	24.7%	1,270,323	1,291,613	1,331,484	1,412,839
1,059,355	2,064	0.2%	295,161	27.9%	1,270,645	1,219,710	1,113,871	1,339,355
834,964	(1,354,516)	-100.0%	(834,964)	-100.0%	1,364,643	1,090,000	1,040,000	1,185,357
890,968	-	#DIV/0!	(890,968)	-100.0%	1,105,484	1,292,258	1,190,000	1,255,484
812,333	-	#DIV/0!	(812,333)	-100.0%	1,052,464	1,102,000	1,183,333	1,137,667
884,194	-	#DIV/0!	(884,194)	-100.0%	827,367	1,010,000	1,104,194	1,357,742
773,667	-	#DIV/0!	(773,667)	-100.0%	784,667	1,065,333	967,000	1,155,667
1,032,097	-	#DIV/0!	(1,032,097)	-100.0%	667,419	1,314,226	1,042,742	1,065,806
838,548	-	#DIV/0!	(838,548)	-100.0%	631,726	1,432,258	1,183,548	987,419
839,000	-	#DIV/0!	(839,000)	-100.0%	706,700	1,547,000	1,138,667	1,001,667
783,871					631,726	1,010,000	967,000	987,419
1,084,194					1,384,839	1,547,000	1,331,484	1,580,233
890,215			139,452	15.7%	1,333,549	1,203,129	1,158,118	1,414,078
945,774								
% of capacity =		76%						

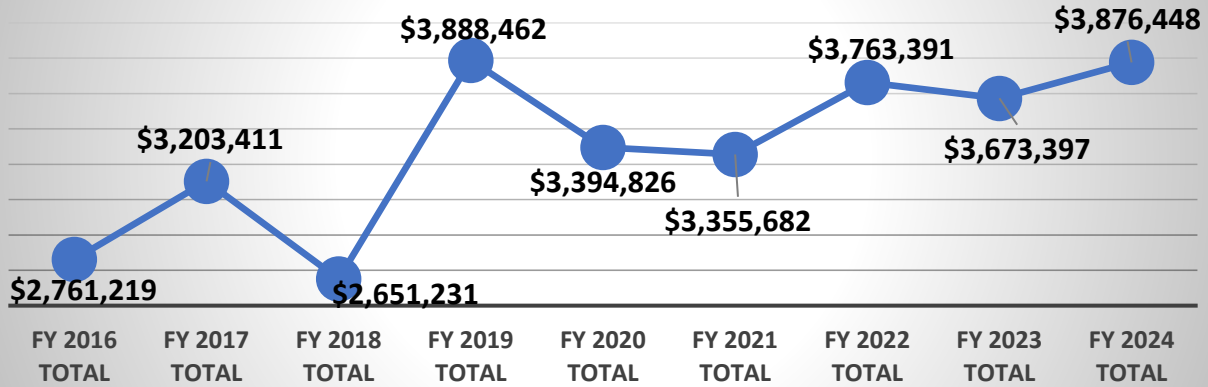
BANK RECONCILIATION/CASH

Cash balances at the close of January are in the best position they have been for several months with the four operating accounts were up 75% (\$519K) from the close of December and up 8% (\$87K) as compared to January 2023.

Operating Accounts (Revenue, Depository, Payroll, O&M Revolving)			
Jan 2024	Dec 2023	\$ Change	% Change
\$ 1,209,697.81	\$ 690,750.09	\$ 518,947.72	75%
Jan 2024	Jan 2023	\$ Change	% Change
\$ 1,209,697.81	\$ 1,122,796.65	\$ 86,901.16	8%

WVRS DASHBOARD REPORTS 2/28/2024

January Closing Bank Balance (all accounts)



Bank	Account Purpose	October	November	December	January
Bank of New York	Bond Reserve Fund	\$ 1,468,501.95	\$ 1,468,858.24	\$ 1,469,205.70	\$ 1,469,564.66
Bank of New York	Bond Service Fund	\$ 3,555.74	\$ 3,570.01	\$ 3,584.08	\$ 3,596.54
Bank of New York	Construction Fund	\$ 1,777.00	\$ 1,784.13	\$ 1,791.03	\$ 1,798.16
Bank of New York	General Fund	\$ 65,003.92	\$ 65,265.61	\$ 65,580.21	\$ 65,784.49
Bank of New York	O&M Reserve Fund	\$ 847,495.54	\$ 850,826.32	\$ 854,153.14	\$ 857,590.46
Bank of New York	Renewal & Replacement Fund	\$ 105,141.05	\$ 144,066.02	\$ 144,479.00	\$ 145,025.53
Bank of New York	Revenue Fund	\$ 47,902.52	\$ 10,363.47	\$ 10,451.98	\$ 10,623.77
Lakeland Bank	Depository	\$ 338,938.00	\$ 117,775.78	\$ 242,886.40	\$ 671,582.23
Lakeland Bank	Unemployment Fund	\$ 29,403.03	\$ 29,403.03	\$ 29,406.70	\$ 29,406.70
Lakeland Bank	Payroll	\$ 161,086.90	\$ 320,514.48	\$ 302,602.88	\$ 225,672.81
Valley National Bank	O&M Revolving Fund	\$ 168,003.61	\$ 193,693.53	\$ 134,808.83	\$ 301,819.00
Highlands State Bank	Oxidation Ditch Cleaning Res.	\$ 93,178.29	\$ 93,983.78	\$ 93,983.78	\$ 93,983.78
FY 2024 TOTAL		\$ 3,329,987.55	\$ 3,300,104.40	\$ 3,352,933.73	\$ 3,876,448.13
FY 2023 TOTAL		\$3,501,248.68	\$3,268,868.87	\$3,346,950.54	\$3,673,396.90
\$ Variance		\$ (171,261.13)	\$ 31,235.53	\$ 5,983.19	\$ 203,051.23
% Variance		-4.9%	1.0%	0.2%	5.5%
FY 2022 TOTAL		\$ 3,274,206.97	\$ 4,021,766.69	\$ 4,268,327.87	\$ 3,763,391.42
FY 2021 TOTAL		\$ 3,065,227.76	\$ 3,780,821.55	\$ 3,862,529.91	\$ 3,355,682.00
FY 2020 TOTAL		\$ 2,901,177.61	\$ 3,612,444.10	\$ 3,589,400.74	\$ 3,394,825.65
FY 2019 TOTAL		0 \$ 2,816,392.76	\$ 3,490,386.94	\$ 3,526,014.68	\$ 3,888,461.60
FY 2018 TOTAL		0 \$ 3,085,592.62	\$ 2,988,209.87	\$ 3,026,186.57	\$ 2,651,230.65
FY 2017 TOTAL		0 \$ 3,414,703.50	\$ 3,827,923.03	\$ 3,430,470.65	\$ 3,203,411.24
FY 2016 TOTAL		0 \$ 1,512,427.25	\$ 2,887,279.73	\$ 3,018,670.26	\$ 2,761,219.00
\$ Change Closing Balance Current Month v. Prior Month			\$ 523,514.40		
% Change Closing Balance Current Month v. Prior Month			15.6%		
\$ Change Current Month Closing Balance 2023 to 2024			\$ 203,051.23		
% Change Current Month Closing Balance 2023 to 2024			6.1%		

