

**ALLEGANY COUNTY INDUSTRIAL DEVELOPMENT AGENCY  
ALLEGANY COUNTY LOCAL DEVELOPEMNT CORPORATION  
Finance Committee**

Crossroad Center

Belmont, NY

October 8, 2026

9:00 a.m.

[https://www.youtube.com/channel/UCXJ1KZ\\_F90Z77-JQxeHzDXQ?](https://www.youtube.com/channel/UCXJ1KZ_F90Z77-JQxeHzDXQ?)

**AGENDA**

**Call to Order**

**Approval of Minutes**

- September 10 Meeting Minutes

**Agenda**

- Review Reports
- Review Banking & Financial Summary
  - Balance Sheet
  - Profit & Loss
  - Expense Abstract – Transactions by Vendor
  - CD Bank Statements
  - Update new business options for bank funds
- Discuss 2027 Budget

**Executive Session – to discuss a contractual issue**

- Action Items
- Old Business
- New Business
- Good of the Order
- Adjournment

September 2026

**Allegany County Industrial Development Agency, Local Development Corporation & Capital Resource Corporation**

**FINANCE COMMITTEE MEETING**

September 10, 2026

Crossroads Conference Center, Belmont, New York 14813

ACIDA.org

**OPENING REMARKS**

- Douglas Frank, Chairperson called the joint IDA, LDC and CRC Finance Committee meeting to order at 9:00am, and asked everyone to introduce themselves.
- Board Members Present: Douglas Frank; Joseph Hart; Terri Ross
- Absent:
- By Telephone:
- By Teams: Edmund Russell III, Esq. Hodgson Russ LLP
- Others present: Dr. Craig Clark, ACIDA Executive Director; Barb Benjamin, ACIDA Operations Director; Melissa Pingitore, ACIDA Assistant Director;

**BOARD MINUTES**

- Approval of the August 13, 2026 minutes: - A motion was made by Joseph Hart and seconded by Terri Ross to approve the August 13, 2026 minutes. No discussion. Approved/passed 3-0

**FINANCIALS**

- Banking and Financial Summary –
  - Balance Sheet; Profit & Loss; Expense Abstract – Transactions by Vendor; CD Bank Statements - Douglas reported that in the packet is the Balance Sheet, Profit & Loss Statement, Expense Abstract-Transaction by Vendor Summary and a Bank Statement Outline. Douglas reviewed the reports and asked about the large expenditures. Craig reported they are for the IDA's support to the ACUC so current bills can be paid, QuickBooks annual subscription, annual subscription for our website and purchase of the Cuba Property. Craig reported that we used to make book adjustments at the end of the year after the audit for when the IDA paid bills for the ACUC. Melissa reported that we are transitioning from QuickBooks desktop to QuickBooks online. Barb reported that once we are transitioned and shut the desktop version down, we'll get a prorated refund. Melissa talked about the website issues and changes with S Tier West. The purchase of the property was discussed and this is the balance owed after the down payment. The IDA's total is \$6,397.47 and the LDC's total is \$118,188.06 for the month. **A motion was made by Terri Ross and seconded by Joseph Hart to recommend the ACIDA and ACLDC pay invoices as presented to the Finance Committee. No further discussion. Approved/passed 3-0**
  - **A motion was made by Terri Ross and seconded by Joseph Hart to recommend the ACCRC renew the CD that matures on September 21, 2026. Discussion on the interest rate, which we won't know what it is until closer to**

maturity. The CD will automatically rollover but this way we get a better rate if we renew the CD. Approved/passed 3-0

- Update new business options for bank funds – Nothing new.

#### EXECUTIVE SESSION – DISCUSSION OF CONTRACTUAL/FINANCIAL/ LEGAL ISSUE

- A motion was made by Joseph Hart and seconded by Terri Ross to go into Executive Session at 9:20am for discussion of a contractual / financial / legal issue of a particular person(s) or company. Approved/passed. 3-0
- A motion was made by Joseph Hart and seconded by Terri Ross to come out of Executive Session at 9:34. Approved/passed. 3-0

#### ACTION ITEMS

- None at this time

#### OLD BUSINESS -UPDATES

- None at this time

#### NEW BUSINESS

- Craig reported that B & R Surveying out of Wellsville will be doing the survey of the Cuba RV Park Property that the ACLDC purchased and asked the Finance Committee to recommend the ACLDC Board approves them. Discussion on asking B & R to update their price to include parceling out the piece at the entrance of the property where currently a mobile home sits and is occupied. **A motion was made by Joseph Hart and seconded by Terri Ross to recommend the ACLDC approve B & R Surveying to survey the Cuba Property and to include parceling out a small piece of property at the entrance of the property where a mobile home sits. No further discussion. Approved/passed 3-0**
- Melissa reported that she has received a scholarship to attend a Brownfield Seminar/Conference in New Orleans the beginning of October. It will only cost the IDA for travel and a few meals.

#### GOOD OF THE ORDER

- None at this time

#### CALENDAR

- **Next Meeting:** October 8, 2026 @ 9:00am at Crossroads Conference Center, Belmont, NY 14813

#### ADJOURNMENT

- With no further business at 9:36am, a motion was made by Terri Ross and seconded by Joseph Hart to close the meeting. All members were in favor, by a vote of 3-0 the meeting was adjourned. Carried

Respectfully submitted  
Barb Benjamin  
Operations Director

11:24 AM

10/05/26

Accrual Basis

## ACIDA, ACLDC, ACCRC, ACUC

## Balance Sheet

As of October 5, 2026

|                                        | Oct 5, 26           |
|----------------------------------------|---------------------|
| <b>ASSETS</b>                          |                     |
| Current Assets                         |                     |
| Checking/Savings                       |                     |
| Community Bank - █████ 12mos CD        | 658,899.64          |
| Community Bank - █████ 12mos CD        | 1,402,848.60        |
| Community Bank - █████ 6 mos CD        | 661,163.43          |
| IDA 110 - CD █████                     | 755,957.37          |
| 110.01 - ACUC (Utility Corporation)    | 3,931.69            |
| 110.02 - Community Checking IDA        | 169,502.75          |
| 110.03 - CRC (Capital Resource Corp)   | 53,516.31           |
| 110.04 - First Citizens-IDA            | 101,585.30          |
| 110.05 - LDC (Local Development Corp)  | 349,821.05          |
| CRC110 - Capital Resource Corp CD      | 266,322.91          |
| <b>Total Checking/Savings</b>          | <b>4,423,549.05</b> |
| Accounts Receivable                    |                     |
| ACUC Accounts Receivable               | -240.85             |
| <b>Total Accounts Receivable</b>       | <b>-240.85</b>      |
| Other Current Assets                   |                     |
| 122 - Lease Receivables                | 436,735.00          |
| 135.00 - Prepaid Expenses              | 2,259.00            |
| <b>Total Other Current Assets</b>      | <b>438,994.00</b>   |
| <b>Total Current Assets</b>            | <b>4,862,302.20</b> |
| Fixed Assets                           |                     |
| 152.00 - Land held for resale          | 286,501.00          |
| 154.00 - Waterlines                    | 2,078,240.00        |
| 156.00 - Building                      | 661,482.19          |
| 159.00 - Accumulated Depreciation      | -359,168.00         |
| 160.00 - Land Improvements             | 196,414.00          |
| 161.00 - Property held for Resale      | 62,000.00           |
| <b>Total Fixed Assets</b>              | <b>2,925,469.19</b> |
| Other Assets                           |                     |
| 131.00 - Due from ACUC                 | 1,746.00            |
| 140.00 - Security Deposits             | 222.00              |
| <b>Total Other Assets</b>              | <b>1,968.00</b>     |
| <b>TOTAL ASSETS</b>                    | <b>7,789,739.39</b> |
| <b>LIABILITIES &amp; EQUITY</b>        |                     |
| Liabilities                            |                     |
| Current Liabilities                    |                     |
| Accounts Payable                       |                     |
| LDC Accounts Payable                   | 3,350.75            |
| 20000 - Accounts Payable               | 3,143.75            |
| <b>Total Accounts Payable</b>          | <b>6,494.50</b>     |
| Other Current Liabilities              |                     |
| IDA Payables                           |                     |
| Accrued 414(h)                         | 146.15              |
| <b>Total IDA Payables</b>              | <b>146.15</b>       |
| 230.00 - Payroll Liabilities           | 126.00              |
| 285 - ST2012 Series Bond Infrastructu  | 100,000.00          |
| ACUC210 - Due to ACIDA                 | 1,746.00            |
| <b>Total Other Current Liabilities</b> | <b>102,018.15</b>   |
| <b>Total Current Liabilities</b>       | <b>108,512.65</b>   |

11:24 AM

10/05/26

Accrual Basis

ACIDA, ACLDC, ACCRC, ACUC

Balance Sheet

As of October 5, 2026

|                                          | Oct 5, 26     |
|------------------------------------------|---------------|
| Long Term Liabilities                    |               |
| 210.00 · Security Deposit                | 12,000.00     |
| 280.00 · LT2012 Series-Bond Infrastructu | 2,695,000.00  |
| 550 · Deferred Inflow of Resources       | 365,760.00    |
| Total Long Term Liabilities              | 3,072,760.00  |
| Total Liabilities                        | 3,181,272.65  |
| Equity                                   |               |
| 390.00 · Unrestricted Net Assets         | 5,498,095.34  |
| AC90001 · Opening Balance Equity         | -1,252,221.76 |
| AC90002 · ACUC Retained Earnings         | 1,200,078.00  |
| ACUC900 · ACUC Equity                    | 52,144.00     |
| CRC900 · CRC Equity                      | 305,056.00    |
| Net Income                               | -1,194,684.84 |
| Total Equity                             | 4,608,466.74  |
| TOTAL LIABILITIES & EQUITY               | 7,789,739.39  |

11:25 AM

10/05/26

Accrual Basis

# ACIDA, ACLDC, ACCRC, ACUC

## Balance Sheet Prev Year Comparison

### As of October 5, 2026

|                                       | Oct 5, 26           | Oct 5, 25           | \$ Change            | % Change       |
|---------------------------------------|---------------------|---------------------|----------------------|----------------|
| <b>ASSETS</b>                         |                     |                     |                      |                |
| <b>Current Assets</b>                 |                     |                     |                      |                |
| <b>Checking/Savings</b>               |                     |                     |                      |                |
| Community Bank - 6 mos CD             | 0.00                | 641,645.87          | -641,645.87          | -100.0%        |
| Community Bank - 12 mos CD            | 658,899.64          | 0.00                | 658,899.64           | 100.0%         |
| Community Bank - 12 mos CD            | 0.00                | 640,885.21          | -640,885.21          | -100.0%        |
| Community Bank - 12 mos CD            | 1,402,848.60        | 0.00                | 1,402,848.60         | 100.0%         |
| Community Bank - 6 mos CD             | 661,163.43          | 0.00                | 661,163.43           | 100.0%         |
| IDA 110 - CD                          | 755,957.37          | 0.00                | 755,957.37           | 100.0%         |
| IDA 110 - ACUC (Utility Corporation)  | 3,931.69            | 7,588.43            | -3,656.74            | -48.2%         |
| 110.02 - Community Checking IDA       | 169,502.75          | 365,669.46          | -196,166.71          | -53.7%         |
| 110.03 - CRC (Capital Resource Corp)  | 53,516.31           | 53,516.31           | 0.00                 | 0.0%           |
| 110.04 - First Citizens-IDA           | 101,585.30          | 93,898.46           | 7,686.84             | 8.2%           |
| 110.05 - LDC (Local Development Corp) | 349,821.05          | 0.00                | 349,821.05           | 100.0%         |
| CRC110 - Capital Resource Corp CD     | 266,322.91          | 267,737.30          | -8,585.61            | -3.3%          |
| <b>Total Checking/Savings</b>         | <b>4,423,549.05</b> | <b>2,060,941.04</b> | <b>2,362,608.01</b>  | <b>114.6%</b>  |
| <b>Accounts Receivable</b>            |                     |                     |                      |                |
| ACUC Accounts Receivable              | -240.85             | 1,460.97            | -1,701.82            | -116.5%        |
| <b>Total Accounts Receivable</b>      | <b>-240.85</b>      | <b>1,460.97</b>     | <b>-1,701.82</b>     | <b>-116.5%</b> |
| <b>Other Current Assets</b>           |                     |                     |                      |                |
| 122 - Lease Receivables               | 436,735.00          | 1,544,275.00        | -1,107,540.00        | -71.7%         |
| 135.00 - Prepaid Expenses             | 2,259.00            | 2,259.00            | 0.00                 | 0.0%           |
| <b>Total Other Current Assets</b>     | <b>438,994.00</b>   | <b>1,546,534.00</b> | <b>-1,107,540.00</b> | <b>-71.6%</b>  |
| <b>Total Current Assets</b>           | <b>4,862,302.20</b> | <b>3,608,936.01</b> | <b>1,253,366.19</b>  | <b>34.7%</b>   |
| <b>Fixed Assets</b>                   |                     |                     |                      |                |
| 150.00 - Equipment                    | 0.00                | 17,659.00           | -17,659.00           | -100.0%        |
| 151.00 - Land                         | 0.00                | 16,704.00           | -16,704.00           | -100.0%        |
| 152.00 - Land held for resale         | 286,501.00          | 286,501.00          | 0.00                 | 0.0%           |
| 154.00 - Waterlines                   | 2,078,240.00        | 2,078,240.00        | 0.00                 | 0.0%           |
| 155.00 - Leasehold Improvements       | 0.00                | 193,252.00          | -193,252.00          | -100.0%        |
| 156.00 - Building                     | 661,482.19          | 1,933,217.00        | -1,271,734.81        | -65.8%         |
| 159.00 - Accumulated Depreciation     | -359,168.00         | -923,767.00         | 564,599.00           | 61.1%          |
| 160.00 - Land Improvements            | 196,414.00          | 196,414.00          | 0.00                 | 0.0%           |
| 161.00 - Property held for Resale     | 62,000.00           | 62,000.00           | 0.00                 | 0.0%           |
| <b>Total Fixed Assets</b>             | <b>2,925,469.19</b> | <b>3,860,220.00</b> | <b>-934,750.81</b>   | <b>-24.2%</b>  |

11:25 AM

10/05/26

Accrual Basis

# ACIDA, ACLDC, ACCRC, ACUC

## Balance Sheet Prev Year Comparison

As of October 5, 2026

|                                          | Oct 5, 26           | Oct 5, 25           | \$ Change         | % Change    |
|------------------------------------------|---------------------|---------------------|-------------------|-------------|
| <b>Other Assets</b>                      |                     |                     |                   |             |
| 131.00 · Due from ACUC                   | 1,746.00            | 1,568.00            | 178.00            | 11.4%       |
| 140.00 · Security Deposits               | 222.00              | 222.00              | 0.00              | 0.0%        |
| <b>Total Other Assets</b>                | 1,968.00            | 1,790.00            | 178.00            | 9.9%        |
| <b>TOTAL ASSETS</b>                      | <u>7,789,739.39</u> | <u>7,470,946.01</u> | <u>318,793.38</u> | <u>4.3%</u> |
| <b>LIABILITIES &amp; EQUITY</b>          |                     |                     |                   |             |
| <b>Liabilities</b>                       |                     |                     |                   |             |
| <b>Current Liabilities</b>               |                     |                     |                   |             |
| Accounts Payable                         | 3,350.75            | 0.00                | 3,350.75          | 100.0%      |
| LDC Accounts Payable                     | 3,143.75            | 4,510.00            | -1,366.25         | -30.3%      |
| 20000 · Accounts Payable                 |                     |                     |                   |             |
| <b>Total Accounts Payable</b>            | 6,494.50            | 4,510.00            | 1,984.50          | 44.0%       |
| <b>Other Current Liabilities</b>         |                     |                     |                   |             |
| IDA Payables                             | 146.15              | 0.00                | 146.15            | 100.0%      |
| Accrued 414(h)                           |                     |                     |                   |             |
| <b>Total IDA Payables</b>                | 146.15              | 0.00                | 146.15            | 100.0%      |
| 230.00 · Payroll Liabilities             | 126.00              | 0.00                | 126.00            | 100.0%      |
| 285 · ST2012 Series Bond Infrastructu    | 100,000.00          | 95,000.00           | 5,000.00          | 5.3%        |
| ACUC210 · Due to ACIDA                   | 1,746.00            | 1,568.00            | 178.00            | 11.4%       |
| <b>Total Other Current Liabilities</b>   | 102,018.15          | 96,568.00           | 5,450.15          | 5.6%        |
| <b>Total Current Liabilities</b>         | 108,512.65          | 101,078.00          | 7,434.65          | 7.4%        |
| <b>Long Term Liabilities</b>             |                     |                     |                   |             |
| 210.00 · Security Deposit                | 12,000.00           | 12,000.00           | 0.00              | 0.0%        |
| 280.00 · LT2012 Series-Bond Infrastructu | 2,695,000.00        | 2,795,000.00        | -100,000.00       | -3.6%       |
| 550 · Deferred Inflow of Resources       | 365,760.00          | 1,412,911.00        | -1,047,151.00     | -74.1%      |
| <b>Total Long Term Liabilities</b>       | 3,072,760.00        | 4,219,911.00        | -1,147,151.00     | -27.2%      |
| <b>Total Liabilities</b>                 | 3,181,272.65        | 4,320,989.00        | -1,139,716.35     | -26.4%      |
| <b>Equity</b>                            |                     |                     |                   |             |
| 390.00 · Unrestricted Net Assets         | 5,498,095.34        | 5,594,732.21        | -96,636.87        | -1.7%       |
| AC90001 · Opening Balance Equity         | -1,252,221.76       | -1,252,221.76       | 0.00              | 0.0%        |
| AC90002 · ACUC Retained Earnings         | 1,200,078.00        | 1,200,078.00        | 0.00              | 0.0%        |
| ACUC900 · ACUC Equity                    | 52,144.00           | 52,144.00           | 0.00              | 0.0%        |

11:25 AM

10/05/26

Accrual Basis

**ACIDA, ACLDC, ACCRC, ACUC**  
**Balance Sheet Prev Year Comparison**  
**As of October 5, 2026**

|                            | Oct 5, 26     | Oct 5, 25     | \$ Change    | % Change |
|----------------------------|---------------|---------------|--------------|----------|
| CRC900 - CRC Equity        | 305,056.00    | 114,266.00    | 190,790.00   | 167.0%   |
| Net Income                 | -1,194,684.84 | -2,559,041.44 | 1,364,356.60 | 53.3%    |
| Total Equity               | 4,608,466.74  | 3,149,957.01  | 1,458,509.73 | 46.3%    |
| TOTAL LIABILITIES & EQUITY | 7,789,739.39  | 7,470,946.01  | 318,793.38   | 4.3%     |

11:25 AM

10/05/26

Accrual Basis

## ACIDA, ACLDC, ACCRC, ACUC

## Profit &amp; Loss

September 5 through October 5, 2026

Sep 5 - Oct 5, 26

|                                          |           |
|------------------------------------------|-----------|
| Ordinary Income/Expense                  |           |
| Income                                   |           |
| CRC - Income                             |           |
| 475 · CRC CD Interest                    |           |
| CRC CD ██████████                        | 700.63    |
| Total 475 · CRC CD Interest              | 700.63    |
| Total CRC - Income                       | 700.63    |
| IDA Income                               |           |
| ACIDA CD Interest Income                 |           |
| IDA CD ██████████                        | 2,012.61  |
| Total ACIDA CD Interest Income           | 2,012.61  |
| EPA Brownfield Grant                     | 43,991.47 |
| Event Sponsorship Contribution           | 5,000.00  |
| 400.05 · Annual Financial Assistance Fee | 3,500.00  |
| IDA Income - Other                       | 435.63    |
| Total IDA Income                         | 54,939.71 |
| LDC Income                               |           |
| Interest                                 | 115.03    |
| Reimbursement for Taxes, etc             | 2,735.35  |
| Total LDC Income                         | 2,850.38  |
| Total Income                             | 58,490.72 |
| Gross Profit                             | 58,490.72 |
| Expense                                  |           |
| ACUC - Expense                           |           |
| Waterline Fees                           |           |
| Utilities-Electric                       |           |
| 6350601 · ██████████ ACUC Hot Box 6404   | 26.03     |
| A635.07 · ██████████ Hot Box 6689        | 29.83     |
| Total Utilities-Electric                 | 55.86     |
| A635.08 · Waterline Supplies             | 444.09    |
| Total Waterline Fees                     | 499.95    |
| Total ACUC - Expense                     | 499.95    |
| CRC-Expense                              |           |
| CRC CD Interest                          | 18.62     |
| Total CRC-Expense                        | 18.62     |
| IDA-Expense                              |           |
| EPA Brownfield Grant                     |           |
| Consultants/Contractual                  | 38,107.83 |
| Total EPA Brownfield Grant               | 38,107.83 |
| IDA Payroll                              |           |
| 631 · Salaries/Wages                     | 16,532.66 |
| 632 · Payroll Taxes                      | 1,264.75  |
| 633 · Payroll Processing Charges         | 130.92    |
| 634 · NYS Disability                     | -7.20     |
| 635 · NYS Paid Family Leave              | -71.42    |
| Total IDA Payroll                        | 17,849.71 |
| Internet                                 | 59.95     |

ACIDA, ACLDC, ACCRC, ACUC  
**Profit & Loss**  
September 5 through October 5, 2026

|                                          | Sep 5 - Oct 5, 26 |
|------------------------------------------|-------------------|
| Office Expense                           |                   |
| Office Phones                            | 93.32             |
| <b>Total Office Expense</b>              | <b>93.32</b>      |
| Travel Expense                           |                   |
| Other                                    | 262.96            |
| <b>Total Travel Expense</b>              | <b>262.96</b>     |
| 620.01 · Advertising                     | 809.50            |
| 620.13 · Office Supplies                 |                   |
| 620.12 · Postage-shipping                | 148.39            |
| 620.28 · Software                        | 27.11             |
| <b>Total 620.13 · Office Supplies</b>    | <b>175.50</b>     |
| 6201901 · Professional fees              |                   |
| 620.18 · Legal                           | 3,143.75          |
| 6201501 · Consulting                     | 15,527.95         |
| <b>Total 6201901 · Professional fees</b> | <b>18,671.70</b>  |
| <b>Total IDA-Expense</b>                 | <b>76,030.47</b>  |
| LDC Expense                              |                   |
| Professional Fees - Legal Fees           | 3,350.75          |
| Property                                 |                   |
| Maintenance                              | 650.00            |
| School Taxes                             | 1,610.92          |
| <b>Total Property</b>                    | <b>2,260.92</b>   |
| <b>Total LDC Expense</b>                 | <b>5,611.67</b>   |
| <b>Total Expense</b>                     | <b>82,160.71</b>  |
| <b>Net Ordinary Income</b>               | <b>-23,669.99</b> |
| <b>Net Income</b>                        | <b>-23,669.99</b> |

11:28 AM

10/05/26

Accrual Basis

# ACIDA, ACLDC, ACCRC, ACUC Profit & Loss Prev Year Comparison January 1 through October 5, 2026

|                                       | Jan 1 - Oct 5, 26 | Jan 1 - Oct 5, 25 | \$ Change  | % Change |
|---------------------------------------|-------------------|-------------------|------------|----------|
| Ordinary Income/Expense               |                   |                   |            |          |
| Income                                |                   |                   |            |          |
| ACUC - Income                         |                   |                   |            |          |
| Transfer from IDA                     | 11,001.00         | 0.00              | 11,001.00  | 100.0%   |
| ACUC400 - Waterline Customer Payments | 21,562.05         | 21,073.38         | 488.67     | 2.3%     |
| Total ACUC - Income                   | 32,563.05         | 21,073.38         | 11,489.67  | 54.5%    |
| CRC - Income                          |                   |                   |            |          |
| 475 - CRC CD Interest                 | 0.00              | 4,707.15          | -4,707.15  | -100.0%  |
| CRC CD                                | 6,491.15          | 2,262.62          | 4,228.53   | 186.9%   |
| CRC CD                                |                   |                   |            |          |
| Total 475 - CRC CD Interest           | 6,491.15          | 6,969.77          | -478.62    | -6.9%    |
| Total CRC - Income                    | 6,491.15          | 6,969.77          | -478.62    | -6.9%    |
| Crossroads-Income                     |                   |                   |            |          |
| Crossroads Refunds                    |                   |                   |            |          |
| 420.00 - Rental Income                | 14.51             | 44.25             | -29.74     | -67.2%   |
| 420.01 - AC Area Foundation           | 0.00              | 4,600.00          | -4,600.00  | -100.0%  |
| 420.02 - AC Depts at Crossroads       | 0.00              | 48,020.00         | -48,020.00 | -100.0%  |
| 420.02 - AC DEV-PLN-TOURISM           | 0.00              | 3,971.00          | -3,971.00  | -100.0%  |
| 420.03 - AC EMS-EMT's                 | 0.00              | 6,010.00          | -6,010.00  | -100.0%  |
| 420.04 - Audio Care                   | 450.00            | 4,500.00          | -4,050.00  | -90.0%   |
| Total 420.00 - Rental Income          | 450.00            | 67,101.00         | -66,651.00 | -99.3%   |
| Total Crossroads-Income               | 464.51            | 67,145.25         | -66,680.74 | -99.3%   |
| IDA Income                            |                   |                   |            |          |
| ACIDA 12 mos CD Interest              | 34,939.96         | 15,885.21         | 19,054.75  | 120.0%   |
| ACIDA 6 mos CD Interest               | 13,424.24         | 16,645.87         | -3,221.63  | -19.4%   |
| ACIDA CD Interest Income              |                   |                   |            |          |
| IDA CD                                | 5,957.37          | 0.00              | 5,957.37   | 100.0%   |
| Total ACIDA CD Interest Income        | 5,957.37          | 0.00              | 5,957.37   | 100.0%   |
| Bank Fees                             | 50.00             | 0.00              | 50.00      | 100.0%   |
| EPA Brownfield Grant                  | 128,517.45        | 12,361.13         | 116,156.32 | 939.7%   |
| Event Sponsorship Contribution        | 5,000.00          | 0.00              | 5,000.00   | 100.0%   |
| Misc                                  |                   |                   |            |          |
| Economic Dev Training Event           | 602.92            | 0.00              | 602.92     | 100.0%   |
| Misc - Other                          | 35,000.00         | 0.00              | 35,000.00  | 100.0%   |
| Total Misc                            | 35,602.92         | 0.00              | 35,602.92  | 100.0%   |

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Accrual Basis

# ACIDA, ACLDC, ACCRC, ACUC Profit & Loss Prev Year Comparison January 1 through October 5, 2026

|                                                  | Jan 1 - Oct 5, 26 | Jan 1 - Oct 5, 25 | \$ Change    | % Change |
|--------------------------------------------------|-------------------|-------------------|--------------|----------|
| Parking Lot Rental Fee                           | 0.00              | 10.00             | -10.00       | -100.0%  |
| Reimbursement                                    | 7,868.73          | 0.00              | 7,868.73     | 100.0%   |
| 400.00 - Pilot Administration Fees               | -2,760,000.00     | -2,555,984.41     | -204,015.59  | -8.0%    |
| 400.01 - ACIDA Admin Fee                         | 13,804.26         | 1,000.00          | 12,804.26    | 1,280.4% |
| 400.02 - PILOT Application fee payment           | 0.00              | 2,500.00          | -2,500.00    | -100.0%  |
| 400.04 - Financial Assistance Fee                | 1,881,201.10      | 0.00              | 1,881,201.10 | 100.0%   |
| 400.05 - Annual Financial Assistance Fee         | 30.00             | 0.00              | 30.00        | 100.0%   |
| Late Fee / Interest                              | 23,000.01         | 0.00              | 23,000.01    | 100.0%   |
| 400.05 - Annual Financial Assistance Fee - Other | 23,000.01         | 0.00              | 23,000.01    | 100.0%   |
| Total 400.05 - Annual Financial Assistance Fee   | 23,030.01         | 0.00              | 23,030.01    | 100.0%   |
| 416.00 - Microenterprise Grant Award             | 79,796.24         | 194,206.15        | -114,409.91  | -58.9%   |
| 420.08 - Rental Income - PM Research Bui         | 50,000.00         | 50,000.00         | 0.00         | 0.0%     |
| 480.00 - Program Delivery                        | 0.00              | 55,100.00         | -55,100.00   | -100.0%  |
| 484.00 - Reimbursements/Refunds                  | 669.63            | 31.40             | 638.23       | 2,032.6% |
| IDA Income - Other                               | 435.63            | 0.00              | 435.63       | 100.0%   |
| Total IDA Income                                 | -479,702.46       | -2,208,244.65     | 1,728,542.19 | 78.3%    |
| Interest Inc                                     | 0.91              | 0.00              | 0.91         | 100.0%   |
| LDC Income                                       | 1,121.88          | 0.00              | 1,121.88     | 100.0%   |
| Interest                                         | 2,735.35          | 0.00              | 2,735.35     | 100.0%   |
| Reimbursement for Taxes, etc                     |                   |                   |              |          |
| Total LDC Income                                 | 3,857.23          | 0.00              | 3,857.23     | 100.0%   |
| OFA - Income                                     |                   |                   |              |          |
| Refund                                           | 14.52             | 1,735.53          | -1,721.01    | -99.2%   |
| 420.12 - Rental Income                           | 0.00              | 87,000.00         | -87,000.00   | -100.0%  |
| 420.09 - Allegany County                         | 0.00              | 87,000.00         | -87,000.00   | -100.0%  |
| Total 420.12 - Rental Income                     | 0.00              | 87,000.00         | -87,000.00   | -100.0%  |
| Total OFA - Income                               | 14.52             | 88,735.53         | -88,721.01   | -100.0%  |
| 450.00 - IDA PILOT Fees                          | 60,255.66         | 60,110.98         | 144.68       | 0.2%     |
| Total Income                                     | -376,055.43       | -1,964,209.74     | 1,588,154.31 | 80.9%    |
| Gross Profit                                     | -376,055.43       | -1,964,209.74     | 1,588,154.31 | 80.9%    |
| Expense                                          |                   |                   |              |          |
| ACUC - Expense                                   | 621.00            | 0.00              | 621.00       | 100.0%   |
| Bad Debt                                         |                   |                   |              |          |
| Insurance                                        | 0.00              | 771.66            | -771.66      | -100.0%  |
| Directors & Officers                             |                   |                   |              |          |
| Total Insurance                                  | 0.00              | 771.66            | -771.66      | -100.0%  |

# ACIDA, ACLDC, ACCRC, ACUC Profit & Loss Prev Year Comparison January 1 through October 5, 2026

|                                           | Jan 1 - Oct 5, 26 | Jan 1 - Oct 5, 25 | \$ Change | % Change |
|-------------------------------------------|-------------------|-------------------|-----------|----------|
| Professional Fees- Legal                  | 829.50            | 0.00              | 829.50    | 100.0%   |
| Reimbursement                             | 7,868.73          | 0.00              | 7,868.73  | 100.0%   |
| Waterline Fees                            |                   |                   |           |          |
| Utilities-Electric                        |                   |                   |           |          |
| 6350601 · ACUC Hot Box 6404               | 791.96            | 652.59            | 139.37    | 21.4%    |
| A635.07 · Hot Box 6689                    | 1,983.40          | 1,568.65          | 424.75    | 27.3%    |
| Total Utilities-Electric                  | 2,775.36          | 2,211.24          | 564.12    | 25.5%    |
| A635.08 · Waterline Supplies              | 1,235.03          | 393.51            | 841.52    | 213.9%   |
| A635.09 · Waterline Water Usage           | 15,545.62         | 16,595.52         | -1,049.90 | -6.3%    |
| A635.21 · ACUC Exp-Annual Communications  | 500.00            | 542.50            | -42.50    | -7.8%    |
| A635.22 · Waterline Easement Compensation | 1,200.00          | 1,200.00          | 0.00      | 0.0%     |
| Total Waterline Fees                      | 21,256.01         | 20,942.77         | 313.24    | 1.5%     |
| 6350302 · Office Supplies                 |                   |                   |           |          |
| Postage                                   | 6.08              | 0.00              | 6.08      | 100.0%   |
| 6350302 · Office Supplies - Other         | 38.95             | 0.00              | 38.95     | 100.0%   |
| Total 6350302 · Office Supplies           | 45.03             | 0.00              | 45.03     | 100.0%   |
| A635.01 · Insurance-Waterline Policy ENP0 | 5,801.00          | 5,801.00          | 0.00      | 0.0%     |
| A635.04 · Corporation Tax return          |                   |                   |           |          |
| IRS Income Tax                            | 0.00              | 5.00              | -5.00     | -100.0%  |
| NYS DTF Income Tax                        | 25.00             | 25.00             | 0.00      | 0.0%     |
| A635.04 · Corporation Tax return - Other  | 1,900.00          | 1,800.00          | 100.00    | 5.6%     |
| Total A635.04 · Corporation Tax return    | 1,925.00          | 1,830.00          | 95.00     | 5.2%     |
| A635.19 · Professional fees- Permits      | 220.00            | 220.00            | 0.00      | 0.0%     |
| Total ACUC - Expense                      | 38,566.27         | 29,565.43         | 9,000.84  | 30.4%    |
| CRC-Expense                               |                   |                   |           |          |
| CRC CD Interest                           | 18.62             | 0.00              | 18.62     | 100.0%   |
| Insurance                                 |                   |                   |           |          |
| Directors & Officers                      | 0.00              | 771.66            | -771.66   | -100.0%  |
| Total Insurance                           | 0.00              | 771.66            | -771.66   | -100.0%  |
| Legal Fees                                | 118.50            | 0.00              | 118.50    | 100.0%   |
| Total CRC-Expense                         | 137.12            | 771.66            | -634.54   | -82.2%   |

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Accrual Basis

# ACIDA, ACLDC, ACCRC, ACUC

## Profit & Loss Prev Year Comparison

January 1 through October 5, 2026

|                                           | Jan 1 - Oct 5, 26 | Jan 1 - Oct 5, 25 | \$ Change  | % Change |
|-------------------------------------------|-------------------|-------------------|------------|----------|
| <b>Crossroads-Expense</b>                 |                   |                   |            |          |
| Insurance                                 |                   |                   |            |          |
| NY Fire Fee                               | 0.00              | 14.66             | -14.66     | -100.0%  |
| Umbrella                                  | 0.00              | 262.00            | -262.00    | -100.0%  |
| 600.05 · Property                         | 0.00              | 4,618.00          | -4,618.00  | -100.0%  |
| <b>Total Insurance</b>                    | 0.00              | 4,894.66          | -4,894.66  | -100.0%  |
| <b>Utilities</b>                          |                   |                   |            |          |
| Repair / Labor                            | 0.00              | 625.00            | -625.00    | -100.0%  |
| 600.15 · Electric                         | 2,133.55          | 8,840.05          | -6,706.50  | -75.9%   |
| 600.16 · Heat                             | 919.80            | 6,359.22          | -5,439.42  | -85.5%   |
| 600.20 · Water Machine                    | 0.00              | 519.95            | -519.95    | -100.0%  |
| 600.21 · Water Testing                    |                   |                   |            |          |
| 600.21 · Water Testing Supplies           | 76.55             | 269.02            | -192.47    | -71.5%   |
| 600.21 · Water Testing - Other            | 2,428.00          | 0.00              | 2,428.00   | 100.0%   |
| <b>Total 600.21 · Water Testing</b>       | 2,504.55          | 269.02            | 2,235.53   | 831.0%   |
| 600.221 · Water Yr Equipment Maintenance  | 0.00              | 150.00            | -150.00    | -100.0%  |
| 600.23 · Septic                           | 0.00              | 225.00            | -225.00    | -100.0%  |
| 6001901 · Internet                        | 0.00              | 505.58            | -505.58    | -100.0%  |
| 6002001 · Water Maintenance Chlorine-Salt | 0.00              | 160.00            | -160.00    | -100.0%  |
| <b>Total Utilities</b>                    | 5,557.90          | 17,653.82         | -12,095.92 | -68.5%   |
| 600.01 · Cleaning                         |                   |                   |            |          |
| 600.01 · Other                            | 0.00              | 211.00            | -211.00    | -100.0%  |
| 600.02 · Supplies                         | 0.00              | 1,024.72          | -1,024.72  | -100.0%  |
| 600.01 · Cleaning - Other                 | 0.00              | 5,699.21          | -5,699.21  | -100.0%  |
| <b>Total 600.01 · Cleaning</b>            | 0.00              | 6,934.93          | -6,934.93  | -100.0%  |
| 600.04 · Equipment                        |                   |                   |            |          |
| 600.25 · Labor                            | 0.00              | 125.00            | -125.00    | -100.0%  |
| 6001115 · Supplies                        | 0.00              | 700.00            | -700.00    | -100.0%  |
| <b>Total 600.04 · Equipment</b>           | 0.00              | 825.00            | -825.00    | -100.0%  |
| 600.07 · Lawn                             |                   |                   |            |          |
| 600.08 · other                            | 0.00              | 136.62            | -136.62    | -100.0%  |
| 600.07 · Lawn - Other                     | 0.00              | 411.00            | -411.00    | -100.0%  |
| <b>Total 600.07 · Lawn</b>                | 0.00              | 547.62            | -547.62    | -100.0%  |

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Accrual Basis

# ACIDA, ACLDC, ACCRC, ACUC Profit & Loss Prev Year Comparison January 1 through October 5, 2026

|                                   | Jan 1 - Oct 5, 26 | Jan 1 - Oct 5, 25 | \$ Change         | % Change       |
|-----------------------------------|-------------------|-------------------|-------------------|----------------|
| 600.11 - Maintenance              |                   |                   |                   |                |
| Other                             | 50.00             | 5,355.00          | -5,305.00         | -99.1%         |
| Supplies/Parts                    | 0.00              | 937.11            | -937.11           | -100.0%        |
| <b>Total 600.11 - Maintenance</b> | <b>50.00</b>      | <b>6,292.11</b>   | <b>-6,242.11</b>  | <b>-99.2%</b>  |
| 600.12 - Plowing                  |                   |                   |                   |                |
| 6001111 - Refuse                  | 0.00              | 1,344.50          | -1,344.50         | -100.0%        |
| 6001116 - Environmental Charge    | 0.00              | 18.55             | -18.55            | -100.0%        |
| 6001111 - Refuse - Other          | 0.00              | 1,114.30          | -1,114.30         | -100.0%        |
| <b>Total 6001111 - Refuse</b>     | <b>0.00</b>       | <b>1,132.85</b>   | <b>-1,132.85</b>  | <b>-100.0%</b> |
| 6001112 - Miscellaneous Expense   | 0.00              | 33.00             | -33.00            | -100.0%        |
| <b>Total Crossroads-Expense</b>   | <b>5,607.90</b>   | <b>39,658.49</b>  | <b>-34,050.59</b> | <b>-85.9%</b>  |
| IDA-Expense                       |                   |                   |                   |                |
| EPA Brownfield Grant              |                   |                   |                   |                |
| Consultants/Contractual           | 114,524.96        | 14,242.50         | 100,282.46        | 704.1%         |
| Indirect Costs                    | 75.00             | 275.00            | -200.00           | -72.7%         |
| Conference Fees                   |                   |                   |                   |                |
| <b>Total Indirect Costs</b>       | <b>75.00</b>      | <b>275.00</b>     | <b>-200.00</b>    | <b>-72.7%</b>  |
| Travel                            | 835.84            | 2,186.29          | -1,350.45         | -61.8%         |
| <b>Total EPA Brownfield Grant</b> | <b>115,435.80</b> | <b>16,703.79</b>  | <b>98,732.01</b>  | <b>591.1%</b>  |
| IDA Payroll                       |                   |                   |                   |                |
| 631 - Salaries/Wages              | 160,423.60        | 68,386.53         | 92,037.07         | 134.6%         |
| 632 - Payroll Taxes               | 10,530.23         | 5,357.56          | 5,172.67          | 96.6%          |
| 633 - Payroll Processing Charges  | 1,379.76          | 1,050.64          | 329.12            | 31.3%          |
| 634 - NYS Disability              | 102.30            | 92.60             | 9.70              | 10.5%          |
| 635 - NYS Paid Family Leave       | 462.44            | 199.91            | 262.53            | 131.3%         |
| <b>Total IDA Payroll</b>          | <b>172,898.33</b> | <b>75,087.24</b>  | <b>97,811.09</b>  | <b>130.3%</b>  |
| Internet                          | 599.50            | 0.00              | 599.50            | 100.0%         |
| Meeting Expense                   | 952.42            | 0.00              | 952.42            | 100.0%         |
| Food & Beverage                   | 500.00            | 336.70            | 163.30            | 48.5%          |
| other                             |                   |                   |                   |                |
| <b>Total Meeting Expense</b>      | <b>1,452.42</b>   | <b>336.70</b>     | <b>1,115.72</b>   | <b>331.4%</b>  |

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Accrual Basis

# ACIDA, ACLDC, ACCRC, ACUC

## Profit & Loss Prev Year Comparison

### January 1 through October 5, 2026

|                                     | Jan 1 - Oct 5, 26 | Jan 1 - Oct 5, 25 | \$ Change  | % Change |
|-------------------------------------|-------------------|-------------------|------------|----------|
| Miscellaneous                       |                   |                   |            |          |
| Labor & Mileage                     | 63.80             | 184.30            | -120.50    | -65.4%   |
| 620.11 - other                      | 200.00            | 214.00            | -14.00     | -6.5%    |
| Miscellaneous - Other               | 711.66            | 0.00              | 711.66     | 100.0%   |
| Total Miscellaneous                 | 975.46            | 398.30            | 577.16     | 144.9%   |
| Office Expense                      |                   |                   |            |          |
| Office Phones                       | 933.20            | 0.00              | 933.20     | 100.0%   |
| Total Office Expense                | 933.20            | 0.00              | 933.20     | 100.0%   |
| Tax                                 |                   |                   |            |          |
| County & Town Taxes                 | 36.84             | 0.00              | 36.84      | 100.0%   |
| 6202502 - Fire Protection Tax       | 0.00              | 325.37            | -325.37    | -100.0%  |
| Total Tax                           | 36.84             | 325.37            | -288.53    | -88.7%   |
| Travel Expense                      |                   |                   |            |          |
| Conference Fees                     | 1,745.00          | 0.00              | 1,745.00   | 100.0%   |
| Other                               | 2,587.33          | 1,408.10          | 1,179.23   | 83.8%    |
| Travel Expense - Other              | -311.66           | 0.00              | -311.66    | -100.0%  |
| Total Travel Expense                | 4,020.67          | 1,408.10          | 2,612.57   | 185.5%   |
| 620.01 - Advertising                |                   |                   |            |          |
| 620.101 - Maintenance               | 843.55            | 1,125.44          | -281.89    | -25.1%   |
| 620.32 - Belmont School Parking Lot | 0.00              | 150.00            | -150.00    | -100.0%  |
| 620.101 - Maintenance - Other       | 0.00              | -500.00           | 500.00     | 100.0%   |
| Total 620.101 - Maintenance         | 0.00              | -350.00           | 350.00     | 100.0%   |
| 620.13 - Office Supplies            |                   |                   |            |          |
| other                               | 1,344.74          | 1,241.40          | 103.34     | 8.3%     |
| 620.12 - Postage-shipping           | 654.15            | 646.52            | 7.63       | 1.2%     |
| 620.28 - Software                   | 2,529.88          | 1,292.37          | 1,237.51   | 95.8%    |
| 620.13 - Office Supplies - Other    | 100.99            | 782.79            | -681.80    | -87.1%   |
| Total 620.13 - Office Supplies      | 4,629.76          | 3,963.08          | 666.68     | 16.8%    |
| 620.14 - Pilot Payments             |                   |                   |            |          |
| IDA Pilot Fees pass-thru            | 60,255.66         | 60,110.98         | 144.68     | 0.2%     |
| Total 620.14 - Pilot Payments       | 60,255.66         | 60,110.98         | 144.68     | 0.2%     |
| 620.26 - Awards-Grants              |                   |                   |            |          |
| Program Delivery                    | 10,800.00         | 37,200.00         | -26,400.00 | -71.0%   |

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Accrual Basis

# ACIDA, ACLDC, ACCRC, ACUC

## Profit & Loss Prev Year Comparison

January 1 through October 5, 2026

|                                                 | Jan 1 - Oct 5, 26 | Jan 1 - Oct 5, 25 | \$ Change   | % Change |
|-------------------------------------------------|-------------------|-------------------|-------------|----------|
| 6202601 · Microenterprise 20ME517-22            |                   |                   |             |          |
| Microenterprise 20ME517-22 ext                  | 77,991.24         | 194,206.15        | -116,214.91 | -59.8%   |
| Total 6202601 · Microenterprise 20ME517-22      | 77,991.24         | 194,206.15        | -116,214.91 | -59.8%   |
| 6202602 · Microenterprise Grant Admin cos       | 5,525.00          | 17,900.00         | -12,375.00  | -69.1%   |
| Total 62026 · Awards-Grants                     | 94,316.24         | 249,306.15        | -154,989.91 | -62.2%   |
| 62027 · Office Equipment                        |                   |                   |             |          |
| 6200401 · Insurance                             | 350.00            | 1,298.99          | -948.99     | -73.1%   |
| Property                                        | 1,902.32          | 0.00              | 1,902.32    | 100.0%   |
| Truck Stop; Parking Lot; Friend                 | 2,744.70          | 4,575.00          | -1,830.30   | -40.0%   |
| Workers Compensation                            | 642.00            | 562.00            | 80.00       | 14.2%    |
| 620.31 · Directors & Officers                   |                   |                   |             |          |
| Fees and Taxes                                  | 295.00            | 0.00              | 295.00      | 100.0%   |
| 620.31 · Directors & Officers - Other           | 2,120.00          | 252.68            | 1,867.32    | 739.0%   |
| Total 620.31 · Directors & Officers             | 2,415.00          | 252.68            | 2,162.32    | 855.8%   |
| 6200401 · Insurance - Other                     | 1,163.22          | 0.00              | 1,163.22    | 100.0%   |
| Total 6200401 · Insurance                       | 8,867.24          | 5,389.68          | 3,477.56    | 64.5%    |
| 6201901 · Professional fees                     |                   |                   |             |          |
| Executive Director - ASC                        | 0.00              | 36,666.65         | -36,666.65  | -100.0%  |
| other                                           | 0.00              | 309.90            | -309.90     | -100.0%  |
| Training Personnel                              | 500.00            | 0.00              | 500.00      | 100.0%   |
| 620.15 · Accounting                             | 21,600.00         | 20,450.00         | 1,150.00    | 5.6%     |
| 620.16 · Bank Fees                              | 459.94            | 0.00              | 459.94      | 100.0%   |
| 620.18 · Legal                                  |                   |                   |             |          |
| postage reimbursement                           | 0.00              | 117.36            | -117.36     | -100.0%  |
| 620.18 · Legal - Other                          | 64,289.33         | 10,764.18         | 53,525.15   | 497.3%   |
| Total 620.18 · Legal                            | 64,289.33         | 10,881.54         | 53,407.79   | 490.8%   |
| 620.29 · NYS Economic Development Council       |                   |                   |             |          |
| Conference-Registration                         | 0.00              | 760.00            | -760.00     | -100.0%  |
| Total 620.29 · NYS Economic Development Council | 0.00              | 760.00            | -760.00     | -100.0%  |
| 6201501 · Consulting                            | 54,827.95         | -7,333.00         | 62,160.95   | 847.7%   |
| 6201502 · Appraisals                            | 0.00              | 2,500.00          | -2,500.00   | -100.0%  |
| 6201503 · Transcription                         | 285.00            | 930.00            | -645.00     | -69.4%   |
| 6201901 · Professional fees - Other             | 0.00              | 13,977.90         | -13,977.90  | -100.0%  |
| Total 6201901 · Professional fees               | 141,962.22        | 79,142.99         | 62,819.23   | 79.4%    |

# ACIDA, ACLDC, ACCRC, ACUC

## Profit & Loss Prev Year Comparison

### January 1 through October 5, 2026

|                                | Jan 1 - Oct 5, 26 | Jan 1 - Oct 5, 25 | \$ Change  | % Change |
|--------------------------------|-------------------|-------------------|------------|----------|
| IDA-Expense - Other            | 27.11             | 0.00              | 27.11      | 100.0%   |
| Total IDA-Expense              | 607,604.00        | 494,246.81        | 113,357.19 | 22.9%    |
| LDC Expense                    |                   |                   |            |          |
| Bank Fees                      | 6.00              | 0.00              | 6.00       | 100.0%   |
| Office                         |                   |                   |            |          |
| Supplies                       | 79.74             | 0.00              | 79.74      | 100.0%   |
| Total Office                   | 79.74             | 0.00              | 79.74      | 100.0%   |
| Professional Fees - Legal Fees |                   |                   |            |          |
| Property                       | 7,020.50          | 0.00              | 7,020.50   | 100.0%   |
| Fees                           | 1.30              | 0.00              | 1.30       | 100.0%   |
| Maintenance                    | 650.00            | 0.00              | 650.00     | 100.0%   |
| School Taxes                   | 1,610.92          | 0.00              | 1,610.92   | 100.0%   |
| Property - Other               | 148,188.06        | 0.00              | 148,188.06 | 100.0%   |
| Total Property                 | 150,450.28        | 0.00              | 150,450.28 | 100.0%   |
| Total LDC Expense              | 157,556.52        | 0.00              | 157,556.52 | 100.0%   |
| OFA - Expense                  |                   |                   |            |          |
| Utilities                      |                   |                   |            |          |
| 625.11 - Electric              | 0.00              | 3,557.20          | -3,557.20  | -100.0%  |
| 625.12 - Heat                  | 486.60            | 5,547.35          | -5,060.75  | -91.2%   |
| 625.13 - Water Machine         | 0.00              | 519.95            | -519.95    | -100.0%  |
| 625.14 - Water Testing         | -2,505.00         | 550.00            | -3,055.00  | -555.5%  |
| 625.16 - Septic                | 0.00              | 225.00            | -225.00    | -100.0%  |
| 6251302 - Repair / Labor       | 0.00              | 625.00            | -625.00    | -100.0%  |
| Total Utilities                | -2,018.40         | 11,024.50         | -13,042.90 | -118.3%  |
| 625.02 - Cleaning              |                   |                   |            |          |
| 625.03 - Supplies              | 0.00              | 1,049.14          | -1,049.14  | -100.0%  |
| 625.02 - Cleaning - Other      | 0.00              | 5,843.51          | -5,843.51  | -100.0%  |
| Total 625.02 - Cleaning        | 0.00              | 6,892.65          | -6,892.65  | -100.0%  |
| 625.06 - Lawn                  | 0.00              | 547.61            | -547.61    | -100.0%  |
| 625.09 - Plowing               | 0.00              | 1,344.50          | -1,344.50  | -100.0%  |
| 625.10 - Refuse                |                   |                   |            |          |
| Environmental Charge           | 0.00              | 18.55             | -18.55     | -100.0%  |
| 625.10 - Refuse - Other        | 0.00              | 871.32            | -871.32    | -100.0%  |
| Total 625.10 - Refuse          | 0.00              | 889.87            | -889.87    | -100.0%  |

# ACIDA, ACLDC, ACCRC, ACUC Profit & Loss Prev Year Comparison January 1 through October 5, 2026

|                                    | Jan 1 - Oct 5, 26    | Jan 1 - Oct 5, 25    | \$ Change           | % Change       |
|------------------------------------|----------------------|----------------------|---------------------|----------------|
| 6250701 - Maintenance              |                      |                      |                     |                |
| Supplies/Parts                     | 0.00                 | 341.52               | -341.52             | -100.0%        |
| 625.08 - Other                     | 175.00               | 4,654.00             | -4,479.00           | -96.2%         |
| <b>Total 6250701 - Maintenance</b> | <b>175.00</b>        | <b>4,995.52</b>      | <b>-4,820.52</b>    | <b>-96.5%</b>  |
| 630 - Insurance                    |                      |                      |                     |                |
| umbrella                           | 0.00                 | 262.00               | -262.00             | -100.0%        |
| 625.04 - Property                  |                      |                      |                     |                |
| NY Fire Fee                        | 0.00                 | 14.66                | -14.66              | -100.0%        |
| 625.04 - Property - Other          | 0.00                 | 4,618.00             | -4,618.00           | -100.0%        |
| <b>Total 625.04 - Property</b>     | <b>0.00</b>          | <b>4,632.66</b>      | <b>-4,632.66</b>    | <b>-100.0%</b> |
| <b>Total 630 - Insurance</b>       | <b>0.00</b>          | <b>4,894.66</b>      | <b>-4,894.66</b>    | <b>-100.0%</b> |
| <b>Total OFA - Expense</b>         | <b>-1,843.40</b>     | <b>30,589.31</b>     | <b>-32,432.71</b>   | <b>-106.0%</b> |
| Transfer to ACUC                   | 11,001.00            | 0.00                 | 11,001.00           | 100.0%         |
| <b>Total Expense</b>               | <b>818,629.41</b>    | <b>594,831.70</b>    | <b>223,797.71</b>   | <b>37.6%</b>   |
| <b>Net Ordinary Income</b>         | <b>-1,194,684.84</b> | <b>-2,559,041.44</b> | <b>1,364,356.60</b> | <b>53.3%</b>   |
| <b>Net Income</b>                  | <b>-1,194,684.84</b> | <b>-2,559,041.44</b> | <b>1,364,356.60</b> | <b>53.3%</b>   |

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Accrual Basis

ACIDA

Expenses by Vendor Summary

September 5 through October 5, 2026

|                                       | Sep 5 - Oct 5, 26 |
|---------------------------------------|-------------------|
| Armstrong Business Solutions          | 153.27            |
| CPL ARCHITECTURE ENGINEERING PLANNING | 15,527.95         |
| DEL Communications Inc                | 809.50            |
| HRP Associates Inc                    | 38,107.83         |
| Melissa A Pingitore                   | 262.96            |
| NYSLRS                                | 420.20            |
| Visa                                  | 175.50            |
| TOTAL                                 | 55,457.21         |

**ACIDA**  
**Deposit Detail**  
September 5 through October 5, 2026

| Type    | Num | Date       | Name                                     | Account                         | Amount     |
|---------|-----|------------|------------------------------------------|---------------------------------|------------|
| Deposit | DEP | 09/08/2026 | EPA Brownfield Grant                     | 110.04 · First Citizens-IDA     | 11,469.95  |
| TOTAL   |     |            | EPA Brownfield Grant                     |                                 | -11,469.95 |
| Deposit | DEP | 09/15/2026 | Runnings                                 | 110.02 · Community Checking IDA | 500.00     |
| TOTAL   |     |            | 400.05 · Annual Financial Assistance Fee |                                 | -500.00    |
| Deposit | DEP | 09/29/2026 | EPA Brownfield Grant                     | 110.04 · First Citizens-IDA     | 32,521.52  |
| TOTAL   |     |            | EPA Brownfield Grant                     |                                 | -32,521.52 |
| Deposit | DEP | 09/29/2026 | NY Rusford I Solar, LLC                  | 110.02 · Community Checking IDA | 1,000.00   |
| TOTAL   |     |            | 400.05 · Annual Financial Assistance Fee |                                 | -1,000.00  |
| Deposit | DEP | 09/29/2026 | Aggreko                                  | 110.02 · Community Checking IDA | 1,000.00   |
| TOTAL   |     |            | 400.05 · Annual Financial Assistance Fee |                                 | -1,000.00  |
| Deposit | DEP | 09/29/2026 | Aggreko                                  | 110.02 · Community Checking IDA | 1,000.00   |
| TOTAL   |     |            | 400.05 · Annual Financial Assistance Fee |                                 | -1,000.00  |
| Deposit | DEP | 09/29/2026 | Aggreko                                  | 110.02 · Community Checking IDA | 435.63     |
| TOTAL   |     |            | IDA Income                               |                                 | -435.63    |

ACIDA  
Deposit Detail  
September 5 through October 5, 2026

| Type    | Num | Date       | Name                  | Account                         | Amount    |
|---------|-----|------------|-----------------------|---------------------------------|-----------|
| Deposit | DEP | 10/01/2026 | Alliance Energy Group | 110.02 · Community Checking IDA | 5,000.00  |
|         |     |            |                       | Event Sponsorship Contribution  | -5,000.00 |
| TOTAL   |     |            |                       |                                 | -5,000.00 |

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Accrual Basis

ACLDC  
Expenses by Vendor Summary  
September 5 through October 5, 2026

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|                   | Sep 5 - Oct 5, 26 |
|-------------------|-------------------|
| CUBA-RUSHFORD CSD | 1,610.92          |
| Stephen Thorpe    | 650.00            |
| TOTAL             | 2,260.92          |

LDC  
Deposit Detail  
September 5 through October 5, 2026

| Type                         | Num | Date       | Name              | Account                               | Amount    |
|------------------------------|-----|------------|-------------------|---------------------------------------|-----------|
| Deposit                      | DEP | 09/24/2026 | Raymond Pfeifer   | 110.05 · LDC (Local Development Corp) | 2,735.35  |
| Reimbursement for Taxes, etc |     |            |                   |                                       | -2,735.35 |
| TOTAL                        |     |            |                   |                                       | -2,735.35 |
| Deposit                      | Dep | 09/30/2026 | Community Bank NA | 110.05 · LDC (Local Development Corp) | 115.03    |
| Interest                     |     |            |                   |                                       | -115.03   |
| TOTAL                        |     |            |                   |                                       | -115.03   |