

Water & Sanitary Board Agenda
Thursday, Oct. 27, 2022
12:30 p.m.
Town Hall
104 N. King St.
Shepherdstown, WV 25443
Masks - Optional

1. Call to Order
2. Review and approval of Draft Water and Sanitary Board Minutes of Oct. 5, 2022
3. Visitors
4. Finances
 - a. Financial Statements - enclosed
5. Flow and Quality Reports
 - a. (1) Water – Reports – Included in Oct. 5, 2022 packet
 - b. (2) Sewer – Reports - information item
6. Unfinished Business
 - a. Water Plant Improvement Project - report
 - b. Update on Water Distribution Project – Budget enclosure from Army Corp. of Engineers
7. Old Business
 - a. Hydrant Report – enclosure in packet – same as last month
 - b. PFAS – Testing – Than Hitt e-mail + enclosure about PFAS
 - c. Vehicle for Water Plant – No more ordering of vehicles – Must look for one on lot
8. Mayor's Report
9. Next meeting date – 12/1/2022 (Combination of November and December meetings)
10. Summarize Action Items from this meeting
11. Draft Agenda for next meeting
12. Adjournment

DRAFT MINUTES
CORPORATION OF SHEPHERDSTOWN, WEST VIRGINIA
WATER & SANITARY BOARDS

October 5, 2022

ATTENDEES: **Water Board** – J. Auxer (Mayor), J. Ford, M. Godfrey, S. Kemnitzer (Chair), S. Knuppel, C. Stroeck
Sanitary Board – J. Auxer (Chair), H. Heyser, R. Keller
Town Staff – D. Decker, C. Painter, K. Shipley, F. Welch
Visitors: None

1. **CALL TO ORDER.**

The Water and Sanitary Boards meeting was called to order by J. Auxer at 12:32 p.m.

2. **MINUTES FROM PRIOR MEETING.**

The proposed minutes of the September 1, 2022, regular meeting were reviewed and approved as submitted.

S. Kemnitzer inquired about the action items from last month's meeting and suggested that we use a more formal process for tracking them. J. Auxer replied the he had discussed that issue with F. Welch and that they had decided to include review of action items as an agenda item in the future.

3. **VISITORS.** - No visitor comments.

4. **FINANCES.**

4.a **FINANCIAL STATEMENTS.**

There was no specific discussion of the monthly statements. The focus was on the budgets.

4.b **WATER/SEWER BUDGETS.**

J. Auxer asked D. Decker to discuss the budgetary issues.

D. Decker first addressed what had been discovered with regard to the apparent discrepancies which were discussed at last month's meeting. Review of the detailed accounting uncovered 2 issues, each of which occurred in both the Water and Sewer numbers.

The first issue had to do with Metered Revenue. The revenue for both Water and Sewer inadvertently included revenue that should have been booked as Forfeited Discounts and Penalties. The correction that will be reflected in the billing reports will be to add an account to track Forfeited Discounts and Penalties and to transfer the appropriate revenue from Metered Revenue to the new account.

The second issue involves account 401.31 which for Water is 'Sewer Billing - Plant' and for Sewer is 'Water Billing - Plant'. These are the accounts which track money paid by Water to Sewer for sewer usage and money paid by Sewer to Water for water usage. Both of these accounts had expenses erroneously transferred to them and those extra expenses will be backed out.

S. Kemnitzer asked when we would see updated accounting information. D. Decker and J. Auxer agreed that D. Fogle would need to produce the updated reports.

ACTION ITEM: J. AUXER TO CONTACT D. FOGLE AND FIND OUT WHEN WE CAN EXPECT TO SEE THE UPDATED REPORTS.

M. Godfrey asked D. Decker what his level of confidence was in the updated revenue numbers. D. Decker stated that he was confident. He further explained that the Forfeited Discounts and Penalties revenue was entered correctly in QuickBooks but not carried over to the billing reports correctly.

D. Decker presented the Cash Flow Analysis report that would be required as the basis for a Sewer rate increase. The current (Unadjusted) numbers result in a negative surplus of \$44K, a situation which does not meet PSC requirements. The current numbers must be updated to take into account an increase in the funding of the membrane replacement cost reserve of \$89K. They also must be updated to provide the cash working capital reserve (CWCW) newly required by the PSC. These 2 updates result in a surplus that is considerably more negative. To produce a non-negative surplus, a revenue increase of \$270K is required. That would result in a rate increase of 22.5%.

There was a general discussion about the requirements of the CWCW - both the requirement to fund it and the rules for how the reserve dollars can be spent.

R. Keller asked if we could discontinue funding the membrane replacement cost reserve and pay for the membranes from the CWCW. D. Decker said that he was not sure if we could do that. He further suggested that we should request H. Shingleton to send a letter to the PSC in order to get a clear answer.

ACTION ITEM: J. AUXER TO SET UP A MEETING OF THE SANITARY BOARD AND H. SHINGLETON TO DISCUSS CONTACTING THE PSC REGARDING USING MONEY FROM THE CWCW TO PAY FOR MEMBRANES.

J. Auxer asked if we were still not ready to approve the Sewer budget. D. Decker said that he thought the budget could be approved as it now stands with the understanding that it will have to be adjusted when the question concerning the use of the CWCW is answered.

MOTION: R. KELLER MOVED AND H. HEYSER SECONDED FOR THE SANITARY BOARD TO APPROVE THE SEWER BUDGET AS PRESENTED. MOTION PASSED UNANIMOUSLY WITH NO FURTHER DISCUSSION.

D. Decker explained that the report to the PSC is due by 10/31 and that he would have to finish the Rule 42 update in November or December because he gets very busy after that.

MOTION: H. HEYSER MOVED AND R. KELLER SECONDED TO AUTHORIZE D. DECKER TO PROCEED WITH GENERATING THE PSC REPORT. MOTION PASSED UNANIMOUSLY WITH NO FURTHER DISCUSSION.

Discussion of the water budget ensued. S. Kemnitzer noted that the eventual sewer rate increase would affect the water budget also, since there is a water expense of approximately \$200K to pay for the processing of sewage produced by the water plant. It was generally agreed that an appropriate budget adjustment could be made when the rate increase was finalized.

MOTION: J. FORD MOVED AND M. GODFREY SECONDED FOR THE WATER BOARD TO APPROVE THE WATER BUDGET AS PRESENTED. MOTION PASSED UNANIMOUSLY WITH NO FURTHER DISCUSSION.

S. Kemnitzer noted that it is October and the accounting numbers we have to work with are thru June. She asked when we should expect to have more up-to-date numbers to work with.

ACTION ITEM: J. AUXER TO WORK WITH THE ACCOUNTING DEPARTMENT AND PRESENT A PLAN FOR GETTING MORE UP-TO-DATE NUMBERS AT NEXT MONTH'S MEETING.

5. FLOW AND QUALITY REPORTS.

5.a WATER REPORTS.

F. Welch reported that everything is in good order.

5.b. **SEWER REPORTS.**

K. Shipley reported that everything is in good order.

6. **UNFINISHED BUSINESS.**

6.a **WATER PLANT IMPROVEMENT PROJECT.**

F. Welch stated that the contractors are still waiting for equipment to be delivered. The generator is expected this week and they are ready to install it.

6.b **UPDATE ON WATER DISTRIBUTION PROJECT - (REGION 9 - CORPS OF ENGINEERS).**

F. Welch reported that J. Ekstrom had a meeting with the ACE in an attempt to get the project started. It appears that the ACE staff is working on their first project of this type.

M. Godfrey and S. Knuppel asked if we had determined whether or not we had to spend money on this project and then get reimbursed by ACE. F. Welch said that we still did not know the answer to that.

6.c **SLUDGE PRESS - Ordered.**

F. Welch stated that the press has been ordered but that the lead time is up to 40 weeks.

7. **NEW BUSINESS.**

7.a **HYDRANT REPORT.**

F. Welch stated that the contractors had begun to schedule this work intermittently between other projects.

7.b **PFAS - TESTING.**

F. Welch stated that this is still an evolving issue since the testing that is generally available does not produce measurements as precise as the EPA is requiring.

S. Kemnitzer said that she had spoken with Than Hitt of the USGS who is interested in doing testing of the Shepherdstown water supply, including PFAS tests.

7.c **COMMERCIAL CENTER - LOWE BYPASS - APPROVAL STEP II - ALTERNATE MAINLINE EXTENSION AGREEMENT - SENT TO PSC.**

F. Welch reported that he had received PSC approval of the Mainline Extension Agreement. The next step is to get the agreement signed.

7.d **ROTARY FAN PRESS.**

K. Shipley reported that our fan press has completely failed. Since we are still 20 to 40 weeks from getting our newly ordered press, the sludge must be handled in some other way in the mean time.

He investigated getting parts to repair it. However, the parts are not available and, if they were, they would cost nearly as much as purchasing a new press.

He investigated renting a press. That would cost about \$3500 per week.

He contracted with Snyder Environmental to remove the sludge. The cost is \$1100 per load and the average number of loads per week is about 3. So, a \$3300 per week cost.

There was some discussion about how to continue to pay for this sludge removal until we get our new press. It was agreed that some money from the I&R fund can be used and when that runs out money from the membrane cost reserve could be used.

7.e **REDUCTION OF WATER METER SIZE (FORM) - VOTE ON ACCEPTANCE.**

S. Knuppel asked if J. Ekstrom had reviewed the form. F. Welch said that he did.

R. Keller pointed out 2 inconsistencies in the wording of the form.

MOTION: M. GODFREY MOVED AND S. KNUPPEL SECONDED TO APPROVE USAGE OF THE FORM WITH THE CHANGES SUGGESTED BY R. KELLER. MOTION PASSED UNANIMOUSLY WITH NO FURTHER DISCUSSION.

8. MAYOR'S REPORT.

Nothing to report.

9. NEXT MEETING DATE.

Next meeting is scheduled for October 27 12:30 p.m. at Town Hall.

10. SUMMARIZE ACTION ITEMS FROM THIS MEETING.

4.b: J. Auxer to contact D. Fogle and find out when we can expect to see the updated reports.

4.b: J. Auxer to set up a meeting of the Sanitary board and H. Shingleton to discuss contacting the PSC regarding using money from the CWCR to pay for membranes.

4.b: J. Auxer to work with the accounting department and present a plan for getting more up-to-date numbers at next month's meeting.

11. DRAFT AGENDA FOR NEXT MEETING.

12. ADJOURNMENT. J. Auxer adjourned the meeting at 2:21 p.m.

Respectfully Submitted: J. Ford

Shepherdstown Sewer

Budget vs. Actuals: FY2023 (July 2022 - June 2023) - FY23 P&L

July - August, 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
419 Sewer Interest Income	6,117.13	6,333.34	-216.21	96.59 %
522 Metered Sewer Revenue	189,443.72	220,000.00	-30,556.28	86.11 %
536 Other Wastewater Revenues		2,843.34	-2,843.34	
Total Income	\$195,560.85	\$229,176.68	\$ -33,615.83	85.33 %
GROSS PROFIT	\$195,560.85	\$229,176.68	\$ -33,615.83	85.33 %
Expenses				
401.1 Sewer Billing Expenses	649.78	1,434.18	-784.40	45.31 %
401.2 Sewer Administration	10,896.81	11,466.68	-569.87	95.03 %
401.3 Sewer Utility Billing	69,895.03	6,000.00	63,895.03	1,164.92 %
401.4 Sewer Plant Maintenance	249,137.56	30,979.34	218,158.22	804.21 %
403 Depreciation Expense		66,666.66	-66,666.66	
408 Taxes Other than Income	3,819.00	6,842.50	-3,023.50	55.81 %
701 Salaries & Wages	50,003.00	54,971.66	-4,968.66	90.96 %
704 Employee Pensions & Benefits	8,115.82	10,340.00	-2,224.18	78.49 %
711 Sludge Removal	4,794.11	2,833.34	1,960.77	169.20 %
715 Purchased Power	18,444.72	24,668.00	-6,223.28	74.77 %
718 Chemicals	15,926.16	23,334.00	-7,407.84	68.25 %
731 Contractual Svc-Engineering		833.34	-833.34	
732 Contractual Svc-Accounting	2,218.76	2,750.00	-531.24	80.68 %
733 Contractual Svc-legal	48.50	834.00	-785.50	5.82 %
735 Contractual Svc-testing	1,075.14	2,000.00	-924.86	53.76 %
736 Contracted Services-Other	3,483.26	3,000.00	483.26	116.11 %
750 Transportation Expenses	2,453.27	2,500.00	-46.73	98.13 %
757 Insurance-General Liability		7,000.00	-7,000.00	
759 Insurance-Other	83.33		83.33	
760 Advertising	627.61	333.34	294.27	188.28 %
Total Expenses	\$441,671.86	\$258,787.04	\$182,884.82	170.67 %
NET OPERATING INCOME	\$ -246,111.01	\$ -29,610.36	\$ -216,500.65	831.17 %
Other Income				
419.5 Capacity Accounts Interest	3,134.15	1,333.34	1,800.81	235.06 %
426 Misc. Non-Utility Revenue		166.66	-166.66	
536. Other Wastewater Revenue	8,424.00	8,333.34	90.66	101.09 %
Total Other Income	\$11,558.15	\$9,833.34	\$1,724.81	117.54 %
Other Expenses				
Membrane Transfer Reserve Budget Only	48,334.00	26,200.00	22,134.00	184.48 %
Total Other Expenses	\$48,334.00	\$26,200.00	\$22,134.00	184.48 %
NET OTHER INCOME	\$ -36,775.85	\$ -16,366.66	\$ -20,409.19	224.70 %
NET INCOME	\$ -282,886.86	\$ -45,977.02	\$ -236,909.84	615.28 %

Shepherdstown Sewer

Budget vs. Actuals: FY2023 (July 2022 - June 2023) - FY23 P&L

July - August, 2022

Note

These financial statements have not been subjected to an audit, review, or compilation engagement, and no assurance is provided on them.

3 P&L

Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Total
0.00	0.00	0.00	0.00	0.00	33,000.00
0.00	0.00	0.00	0.00	0.00	1,900,000.00
0.00	0.00	0.00	0.00	0.00	1,000.00
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,934,000.00
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,934,000.00
0.00	0.00	0.00	0.00	0.00	14,500.00
0.00	0.00	0.00	0.00	0.00	47,000.00
0.00	0.00	0.00	0.00	0.00	233,500.00
0.00	0.00	0.00	0.00	0.00	220,000.00
0.00	0.00	0.00	0.00	0.00	150,000.00
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 370,000.00
0.00	0.00	0.00	0.00	0.00	175,000.00
0.00	0.00	0.00	0.00	0.00	65,000.00
0.00	0.00	0.00	0.00	0.00	120,000.00
0.00	0.00	0.00	0.00	0.00	300.00
0.00	0.00	0.00	0.00	0.00	440,000.00
0.00	0.00	0.00	0.00	0.00	110,000.00
0.00	0.00	0.00	0.00	0.00	60,000.00
0.00	0.00	0.00	0.00	0.00	65,000.00
0.00	0.00	0.00	0.00	0.00	50,000.00
0.00	0.00	0.00	0.00	0.00	15,000.00
0.00	0.00	0.00	0.00	0.00	10,000.00
0.00	0.00	0.00	0.00	0.00	45,000.00
0.00	0.00	0.00	0.00	0.00	22,000.00
0.00	0.00	0.00	0.00	0.00	45,000.00
0.00	0.00	0.00	0.00	0.00	33,000.00
0.00	0.00	0.00	0.00	0.00	9,000.00
0.00	0.00	0.00	0.00	0.00	500.00
0.00	0.00	0.00	0.00	0.00	4,000.00
0.00	0.00	0.00	0.00	0.00	200.00
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,934,000.00
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
0.00	0.00	0.00	0.00	0.00	30,000.00
0.00	0.00	0.00	0.00	0.00	100,000.00
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 130,000.00
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 130,000.00
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 130,000.00

Shepherdstown Waterworks

Balance Sheet

As of April 30, 2022

	TOTAL	
	AS OF APR 30, 2022	AS OF APR 30, 2021 (PY)
ASSETS		
Current Assets		
Bank Accounts		
RESERVED FUNDS BANKING		
131.25 JSB Water Bond Depreciation 5234	550,446.84	
131.26 JSB Working Capital Reserve 2736	882.42	100.00
132.1 Capital I&R Fund 6217		
132.11 Cap. I & R Reserve Funds - Use	684,056.58	689,013.26
132.12 I&R -Working Capital Reserve	370,000.00	370,000.00
Total 132.1 Capital I&R Fund 6217	1,054,056.58	1,059,013.26
Total RESERVED FUNDS BANKING	1,605,385.84	1,059,113.26
RESTRICTED FUNDS BANKING		
133 Other Special Deposits		
133.1 JSB Cap.Capacity Acct 6082	1,755,372.35	1,930,354.81
133.2 Checking-Cust Deposit Funds/Int (deleted)	0.00	0.00
Customer Deposit Funds44 (deleted)	0.00	39,159.34
Customer Deposit Interest44 (deleted)	0.00	16,016.61

Shepherdstown Waterworks

Balance Sheet
As of April 30, 2022

	TOTAL	
	AS OF APR 30, 2022	AS OF APR 30, 2021 (PY)
Total 133.2 Checking-Cust Deposit Funds/Int (deleted)	0.00	55,175.95
133.5 Water Engineering Fees 6217	0.00	0.00
Christian Caine Jewelers Inc	1,409.25	1,409.25
Dan Ryan Builders	1,561.12	1,561.12
K E Colonial, LLC	3,830.00	3,830.00
Kensington Townhouse Sub-STEP#1	892.87	892.87
Kensington Townhouse Sub-STEP#2	1,456.87	1,456.87
Mark Col Hills 480/PH#1-STEP #1	639.00	639.00
Mark Col Hills 480/PH#2-STEP #2	848.02	848.02
Mark Col Hills 480/PH#3-STEP #2	109.04	109.04
Rankin Properties, Christian Ca	552.00	552.00
Roc's	-1,679.00	-1,679.00
Seneca Crossing LLC Phase I	661.87	661.87
Seneca Crossing LLC Phase II	781.87	781.87
Seneca Crossing-Rt 45-STEP #1	134.62	134.62
Seneca Crossing-Rt 45-STEP #2	-29.62	-29.62
Sheetz - 1&2	1,730.50	
Shep East Dev LLC-STEP #2	1,780.75	1,780.75
Shep. East Dev. LLC-STEP #1	756.25	756.25
Shepherdstown Public Library	500.00	500.00
Tollhouse (was Banbury)-STEP #1	264.32	264.32
Tollhouse Woods (Derr)-STEP #2	1,646.87	1,646.87
Twin Oaks Subdivision-STEP #1	206.81	206.81
Total 133.5 Water Engineering Fees 6217	18,053.41	16,322.91
Total 133 Other Special Deposits	1,773,425.76	2,001,853.67
JSB Water Plant Upgrade 8238	1,235,346.36	
WV Municipal Bond Funds		
WV Mun Bond-2003 Series A Bond		
126.1 Cash-Revenue#SHE-W-1-03-A-JE-12	8,092.89	28,091.29
127.1 Cash-Reserve#SHE-W-2-03-A-JE-12	24,691.94	24,158.11
127.1a Cash-Depr. #SHE-W-3-03-A-JE-12	488,557.04	477,995.10
Total WV Mun Bond-2003 Series A Bond	521,341.87	530,244.50
WV Mun Bond-2003 Series B Bond		
126.2 Cash-Revenue#SHE-W-1-03-B-JE-12	25,637.45	25,257.89
127.2 Cash-Reserve#SHE-W-2-03-B-JE-12	79,088.35	79,879.86
127.2a Refund (deleted)	0.00	-2,079.00

Shepherdstown Waterworks

Balance Sheet
As of April 30, 2022

	TOTAL	
	AS OF APR 30, 2022	AS OF APR 30, 2021 (PY)
Total WV Mun Bond-2003 Series B Bond	104,725.80	103,058.75
WV Mun Bond-2012 Series Bond		
126.3 Cash-Revenue#SHE-W-1-12-X-JE-12	24,407.84	24,135.38
127.3 Cash-Reserve#SHE-W-2-12-X-JE-12	125,330.28	123,133.06
Total WV Mun Bond-2012 Series Bond	149,738.12	147,268.44
WV Municipal 2017 Bond		
126.4 JSB WV Mun Bond-2017 \$ 8085	340,321.89	334,774.98
126.5 Cash Revenue #SHE-W-1-17-X-JE-1	27,867.64	2,247.75
127.4 17 Reserve SHE-W-2-17-X-JE-12	161,221.76	372,792.16
Total WV Municipal 2017 Bond	529,411.29	709,814.89
WV Municipal 2021 Bond		
126.7 SHE-W-1-21-X-JE-12 - 21 Water Revenue	8,293.96	
127.7 SHE-W-2-21-X-JE-12	5,794.19	
Total WV Municipal 2021 Bond	14,088.15	
Total WV Municipal Bond Funds	1,319,305.23	1,490,386.58
Total RESTRICTED FUNDS BANKING	4,328,077.35	3,492,240.25
UNRESTRICTED FUNDS BANKING		
131.1 Cash on Hand		
131.12 Cash in Transit (outside Fund) (deleted)	0.00	-75,758.91
Total 131.1 Cash on Hand	0.00	-75,758.91
131.2 Cash at Bank		
131.22 Global (was WSG) (deleted)	0.00	162,487.94
131.23 DR/CR Revenue Account-All Funds	-92.00	
DR/CR-All Funds-Cust Dep Fund	2,538.00	
Customer Deposit Funds	138.00	28,188.11
Total DR/CR-All Funds-Cust Dep Fund	2,676.00	28,188.11
DR/CR-All Funds-Operating Funds	0.00	51,095.80
Total 131.23 DR/CR Revenue Account-All Funds	2,584.00	79,283.91
Total 131.2 Cash at Bank	2,584.00	241,771.85
131.21 JSB Water Operating General Funds 6217	1,213,666.44	819,260.94
Reserved Funds 6217	-1,054,056.58	
Restricted Portion 6217	-18,053.41	
Total 131.21 JSB Water Operating General Funds 6217	141,556.45	819,260.94
Total UNRESTRICTED FUNDS BANKING	144,140.45	985,273.88
Total Bank Accounts	\$6,077,603.64	\$5,536,627.39

Shepherdstown Waterworks

Balance Sheet As of April 30, 2022

	TOTAL	
	AS OF APR 30, 2022	AS OF APR 30, 2021 (PY)
Accounts Receivable		
141 A/R, Water Customer Billing	204,583.90	144,446.91
143 Allow. for Doubtful Accounts	-5,000.00	-5,000.00
Total Accounts Receivable	\$199,583.90	\$139,446.91
Other Current Assets		
162 Prepaid Expenses		
162.1 Commercial Ins	5,564.69	5,080.21
162.3 Flood Insurance	0.00	1,896.80
162.4 Other Prepays	4,881.65	-1,859.80
Total 162 Prepaid Expenses	10,446.34	5,117.21
253.20 Deferred Inflows	-127,701.72	-46,241.91
Due to/From Govt Funds	82,937.64	
Customer Deposit Funds	38,525.37	
Customer Deposit Interest	16,291.15	
DR/CR Customer Deposits	37,220.46	
Total Due to/From Govt Funds	174,974.62	
Total Other Current Assets	\$57,719.24	\$ -41,124.70
Total Current Assets	\$6,334,906.78	\$5,634,949.60
Fixed Assets		
105 Fixed Asset-Constr. In Progress		
105.11 Air Mixing System	3,073.20	3,073.20
105.12 Water Line Replacement	2,112,273.30	2,112,273.30
105.13 Raw Water Intake	34,933.34	23,433.34
105.14 Water Plant Upgrade	733,108.55	138,160.00
105.15 Upgrade Mecklenburg	1,280.00	1,280.00
105.4 Automatic Meter Reading	676,421.38	676,421.38
105.7 Water Impr-Revised Project #2		
Engineering Costs-Final Project	1,480.00	1,480.00
Engineering Costs-Initial proj.	381,174.74	360,290.00
Other Project Costs	18,340.00	18,340.00
Total 105.7 Water Impr-Revised Project #2	400,994.74	380,110.00
105.73 CIP-High Service Expenses	17,550.00	17,550.00
105.74 CIP-Turbidity Meter/Accessories	12,855.26	12,855.26
Total 105 Fixed Asset-Constr. In Progress	3,992,489.77	3,365,156.48
Fixed Asset Adjustments		
108 Accum. Depr., Utility Plant	-4,433,802.60	-4,262,284.34
Total Fixed Asset Adjustments	-4,433,802.60	-4,262,284.34

Shepherdstown Waterworks

Balance Sheet
As of April 30, 2022

	TOTAL	
	AS OF APR 30, 2022	AS OF APR 30, 2021 (PY)
Fixed Assets (All Funds)		
301.1 Intangible Plant	1,536.84	1,536.84
303 Land & land Rights-Pump	17,863.09	17,863.09
304.2 Structures & Impr-Source	47,973.47	47,973.47
304.3 Structures & Impr.-Pump	1,041,677.84	1,041,677.84
311 Electric Pumping Equip.	409,032.41	409,032.41
320 Purification System	1,480,128.70	1,480,128.70
330 Distribution Reservoirs	4,012,501.14	4,012,501.14
331 Distribution Mains	2,639,512.70	2,639,512.70
334 Meters	364,873.36	364,873.36
335 Hydrants	21,543.56	21,543.56
340 Office Furn/Fixtures/Equip	19,245.46	19,245.46
341 Transporation Equip.	95,810.33	95,810.33
343.1 Shop Equipment	42,108.85	28,469.29
343.2 Tools & Work Equipment	46,964.64	46,964.64
343.3 Computer Software	5,763.00	5,763.00
Total Fixed Assets (All Funds)	10,246,535.39	10,232,895.83
Total Fixed Assets	\$9,805,222.56	\$9,335,767.97
TOTAL ASSETS	\$16,140,129.34	\$14,970,717.57
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
231 Accounts Payable-General		
231.1 Accounts Payable, Vendor	765.00	0.00
Total 231 Accounts Payable-General	765.00	0.00
Total Accounts Payable	\$765.00	\$0.00
Other Current Liabilities		
221 Bond Payable-Current		
221.1 WV DWTRF Series A Bond (2003)	0.00	23,316.00
221.2 WV DWTRF Series B Bond (2003)	0.00	72,119.83
221.3 WVIJDC Bond for Tanks (2012)	0.00	90,468.00
221.4 17 Water Revenue/Reserve	0.00	15,000.00
Total 221 Bond Payable-Current	0.00	200,903.83
235 Customer Dep/Int Pay.-Cash Acct	0.00	0.00
Cust Dep/Int Pay-DR/CR Acct (deleted)	0.00	
Customer Deposit Payable (deleted)	0.00	28,188.11
Total Cust Dep/Int Pay-DR/CR Acct (deleted)	0.00	28,188.11
Customer Dep. Interest Payable	16,181.69	16,037.90
Customer Deposit Funds Payable	70,404.73	39,088.62

Shepherdstown Waterworks

Balance Sheet As of April 30, 2022

	TOTAL	
	AS OF APR 30, 2022	AS OF APR 30, 2021 (PY)
Total 235 Customer Dep/Int Pay.-Cash Acct	86,586.42	83,314.63
238 Accrued Interest Payable		
238.1 Accrued Interest-Bonds Payable		
238.11 Accrued Interest 2003-B Bond	0.00	505.29
238.12 Accrued Int.-Water Tanks Bond	0.00	2,856.54
238.13 Accrued Interest 2017 Bond	0.00	31,165.24
Total 238.1 Accrued Interest-Bonds Payable	0.00	34,527.07
Total 238 Accrued Interest Payable	0.00	34,527.07
241 Misc. Current/Accrued Liab.		
241.1 A/P, Compensated Absences	23,400.76	26,547.92
241.11 Engineering Review Fees	-420.00	-420.00
Christian Caine Jewelers Inc	1,409.25	1,409.25
Dan Ryan Builders	1,561.12	1,561.12
Elliott Mason Estates-STEP #1	7.00	7.00
Elliott Mason Estates-STEP #2	413.00	413.00
K E Colonial, LLC	3,830.00	3,830.00
Kensington Townhouse Sub-STEP#1	892.87	892.87
Kensington Townhouse Sub-STEP#2	1,456.87	1,456.87
Mark Col Hills 480/PH#1-STEP #1	639.00	639.00
Mark Col Hills 480/PH#2-STEP #2	848.02	848.02
Mark Col Hills-480/PH#3-STEP #2	109.04	109.04
North Hills(Cress Creek)STEP #2	699.25	699.25
Potomac Crossing-STEP #1	-699.25	-699.25
Rankin Properties, Christopher	552.00	552.00
Roc's	-1,679.00	-1,679.00
Seneca Crossing LLC Phase I	661.87	661.87
Seneca Crossing LLC Phase II	781.87	781.87
Seneca Crossing-Rt 45-STEP #1	134.62	134.62
Seneca Crossing-Rt 45-STEP #2	-1,810.37	-1,810.37
Sheetz - 1&2	1,730.50	
Shep East Dev LLC-STEP #2	3,561.50	3,561.50
Shep. East Dev. LLC-STEP #1	756.25	756.25
Shepherdstown Public Library	500.00	500.00
Tollhouse (was Banbury) Step #1	264.32	264.32
Tollhouse Woods (Derr)-STEP #2	1,646.87	1,646.87
Twin Oaks Subdivision-STEP #1	206.81	206.81
Total 241.11 Engineering Review Fees	18,053.41	16,322.91
241.2 Accrued Wages/ER Taxes Payable	7,295.09	4,902.30
241.5 PEIA OPEB ARC Accrued Liability	41,540.70	163,429.17
Total 241 Misc. Current/Accrued Liab.	90,289.96	211,202.30

Shepherdstown Waterworks

Balance Sheet As of April 30, 2022

	TOTAL	
	AS OF APR 30, 2022	AS OF APR 30, 2021 (PY)
Total Other Current Liabilities	\$176,876.38	\$529,947.83
Total Current Liabilities	\$177,641.38	\$529,947.83
Long-Term Liabilities		
186.20 Deferred Outflows	-32,331.75	-7,643.88
221. Bond Payable-Long term		
221.11 WV DWTRF Series A Bond (2003)	273,952.00	291,429.00
221.12 WV DWTRF Series B Bond (2003)	173,513.00	179,387.17
221.13 WVIJDC Bond for Tanks (2012)	3,267,349.00	3,271,226.00
221.14 17 Water Revenue/Reserve	2,375,000.00	2,490,000.00
221.15 JSB Water Plant Upgrade Bond Loan 1251	1,216,345.23	
Total 221. Bond Payable-Long term	7,306,159.23	6,232,042.17
Total Long-Term Liabilities	\$7,273,827.48	\$6,224,398.29
Total Liabilities	\$7,451,468.86	\$6,754,346.12
Equity		
215 Retained Earnings	7,248,949.74	6,815,111.81
271 Contrib. in aid of Construction	1,069,125.91	1,069,125.91
Net Income	370,584.83	332,133.73
Total Equity	\$8,688,660.48	\$8,216,371.45
TOTAL LIABILITIES AND EQUITY	\$16,140,129.34	\$14,970,717.57

Note

These financial statements have not been subjected to an audit, review, or compilation engagement, and no assurance is provided on them.

Shepherdstown Waterworks

Profit and Loss
July - August, 2022

	TOTAL	
	JUL - AUG, 2022	JUL - AUG, 2021 (PY)
Income		
419 Water Interest Income	6,857.12	
419.1 General Fund Bank Acct Interest	3.91	5,521.96
419.2 Municipal Bond Fund Interest	1,791.74	930.05
419.4 Bond Draw Fund Interest	2,437.32	
Total 419 Water Interest Income	11,090.09	6,452.01
461 Water Metered Revenue	342,787.14	302,940.90
474 Other Water Revenues		
474.1 Reconnection Fees		100.00
474.5 Refunds & Reimbursements	-2,316.31	
474.9 Misc. Revenues		25.00
Total 474 Other Water Revenues	-2,316.31	125.00
Total Income	\$351,560.92	\$309,517.91
GROSS PROFIT	\$351,560.92	\$309,517.91
Expenses		
401.1 Water Billing Expenses		
401.11 Billing Software Sup.(yearly)	3,500.00	2,033.66
401.12 Public Notice	136.66	202.00
401.13 Billing Postage (Yearly) *		975.15
401.14 Billing Office Supplies & Exp.	419.14	823.17
401.15 Billing Court/Collection Fees		147.53
Total 401.1 Water Billing Expenses	4,055.80	4,181.51
401.2 Water Administration		
401.21 Safety Equipment/Expense		85.00
401.211 Memberships/Dues/Subscriptions	275.16	
401.22 Communications Expense	3,667.03	3,659.16
401.24 Admin Supplies and Expense	654.92	1,526.99
401.25 Admin. Cross-Charge	3,600.00	3,600.00
401.27 Bond Service Fees	33.10	
Total 401.2 Water Administration	8,230.21	8,871.15
401.3 Water Utility Billing		
401.31 Sewer Billing-Plant	2,250.46	24,073.12
401.32 Sewer Billing-Pump Stations	541.80	352.20
Total 401.3 Water Utility Billing	2,792.26	24,425.32

Shepherdstown Waterworks

Profit and Loss
July - August, 2022

	TOTAL	
	JUL - AUG, 2022	JUL - AUG, 2021 (PY)
401.4 Water Plant Expenses		
401.41 Water Uniforms	628.24	2,794.97
401.42 Plant Maintenance	76.00	3,053.01
401.43 Pumping Repairs & Maintenance	657.50	282.75
401.45 Treatment Main & Hydrant Exp.	869.32	38,255.61
401.46 Treatment Distr. & Svc. Maint.	478.94	871.63
401.47 Treatment Meter Maintenance	7,259.38	
401.48 Water Tank Assessment	4,136.35	
Total 401.4 Water Plant Expenses	14,105.73	45,257.97
403 Water Depreciation Expense		29,520.96
408 Taxes-Other than Income		
408.121 ER FICA	6,410.98	5,690.29
Total 408 Taxes-Other than Income	6,410.98	5,690.29
427 Interest Expense	4,784.78	
601 Water Salaries & Wages		
601.1 Gross Payroll	84,531.70	70,561.10
601.3 Payroll Direct Deposit fees		42.00
Total 601 Water Salaries & Wages	84,531.70	70,603.10
604 Employee Pensions & Benefits		
604.1 PEIA Hlth/Life	7,267.56	10,203.30
604.2 PEIA Current OPEB/RHBT		2,113.52
604.4 ER Annuity Contrib.	6,295.81	4,545.40
Total 604 Employee Pensions & Benefits	13,563.37	16,862.22
615 Purchased Power	12,347.27	6,807.33
618 Chemicals	4,298.81	2,740.75
631 Contractual Svc-Engineering		
631.1 General Engineering Svc	11,560.00	950.13
Total 631 Contractual Svc-Engineering	11,560.00	950.13
632 Contractual Svc-Accounting	2,218.74	
632.1 General Accounting Services		925.00
Total 632 Contractual Svc-Accounting	2,218.74	925.00
633 Contractual Svc-Legal		
633.1 Legal Services-General	49.00	700.00
Total 633 Contractual Svc-Legal	49.00	700.00
635 Contractual Svc-Testing		638.34
635.11 Water Lab Treatment-Gen	4,463.41	1,239.85
Total 635 Contractual Svc-Testing	4,463.41	1,878.19

Shepherdstown Waterworks

Profit and Loss
July - August, 2022

	TOTAL	
	JUL - AUG, 2022	JUL - AUG, 2021 (PY)
636 Contractual Svc-Other	12,460.00	
636.11 IT Services	1,033.26	1,678.88
636.12 Contractual Services-Misc.		1,155.90
Total 636 Contractual Svc-Other	13,493.26	2,834.78
650 Transportation Expenses		
650.1 Gas & Oil	119.61	821.22
650.2 Vehicle Repair/Maintenance	14,604.00	
Total 650 Transportation Expenses	14,723.61	821.22
657 Insurance-General Liability		
757.1 Commercial & Umbrella Policy		5,564.70
Total 657 Insurance-General Liability		5,564.70
659 Insurance-Other		
659.1 Surety Bonds	83.33	
Total 659 Insurance-Other	83.33	
660 Advertising Expense	723.67	
675 Administrative Lending Fees	0.00	
Total Expenses	\$202,435.93	\$228,634.62
NET OPERATING INCOME	\$149,124.99	\$80,883.29
Other Income		
419.5 Capacity Accounts Interest	7,784.96	5,249.64
474. Other Water Revenue		
474.21 Capital Capacity Fee Revenue	7,200.00	500.00
Total 474. Other Water Revenue	7,200.00	500.00
Total Other Income	\$14,984.96	\$5,749.64
Other Expenses		
Reconciliation Discrepancies		-64,168.84
Total Other Expenses	\$0.00	\$ -64,168.84
NET OTHER INCOME	\$14,984.96	\$69,918.48
NET INCOME	\$164,109.95	\$150,801.77

Note

These financial statements have not been subjected to an audit, review, or compilation engagement, and no assurance is provided on them.

Shepherdstown Sewer

Balance Sheet As of August 31, 2022

	TOTAL	
	AS OF AUG 31, 2022	AS OF AUG 31, 2021 (PY)
ASSETS		
Current Assets		
Bank Accounts		
Customer Deposit Funds (deleted)	0.00	28,293.54
Customer Deposit Interest (deleted)	0.00	8,636.04
RESERVED FUNDS BANKING		
132 Special Deposits (Reserved)		
132.1 Capital Reserve Fund	0.00	0.00
132.11 Capital I & R Reserve Funds Use 8626	488,005.92	498,005.92
132.12 I&R -Working Capital Reserve 8626	160,000.00	160,000.00
Total 132.1 Capital Reserve Fund	648,005.92	658,005.92
Total 132 Special Deposits (Reserved)	648,005.92	658,005.92
Sewer Working Capital Reserve 5846	697.55	0.15
Total RESERVED FUNDS BANKING	648,703.47	658,006.07
RESTRICTED FUNDS BANKING		
133 Other Special Dep. (Restricted)		
133.1 Checking-Sewer Cap. Capacity 5993	633,400.24	618,782.09
133.5 Engineering Review Fees 8626		
Dan Ryan Builders	1,561.13	1,561.13
K E Colonial, LLC	3,830.00	3,830.00
Kensington Townhouse Sub-Step#1	892.88	892.88
Kensington Townhouse Sub-Step#2	1,456.88	1,456.88
Mark Col Hills 480/PH#1-Step#1	639.00	639.00
Mark Col Hills 480/PH#2-Step #2	847.23	847.23
Mark Col Hills 480/PH#3-Step #2	109.04	109.04
Rankin Properties, Christopher	500.00	500.00
Roc's	-1,679.00	-1,679.00
Seneca Crossing LLC Phase I	661.88	661.88
Seneca Crossing LLC Phase II	781.88	781.88
Seneca Crossing-RE 45-step #1	134.62	134.62
Seneca Crossing-RT 45-Step#2	-29.63	-29.63
Sheetz 1&2	1,923.50	1,923.50
Shep East Dev LLC-Step #1	756.25	756.25
Shep East Dev LLC-Step #2	1,780.75	1,780.75
Shepherdstown Public Library	500.00	500.00
Tollhouse (was Banbury)-Step #1	264.33	264.33
Tollhouse Woods (Derr)-Step #2	1,646.88	1,646.88
Twin Oaks Subdivision-Step #1	206.81	206.81

Shepherdstown Sewer

Balance Sheet As of August 31, 2022

	TOTAL	
	AS OF AUG 31, 2022	AS OF AUG 31, 2021 (PY)
Total 133.5 Engineering Review Fees 8626	16,784.43	16,784.43
Restricted Funds at Local Bank		
133.43 Sewer Membrane Repl. Fund Ckg. 7180	767,217.89	512,720.16
133.44 Sewer Bond Depr. Reserve Ckg. 1179	432,117.29	397,223.89
Total Restricted Funds at Local Bank	1,199,335.18	909,944.05
WV Municipal Bond Funds		
WV Mun Bond 2010A Fund		
126.1 2010-A Rev. #SHE-S-1-10-A-JE-12	57,404.10	57,297.74
127.1 2010-A Res. #SHE-S-2-10-A-JE-12	210,377.47	209,770.37
Total WV Mun Bond 2010A Fund	267,781.57	267,068.11
Total WV Municipal Bond Funds	267,781.57	267,068.11
Total 133 Other Special Dep. (Restricted)	2,117,301.42	1,812,578.68
Total RESTRICTED FUNDS BANKING	2,117,301.42	1,812,578.68
UNRESTRICTED FUNDS BANKING		
131.1 Cash on Hand (deleted)		
131.11 Cash Transfer (within Fund) (deleted)	0.00	684.40
131.12 Cash in Transit (outside Fund) (deleted)	0.00	-80,735.40
Total 131.1 Cash on Hand (deleted)	0.00	-80,051.00
131.2 Cash at Bank		
131.21 Sewer Operating Account 8626	138,257.61	604,272.33
Reserved Portion 8626	-648,005.92	-658,005.92
Restricted Portion 8626	-16,784.43	-16,784.43
Total 131.21 Sewer Operating Account 8626	-526,532.74	-70,518.02
131.22 Global (was WSG) (deleted)	0.00	55,310.06
131.23 DR/CR Revenue Account-All Funds (deleted)		
DR/CR-All Funds-Cust Dep Fund (deleted)		
Customer Deposit Funds (deleted)	0.00	24,569.62
Total DR/CR-All Funds-Cust Dep Fund (deleted)	0.00	24,569.62
DR/CR-All Funds-Operating Funds (deleted)	0.00	2,304.03
Total 131.23 DR/CR Revenue Account-All Funds (deleted)	0.00	26,873.65
Total 131.2 Cash at Bank	-526,532.74	11,665.69
Total UNRESTRICTED FUNDS BANKING	-526,532.74	-68,385.31
Total Bank Accounts	\$2,239,472.15	\$2,439,129.02
Accounts Receivable		
Accounts Receivable		
141 A/R Sewer Customer Billing	128,946.10	121,246.18
142 Other Receivables		
142.3 Due from General Fund(P/R Acct) (deleted)	0.00	-25,392.27

Shepherdstown Sewer

Balance Sheet
As of August 31, 2022

	TOTAL	
	AS OF AUG 31, 2022	AS OF AUG 31, 2021 (PY)
Total 142 Other Receivables	0.00	-25,392.27
143 Allow. for Doubtful Accts-All	-5,000.00	-5,000.00
Total Accounts Receivable	123,946.10	90,853.91
Total Accounts Receivable	\$123,946.10	\$90,853.91
Other Current Assets		
253.20 Deferred Inflows	-88,136.63	-88,136.63
Due To/From Govt	265,572.21	97,010.43
Customer Deposit Funds	55,511.68	
Customer Deposit Interest	8,541.83	
Total Due To/From Govt	329,625.72	97,010.43
Due To/From Water	2,914.36	
Other Current Assets		
162 Prepaid Expenses		
162.1 Prepaid Commercial Insurance	0.00	36,171.24
162.4 Other Prepaid Expenses	327.92	327.92
Total 162 Prepaid Expenses	327.92	36,499.16
Total Other Current Assets	327.92	36,499.16
Total Other Current Assets	\$244,731.37	\$45,372.96
Total Current Assets	\$2,608,149.62	\$2,575,355.89
Fixed Assets		
105 Construction in Progress		
105.10 Rehab/Repl. Sewer Mains	13,472.37	13,472.37
105.11 Replace Cress Creek Station	603.75	603.75
105.15 WWTP Impr. Project #2		
WWTP #2-Engineering Fees	630.09	630.09
WWTP #2-Other Costs	38,327.51	38,327.51
WWTP #2-Scum Pit Project	9,330.98	9,330.98
Total 105.15 WWTP Impr. Project #2	48,288.58	48,288.58
105.16 Sewer Gravity Line Extension	3,910.00	3,910.00
105.17 Rt 45 Sewer	5,212.50	5,212.50
105.18 Membrane Replacement	11,262.50	
105.2 Sewer Plant Improv. Project #1		
105.21 Main Improvement Project		
Engineering Costs-Sewer Plant	10,000.00	
Total 105.21 Main Improvement Project	10,000.00	
Total 105.2 Sewer Plant Improv. Project #1	10,000.00	
Total 105 Construction in Progress	92,749.70	71,487.20

Shepherdstown Sewer

Balance Sheet As of August 31, 2022

	TOTAL	
	AS OF AUG 31, 2022	AS OF AUG 31, 2021 (PY)
Fixed Asset Adjustment		
108 Accumulated Depreciation	-6,480,661.95	-6,147,306.35
Total Fixed Asset Adjustment	-6,480,661.95	-6,147,306.35
Fixed Assets		
353.1 Land-Collecting System	1,099.00	1,099.00
353.2 Land-Treatment Plant	63,400.00	63,400.00
354.2 Pumping Systems-S & I	1,120,529.62	1,120,529.62
354.3 Treatment Systems-S & I	3,267,949.81	3,267,949.81
354.4 Miscellaneous-S & I	1,041,002.64	1,041,002.64
364 Meter	8,764.70	8,764.70
371 Pumping System-E & I	552,122.19	552,122.19
380 Treatment Systems-E & I	8,316,542.16	8,316,542.16
389.1 General Plant-E & I	161,749.65	161,749.65
389.2 Collecting System-E & I	1,577,792.88	1,577,792.88
390 Office Furn/Fixtures/Equip	12,713.16	12,713.16
391 Transportation Equip.	125,789.85	125,789.85
393.3 Computer Software	6,081.74	5,762.84
Total Fixed Assets	16,255,537.40	16,255,218.50
Total Fixed Assets	\$9,867,625.15	\$10,179,399.35
TOTAL ASSETS	\$12,475,774.77	\$12,754,755.24
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
231 Accounts Payable		
231.1 Accounts Payable, Vendor - Cash	558.60	0.00
Total 231 Accounts Payable	558.60	0.00
Total Accounts Payable	\$558.60	\$0.00
Credit Cards		
232 Purchase Card Payable		
232.1 Purchase Card -Sewer Operating	0.00	-318.90
Total 232 Purchase Card Payable	0.00	-318.90
Total Credit Cards	\$0.00	\$ -318.90
Other Current Liabilities		
186.20 Deferred Outflows	-19,043.35	-19,043.35
221 Bonds Payable-Current		
221.1 2010-A Bond Payable-Current	0.00	207,139.52

Shepherdstown Sewer

Balance Sheet As of August 31, 2022

	TOTAL	
	AS OF AUG 31, 2022	AS OF AUG 31, 2021 (PY)
Total 221 Bonds Payable-Current	0.00	207,139.52
235 Cust. Dep/Int. Pay-Cash Acct	0.00	0.00
Cust Dep/Int Payable-DR/CR (deleted)	0.00	46.77
Customer Deposit Funds Payable (deleted)	0.00	24,522.85
Total Cust Dep/Int Payable-DR/CR (deleted)	0.00	24,569.62
Customer Dep Funds Payable	55,511.68	28,289.25
Customer Dep Interest Payable	8,541.83	8,596.99
Total 235 Cust. Dep/Int. Pay-Cash Acct	64,053.51	61,455.86
Current Liabilities		
241.1 A/P, Compensated Absences	58,532.88	42,581.56
241.11 Engineering Review Fees	16,784.43	16,784.43
241.2 Accrued Wages/ER Taxes Payable	1,044.75	4,482.95
241.5 PEIA OPEB ARC Accrued Liability	28,670.39	28,670.39
Total Current Liabilities	105,032.45	92,519.33
Total Other Current Liabilities	\$150,042.61	\$342,071.36
Total Current Liabilities	\$150,601.21	\$341,752.46
Long-Term Liabilities		
221. Bonds Payable-Long Term		
221.11 2010-A Sewer Bond	4,142,790.24	4,142,789.48
Total 221. Bonds Payable-Long Term	4,142,790.24	4,142,789.48
Total Long-Term Liabilities	\$4,142,790.24	\$4,142,789.48
Total Liabilities	\$4,293,391.45	\$4,484,541.94
Equity		
214 Retained Earnings	5,631,902.32	5,951,271.03
271 Contrib. in Aid of Construction	2,495,029.86	2,495,029.86
Membrane Transfer Equity Budget Only	338,338.00	48,334.00
Net Income	-282,886.86	-224,421.59
Total Equity	\$8,182,383.32	\$8,270,213.30
TOTAL LIABILITIES AND EQUITY	\$12,475,774.77	\$12,754,755.24

Note

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Shepherdstown Sewer

Profit and Loss
July - August, 2022

	TOTAL	
	JUL - AUG, 2022	JUL - AUG, 2021 (PY)
Income		
419 Sewer Interest Income	2,285.22	2,171.91
419.1 General Fund Bank Acct Interest		1,343.29
419.2 Sewer Bond Funds Interest	461.43	540.94
2010-A Bond Reserve Fund (deleted)		0.68
Total 419.2 Sewer Bond Funds Interest	461.43	541.62
419.3 Membrane Repl. Fund Interest	3,370.48	1,298.18
Total 419 Sewer Interest Income	6,117.13	5,355.00
522 Metered Sewer Revenue	189,443.72	209,989.77
536 Other Wastewater Revenues		
536.1 Reconnect Fees		50.00
Total 536 Other Wastewater Revenues		50.00
Total Income	\$195,560.85	\$215,394.77
GROSS PROFIT	\$195,560.85	\$215,394.77
Expenses		
401.1 Sewer Billing Expenses		
401.11 Billing Software Support		2,033.66
401.12 Message 911 System	136.66	201.98
401.13 Billing Postage Expense		697.94
401.14 Billing Supplies & Expense	513.12	823.17
401.15 Billing Court/Collection Fees		206.54
Total 401.1 Sewer Billing Expenses	649.78	3,963.29
401.2 Sewer Administration		
401.21 Safety Equipment/Expense	80.00	232.46
401.211 Memberships/Dues/Subscriptions	548.35	
401.22 Admin. Communications Expense	10,018.30	6,657.93
401.23 Regulatory Comm. Fees(Yrly Fee)	200.00	200.00
401.24 Admin. Supplies/Expenses	50.16	16.32
401.25 Admin. Cross-Charge		3,600.00
401.26 Admin. Postage		277.19
Total 401.2 Sewer Administration	10,896.81	10,983.90
401.3 Sewer Utility Billing	2,250.46	
401.31 Water Billing-Plant	67,644.57	11,460.28
401.32 Water Billing-Pump Stations		140.82
Total 401.3 Sewer Utility Billing	69,895.03	11,601.10

Shepherdstown Sewer

Profit and Loss
July - August, 2022

	TOTAL	
	JUL - AUG, 2022	JUL - AUG, 2021 (PY)
735 Contractual Svc-testing		
735.1 Laboratory Testing	1,075.14	1,878.28
Total 735 Contractual Svc-testing	1,075.14	1,878.28
736 Contracted Services-Other	1,483.26	
736.1 IT Services		1,678.88
736.2 Contracted Services-Misc.	2,000.00	683.40
Total 736 Contracted Services-Other	3,483.26	2,362.28
750 Transportation Expenses		
750.1 Gas & Oil	212.16	821.22
750.2 Vehicle Repairs/Maintenance	2,241.11	150.26
Total 750 Transportation Expenses	2,453.27	971.48
757 Insurance-General Liability		7,234.26
759 Insurance-Other		
759.1 Surety Bonds	83.33	
Total 759 Insurance-Other	83.33	
760 Advertising	627.61	
Total Expenses	\$441,671.86	\$236,421.04
NET OPERATING INCOME	\$ -246,111.01	\$ -21,026.27
Other Income		
419.5 Capacity Accounts Interest	3,134.15	1,704.33
536. Other Wastewater Revenue		
536.21 Capital Capacity Fees	8,424.00	5,616.00
Total 536. Other Wastewater Revenue	8,424.00	5,616.00
Total Other Income	\$11,558.15	\$7,320.33
Other Expenses		
Membrane Transfer Reserve Budget Only	48,334.00	48,334.00
Reconciliation Discrepancies		162,381.65
Total Other Expenses	\$48,334.00	\$210,715.65
NET OTHER INCOME	\$ -36,775.85	\$ -203,395.32
NET INCOME	\$ -282,886.86	\$ -224,421.59

Note

These financial statements have not been subjected to an audit, review, or compilation engagement, and no assurance is provided on them.

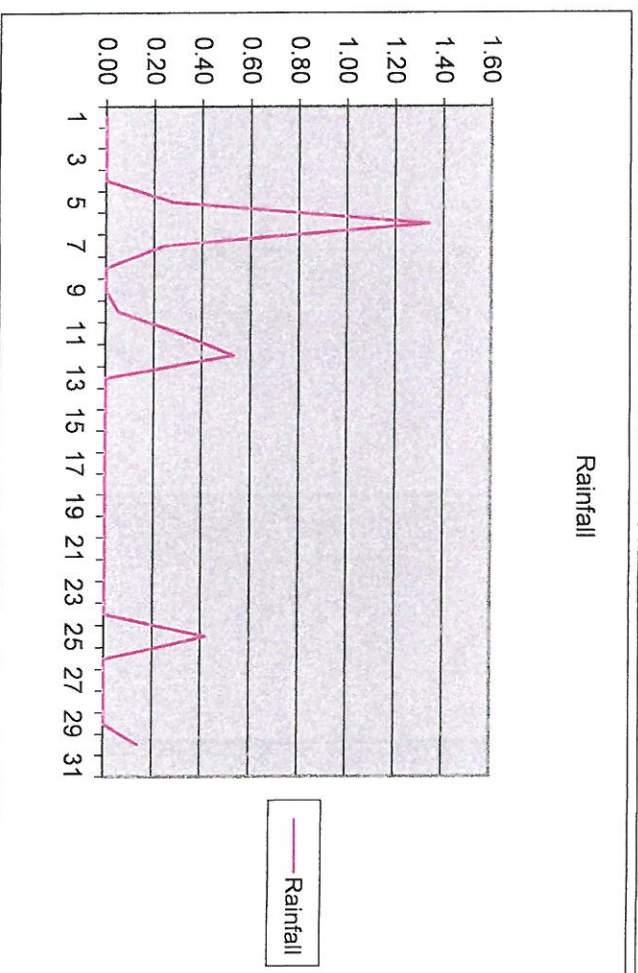
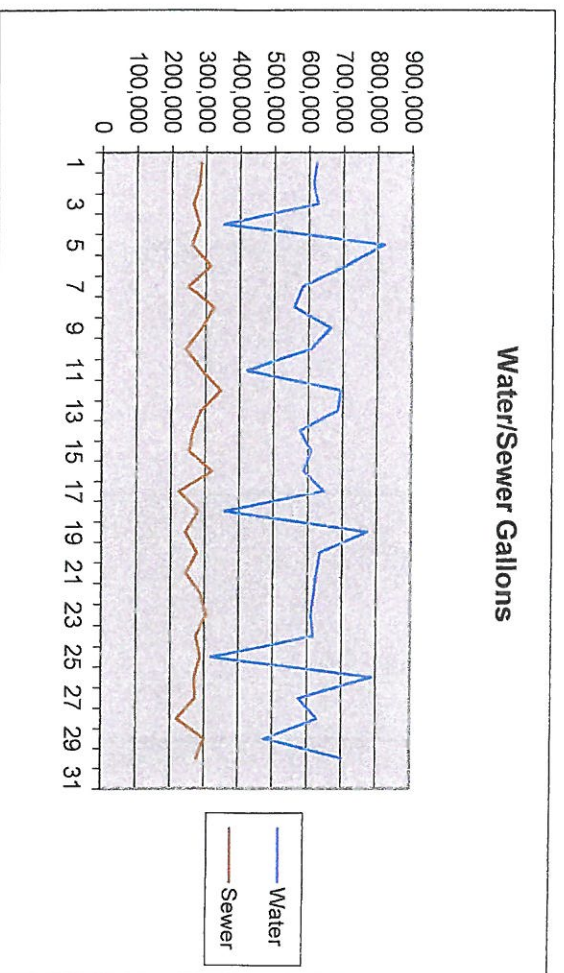
September 2022 Monthly Reports

	Avg.		Max		Avg. Allowed	Max Allowed		Avg. Lbs.	Max Lbs.	Yearly Lbs.	Yearly Lbs. Allowed
Flow	0.2685	Mgd	0.3457	Mgd	0.6670	Rpt Only		N/A	N/A	N/A	
BOD	<2	Mg/l	<2	Mg/l	30	60		4.33	4.33	167	334
TSS	<1	Mg/l	<1	Mg/l	30	60		2.16	2.16	167	334
TKN	0.59	Mg/l	1.00	Mg/l	3	6		1.42	2.28	17	33
Fecal	<10	Cnts/100	<10	Cnts/100	200	400		N/A	N/A	N/A	
Total N	1.70	Mg/l	2.70	Mg/l	Rpt Only	Rpt Only		N/A	118.02	N/A	507
Total P	0.031	Mg/l	0.054	Mg/l	Rpt Only	Rpt Only		N/A	2.15	N/A	1066.08
Copper	0.0040	Mg/l	0.0040	Mg/l	0.0094	0.0212		N/A	N/A	N/A	50.7
Zinc	0.0144	Mg/l	0.0144	Mg/l	Rpt Only	Rpt Only		N/A	N/A	N/A	N/A
Lead	<0.0025	Mg/l	<0.0025	Mg/l	Rpt Only	Rpt Only		N/A	N/A	N/A	N/A
Aluminum	0.0943	Mg/l	0.0943	Mg/l	Rpt Only	Rpt Only		N/A	N/A	N/A	N/A
Chloride	0.075	Mg/l	0.075	Mg/l	Rpt Only	Rpt Only		N/A	N/A	N/A	N/A
Total Hardness		Mg/l		Mg/l	Rpt Only	Rpt Only		N/A	N/A	N/A	N/A
PH	7.1	S.U.	7.1	S.U.	6.5	8.5		N/A	N/A	N/A	N/A

Field Name	Applied This Month	Year to Date Applied	Loads	Percent Solids	2 Hr PH	24 Hr PH
Landfill		56.6214	Tons			
Olcott Field 2			Tons			
Olcott Field 3	3.9975	3.9975	Tons	3	20.5	12.21-12.49
Olcott Field 4		1.5925	Tons			11.66-11.94
Olcott Field 6			Tons			
Blair-Carter Field 1			Tons			
Blair-Carter Field 3			Tons			
Blair-Carter Field 4			Tons			
Willard Field 1		4.992	Tons			
Willard Field 3			Tons			
Willard Field 4			Tons			
Colbert Field 3			Tons			
Colbert Field 4			Tons			
Oakley Field 2			Tons			
Putz Field 2			Tons			

Water/Sewer Flows September 2022

Date	Water	Sewer	RainFall
1	622,000	287,000	0.00
2	614,100	282,600	0.00
3	625,800	263,400	0.00
4	352,900	280,900	0.00
5	820,100	259,400	0.28
6	707,600	314,400	1.34
7	581,200	249,100	0.24
8	557,300	324,400	0.00
9	665,200	289,600	0.00
10	607,300	242,100	0.05
11	421,400	289,500	0.31
12	695,000	345,700	0.53
13	685,700	287,000	0.00
14	576,000	264,600	0.00
15	609,200	253,200	0.00
16	586,700	321,700	0.00
17	646,200	223,700	0.00
18	358,000	280,700	0.00
19	774,200	242,800	0.00
20	635,200	276,200	0.00
21	625,600	245,500	0.00
22	618,600	289,000	0.00
23	610,500	304,800	0.00
24	616,900	275,000	0.00
25	321,200	287,800	0.42
26	790,400	271,000	0.00
27	574,700	272,900	0.00
28	629,100	220,700	0.00
29	475,900	302,100	0.00
30	703,300	277,200	0.14
31			
Avg.	603,577	277,467	0.11



SUMMARY OF WASTE WATER TREATMENT PLANT OPERATIONS

Month		September		Year		2022		Plant		Shepherdstown W.W.T.P.		City		Shepherdstown		Operator		Kenny Shipley		
		INFLUENT WASTEWATER							DIGESTERS		ACTIVATED SLUDGE	EFFLUENT TEMP.	PLANT EFFLUENT							
Date	Rainfall (inches)	TSS (mg/l)	BOD ₅ (mg/l)	Flow (mgd)	Temp (f°)	pH	Grit and Screening (cf)	Sludge Added (gal)	Removed (gal)	M.L.S.S.	Degrees Celsius	TSS (mg/l)	BOD ₅ (mg/l)	Fecal Coli (per 100 ml)	DO (mg/l)	pH	TKN (mg/l)	Total N (mg/l)	Total P (mg/l)	
1				0.2870				40000	5425											
2				0.2826			8	40000	5425											
3				0.2634				16000												
4				0.2809				16000												
5	0.28	148	199	0.2594				24000	5425											
6	1.34			0.3144				40000	5425									0.48	1.70	<0.01
7	0.24			0.2491				32000	5425											
8				0.3244				32000	5425											
9				0.2896				32000	5425											
10	0.05			0.2421				16000												
11	0.31			0.2895				16000	5425											
12	0.53			0.3457				16000	5425									0.53	1.20	0.028
13				0.2870				40000												
14				0.2646				40000												
15				0.2532				40000												
16				0.3217				16000												
17				0.2237				16000												
18				0.2807				16000												
19				0.2428				16000	20000									0.35	1.20	0.033
20				0.2762				32000	15000											
21				0.2455				24000												
22				0.2890				20000	10000											
23				0.3048			7	16000												
24				0.2750				16000												
25	0.42			0.2878				16000												
26				0.2710				16000	20000											
27				0.2729				20000										1.00	2.70	0.054
28				0.2207				20000												
29				0.3021				20000												
30	0.14			0.2772				20000	5000											
31																				
Total	3.31	148	199	8.3240			15	724000	118825	16902										
Average	0.11	148	199	0.2685			7.5	24133	8488	5634								2.36	6.80	0.125
Minimum	0.05	148	199	0.2421			7	16000	5000	5367								0.59	1.70	0.031
Maximum	1.34	148	199	0.3457			8	40000	20000	5841								1.00	2.70	0.054

MAIL ONE COPY EACH TO:

Office of Environmental Health Services
 Certification & Training Program
 350 Capitol Street, Room 313
 Charleston WV 25301-1798

Division of Environmental Protection
 ATTN: Municipal Branch
 601- 57th Street
 Charleston, WV 25304

BUDGET





A budget for the federal funding available for this project is presented in the following table.

Org Code	Baltimore District Project Administration	\$ 100,000
E1H0400	Programs & Project Management Division Support (PPMD)	\$ 39,000
E1K0500	Planning Division Support (PL)	\$ 32,000
E1M1H00	Construction Division Support (CO)	\$ 4,000
E1N0500	Real Estate (RE) (Review Real Estate Plan)	\$ 10,000
E1L0000	Engineering Division Support (P&S Review) (EN)	\$ 4,000
E1L0000	Engineering Division Support (Value Management Plan)	\$ 1,000
	Contingency	\$ 10,000
	Amount Available for Sponsor Reimbursement	\$ 1,568,000
	Total Project Amount	\$ 1,668,000



**CORPORATION OF SHEPHERDSTOWN
WATER DISTRIBUTION SYSTEM IMPROVEMENTS PROJECT
PROJECT COSTS**

Item	Amount
Construction	\$ 2,051,805.00
Construction Contingency (5%)	\$ 103,195.00
Engineering During Construction	\$ 77,000.00
Legal	\$ 10,000.00
Administration (Region 9)	\$ 10,000.00
Environmental Reports for ACOE	\$ 51,200.00
Subtotal	\$ 2,303,200.00
Federal Grant (Total)	\$ 1,668,000.00
ACOE Project Costs	\$ 100,000.00
Federal Grant (Available for Project)	\$ 1,568,000.00
Total Sponsor Funds Required	\$ 735,200.00

HYDRANT PROJECT WORK LIST					
LOCATION	VALVE	ISSUE WITH HYDRANT	PROPOSED WORK PLAN	STATUS	DATE
Y/N?	In Service?				REPORT
HYDRANTS OUT OF SERVICE/NEED REPAIRS					
388 Starkeys Landing	Yes	No	Hit by vehicle		Repair in place, move hydrant Replace Hydrant/ install bollards - <i>repaired</i>
Green Pineapple	Yes	<div>No</div> <i>yes</i>	Broke off stem/Loading Zone		
HYDRANTS TO BE REMOVED AND RETIRED					
Corner King & New Streets		4" main, inadequate supply			Retire hydrant, covered by other hydrants Retire hydrant, covered by other hydrants Retire hydrant, covered by other hydrants
Corner Church & New Street		4" main, inadequate supply			
East High Street (Tommy's Pizza)		4" main, inadequate supply			
HYDRANTS IN SERVICE/NEED REPAIRS					
Bon Aire Cul de sac	Yes	No Drain/Hard to operate			Replace hydrant Repair in place Replace hydrant Needs Riser Repair in place Repair in place
High Street at Stutzman-Slonaker Hall	Yes	Hydrant won't drain			
W. High st/ N. Duke st.	?	Hard to operate			
426 Willowdale Dr	?	too low			
318 Shepherd Ln	?	Leaking at base			
Jala Yoga	Yes	Leaking from top/Vibrating bad			
NEW HYDRANTS					
Library		In service			Replace
Library Entrance		In service			
Tack & Jack's Apartments, Duke St.	?	Taken out by drunk driver			
HYDRANTS WITH PROPERTY ISSUES					
DEDICATED HYDRANTS					
SU Baseball field end of High Street		Open only w/permission of Water Dept.			Special tag, alert firefighters Special tag, alert firefighters Special tag, alert firefighters
SFD Fire Hall		Open only w/permission of Water Dept.			
Mecklenburg Heights		Open only w/permission of Water Dept.			
NOTES					
Minimum clearance for bollards: 36"		36'			
Total gallons flushed		378,900			
*Loop behind Roc's- distribution project					

Frank Welch

From: Hitt, Nathaniel P <nhitt@usgs.gov>
Sent: Monday, October 03, 2022 9:47 AM
To: susan kemnitzer; Frank Welch; Charles Coe
Cc: Tokranov, Andrea K
Subject: Re: [EXTERNAL] Information Sharing on Water Quality

Thanks Sue.

Frank - we've met several years ago when I was on the Shepherdstown Planning Commission, and more recently when I coordinated the tree planting downtown with Shepherdstown Presbyterian [thanks for your help with the trees by the way...they're doing well!]

As Sue mentioned, I'm stationed at the USGS Eastern Ecological Science Center (aka. Leetown) in Kearneysville, and I'm working on a water study that could be informative for municipal water quality and security. We're investigating how groundwater stabilizes stream flow and water temperature, including places like Town Run (secondary water supply for Shepherdstown) and Elks Run (primary water supply for Harpers Ferry). We hope to have results to share this spring, and I'd like to get your thoughts on this as we move forward.

On PFAS - this is not my area of expertise, but it is for Andrea Tokranov (cc'ed). Perhaps she could help provide technical support for the Town on this issue moving forward.

Regards,
Than Hitt

From: susan kemnitzer <skemnitzer@att.net>
Sent: Friday, September 30, 2022 5:31 PM
To: Frank Welch <fwelch@shepherdstown.us>; Hitt, Nathaniel P <nhitt@usgs.gov>; Charles Coe <ccoe@shepherdstown.us>
Cc: Susan Kemnitzer <skemnitzer@att.net>
Subject: [EXTERNAL] Information Sharing on Water Quality

This email has been received from outside of DOI - Use caution before clicking on links, opening attachments, or responding.

Frank, Woody, and Than,

May I introduce all of you?

Nathaniel (Than) Hitt,
[Eastern Ecological Science Center](#)
nhitt@usgs.gov

304-724-4463
Kearneysville, WV 25430

Frank Welch
Director of the Shepherdstown Public Works Department
fwelch@shepherdstown.us
304-876-2394

Charles (Woody) Coe
Head of Special Projects
Public Works Department
ccoe@shepherdstown.us
304-876-2394

Recently, Than Hitts of the USGS walked by my house while I was weeding. He stopped to chat and among other things suggested that we keep in touch regarding streams and water quality. He will be working on a regional analysis this winter and hopes to have results to share in the spring.

In particular, he asked if we have data on PFAS in the raw water or finished water for Shepherdstown? He asks because they have a sample site in Evans Run (trib to Opequon) and PFAS has been a concern for WVDEP there. So he is curious about the primary source (Potomac River) and secondary source (Town Run).

It seems particularly useful to share information and testing plans. Perhaps a phone call is the best way to start? Please proceed as you think best.

Thank you and I am interested in your progress.

Sue Kemnitzer
skemnitze@att.net
571-331-4832

Antarctic Snow Samples Reveal Record of Rising PFAS Contamination

Located about 500 km (300 mi) from the nearest coast and nearly 3,000 m (9,850 ft) above sea level, the Kohnen Research Station in eastern Antarctica sits within one of the most remote areas on the planet. Despite the site's distance from industrial activity, however, new research has discovered large and enduring concentrations of per- and poly-fluoroalkyl substances (PFAS) within the snow surrounding the station.

PFAS, often called "forever chemicals," are a class of manufactured substances that do not naturally biodegrade, posing potential risks for the environment and human health.

Researchers studied a 1-m (3-ft)-wide, 10-m (30-ft)-tall column of compacted snow withdrawn from near the Kohnen station — also known as a firn core — which acts as a historical record of snow composition from 1958 to 2017. They focused specifically on perfluorocarboxylates (PFCAs), one of the most common types of PFAS, measuring concentrations of six PFCAs of varying chemical complexity entrained in the snow as they changed over time. The research team divided the firn core into 14 individual pieces, each representing about 4 years.

Concentrations of each substance of interest increased steadily over time, beginning with the advent of PFAS into widespread industrial use in the 1950s and growing exponentially beginning around the year 2000. Total PFAS concentrations in each layer of the firn core ranged from 137 picograms per liter of meltwater equivalent (pg/L) in the deepest segment to 4,711 pg/L in the most recent segment.

The 21st-century uptick in PFAS contamination surprised the research team, according to the study, who expected the spread of the chemicals to slow as governments and regulators increasingly took efforts to phase out the substances' manufacture. Study authors describe that the finding suggests that PFAS or its precursor substances persist in the atmosphere long enough to travel extremely

long distances and may also indicate that they are still being manufactured in enough of the world to contribute to their bioaccumulation in remote regions.

WHO: Lancaster University (U.K.); British Antarctic Survey (Cambridge, U.K.); and Helmholtz-Zentrum Hereon (Geesthacht, Germany)

WHAT: Firn-core analysis reveals significant increase in PFAS entering Antarctic ecosystem during recent decades despite lack of nearby sources.

HIGHLIGHTS:

- Firn core withdrawn from Kohnen Research Station in eastern Antarctica provides historical record of snow composition dating back to 1950s.
- Researchers measure change over time in concentrations of six perfluorocarboxylates of varying chain lengths.
- Total PFAS concentrations ranged from 137 picograms per liter of meltwater equivalent (pg/L) in the oldest segment of the core to 4,711 pg/L in the newest.
- Despite global phase-out of PFAS manufacturing in recent decades, researchers observe no slowdown in spread of PFAS to most remote parts of Antarctica.

RESEARCH: "Increasing Accumulation of Perfluorocarboxylate Contaminants Revealed in an Antarctic Firn Core (1958–2017)," *Environmental Science & Technology*, July 2022, bit.ly/WET-antarctica.

A column of compacted snow withdrawn from one of the most remote parts of Antarctica has revealed steadily increasing concentrations of per- and polyfluoroalkyl substances (PFAS) since the toxic chemicals entered widespread use in the 1950s. Courtesy of Eduardo Ruiz/ Pixabay

