

Water & Sanitary Board Agenda
Thursday, June 29, 2023
1:00 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 May. 25, 2023, - Enclosure
3. Visitors
4. Finances
 - a. Financial Statements – Enclosure
 - b. Audit Report
5. Flow and Quality Reports
 - a. (1) Water – Reports – Information item – Enclosure
 - b. (2) Sewer – Reports - information item - Enclosure
6. Unfinished Business
 - a. Water Plant Improvement Project – report – Jeff Ekstrom
 - b. Update on Water Distribution Project - report – Jeff Ekstrom
 - c. Army Corp. of Engineer's Partnership Agreement
7. New Business
 - a. Mr's Kemnitzer's questions
8. Old Business
 - a. Hydrant Report – enclosure in packet – working on Hydrants now.
 - b. Action Items –
 1. M. Godfrey – Create an example of a profit and loss trend report - ongoing
 2. S. Kemnitzer to continue communication with the EPA on lead service line research project - ongoing
9. Mayor's Report
10. Next meeting date – July 27, 2023
11. Summarize Action Items from this meeting
12. Draft Agenda for next meeting
12. Adjournment

DRAFT MINUTES
SHEPHERDSTOWN, WEST VIRGINIA
WATER & SANITARY BOARDS

May 25, 2023

Attendees: **Water Board** – J. Auxer (Mayor), J. Bresland, S. Kemnitzer (Chair), M. Godfrey, S. Knuppel (via phone)
Sanitary Board – J. Auxer (Chair), H. Heyser, B. Keller
Town Staff – C. Coe, K. Shipley, F. Welch, C. Painter, R. Oviatt, B. Bennett

1. CALL TO ORDER.

The Water and Sanitary Boards meeting was called to order by J. Auxer at 1:00 pm.

2. MINUTES FROM PRIOR MEETING.

The proposed minutes of March 2023 were cited; H. Heyser motioned to approve, seconded by B. Keller and unanimously approved.

After J. Auxer's motion and S. Kemnitzer second, the special Water Board Minutes of April 2023 regarding the FY 2023-24 water budget were approved. Subsequent discussion requested that the staff return to a future meeting to better define the line item "Depreciation" and how it was used for the water budget.

Subsequent to H. Heyser motion and R. Keller second, the special sewer board minutes on May 2023 regarding the FY 2023-24 sewer budget were approved unanimously, while R. Keller noted that a review would be in order pending finalization for this year's financial report(s).

3. VISITORS-Clean Water West Virginia

J. Auxer introduced S. Meyers from the West Virginia State Health Department to Present to Charles "Woody" Coe, Shepherdstown's Water Plant Chief Operator with the Perkins Boynton Annual award for outstanding service in the category of Large System Management. Mr. Meyers read from his citation written for the presentation of the award. The combined boards congratulated Wood on his notable achievement. Print Media was present, and photos were taken to record the event. (This portion of the meeting preceded the above to accommodate visitors and staff)

4. Financial Statements

The financial statements were reviewed and generated the following comments from across both boards and generated no comment other than the need to complete the FY 2022-23 financial documents at the earliest possible moment.

5. FLOW AND QUALITY REPORTS.

5.a WATER

Comments on the actual F&Q reports presented were absent, all systems for both water and sewer are operating nominally nearing completion; contractors completed wiring and panels for the return sludge pump controls and that sediment tank sludge will now be handled far more efficiently. There was a discussion of the planned LCR report: why was there an evident violation reported when there were none, why the report was to be included in the June customer general mailing and how would this be perceived in public. C. Coe responded by informing the Board that the error was in fact a glitch in the State's reporting and could not be resolved at the Town's level and indicated he was working with the state to

resolve the issue. Further Mr. Coe reported that the LCR mailing followed a prescribed (by State) format and was required under the law. It was suggested but unresolved that the Town should write a more layperson-friendly summarizing letter to the public. M. Godfrey volunteered to draft such if need be.

5.b. SANITARY

Additional to the above, K. Shipley reported that the new sludge de-watering system has been installed and functioning at a high level and will very likely reducer the Town's sludge disposal requirement. R. Keller expressed the Board's satisfaction with the effort to acquire and install this system.

6. UNFINISHED BUSINESS.

6.a FIRE HYDRANTS

Fire hydrant upgrading continues with good progress. A new hydrant is required in downtown due to an errant driver.

6.b. WATER DISTRIBUTION SYSTEM IMPROVEMENT PROJECT

J. Ekstrom was not present to discuss, but the Corps of Engineers submitted to the Town an updated process workflow indicating that the project is on track for eventual implementation. S. Kemnitzer requested further precision on how the project will eventually be financed by the Corps, citing the need for the Town to plan accordingly.

6.c. WATER PLANT IMPROVEMENT PROJECT

New pump units are ready for installation and pump drives are installed. Each unit will require 40 days of mostly off-line work (sequentially) to be put into operation. S. Kemnitzer requests a more complete budget update on the water plant improvement project (along the lines of that last prepared by J. Ekstrom) for the next meeting.

7. New Business

Per a motion by M. Kemnitzer, seconded by M. Godfrey, the request from Sheperd University for separate treatment on their issue of excess water use fees (due to leaks and repairs on campus last year reported by the university) was denied. There will be no adjustment to their past billing in their favor as the University was requesting. The Town will so advise.

Town run as a secondary source is pending finalization on water quality sampling over a designated medium-term period and will likely not be available As a source until early 2024

6.d. Previous Action Items:

- Letter of State approval of Town Run as a secondary source was delivered to Toll House Woods and Jefferson Conty (**done**)
- M. Godfrey reported that a trend analysis of Profit/Loss reporting was not possible at this time due to inconsistent data. (**done**)
- S. Kemnitzer continuing to be the lead for the Town on the lead service line issue (**ongoing**)

7 **MAYOR'S REPORT.**

Mayor Auxer reports no new developments.

8. **NEXT MEETING DATE.**

June 29, 2023, at 1:00PM. (at Town Hall)

9 **ADJOURNMENT.** J. Auxer adjourned the meeting at 2:05 PM.

Respectfully Submitted: M.Godfrey

Shepherdstown Waterworks

Balance Sheet

As of May 31, 2023

| | TOTAL | |
|--|---------------------|-------------------------|
| | AS OF MAY 31, 2023 | AS OF MAY 31, 2022 (PY) |
| ASSETS | | |
| Current Assets | | |
| Bank Accounts | | |
| RESERVED FUNDS BANKING | | |
| 131.25 JSB Water Bond Depreciation 5234 | 446,535.54 | 551,366.77 |
| 131.26 JSB Working Capital Reserve 2736 | 258,211.77 | 883.90 |
| 132.1 Capital I&R Fund 6217 | -3,000.00 | |
| 132.11 Cap. I & R Reserve Funds - Use | 639,200.54 | 684,056.58 |
| 132.12 I&R -Working Capital Reserve | 294,997.00 | 370,000.00 |
| Total 132.1 Capital I&R Fund 6217 | 931,197.54 | 1,054,056.58 |
| Total RESERVED FUNDS BANKING | 1,635,944.85 | 1,606,307.25 |
| RESTRICTED FUNDS BANKING | | |
| 133 Other Special Deposits | | |
| 133.1 JSB Cap.Capacity Acct 6082 | 1,802,205.93 | 1,755,901.97 |
| 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 | 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 | 18,053.41 |
| Total 133 Other Special Deposits | 1,820,259.34 | 1,773,955.38 |
| JSB Water Plant Upgrade 8238 | 35,680.21 | 1,237,410.91 |
| WV Municipal Bond Funds | | |
| WV Mun Bond-2003 Series A Bond | | |
| 126.1 Cash-Revenue#SHE-W-1-03-A-JE-12 | 10,575.59 | 10,335.98 |

| | TOTAL | |
|---|-----------------------|-------------------------|
| | AS OF MAY 31, 2023 | AS OF MAY 31, 2022 (PY) |
| 127.1 Cash-Reserve#SHE-W-2-03-A-JE-12 | 25,443.94 | 24,697.29 |
| 127.1a Cash-Depr. #SHE-W-3-03-M-JE-12 | 821.01 | 488,662.89 |
| Total WV Mun Bond-2003 Series A Bond | 36,840.54 | 523,696.16 |
| WV Mun Bond-2003 Series B Bond | | |
| 126.2 Cash-Revenue#SHE-W-1-03-B-JE-12 | 33,590.55 | 32,830.19 |
| 127.2 Cash-Reserve#SHE-W-2-03-B-JE-12 | 80,512.75 | 79,105.49 |
| Total WV Mun Bond-2003 Series B Bond | 114,103.30 | 111,935.68 |
| WV Mun Bond-2012 Series Bond | | |
| 126.3 Cash-Revenue#SHE-W-1-12-X-JE-12 | 35,589.19 | 34,876.05 |
| 127.3 Cash-Reserve#SHE-W-2-12-X-JE-12 | 127,609.03 | 125,357.43 |
| Total WV Mun Bond-2012 Series Bond | 163,198.22 | 160,233.48 |
| WV Municipal 2017 Bond | | |
| 126.4 JSB WV Mun Bond-2017 \$ 8085 | 418,398.63 | 340,890.64 |
| 126.5 Cash Revenue #SHE-W-1-17-X-JE-1 | 43,126.64 | 40,426.02 |
| 127.4 17 Reserve SHE-W-2-17-X-JE-12 | 166,131.75 | 161,256.69 |
| Total WV Municipal 2017 Bond | 627,657.02 | 542,573.35 |
| WV Municipal 2021 Bond | | |
| 126.7 SHE-W-1-21-X-JE-12 - 21 Water Revenue | 8,541.27 | 8,295.76 |
| 127.7 SHE-W-2-21-X-JE-12 | 16,929.83 | 6,622.85 |
| Total WV Municipal 2021 Bond | 25,471.10 | 14,918.61 |
| Total WV Municipal Bond Funds | 967,270.18 | 1,353,357.28 |
| Total RESTRICTED FUNDS BANKING | 2,823,209.73 | 4,364,723.57 |
| UNRESTRICTED FUNDS BANKING | | |
| 131.2 Cash at Bank | | |
| 131.23 DR/CR Revenue Account-All Funds (deleted) | 0.00 | -184.00 |
| DR/CR-All Funds-Cust Dep Fund (deleted) | 0.00 | 2,538.00 |
| Customer Deposit Funds (deleted) | 0.00 | 138.00 |
| Total DR/CR-All Funds-Cust Dep Fund (deleted) | 0.00 | 2,676.00 |
| Total 131.23 DR/CR Revenue Account-All Funds (deleted) | 0.00 | 2,492.00 |
| Total 131.2 Cash at Bank | 0.00 | 2,492.00 |
| 131.21 JSB Water Operating General Funds 6217 | 1,131,240.31 | 807,449.33 |
| Reserved Funds 6217 | -931,197.54 | -1,054,056.58 |
| Restricted Portion 6217 | -18,053.41 | -18,053.41 |
| Total 131.21 JSB Water Operating General Funds 6217 | 181,989.36 | -264,660.66 |
| Total UNRESTRICTED FUNDS BANKING | 181,989.36 | -262,168.66 |
| Total Bank Accounts | \$4,641,143.94 | \$5,708,862.16 |
| Accounts Receivable | | |
| 141 A/R, Water Customer Billing | 212,465.18 | 196,336.00 |
| 143 Allow. for Doubtful Accounts | -5,000.00 | -5,000.00 |
| Total Accounts Receivable | \$207,465.18 | \$191,336.00 |
| Other Current Assets | | |
| 142.71 Due to/From Govt Funds | -58,772.28 | 146,863.94 |
| 142.20 Customer Deposit Interest | 16,181.69 | 16,291.15 |
| 142.3 Customer Deposit Funds | 72,198.73 | 38,525.37 |
| 142.30 DR/CR Customer Deposits (deleted) | 0.00 | 37,220.46 |
| Total 142.71 Due to/From Govt Funds | 29,608.14 | 238,900.92 |

| | TOTAL | |
|--|------------------------|-------------------------|
| | AS OF MAY 31, 2023 | AS OF MAY 31, 2022 (PY) |
| 162 Prepaid Expenses | | |
| 162.1 Commercial Ins | 0.00 | 2,782.34 |
| 162.4 Other Prepaids | 0.00 | 4,881.65 |
| Total 162 Prepaid Expenses | 0.00 | 7,663.99 |
| 253.20 Deferred Inflows | -98,740.50 | -127,701.72 |
| Due to/from Sewer | -7,709.36 | |
| Total Other Current Assets | \$ -76,841.72 | \$118,863.19 |
| Total Current Assets | \$4,771,767.40 | \$6,019,061.35 |
| Fixed Assets | | |
| 105 Fixed Asset-Constr. In Progress | | |
| 105.11 Air Mixing System | 0.00 | 3,073.20 |
| 105.12 Water Line Replacement | 0.00 | 2,112,273.30 |
| 105.13 Raw Water Intake | 0.00 | 34,933.34 |
| 105.14 Water Plant Upgrade | 2,417,883.81 | 1,096,434.95 |
| 105.15 Upgrade Mecklenburg | 7,280.00 | 1,280.00 |
| 105.4 Automatic Meter Reading | 0.00 | 676,421.38 |
| 105.7 Water Impr-Revised Project #2 | | |
| Engineering Costs-Final Project | 0.00 | 1,480.00 |
| Engineering Costs-Initial proj. | 0.00 | 381,174.74 |
| Other Project Costs | 0.00 | 18,340.00 |
| Total 105.7 Water Impr-Revised Project #2 | 0.00 | 400,994.74 |
| 105.73 CIP-High Service Expenses | 0.00 | 17,550.00 |
| 105.74 CIP-Turbidity Meter/Accessories | 0.00 | 12,855.26 |
| Total 105 Fixed Asset-Constr. In Progress | 2,425,163.81 | 4,355,816.17 |
| Fixed Asset Adjustments | | |
| 108 Accum. Depr., Utility Plant | -4,089,399.73 | -4,448,563.08 |
| Total Fixed Asset Adjustments | -4,089,399.73 | -4,448,563.08 |
| 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 | 10,935.00 | 47,973.47 |
| 304.3 Structures & Impr.-Pump | 969,411.62 | 1,041,677.84 |
| 311 Electric Pumping Equip. | 409,933.06 | 409,032.41 |
| 320 Purification System | 1,349,209.72 | 1,480,128.70 |
| 330 Distribution Reservoirs | 4,012,501.14 | 4,012,501.14 |
| 331 Distribution Mains | 5,152,779.74 | 2,639,512.70 |
| 334 Meters | 704,012.01 | 364,873.36 |
| 335 Hydrants | 65,347.80 | 21,543.56 |
| 340 Office Furn/Fixtures/Equip | 0.00 | 19,245.46 |
| 341 Transportation Equip. | 102,857.94 | 95,810.33 |
| 343.1 Shop Equipment | 13,639.56 | 42,108.85 |
| 343.2 Tools & Work Equipment | 0.00 | 46,964.64 |
| 343.3 Computer Software | 1,973.00 | 5,763.00 |
| Total Fixed Assets (All Funds) | 12,812,000.52 | 10,246,535.39 |
| Total Fixed Assets | \$11,147,764.60 | \$10,153,788.48 |
| TOTAL ASSETS | \$15,919,532.00 | \$16,172,849.83 |
| LIABILITIES AND EQUITY | | |

| | TOTAL | |
|---|---------------------|-------------------------|
| | AS OF MAY 31, 2023 | AS OF MAY 31, 2022 (PY) |
| Liabilities | | |
| Current Liabilities | | |
| Accounts Payable | | |
| Accounts Payable | -1,777.14 | 765.00 |
| Total Accounts Payable | \$ -1,777.14 | \$765.00 |
| Other Current Liabilities | | |
| 235 Customer Dep/Int Pay.-Cash Acct | 0.00 | 0.00 |
| 235.00 Customer Dep. Interest Payable | 16,181.69 | 16,181.69 |
| 235.01 Customer Deposit Funds Payable | 72,198.73 | 70,772.73 |
| Total 235 Customer Dep/Int Pay.-Cash Acct | 88,380.42 | 86,954.42 |
| 238 Accrued Interest Payable | | |
| 238.1 Accrued Interest-Bonds Payable | | |
| 238.11 Accrued Interest 2003-B Bond | 257.67 | 0.00 |
| 238.12 Accrued Int.-Water Tanks Bond | 2,703.49 | 0.00 |
| 238.13 Accrued Interest 2017 Bond | 29,862.37 | 0.00 |
| 238.14 Accrued Interest 2021 Bond | 2,359.06 | |
| Total 238.1 Accrued Interest-Bonds Payable | 35,182.59 | 0.00 |
| Total 238 Accrued Interest Payable | 35,182.59 | 0.00 |
| 241 Misc. Current/Accrued Liab. | | |
| 241.1 A/P, Compensated Absences | 34,709.94 | 23,400.76 |
| 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 | 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 | 18,053.41 |
| 241.2 Accrued Wages/ER Taxes Payable | 1,613.69 | 7,295.09 |

| | TOTAL | |
|---|------------------------|-------------------------|
| | AS OF MAY 31, 2023 | AS OF MAY 31, 2022 (PY) |
| 241.5 PEIA OPEB ARC Accrued Liability | -2,796.43 | 41,540.70 |
| Total 241 Misc. Current/Accrued Liab. | 51,580.61 | 90,289.96 |
| Total Other Current Liabilities | \$175,143.62 | \$177,244.38 |
| Total Current Liabilities | \$173,366.48 | \$178,009.38 |
| Long-Term Liabilities | | |
| 186.20 Deferred Outflows | -32,069.19 | -32,331.75 |
| 221. Bond Payable-Long term | | |
| 221.11 WV DWTRF Series A Bond (2003) | 250,626.00 | 273,952.00 |
| 221.12 WV DWTRF Series B Bond (2003) | 97,357.00 | 173,513.00 |
| 221.13 WVIJDC Bond for Tanks (2012) | 3,174,369.00 | 3,267,349.00 |
| 221.14 17 Water Revenue/Reserve | 2,315,000.00 | 2,375,000.00 |
| 221.15 JSB Water Plant Upgrade Bond Loan 1251 | 1,139,217.88 | 1,210,451.77 |
| Total 221. Bond Payable-Long term | 6,976,569.88 | 7,300,265.77 |
| Total Long-Term Liabilities | \$6,944,500.69 | \$7,267,934.02 |
| Total Liabilities | \$7,117,867.17 | \$7,445,943.40 |
| Equity | | |
| 215 Retained Earnings | 7,621,067.36 | 7,248,949.74 |
| 271 Contrib. in aid of Construction | 1,069,125.91 | 1,069,125.91 |
| Net Income | 111,471.56 | 408,830.78 |
| Total Equity | \$8,801,664.83 | \$8,726,906.43 |
| TOTAL LIABILITIES AND EQUITY | \$15,919,532.00 | \$16,172,849.83 |

Note

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

Shepherdstown Waterworks

Budget vs. Actuals: FY_2022_2023 - FY23 P&L

July 2022 - May 2023

| | TOTAL | | |
|----------------------------------|-----------------------|-----------------------|----------------------|
| | ACTUAL | BUDGET | OVER BUDGET |
| Income | | | |
| 419 Water Interest Income | 77,517.52 | 30,250.00 | 47,267.52 |
| 461 Water Metered Revenue | 1,677,968.72 | 1,741,663.00 | -63,694.28 |
| 474 Other Water Revenues | -657.05 | 916.63 | -1,573.68 |
| Total Income | \$1,754,829.19 | \$1,772,829.63 | \$ -18,000.44 |
| GROSS PROFIT | \$1,754,829.19 | \$1,772,829.63 | \$ -18,000.44 |
| Expenses | | | |
| 401.1 Water Billing Expenses | 12,415.67 | 13,288.00 | -872.33 |
| 401.2 Water Administration | 45,157.57 | 43,076.00 | 2,081.57 |
| 401.3 Water Utility Billing | 132,824.44 | 214,038.00 | -81,213.56 |
| 401.4 Water Plant Expenses | 114,439.08 | 339,163.00 | -224,723.92 |
| 403 Water Depreciation Expense | 296,268.30 | 160,413.00 | 135,855.30 |
| 408 Taxes-Other than Income | 47,902.48 | 59,576.00 | -11,673.52 |
| 427 Interest Expense | 142,140.86 | 110,000.00 | 32,140.86 |
| 521 Employee Screening | | 275.00 | -275.00 |
| 601 Water Salaries & Wages | 468,910.50 | 403,326.00 | 65,584.50 |
| 604 Employee Pensions & Benefits | 105,877.83 | 100,826.00 | 5,051.83 |
| 615 Purchased Power | 49,788.21 | 55,000.00 | -5,211.79 |
| 618 Chemicals | 58,301.74 | 59,576.00 | -1,274.26 |
| 631 Contractual Svc-Engineering | 53,259.05 | 45,826.00 | 7,433.05 |
| 632 Contractual Svc-Accounting | 16,279.17 | 13,750.00 | 2,529.17 |
| 633 Contractual Svc-Legal | 1,854.85 | 9,166.63 | -7,311.78 |
| 635 Contractual Svc-Testing | 32,335.35 | 41,250.00 | -8,914.65 |
| 636 Contractual Svc-Other | 33,140.41 | 20,163.00 | 12,977.41 |
| 650 Transportation Expenses | 25,195.12 | 41,250.00 | -16,054.88 |
| 657 Insurance-General Liability | 59,347.31 | 30,250.00 | 29,097.31 |
| 659 Insurance-Other | 9,388.33 | 8,250.00 | 1,138.33 |
| 660 Advertising Expense | 938.85 | 458.26 | 480.59 |
| 675 Administrative Lending Fees | 8,206.86 | 3,666.63 | 4,540.23 |
| 676 Bond Issuance Expense | | 183.26 | -183.26 |
| Total Expenses | \$1,713,971.98 | \$1,772,770.78 | \$ -58,798.80 |
| NET OPERATING INCOME | \$40,857.21 | \$58.85 | \$40,798.36 |
| Other Income | | | |
| 419.5 Capacity Accounts Interest | 42,534.34 | 27,500.00 | 15,034.34 |
| 474. Other Water Revenue | 28,080.00 | 91,663.00 | -63,583.00 |
| Total Other Income | \$70,614.34 | \$119,163.00 | \$ -48,548.66 |
| Other Expenses | | | |
| Reconciliation Discrepancies | -0.01 | | -0.01 |
| Total Other Expenses | \$ -0.01 | \$0.00 | \$ -0.01 |
| NET OTHER INCOME | \$70,614.35 | \$119,163.00 | \$ -48,548.65 |
| NET INCOME | \$111,471.56 | \$119,221.85 | \$ -7,750.29 |

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

May 2023

| | TOTAL | |
|---|---------------------|---------------------|
| | MAY 2023 | MAY 2022 (PY) |
| Income | | |
| 419 Water Interest Income | 3,104.64 | 0.00 |
| 419.1 General Fund Bank Acct Interest | 622.45 | 4,041.21 |
| 419.2 Municipal Bond Fund Interest | 2,867.03 | 773.56 |
| 419.4 Bond Draw Fund Interest | 1,105.41 | 919.93 |
| Total 419 Water Interest Income | 7,699.53 | 5,734.70 |
| 461 Water Metered Revenue | 180,217.00 | 111,945.26 |
| 474 Other Water Revenues | | |
| 474.1 Reconnection Fees | | 225.00 |
| 474.2 Tap Fees | 500.00 | |
| Total 474 Other Water Revenues | 500.00 | 225.00 |
| Total Income | \$188,416.53 | \$117,904.96 |
| GROSS PROFIT | \$188,416.53 | \$117,904.96 |
| Expenses | | |
| 401.1 Water Billing Expenses | | |
| 401.12 Public Notice | 136.66 | 136.66 |
| 401.13 Billing Postage (Yearly) * | 458.00 | |
| 401.14 Billing Office Supplies & Exp. | 676.69 | 520.30 |
| Total 401.1 Water Billing Expenses | 1,271.35 | 656.96 |
| 401.2 Water Administration | | |
| 401.21 Safety Equipment/Expense | 85.00 | |
| 401.211 Memberships/Dues/Subscriptions | 139.22 | 149.16 |
| 401.22 Communications Expense | 338.86 | 805.21 |
| 401.24 Admin Supplies and Expense | 269.65 | 1,538.63 |
| 401.25 Admin. Cross-Charge | 1,800.00 | 1,800.00 |
| 401.27 Bond Service Fees | 16.55 | 16.55 |
| Total 401.2 Water Administration | 2,649.28 | 4,309.55 |
| 401.3 Water Utility Billing | | |
| 401.31 Sewer Billing-Plant | 0.00 | 55,010.75 |
| Total 401.3 Water Utility Billing | 0.00 | 55,010.75 |
| 401.4 Water Plant Expenses | | |
| 401.41 Water Uniforms | 424.44 | 478.10 |
| 401.42 Plant Maintenance | 76.00 | 36.50 |
| 401.43 Pumping Repairs & Maintenance | 594.00 | 228.00 |
| 401.45 Treatment Main & Hydrant Exp. | 2,560.00 | |
| 401.46 Treatment Distr. & Svc. Maint. | 1,831.36 | 957.54 |
| 401.47 Treatment Meter Maintenance | 3,150.70 | 3,687.26 |
| Total 401.4 Water Plant Expenses | 8,636.50 | 5,387.40 |
| 403 Water Depreciation Expense | 29,626.83 | 14,760.48 |
| 408 Taxes-Other than Income | | |
| 408.121 ER FICA | 2,765.00 | 2,600.00 |

| | TOTAL | |
|---|---------------------|----------------------|
| | MAY 2023 | MAY 2022 (PY) |
| 408.122 Work Comp | 1,047.26 | |
| Total 408 Taxes-Other than Income | 3,812.26 | 2,600.00 |
| 427 Interest Expense | 2,242.78 | 2,382.01 |
| 601 Water Salaries & Wages | | 34,267.00 |
| 601.1 Gross Payroll | 36,484.00 | |
| Total 601 Water Salaries & Wages | 36,484.00 | 34,267.00 |
| 604 Employee Pensions & Benefits | | |
| 604.1 PEIA Hlth/Life | 6,988.00 | 13,230.14 |
| 604.4 ER Annuity Contrib. | 3,080.00 | 3,066.00 |
| Total 604 Employee Pensions & Benefits | 10,068.00 | 16,296.14 |
| 615 Purchased Power | 4,459.22 | 5,501.32 |
| 618 Chemicals | 6,648.79 | 5,281.41 |
| 631 Contractual Svc-Engineering | | |
| 631.1 General Engineering Svc | 2,500.00 | |
| 631.2 Special Projects | | 845.00 |
| Total 631 Contractual Svc-Engineering | 2,500.00 | 845.00 |
| 632 Contractual Svc-Accounting | | 1,006.00 |
| 632.1 General Accounting Services | 1,000.00 | |
| Total 632 Contractual Svc-Accounting | 1,000.00 | 1,006.00 |
| 633 Contractual Svc-Legal | | |
| 633.1 Legal Services-General | | 45.00 |
| Total 633 Contractual Svc-Legal | | 45.00 |
| 635 Contractual Svc-Testing | | |
| 635.11 Water Lab Treatment-Gen | 832.05 | 1,201.84 |
| Total 635 Contractual Svc-Testing | 832.05 | 1,201.84 |
| 636 Contractual Svc-Other | | |
| 636.11 IT Services | 1,554.00 | |
| Total 636 Contractual Svc-Other | 1,554.00 | |
| 650 Transportation Expenses | | |
| 650.1 Gas & Oil | 138.72 | |
| 650.2 Vehicle Repair/Maintenance | | 17,816.30 |
| Total 650 Transportation Expenses | 138.72 | 17,816.30 |
| 657 Insurance-General Liability | 5,395.21 | |
| 757.1 Commercial & Umbrella Policy | | 2,782.35 |
| Total 657 Insurance-General Liability | 5,395.21 | 2,782.35 |
| 675 Administrative Lending Fees | 0.00 | 0.00 |
| Total Expenses | \$117,318.99 | \$170,149.51 |
| NET OPERATING INCOME | \$71,097.54 | \$ -52,244.55 |
| Other Income | | |
| 419.5 Capacity Accounts Interest | 4,521.44 | 2,929.62 |
| 474. Other Water Revenue | | |
| 474.21 Capital Capacity Fee Revenue | 2,400.00 | 50,060.00 |
| 474.22 Grant Revenue | | 37,500.88 |
| Total 474. Other Water Revenue | 2,400.00 | 87,560.88 |
| Total Other Income | \$6,921.44 | \$90,490.50 |
| NET OTHER INCOME | \$6,921.44 | \$90,490.50 |

| | TOTAL | |
|------------|-------------|---------------|
| | MAY 2023 | MAY 2022 (PY) |
| NET INCOME | \$78,018.98 | \$38,245.95 |

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 May 31, 2023

| | TOTAL | |
|---|---------------------|-------------------------|
| | AS OF MAY 31, 2023 | AS OF MAY 31, 2022 (PY) |
| ASSETS | | |
| Current Assets | | |
| Bank Accounts | | |
| 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 | 488,005.92 |
| 132.12 I&R -Working Capital Reserve 8626 | 37,488.00 | 160,000.00 |
| Total 132.1 Capital Reserve Fund | 525,493.92 | 648,005.92 |
| Total 132 Special Deposits (Reserved) | 525,493.92 | 648,005.92 |
| Sewer Working Capital Reserve 5846 | 711.33 | 693.24 |
| Total RESERVED FUNDS BANKING | 526,205.25 | 648,699.16 |
| RESTRICTED FUNDS BANKING | | |
| 133 Other Special Dep. (Restricted) | | |
| 133.1 Checking-Sewer Cap. Capacity 5993 | 659,830.10 | 629,478.02 |
| 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 |
| 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 | 782,381.25 | 738,300.04 |
| 133.44 Sewer Bond Depr. Reserve Ckg. 1179 | 459,541.64 | 426,741.48 |
| Total Restricted Funds at Local Bank | 1,241,922.89 | 1,165,041.52 |
| WV Municipal Bond Funds | | |

| | TOTAL | |
|--|-----------------------|-------------------------|
| | AS OF MAY 31, 2023 | AS OF MAY 31, 2022 (PY) |
| WV Mun Bond 2010A Fund | | |
| 126.1 2010-A Rev. #SHE-S-1-10-A-JE-12 | 58,446.78 | 57,315.10 |
| 127.1 2010-A Res. #SHE-S-2-10-A-JE-12 | 216,215.77 | 209,871.02 |
| Total WV Mun Bond 2010A Fund | 274,662.55 | 267,186.12 |
| Total WV Municipal Bond Funds | 274,662.55 | 267,186.12 |
| Total 133 Other Special Dep. (Restricted) | 2,193,199.97 | 2,078,490.09 |
| Total RESTRICTED FUNDS BANKING | 2,193,199.97 | 2,078,490.09 |
| UNRESTRICTED FUNDS BANKING | | |
| 131.2 Cash at Bank | | |
| 131.21 Sewer Operating Account 8626 | 552,273.65 | 265,991.13 |
| Reserved Portion 8626 | -525,493.92 | -648,005.92 |
| Restricted Portion 8626 | -16,784.43 | -16,784.43 |
| Total 131.21 Sewer Operating Account 8626 | 9,995.30 | -398,799.22 |
| Total 131.2 Cash at Bank | 9,995.30 | -398,799.22 |
| Total UNRESTRICTED FUNDS BANKING | 9,995.30 | -398,799.22 |
| Total Bank Accounts | \$2,729,400.52 | \$2,328,390.03 |
| Accounts Receivable | | |
| Accounts Receivable | | |
| 141 A/R Sewer Customer Billing | 160,117.00 | 135,276.30 |
| 143 Allow. for Doubtful Accts-All | -5,000.00 | -5,000.00 |
| Total Accounts Receivable | 155,117.00 | 130,276.30 |
| Total Accounts Receivable | \$155,117.00 | \$130,276.30 |
| Other Current Assets | | |
| 253.20 Deferred Inflows | -69,209.19 | -88,136.63 |
| Due To/From Govt | -689,691.69 | 428,306.16 |
| 142.2 Customer Deposit Funds | 55,418.06 | 27,872.61 |
| 142.3 Customer Deposit Interest | 8,541.83 | 8,634.56 |
| Customer Deposits. DR/CR | 0.00 | 25,037.32 |
| Total Due To/From Govt | -625,731.80 | 489,850.65 |
| Due To/From Water | 8,485.50 | 106.36 |
| Other Current Assets | | |
| 162 Prepaid Expenses | | |
| 162.1 Prepaid Commercial Insurance | 0.00 | 3,617.07 |
| 162.4 Other Prepaid Expenses | 327.92 | 327.92 |
| Total 162 Prepaid Expenses | 327.92 | 3,944.99 |
| Total Other Current Assets | 327.92 | 3,944.99 |
| Total Other Current Assets | \$ -686,127.57 | \$405,765.37 |
| Total Current Assets | \$2,198,389.95 | \$2,864,431.70 |
| Fixed Assets | | |
| 105 Construction in Progress | | |
| 105.10 Rehab/Repl. Sewer Mains | 0.00 | 13,472.37 |
| 105.11 Replace Cress Creek Station | 0.00 | 603.75 |
| 105.15 WWTP Impr. Project #2 | | |
| WWTP #2-Engineering Fees | 0.00 | 630.09 |
| WWTP #2-Other Costs | 0.00 | 38,327.51 |
| WWTP #2-Scum Pit Project | 0.00 | 9,330.98 |

| | TOTAL | |
|---|------------------------|-------------------------|
| | AS OF MAY 31, 2023 | AS OF MAY 31, 2022 (PY) |
| Total 105.15 WWTP Impr. Project #2 | 0.00 | 48,288.58 |
| 105.16 Sewer Gravity Line Extension | 0.00 | 3,910.00 |
| 105.17 Rt 45 Sewer | 0.00 | 5,212.50 |
| 105.18 Membrane Replacement | 0.00 | 11,262.50 |
| 105.2 Sewer Plant Improv. Project #1 | | |
| 105.21 Main Improvement Project | | |
| Engineering Costs-Sewer Plant | 0.00 | 10,000.00 |
| Total 105.21 Main Improvement Project | 0.00 | 10,000.00 |
| Total 105.2 Sewer Plant Improv. Project #1 | 0.00 | 10,000.00 |
| Total 105 Construction in Progress | 0.00 | 92,749.70 |
| Fixed Asset Adjustment | | |
| 108 Accumulated Depreciation | -4,268,582.62 | -6,447,326.39 |
| Total Fixed Asset Adjustment | -4,268,582.62 | -6,447,326.39 |
| 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 | 424,410.21 | 1,120,529.62 |
| 354.3 Treatment Systems-S & I | 3,383,285.59 | 3,267,949.81 |
| 354.4 Miscellaneous-S & I | 914,585.20 | 1,041,002.64 |
| 364 Meter | 44,422.27 | 8,764.70 |
| 371 Pumping System-E & I | 402,952.28 | 552,122.19 |
| 380 Treatment Systems-E & I | 6,876,655.82 | 8,316,542.16 |
| 389.1 General Plant-E & I | 0.00 | 161,749.65 |
| 389.2 Collecting System-E & I | 1,618,081.00 | 1,577,792.88 |
| 390 Office Furn/Fixtures/Equip | 2,326.45 | 12,713.16 |
| 391 Transportation Equip. | 125,789.85 | 125,789.85 |
| 393.3 Computer Software | 1,973.00 | 6,081.74 |
| Total Fixed Assets | 13,858,980.67 | 16,255,537.40 |
| Total Fixed Assets | \$9,590,398.05 | \$9,900,960.71 |
| TOTAL ASSETS | \$11,788,788.00 | \$12,765,392.41 |
| LIABILITIES AND EQUITY | | |
| Liabilities | | |
| Current Liabilities | | |
| Accounts Payable | | |
| Accounts Payable | -1,800.00 | 1,618.60 |
| Total Accounts Payable | \$ -1,800.00 | \$1,618.60 |
| Other Current Liabilities | | |
| 186.20 Deferred Outflows | -12,930.58 | -19,043.35 |
| 235 Cust. Dep/Int. Pay-Cash Acct | 0.00 | -2,808.00 |
| 235.00 Customer Dep Funds Payable | 55,418.06 | 54,296.43 |
| 235.01 Customer Dep Interest Payable | 8,541.83 | 8,541.83 |
| Cust Dep/Int Payable-DR/CR (deleted) | 0.00 | -93.54 |
| Total 235 Cust. Dep/Int. Pay-Cash Acct | 63,959.89 | 59,936.72 |
| 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 |

| | TOTAL | |
|---|------------------------|-------------------------|
| | AS OF MAY 31, 2023 | AS OF MAY 31, 2022 (PY) |
| 241.5 PEIA OPEB ARC Accrued Liability | -1,960.07 | 28,670.39 |
| Total Current Liabilities | 74,401.99 | 92,519.33 |
| Total Other Current Liabilities | \$125,431.30 | \$133,412.70 |
| Total Current Liabilities | \$123,631.30 | \$135,031.30 |
| Long-Term Liabilities | | |
| 221. Bonds Payable-Long Term | | |
| 221.11 2010-A Sewer Bond | 3,987,435.12 | 4,194,575.12 |
| Total 221. Bonds Payable-Long Term | 3,987,435.12 | 4,194,575.12 |
| Total Long-Term Liabilities | \$3,987,435.12 | \$4,194,575.12 |
| Total Liabilities | \$4,111,066.42 | \$4,329,606.42 |
| Equity | | |
| 214 Retained Earnings | 5,079,305.54 | 5,951,271.03 |
| 271 Contrib. in Aid of Construction | 2,495,029.86 | 2,495,029.86 |
| Membrane Transfer Equity Budget Only | 555,841.00 | 265,837.00 |
| Net Income | -452,454.82 | -276,351.90 |
| Total Equity | \$7,677,721.58 | \$8,435,785.99 |
| TOTAL LIABILITIES AND EQUITY | \$11,788,788.00 | \$12,765,392.41 |

Note

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

Shepherdstown Sewer

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

July 2022 - May 2023

| | TOTAL | | |
|---------------------------------------|-----------------------|-----------------------|-----------------------|
| | ACTUAL | BUDGET | OVER BUDGET |
| Income | | | |
| 419 Sewer Interest Income | 43,059.52 | 34,833.34 | 8,226.18 |
| 522 Metered Sewer Revenue | 1,184,301.88 | 1,210,000.00 | -25,698.12 |
| 536 Other Wastewater Revenues | 3,288.50 | 15,638.34 | -12,349.84 |
| Total Income | \$1,230,649.90 | \$1,260,471.68 | \$ -29,821.78 |
| GROSS PROFIT | \$1,230,649.90 | \$1,260,471.68 | \$ -29,821.78 |
| Expenses | | | |
| 401.1 Sewer Billing Expenses | 8,656.61 | 7,887.93 | 768.68 |
| 401.2 Sewer Administration | 48,483.02 | 47,316.68 | 1,166.34 |
| 401.3 Sewer Utility Billing | 93,498.73 | 33,000.00 | 60,498.73 |
| 401.4 Sewer Plant Maintenance | 119,597.93 | 170,386.37 | -50,788.44 |
| 403 Depreciation Expense | 295,760.50 | 366,666.66 | -70,906.16 |
| 408 Taxes Other than Income | 28,748.06 | 37,633.75 | -8,885.69 |
| 701 Salaries & Wages | 306,723.97 | 302,344.16 | 4,379.81 |
| 704 Employee Pensions & Benefits | 59,150.28 | 57,510.00 | 1,640.28 |
| 711 Sludge Removal | 176,510.74 | 15,583.34 | 160,927.40 |
| 715 Purchased Power | 126,497.01 | 135,674.00 | -9,176.99 |
| 718 Chemicals | 82,682.36 | 128,337.00 | -45,654.64 |
| 731 Contractual Svc-Engineering | 1,260.61 | 4,583.34 | -3,322.73 |
| 732 Contractual Svc-Accounting | 33,269.17 | 15,125.00 | 18,144.17 |
| 733 Contractual Svc-legal | 2,214.85 | 4,587.00 | -2,372.15 |
| 735 Contractual Svc-testing | 7,466.12 | 11,000.00 | -3,533.88 |
| 736 Contracted Services-Other | 13,041.38 | 16,500.00 | -3,458.62 |
| 750 Transportation Expenses | 4,278.20 | 13,750.00 | -9,471.80 |
| 757 Insurance-General Liability | 45,502.22 | 38,500.00 | 7,002.22 |
| 759 Insurance-Other | 83.33 | | 83.33 |
| 760 Advertising | 1,618.80 | 1,833.34 | -214.54 |
| 775 Sewer Admin. Lending Fees | 10,777.74 | | 10,777.74 |
| Total Expenses | \$1,465,821.63 | \$1,408,218.57 | \$57,603.06 |
| NET OPERATING INCOME | \$ -235,171.73 | \$ -147,746.89 | \$ -87,424.84 |
| Other Income | | | |
| 419.5 Capacity Accounts Interest | 21,315.83 | 7,333.34 | 13,982.49 |
| 426 Misc. Non-Utility Revenue | | 916.66 | -916.66 |
| 536. Other Wastewater Revenue | 27,237.60 | 45,833.34 | -18,595.74 |
| Total Other Income | \$48,553.43 | \$54,083.34 | \$ -5,529.91 |
| Other Expenses | | | |
| Membrane Transfer Reserve Budget Only | 265,837.00 | 144,100.00 | 121,737.00 |
| Reconciliation Discrepancies | -0.48 | | -0.48 |
| Total Other Expenses | \$265,836.52 | \$144,100.00 | \$121,736.52 |
| NET OTHER INCOME | \$ -217,283.09 | \$ -90,016.66 | \$ -127,266.43 |
| NET INCOME | \$ -452,454.82 | \$ -237,763.55 | \$ -214,691.27 |

Note

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Shepherdstown Sewer

Profit and Loss

May 2023

| | TOTAL | |
|--|---------------------|--------------------|
| | MAY 2023 | MAY 2022 (PY) |
| Income | | |
| 419 Sewer Interest Income | 2,656.69 | 0.00 |
| 419.1 General Fund Bank Acct Interest | | 1,183.51 |
| 419.2 Sewer Bond Funds Interest | 991.43 | 53.87 |
| 419.3 Membrane Repl. Fund Interest | 1,964.73 | 1,231.82 |
| Total 419 Sewer Interest Income | 5,612.85 | 2,469.20 |
| 522 Metered Sewer Revenue | 137,505.88 | 72,544.31 |
| 536 Other Wastewater Revenues | | |
| 536.1 Reconnect Fees | | 100.00 |
| Total 536 Other Wastewater Revenues | | 100.00 |
| Total Income | \$143,118.73 | \$75,113.51 |
| GROSS PROFIT | \$143,118.73 | \$75,113.51 |
| Expenses | | |
| 401.1 Sewer Billing Expenses | | |
| 401.12 Message 911 System | 136.66 | 136.66 |
| 401.13 Billing Postage Expense | 568.00 | |
| 401.14 Billing Supplies & Expense | 24.19 | 105.16 |
| Total 401.1 Sewer Billing Expenses | 728.85 | 241.82 |
| 401.2 Sewer Administration | | |
| 401.211 Memberships/Dues/Subscriptions | 139.22 | 1,470.39 |
| 401.22 Admin. Communications Expense | 392.73 | 531.46 |
| 401.24 Admin. Supplies/Expenses | 1,113.57 | |
| 401.25 Admin. Cross-Charge | 1,800.00 | 1,800.00 |
| 401.28 Permits & Fees | | 562.26 |
| Total 401.2 Sewer Administration | 3,445.52 | 4,364.11 |
| 401.3 Sewer Utility Billing | 0.00 | |
| 401.4 Sewer Plant Maintenance | | |
| 401.41 Sewer Uniforms | 251.04 | 299.70 |
| 401.42 Maintenance of Collection Plant | 1,460.96 | |
| 401.44 Pumping Maintenance of Structur | | 8,885.60 |
| 401.45 Treatment Purification Supl/Exp | 7,970.67 | 913.02 |
| 401.46 Treatment Maintenance of Struct | 1,131.00 | |
| 401.47 Treatment Maintenance of Equip | 20,761.94 | 3,173.04 |
| Total 401.4 Sewer Plant Maintenance | 31,575.61 | 13,271.36 |
| 403 Depreciation Expense | 29,576.05 | 33,335.56 |
| 408 Taxes Other than Income | | |
| 408.121 ER FICA | 1,895.00 | 1,876.00 |
| Total 408 Taxes Other than Income | 1,895.00 | 1,876.00 |
| 701 Salaries & Wages | | |
| 701.1 Gross Payroll | 24,826.00 | 24,559.00 |
| Total 701 Salaries & Wages | 24,826.00 | 24,559.00 |

| | TOTAL | |
|---|----------------------|----------------------|
| | MAY 2023 | MAY 2022 (PY) |
| 704 Employee Pensions & Benefits | | |
| 704.1 PEIA Health/Life | 4,419.00 | 7,849.00 |
| 704.4 ER Annuity Contrib. | 1,768.00 | 1,864.00 |
| Total 704 Employee Pensions & Benefits | 6,187.00 | 9,713.00 |
| 711 Sludge Removal | 34,605.00 | |
| 715 Purchased Power | | 196.00 |
| 715.2 Electric Power | 12,091.41 | 9,007.00 |
| Total 715 Purchased Power | 12,091.41 | 9,203.00 |
| 718 Chemicals | 7,921.48 | 838.20 |
| 731 Contractual Svc-Engineering | | |
| 731.1 General Engineering Svc | | 455.00 |
| Total 731 Contractual Svc-Engineering | | 455.00 |
| 732 Contractual Svc-Accounting | | |
| 732.1 General Accounting | 1,000.00 | 1,006.00 |
| Total 732 Contractual Svc-Accounting | 1,000.00 | 1,006.00 |
| 733 Contractual Svc-legal | | |
| 733.1 General Legal | | 45.00 |
| Total 733 Contractual Svc-legal | | 45.00 |
| 735 Contractual Svc-testing | | |
| 735.1 Laboratory Testing | 848.20 | 700.00 |
| Total 735 Contractual Svc-testing | 848.20 | 700.00 |
| 736 Contracted Services-Other | 1,321.24 | |
| 736.1 IT Services | 1,554.00 | |
| Total 736 Contracted Services-Other | 2,875.24 | |
| 750 Transportation Expenses | | |
| 750.1 Gas & Oil | 138.72 | |
| 750.2 Vehicle Repairs/Maintance | 173.76 | 24.00 |
| Total 750 Transportation Expenses | 312.48 | 24.00 |
| 757 Insurance-General Liability | 4,074.00 | 3,617.13 |
| Total Expenses | \$161,961.84 | \$103,249.18 |
| NET OPERATING INCOME | \$ -18,843.11 | \$ -28,135.67 |
| Other Income | | |
| 419.5 Capacity Accounts Interest | 1,656.97 | 1,050.25 |
| 536. Other Wastewater Revenue | | |
| 536.21 Capital Capacity Fees | | 52,369.20 |
| Total 536. Other Wastewater Revenue | | 52,369.20 |
| Total Other Income | \$1,656.97 | \$53,419.45 |
| Other Expenses | | |
| Membrane Transfer Reserve Budget Only | 24,167.00 | 24,167.00 |
| Total Other Expenses | \$24,167.00 | \$24,167.00 |
| NET OTHER INCOME | \$ -22,510.03 | \$29,252.45 |
| NET INCOME | \$ -41,353.14 | \$1,116.78 |

Note

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

MONTHLY OPERATIONAL REPORT

Required Surface(GWUDI)

PWSID NUMBER: WV 3301933

MONTH/YEAR: May 2023

SYSTEM NAME Shepherdstown Water

PHONE NUMBER 304-876-2394

COUNTY

Jefferson

| PLANT FLOW | | | | CHEMICALS USED | | | | | | | | | | Indicate chemicals used in blocks below | | | | | | | | | | FILTER BACKWASH | | | |
|------------|-----------------------|-----------------------|-----------------|----------------|---------|----------|-----|------------------------|------|--------------|-----|---------------|------|---|-------------------|------|------|---------|--|--|--|--|--|-----------------|--|--|--|
| DATE | Plant Oper Time (HRS) | Filtered Water (GALS) | Flow Rate (GPM) | del pack | | flouride | | potassium permanganate | | Pre Chlorine | | Post Chlorine | | Number of Filters Washed | Wash Water (GALS) | | | | | | | | | | | | |
| | | | | lbs | ppm | lbs | ppm | lbs | ppm | lbs | ppm | lbs | ppm | | | | | | | | | | | | | | |
| 1 | 15 | 712,900 | 792 | 329 | 55.3 | | 0.0 | 8 | 1.3 | | 0.0 | 0.2 | | 0.0 | 18 | 3.0 | 2 | 23,052 | | | | | | | | | |
| 2 | 14 | 652,200 | 776 | 296 | 54.4 | | 0.0 | 10 | 1.8 | | 0.0 | 1.5 | | 0.0 | 16 | 2.9 | 2 | 22,296 | | | | | | | | | |
| 3 | 11 | 507,600 | 769 | 230 | 54.3 | | 0.0 | 8 | 1.9 | | 0.0 | 1.2 | | 0.0 | 11 | 2.6 | 2 | 20,345 | | | | | | | | | |
| 4 | 12 | 588,800 | 818 | 266 | 54.2 | | 0.0 | 10 | 2.0 | | 0.0 | 1.4 | | 0.0 | 13 | 2.6 | 2 | 17,787 | | | | | | | | | |
| 5 | 13 | 587,600 | 753 | 266 | 54.3 | | 0.0 | 11 | 2.2 | | 0.0 | 1.4 | | 0.0 | 15 | 3.1 | 2 | 19,278 | | | | | | | | | |
| 6 | 13 | 600,100 | 788 | 271 | 54.2 | | 0.0 | 9 | 1.8 | | 0.0 | 1.4 | | 0.0 | 12 | 2.4 | 2 | 17,353 | | | | | | | | | |
| 7 | 7 | 329,700 | 785 | 149 | 54.2 | | 0.0 | 7 | 2.5 | | 0.0 | 1.5 | | 0.0 | 8 | 2.9 | 2 | 20,713 | | | | | | | | | |
| 8 | 15 | 726,000 | 801 | 328 | 54.2 | | 0.0 | 13 | 2.1 | | 0.0 | 1.5 | | 0.0 | 15 | 2.5 | 2 | 24,475 | | | | | | | | | |
| 9 | 13 | 615,800 | 789 | 278 | 54.1 | | 0.0 | 11 | 2.1 | | 0.0 | 1.4 | | 0.0 | 13 | 2.5 | 2 | 22,694 | | | | | | | | | |
| 10 | 10 | 486,400 | 811 | 220 | 54.2 | | 0.0 | 9 | 2.2 | | 0.0 | 1.5 | | 0.0 | 10 | 2.5 | 2 | 18,000 | | | | | | | | | |
| 11 | 13 | 600,500 | 770 | 271 | 54.1 | | 0.0 | 10 | 2.0 | | 0.0 | 1.4 | | 0.0 | 10 | 2.0 | 2 | 18,674 | | | | | | | | | |
| 12 | 12 | 557,500 | 774 | 252 | 54.2 | | 0.0 | 10 | 2.2 | | 0.0 | 1.3 | | 0.0 | 12 | 2.6 | 2 | 21,300 | | | | | | | | | |
| 13 | 12 | 560,300 | 785 | 253 | 54.2 | | 0.0 | 10 | 2.1 | | 0.0 | 1.5 | | 0.0 | 13 | 2.8 | 2 | 19,546 | | | | | | | | | |
| 14 | 7 | 347,500 | 783 | 157 | 54.2 | | 0.0 | 8 | 2.8 | | 0.0 | 1.7 | | 0.0 | 9 | 3.1 | 2 | 21,393 | | | | | | | | | |
| 15 | 15 | 713,400 | 793 | 322 | 54.2 | | 0.0 | 13 | 2.2 | | 0.0 | 1.3 | | 0.0 | 17 | 2.9 | 2 | 21,996 | | | | | | | | | |
| 16 | 13 | 604,600 | 775 | 273 | 54.1 | | 0.0 | 11 | 2.2 | | 0.0 | 1.4 | | 0.0 | 13 | 2.6 | 2 | 22,041 | | | | | | | | | |
| 17 | 11 | 535,200 | 811 | 242 | 54.2 | | 0.0 | 9 | 2.0 | | 0.0 | 1.6 | | 0.0 | 13 | 2.9 | 2 | 18,801 | | | | | | | | | |
| 18 | 12 | 561,400 | 780 | 254 | 54.2 | | 0.0 | 10 | 2.1 | | 0.0 | 1.3 | | 0.0 | 11 | 2.3 | 2 | 17,826 | | | | | | | | | |
| 19 | 14 | 650,300 | 774 | 294 | 54.2 | | 0.0 | 12 | 2.2 | | 0.0 | 1.5 | | 0.0 | 12 | 2.2 | 2 | 18,686 | | | | | | | | | |
| 20 | 11 | 525,700 | 782 | 238 | 54.2 | | 0.0 | 11 | 2.5 | | 0.0 | 1.6 | | 0.0 | 11 | 2.5 | 2 | 18,297 | | | | | | | | | |
| 21 | 9 | 408,300 | 791 | 185 | 54.2 | | 0.0 | 8 | 2.3 | | 0.0 | 1.5 | | 0.0 | 9 | 2.6 | 2 | 21,316 | | | | | | | | | |
| 22 | 16 | 759,600 | 791 | 343 | 54.1 | | 0.0 | 13 | 2.1 | | 0.0 | 1.4 | | 0.0 | 15 | 2.4 | 2 | 25,784 | | | | | | | | | |
| 23 | 13 | 636,800 | 816 | 288 | 54.2 | | 0.0 | 12 | 2.3 | | 0.0 | 1.3 | | 0.0 | 14 | 2.6 | 2 | 19,399 | | | | | | | | | |
| 24 | 12 | 575,500 | 799 | 260 | 54.2 | | 0.0 | 10 | 2.1 | | 0.0 | 1.5 | | 0.0 | 12 | 2.5 | 2 | 17,366 | | | | | | | | | |
| 25 | 13 | 605,700 | 777 | 274 | 54.2 | | 0.0 | 11 | 2.2 | | 0.0 | 1.6 | | 0.0 | 13 | 2.6 | 2 | 16,946 | | | | | | | | | |
| 26 | 14 | 664,200 | 791 | 300 | 54.2 | | 0.0 | 12 | 2.2 | | 0.0 | 1.4 | | 0.0 | 15 | 2.7 | 2 | 17,163 | | | | | | | | | |
| 27 | 11 | 574,400 | 886 | 260 | 54.2 | | 0.0 | 10 | 2.1 | | 0.0 | 1.5 | | 0.0 | 12 | 2.5 | 2 | 19,173 | | | | | | | | | |
| 28 | 9 | 443,800 | 787 | 201 | 54.2 | | 0.0 | 9 | 2.4 | | 0.0 | 1.6 | | 0.0 | 10 | 2.7 | 2 | 19,679 | | | | | | | | | |
| 29 | 16 | 741,300 | 772 | 335 | 54.2 | | 0.0 | 14 | 2.3 | | 0.0 | 1.5 | | 0.0 | 16 | 2.6 | 2 | 21,103 | | | | | | | | | |
| 30 | 15 | 703,700 | 782 | 318 | 54.2 | | 0.0 | 13 | 2.2 | | 0.0 | 1.4 | | 0.0 | 15 | 2.0 | 2 | 21,227 | | | | | | | | | |
| 31 | 13 | 599,700 | 769 | 253 | 50.6 | | 0.0 | 10 | 2.3 | | 0.0 | 1.4 | | 0.0 | 12 | 2.4 | 2 | 17,561 | | | | | | | | | |
| TOTAL | 384 | 18,176,500 | 24,471 | 8,205.4 | 1,677.8 | | | 322.0 | 66.9 | | | 217.0 | 43.4 | | 395.0 | 80.6 | 62.0 | 621,270 | | | | | | | | | |
| AVG | 12 | 586,339 | 789 | 264.7 | 54.1 | | | 10.4 | 2.2 | | | 7.0 | 1.4 | | 12.7 | 2.6 | 2 | 20,041 | | | | | | | | | |

PWSID NUMBER: WV 3301933

MONTH/YEAR: May

2023

ANALYTICAL RESULTS

| Date | Plant (Fee) | System (Total) | Chlorine Residual (mg/L) | | Sampler Initials | Turbidity (NTU) | | | pH (S.U.) | | | MONTHLY OPERATIONAL REPORT REMARKS |
|-------|-------------|----------------|--------------------------|---|------------------|-----------------|---------|----------|-----------|---------|----------|------------------------------------|
| | | | System | Sampling Location of System Total Chlorine Residual | | Raw | Settled | Finished | Raw | Settled | Finished | |
| 1 | 1.7 | 0.7 | 209 Rocky St | cwc | | 23.8 | 0.7 | 0.06 | 7.1 | 6.9 | 6.70 | |
| 2 | 1.7 | 1.5 | kings | dc | | 38.7 | 0.7 | 0.04 | 7.1 | 6.9 | 6.70 | |
| 3 | 1.7 | 0.9 | kwik check | rdj | | 36.5 | 0.7 | 0.04 | 7.1 | 7.2 | 6.90 | |
| 4 | 1.6 | 1.0 | maria's taqueria | rdj | | 21.6 | 0.7 | 0.03 | 7.0 | 7.0 | 6.90 | |
| 5 | 1.8 | 0.6 | hctc | dc | | 20.4 | 0.7 | 0.03 | 7.1 | 6.9 | 6.80 | |
| 6 | 1.8 | 1.5 | sheetz | dag | | 19.1 | 0.7 | 0.03 | 6.6 | 6.8 | 6.70 | |
| 7 | 1.8 | 1.4 | Dairy Queen | dag | | 18.2 | 0.7 | 0.03 | 6.4 | 6.9 | 6.80 | |
| 8 | 1.8 | 1.1 | Town Hall | cwc | | 15.0 | 0.7 | 0.04 | 6.6 | 6.8 | 6.70 | |
| 9 | 1.7 | 1.1 | Public Works | dc | | 14.1 | 0.7 | 0.03 | 7.0 | 7.1 | 6.80 | |
| 10 | 1.6 | 1.4 | cress creek clubhouse | rdj | | 13.3 | 0.7 | 0.04 | 7.0 | 6.9 | 6.80 | |
| 11 | 1.7 | 1.1 | betty's | rdj | | 34.1 | 0.7 | 0.04 | 7.0 | 6.9 | 6.80 | |
| 12 | 1.4 | 1.3 | 207 rocky street | rdj | | 53.6 | 0.7 | 0.04 | 7.0 | 6.8 | 6.70 | |
| 13 | 1.8 | 1.2 | 106 college street | alw | | 25.0 | 0.7 | 0.06 | 7.0 | 6.9 | 6.90 | |
| 14 | 1.9 | 0.8 | Food Lion | dag | | 18.4 | 0.7 | 0.04 | 6.6 | 6.7 | 6.70 | |
| 15 | 1.7 | 2.0 | Subway | rdj | | 16.0 | 0.7 | 0.04 | 6.9 | 6.8 | 6.60 | |
| 16 | 1.9 | 1.3 | Waste Water Plant | dc | | 18.0 | 0.7 | 0.04 | 7.0 | 7.0 | 7.00 | |
| 17 | 1.7 | 1.0 | community garden market | rdj | | 15.8 | 0.7 | 0.05 | 7.1 | 7.2 | 6.80 | |
| 18 | 1.7 | 1.8 | dominos | rdj | | 14.8 | 0.7 | 0.05 | 7.4 | 7.0 | 6.70 | |
| 19 | 1.7 | 1.0 | shep. Fire dept. | rdj | | 15.5 | 0.7 | 0.05 | 7.1 | 7.1 | 6.70 | |
| 20 | 1.6 | 1.1 | 528 sandpiper lane | alw | | 14.3 | 0.7 | 0.06 | 6.9 | 6.8 | 6.70 | |
| 21 | 1.7 | 1.0 | Green Pineapple | dag | | 14.3 | 0.7 | 0.06 | 6.6 | 6.9 | 7.00 | |
| 22 | 1.6 | 1.5 | Panhandle Puffs | rdj | | 13.6 | 0.7 | 0.06 | 6.9 | 7.0 | 6.60 | |
| 23 | 1.6 | 1.0 | chrisman building | rdj | | 12.8 | 0.7 | 0.05 | 7.0 | 7.1 | 6.90 | |
| 24 | 1.6 | 1.0 | 7=11 | rdj | | 12.6 | 0.7 | 0.05 | 7.1 | 7.0 | 6.80 | |
| 25 | 1.6 | 1.0 | iverside market | rdj | | 15.8 | 0.7 | 0.05 | 7.0 | 7.1 | 6.90 | |
| 26 | 1.7 | 1.0 | shep sweet shop | dc | | 14.8 | 0.7 | 0.05 | 7.0 | 7.0 | 6.80 | |
| 27 | 1.6 | 1.0 | 105 maiden lane | alw | | 13.6 | 0.7 | 0.05 | 7.1 | 7.0 | 6.90 | |
| 28 | 1.6 | 1.0 | Mountaineer Popcorn | dag | | 14.5 | 0.7 | 0.06 | 6.8 | 6.9 | 6.80 | |
| 29 | 1.6 | 1.0 | union alley | dc | | 13.8 | 0.7 | 0.06 | 6.8 | 7.0 | 7.00 | |
| 30 | 1.7 | 1.2 | shep. Police dept. | cwc | | 13.6 | 0.7 | 0.05 | 7.0 | 7.0 | 6.80 | |
| 31 | 1.7 | 0.8 | amy/alex's ice cream | rdj | | 11.8 | 0.7 | 0.06 | 7.1 | 7.0 | 6.80 | |
| TOTAL | 52.3 | 35.2 | | | | 597.4 | 22.1 | 1.44 | 215.40 | 215.60 | 210.70 | |
| AVG | 1.7 | 1.1 | | | | 19.3 | 0.7 | 0.05 | 6.95 | 6.95 | 6.80 | |

I certify the values recorded above are true and accurate to the best of my knowledge.

Certified by:

Charles Coe

(Certified Operator Printed Name Required)

Date:

3/31/2024

Certification Class

III

Certification #:

WVOP01358

(Certified Operator Signature Required)

Exp. Date:

3/31/2024

Number of Filters Used:

(filters)

(sq. ft.)

(hrs.)

%

Backwash Water:

3.42%

Complete and return within 10 days after the end of the month to:
 WV Office of Environmental Health Services - Data Management
 350 Capitol Street, Room 313, Charleston, WV 25301-3713
 Phone: (304) 558-2981 FAX: (304) 558-0139

PWSID NUMBER: WV 3301933

MONTH/YEAR: May 2023

| ANALYTICAL RESULTS (mg/L) | | | | | | | | | | | | | |
|---------------------------|------|----------|-----------|----------|----------------------------|----------|------------------|----------|------------------|----------|---|--------------------------------|---|
| DATE | Iron | | Manganese | | Phenolphthalein Alkalinity | | Total Alkalinity | | Calcium Hardness | | (TDS) Total Dissolved Solids (Finished) | TEMP °F or C° (Finished) | (LSI) Langelier Saturation Index (Finished) |
| | Raw | Finished | Raw | Finished | Raw | Finished | Raw | Finished | Raw | Finished | | | |
| 1 | | | | | 88 | 86 | | | | | 138 | 16.7 | |
| 2 | | | | | 58 | 57 | | | | | 109 | 15.6 | |
| 3 | | | | | 50 | 46 | | | | | 64 | 14.6 | |
| 4 | | | | | 51 | 40 | | | | | 68 | 14 | |
| 5 | | | | | 52 | 40 | | | | | 68 | 13.7 | |
| 6 | | | | | 68 | 45 | | | | | 65 | 14.5 | |
| 7 | | | | | 61 | 39 | | | | | 64 | 15.1 | |
| 8 | | | | | 58 | 39 | | | | | 65 | 16.4 | |
| 9 | | | | | 55 | 46 | | | | | 71 | 16.9 | |
| 10 | | | | | 55 | 45 | | | | | 75 | 17.1 | |
| 11 | | | | | 57 | 46 | | | | | 73 | 18.3 | |
| 12 | | | | | 42 | 47 | | | | | 69 | 18.3 | |
| 13 | | | | | 45 | 79 | | | | | 65 | 18.2 | |
| 14 | | | | | 72 | 40 | | | | | 40 | 18.4 | |
| 15 | | | | | 61 | 42 | | | | | 42 | 18.5 | |
| 16 | | | | | 61 | 49 | | | | | 84 | 19.8 | |
| 17 | | | | | 61 | 50 | | | | | 88 | 20.1 | |
| 18 | | | | | 64 | 49 | | | | | 86 | 20.7 | |
| 19 | | | | | 66 | 69 | | | | | 82 | 20.9 | |
| 20 | | | | | 77 | 54 | | | | | 87 | 20.4 | |
| 21 | | | | | 80 | 58 | | | | | 91 | 20.2 | |
| 22 | | | | | 74 | 61 | | | | | 94 | 20.3 | |
| 23 | | | | | 75 | 66 | | | | | 96 | 21.5 | |
| 24 | | | | | 84 | 65 | | | | | 98 | 22 | |
| 25 | | | | | 79 | 67 | | | | | 87 | 22.6 | |
| 26 | | | | | 82 | 72 | | | | | 99 | 22 | |
| 27 | | | | | 75 | 69 | | | | | 123 | 21.9 | |
| 28 | | | | | 80 | 70 | | | | | 121 | 22.1 | |
| 29 | | | | | 82 | 62 | | | | | 124 | 22.4 | |
| 30 | | | | | 87 | 73 | | | | | 123 | 22.8 | |
| 31 | | | | | 86 | 71 | | | | | 119 | 23.4 | |
| TOTAL | | | | | 2086 | 1742 | | | | | 2678 | 589.4 | |
| AVG | | | | | 67 | 56 | | | | | 86 | 19 | |

MONTHLY COMBINED FILTER EFFLUENT TURBIDITY REPORT

Required for Surface/GWUDI Systems

PWSID NUMBER: WV 3301933 MONTH/YEAR: May 2023

SYSTEM TYPE: (Check One) ☒ Surface ☐ GWUDI

SYSTEM NAME: Shepherdstown Water PHONE NUMBER 304-876-2394 COUNTY Jefferson

****Please report NTU values to two decimal places (0.00)****

| DATE | TIME | NTU | TIME | NTU | TIME | NTU | TIME | NTU | TIME | NTU | #<=0.3 | #>0.3 | REMARKS |
|--------------------|------|-------|------|-------|------|-------|------|-------|------|-----|--------|-------|---------|
| 1 | 6am | 0.060 | 10am | 0.060 | 2pm | 0.050 | 6pm | 0.050 | | | 4 | | |
| 2 | 6am | 0.040 | 10am | 0.040 | 2pm | 0.030 | 6pm | 0.050 | | | 4 | | |
| 3 | 6am | 0.040 | 10am | 0.030 | 2pm | 0.040 | | | | | 3 | | |
| 4 | 6am | 0.020 | 10am | 0.030 | 2pm | 0.030 | | | | | 3 | | |
| 5 | 6am | 0.030 | 10am | 0.030 | 2pm | 0.030 | 6pm | 0.030 | | | 4 | | |
| 6 | 6am | 0.030 | 10am | 0.030 | 2pm | 0.030 | 6pm | 0.030 | | | 4 | | |
| 7 | 6am | 0.030 | 10am | 0.030 | | | | | | | 2 | | |
| 8 | 6am | 0.060 | 10am | 0.050 | 2pm | 0.040 | 6pm | 0.030 | | | 4 | | |
| 9 | 6am | 0.030 | 10am | 0.030 | 2pm | 0.030 | 6pm | 0.040 | | | 4 | | |
| 10 | 6am | 0.040 | 10am | 0.040 | 2pm | 0.030 | | | | | 3 | | |
| 11 | 6am | 0.040 | 10am | 0.030 | 2pm | 0.030 | 6pm | 0.040 | | | 4 | | |
| 12 | 6am | 0.030 | 10am | 0.040 | 2pm | 0.040 | | | | | 3 | | |
| 13 | 6am | 0.070 | 10am | 0.050 | 2pm | 0.060 | 6pm | | | | 3 | | |
| 14 | 6am | 0.070 | 10am | 0.040 | | | | | | | 2 | | |
| 15 | 6am | 0.040 | 10am | 0.040 | 2pm | 0.040 | 6pm | 0.050 | | | 4 | | |
| 16 | 6am | 0.050 | 10am | 0.040 | 2pm | 0.040 | 6pm | 0.040 | | | 4 | | |
| 17 | 6am | 0.040 | 10am | 0.040 | 2pm | 0.040 | | | | | 3 | | |
| 18 | 6am | 0.050 | 10am | 0.040 | 2pm | 0.050 | | | | | 3 | | |
| 19 | 6am | 0.050 | 10am | 0.050 | 2pm | 0.050 | 6pm | 0.050 | | | 4 | | |
| 20 | 6am | 0.070 | 10am | 0.060 | 2pm | 0.060 | | | | | 3 | | |
| 21 | 6am | 0.070 | 10am | 0.060 | 2pm | 0.050 | | | | | 3 | | |
| 22 | 6am | 0.060 | 10am | 0.060 | 2pm | 0.050 | 6pm | 0.050 | | | 4 | | |
| 23 | 6am | 0.060 | 10am | 0.050 | 2pm | 0.050 | 6pm | 0.050 | | | 4 | | |
| 24 | 6am | 0.050 | 10am | 0.050 | 2pm | 0.050 | | | | | 3 | | |
| 25 | 6am | 0.050 | 10am | 0.050 | 2pm | 0.050 | 6pm | 0.050 | | | 4 | | |
| 26 | 6am | 0.050 | 10am | 0.040 | 2pm | 0.040 | 6pm | 0.050 | | | 4 | | |
| 27 | 6am | 0.040 | 10am | 0.050 | 2pm | 0.050 | | | | | 3 | | |
| 28 | 6am | 0.050 | 10am | 0.080 | 2pm | 0.060 | | | | | 4 | | |
| 29 | 6am | 0.060 | 10am | 0.060 | 2pm | 0.050 | 6pm | 0.060 | | | 3 | | |
| 30 | 6am | 0.050 | 10am | 0.070 | 2pm | 0.050 | 6pm | 0.050 | | | 4 | | |
| 31 | 6am | 0.050 | 10am | 0.050 | 2pm | 0.050 | 6pm | 0.060 | | | 4 | | |
| Total # of Samples | | | | | | | | | | 108 | 108 | | |

*Slow sand: use 1 NTU in lieu of 0.3 NTU & diatomaceous earth; other filtration technologies as directed by agency

**Slow sand and diatomaceous earth; use 5 NTU in lieu of 1 NTU; other filtration technologies as directed

% < = 0.3 NTU x 100* = 100%

Readings over 1 NTU** 0

Highest single turbidity reading 0.080

Lowest single turbidity reading 0.020

GRAND TOTAL

I certify the values recorded above are true and accurate to the best of my knowledge.

CERTIFIED BY: Charles Coe

(Certified Operator Printed Name Required)

Date: _____

Certification #: WVOP01358

Exp. Date 3/31/2024

Certification Class III

Complete and return within 10 days after the end of the month to:
 WV Office of Environmental Health Services - Data Management
 350 Capitol Street, Room 313, Charleston, WV 25301-3713
 Phone: (304) 558-2981 FAX: (304) 558-0139

INDIVIDUAL FILTERS

If filter method is other than direct or conventional, please specify
(Please note, direct or conventional methods are required to complete the form below)

(diatomaceous earth, slow sand, other)

1. Was each filter monitored continuously?

☒ Yes

☐ No

2. Were measurements recorded every 15 minutes?

☒ Yes

☐ No

3. Was there a failure of continuously turbidity monitoring equipment?

☐ Yes

☒ No

4. Were individual filter levels greater than 1.0 NTU in two consecutive measurements?

☐ Yes

☒ No

5. Were individual filter levels greater than 0.5 NTU in two consecutive measurements after online for more than four hours?

☐ Yes

☒ No

6. Were individual filter levels greater than 1.0 NTU in two consecutive measurements in three consecutive months?

☐ Yes

☒ No

7. Were individual filter levels greater than 2.0 NTU in two consecutive measurements in two consecutive months?

☐ Yes

☒ No

| | |
|------------------------|-----|
| FILTER NUMBER | n/a |
| TURBIDITY MEASUREMENTS | n/a |
| DATE(S) AND TIME(S) | n/a |

I certify the information recorded above is true and accurate to the best of my knowledge.

CERTIFIED BY: Charles Coe

Operator Printed Name Required

CERTIFIED BY: _____

Operator Signature Required

Date: _____

Certification # WVOP01358

Exp. Date 3/31/2024

Certification Class III

| QUARTER/YEAR | 2023 |
|--------------|------|
|--------------|------|

County Jefferson

| Month | Source Water | | Treated Water TOC (mg/L) | (A) Actual % TOC Removal | (B) Required% TOC Removal | (C) Removal Ratio (A) / (B) | Basis for Required % Removal |
|----------------|---------------|---------------|--------------------------------|--------------------------------|---------------------------------|--------------------------------------|------------------------------------|
| | ALK (mg/L) | TOC (mg/L) | | | | | |
| | | | | | | | |
| | | | | | | | |
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| | | | | | | | |
| | | | | | | | |
| Total | | | | | | | |
| Annual Average | | | | | | | |

Certification Class _____ Telephone Number _____

Complete and return within 10 days after the end of the quarter to:
WV Office of Environmental Health Services RD&C Unit
350 Capitol Street, Room 313, Charleston, WV 25301-3713
Phone: (304) 558-2981 FAX: (304) 558-0139

FLUORIDATION REPORT
MONTHLY SUMMARY OF OPERATION

PWSID NUMBER: WV

3301933

(Required)

MONTH/YEAR: May 2023

SYSTEM TYPE:(Mark One)

Ground

☒

Surface

Ground Water Under the Influence of Surface Water

SYSTEM NAME Shepherdstown WaterPHONE NUMBER 876-2394COUNTY JeffersonFLUORIDE CHEMICAL USED: HYDROFLUOSILICIC ACIDPURITY: 23.5%

| DATE | GALLONS OF WATER TREATED* | POUNDS/GAL OF CHEMICALS USED | ANALYTICAL RESULTS (mg/L) | |
|-----------------|---------------------------|---------------------------------|---------------------------|---------------------|
| | | | PLANT EFFLUENT | DISTRIBUTION SYSTEM |
| 1 | 712900.00 | 8.00 | 0.63 | 0.61 |
| 2 | 652200.00 | 10.00 | 0.75 | 0.51 |
| 3 | 507600.00 | 8.00 | 0.44 | 0.45 |
| 4 | 588800.00 | 10.00 | 0.60 | 0.60 |
| 5 | 587600.00 | 11.00 | 0.65 | 0.56 |
| 6 | 600100.00 | 9.00 | 0.54 | 0.56 |
| 7 | 329700.00 | 7.00 | 0.60 | 0.50 |
| 8 | 726000.00 | 13.00 | 0.74 | 0.57 |
| 9 | 615800.00 | 11.00 | 0.58 | 0.49 |
| 10 | 486400.00 | 9.00 | 0.64 | 0.73 |
| 11 | 600500.00 | 10.00 | 0.67 | 0.54 |
| 12 | 557500.00 | 10.00 | 0.63 | 0.53 |
| 13 | 560300.00 | 10.00 | 0.54 | 0.53 |
| 14 | 347500.00 | 8.00 | 0.57 | 0.52 |
| 15 | 713400.00 | 13.00 | 0.65 | 0.61 |
| 16 | 604600.00 | 11.00 | 0.61 | 0.59 |
| 17 | 535200.00 | 9.00 | 0.67 | 0.54 |
| 18 | 561400.00 | 10.00 | 0.80 | 0.63 |
| 19 | 650300.00 | 12.00 | 0.68 | 0.63 |
| 20 | 525700.00 | 11.00 | 0.53 | 0.50 |
| 21 | 408300.00 | 8.00 | 0.64 | 0.60 |
| 22 | 759600.00 | 13.00 | 0.67 | 0.54 |
| 23 | 636800.00 | 12.00 | 0.55 | 0.53 |
| 24 | 575500.00 | 10.00 | 0.64 | 0.66 |
| 25 | 605700.00 | 11.00 | 0.65 | 0.59 |
| 26 | 664200.00 | 12.00 | 0.67 | 0.55 |
| 27 | 5744400.00 | 10.00 | 0.53 | 0.50 |
| 28 | 443800.00 | 9.00 | 0.57 | 0.53 |
| 29 | 741300.00 | 14.00 | 0.48 | 0.58 |
| 30 | 703700.00 | 13.00 | 0.59 | 0.56 |
| 31 | 599700.00 | 10.00 | 0.61 | 0.57 |
| TOTAL | 23,346,500.00 | 322.00 | 19.12 | 17.41 |
| AVERAGE | 753,112.90 | 10.39 | 0.62 | 0.56 |
| HIGHEST READING | | | 0.80 | 0.73 |
| LOWEST READING | | | 0.44 | 0.45 |

*Optional IF reported on EW-90/EW-103

I certify the values recorded above are true and accurate to the best of my knowledge.

CERTIFIED BY: Charles Coe

(Certified Operator Printed Name Required)

(Certified Operator Signature Required)

DATE: _____

Certification#: WVOP01358Exp. Date 3/31/2024 Certification Class III

Complete and return within 10 days after the end of the month to:
 WV Office of Environmental Health Services - Data Management
 Capitol and Washington Streets, 1 Davis Square, Suite 200, Charleston, WV 25301-1798
 Phone: (304) 558-2981 FAX: (304) 558-0139

May 2023 Monthly Reports

| | Avg. | | Max | | Avg. Allowed | Max Allowed | | Avg. Lbs. | Max Lbs. | Avg. Lbs. Allowed | Max Lbs. Allowed | Yearly Lbs. | Yearly Lbs. Allowed |
|----------------|---------|----------|---------|------|--------------|-------------|--|-----------|----------|-------------------|------------------|-------------|---------------------|
| Flow | 0.2458 | Mgd | 0.2929 | Mgd | 0.6670 | Rpt Only | | N/A | N/A | N/A | N/A | | |
| BOD | 2.0 | Mg/l | 2.0 | Mg/l | 30 | 60 | | 4.03 | 4.03 | 167 | 334 | | |
| TSS | 3.0 | Mg/l | 3.0 | Mg/l | 30 | 60 | | 6.05 | 6.05 | 167 | 334 | | |
| TKN | 0.51 | Mg/l | 0.57 | Mg/l | 3 | 6 | | 1.06 | 1.18 | 17 | 33 | | |
| Fecal | <10 | Cnts/100 | <10 | Ml | 200 | 400 | | N/A | N/A | N/A | N/A | | |
| Total N | 0.93 | Mg/l | 1.30 | Mg/l | Rpt Only | Rpt Only | | N/A | 59.11 | N/A | 507 | 597.18 | 6091 |
| Total P | <0.01 | Mg/l | <0.01 | Mg/l | Rpt Only | Rpt Only | | N/A | 0.64 | N/A | 50.7 | 15.01 | 609 |
| Copper | <0.0037 | Mg/l | <0.0037 | Mg/l | 0.0094 | 0.0212 | | N/A | N/A | N/A | N/A | | |
| Zinc | | Mg/l | | Mg/l | Rpt Only | Rpt Only | | N/A | N/A | N/A | N/A | | |
| Lead | | Mg/l | | Mg/l | Rpt Only | Rpt Only | | N/A | N/A | N/A | N/A | | |
| Aluminum | | Mg/l | | Mg/l | Rpt Only | Rpt Only | | N/A | N/A | N/A | N/A | | |
| Chloride | | Mg/l | | 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 | 7.0 | S.U. | 7.0 | S.U. | Min Allowed | Max Allowed | | 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 | Tons | | Tons | | | |
| Olcott Field 2 | Tons | | Tons | | | |
| Olcott Field 3 | Tons | | Tons | | | |
| Olcott Field 4 | Tons | | Tons | | | |
| Olcott Field 6 | Tons | | Tons | | | |
| Blair-Carter Field 1 | Tons | | Tons | | | |
| Blair-Carter Field 3 | Tons | | Tons | | | |
| Blair-Carter Field 4 | Tons | | Tons | | | |
| Willard Field 1 | Tons | | Tons | | | |
| Willard Field 3 | Tons | | Tons | | | |
| Willard Field 4 | Tons | | Tons | | | |
| Colbert Field 3 | Tons | | Tons | | | |
| Colbert Field 4 | Tons | | Tons | | | |
| Oakley Field 2 | Tons | | Tons | | | |
| Putz Field 2 | Tons | | Tons | | | |

SUMMARY OF WASTE WATER TREATMENT PLANT OPERATIONS

| | | Month | May | Year | 2023 | 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 | | | | 0.2475 | | | | 16000 | 16000 | | | | | | | | | | | |
| 2 | | 138 | 138 | 0.2417 | | | | 16000 | | | | | | | | | | | | |
| 3 | | | | 0.2332 | | | | 16000 | | | | | | | | | | | | |
| 4 | | | | 0.2929 | | | | 24000 | | | | | | | | | | | | |
| 5 | | | | 0.2626 | | | | 16000 | 16000 | | | | | | | | | | | |
| 6 | | | | 0.2873 | | | | 16000 | | | | | | | | | | | | |
| 7 | | | | 0.2537 | | | | 16000 | | | | | | | | | | | | |
| 8 | | | | 0.2375 | | | 8 | 16000 | 16000 | | | | | | | | | | | |
| 9 | | | | 0.2676 | | | | 24000 | | | | | | | | | | 0.51 | 1.10 | <0.01 |
| 10 | | | | 0.2522 | | | | 24000 | | | | | | | | | | | | |
| 11 | | | | 0.2104 | | | | 24000 | | | | | | | | | | | | |
| 12 | | | | 0.2479 | | | | 12000 | 16000 | | | | | | | | | | | |
| 13 | | | | 0.2539 | | | | 12000 | | | | | | | | | | | | |
| 14 | | | | 0.2494 | | | | 12000 | | | | | | | | | | | | |
| 15 | | | | 0.2139 | | | | 12000 | 16000 | | | | | | | | | | | |
| 16 | | | | 0.2368 | | | | 12000 | | | | | | | | | | 0.45 | 0.75 | <0.01 |
| 17 | | | | 0.2133 | | | | 12000 | | | | | | | | | | | | |
| 18 | | | | 0.2780 | | | | 16000 | | | | | | | | | | | | |
| 19 | | | | 0.2495 | | | | 16000 | 16000 | | | | | | | | | | | |
| 20 | | | | 0.2586 | | | | 12000 | | | | | | | | | | | | |
| 21 | | | | 0.2413 | | | | 12000 | | | | | | | | | | | | |
| 22 | | | | 0.2204 | | | 7 | 12000 | 16000 | | | | | | | | | | | |
| 23 | | | | 0.2472 | | | | 24000 | | | | | | | | | | 0.57 | 0.78 | <0.01 |
| 24 | | | | 0.1945 | | | | 24000 | | | | | | | | | | | | |
| 25 | | | | 0.2338 | | | | 24000 | | | | | | | | | | | | |
| 26 | | | | 0.2472 | | | | 12000 | 12494 | | | | | | | | | | | |
| 27 | | | | 0.2534 | | | | 12000 | 13558 | | | | | | | | | | | |
| 28 | | | | 0.2435 | | | | 12000 | | | | | | | | | | | | |
| 29 | | | | 0.2383 | | | | 12000 | 7738 | | | | | | | | | | | |
| 30 | | | | 0.2543 | | | | 12000 | 8162 | | | | | | | | | 0.45 | 1.30 | <0.01 |
| 31 | | | | 0.2587 | | | | 12000 | 9582 | | | | | | | | | | | |
| Total | | 138 | 138 | 7.6205 | | | 15 | 492000 | 163484 | | | | 3.0 | 2.0 | | <10 | 7.0 | 2.54 | 4.65 | 0.01 |
| Average | | 138 | 138 | 0.2458 | | | 7.5 | 15871 | 13624 | | | | 3.0 | 2.0 | | <10 | 7.0 | 0.508 | 0.93 | 0.01 |
| Minimum | | 138 | 138 | 0.1945 | | | 7 | 12000 | 7738 | | | | 3.0 | 2.0 | | <10 | 7.0 | 0.45 | 0.72 | <0.01 |
| Maximum | | 138 | 138 | 0.2929 | | | 8 | 24000 | 16000 | | | | 3.0 | 2.0 | | <10 | 7.0 | 0.57 | 1.3 | <0.01 |

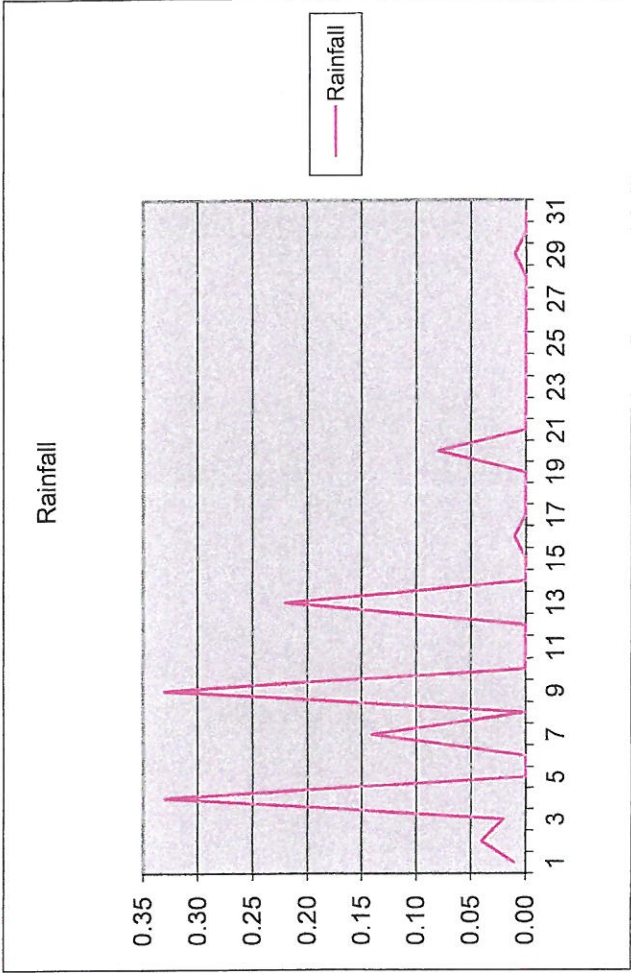
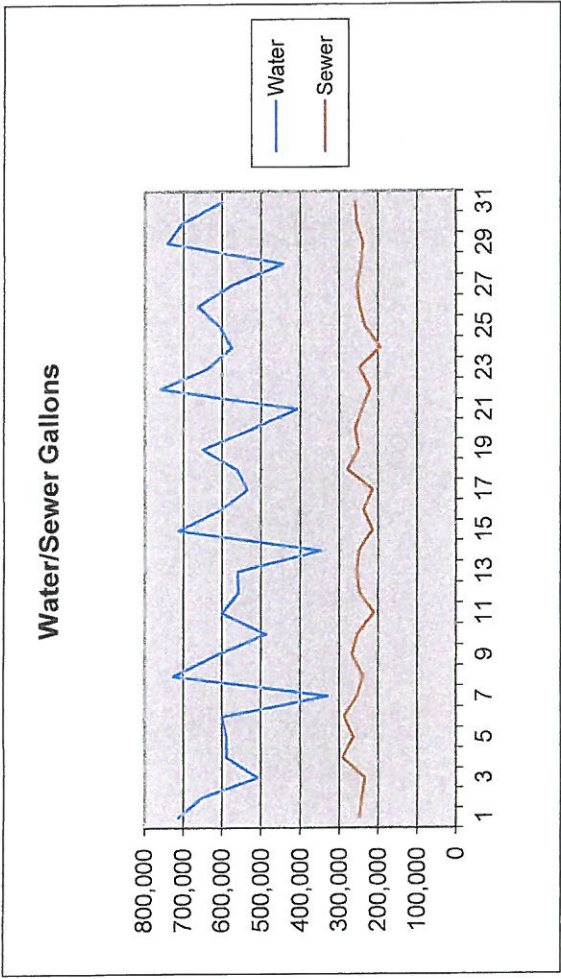
MAIL ONE COPY EACH TO:

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

Water/Sewer Flows May 2023

| Date | Water | Sewer | RainFall |
|------|---------|---------|----------|
| 1 | 712,900 | 247,500 | 0.01 |
| 2 | 652,200 | 241,700 | 0.04 |
| 3 | 507,600 | 233,200 | 0.02 |
| 4 | 588,800 | 292,900 | 0.33 |
| 5 | 587,600 | 262,600 | 0.00 |
| 6 | 600,100 | 287,300 | 0.00 |
| 7 | 329,700 | 253,700 | 0.14 |
| 8 | 726,000 | 237,500 | 0.00 |
| 9 | 615,800 | 267,600 | 0.33 |
| 10 | 486,400 | 252,200 | 0.00 |
| 11 | 600,500 | 210,400 | 0.00 |
| 12 | 557,500 | 247,900 | 0.00 |
| 13 | 560,300 | 253,900 | 0.22 |
| 14 | 347,500 | 249,400 | 0.00 |
| 15 | 713,400 | 213,900 | 0.00 |
| 16 | 604,600 | 236,800 | 0.01 |
| 17 | 535,200 | 213,300 | 0.00 |
| 18 | 561,400 | 278,000 | 0.00 |
| 19 | 650,300 | 249,500 | 0.00 |
| 20 | 525,700 | 258,600 | 0.08 |
| 21 | 408,300 | 241,300 | 0.00 |
| 22 | 759,600 | 220,400 | 0.00 |
| 23 | 636,800 | 247,200 | 0.00 |
| 24 | 575,500 | 194,500 | 0.00 |
| 25 | 605,700 | 233,800 | 0.00 |
| 26 | 664,200 | 247,200 | 0.00 |
| 27 | 574,400 | 253,400 | 0.00 |
| 28 | 443,800 | 243,500 | 0.00 |
| 29 | 741,300 | 238,300 | 0.01 |
| 30 | 703,700 | 254,300 | 0.00 |
| 31 | 599,700 | 258,700 | 0.00 |
| Avg. | 586,339 | 245,823 | 0.04 |



**CORPORATION OF SHEPHERDSTOWN
WATER TREATMENT PLANT IMPROVEMENTS
CONTRACT NO. 2 - WATER DISTRIBUTION SYSTEM IMPROVEMENTS
PROJECT SPENDING AS OF 6-9-23**

| Project Item | Overall Costs | PROJECT FUNDING EXPENDED TO DATE | | |
|---------------------------------|------------------------|----------------------------------|---------------------|---------------------|
| | | Federal Grant | Capacity Account | Totals To Date |
| Contract No. 2 - Construction | \$ 2,051,805.00 | | | \$ - |
| Construction Contingency | \$ 103,195.00 | | | \$ - |
| Engineering During Construction | \$ 50,000.00 | | | \$ - |
| Bidding & Negotiating | \$ 20,000.00 | | \$ 3,000.00 | \$ 3,000.00 |
| Permitting During Design | \$ 2,000.00 | | | \$ - |
| Record Drawings | \$ 5,000.00 | | | \$ - |
| Legal | \$ 10,000.00 | | | \$ - |
| Administration | \$ 10,000.00 | | | \$ - |
| Environmental Reports for ACOE | \$ 51,200.00 | | \$ 51,200.00 | \$ 51,200.00 |
| TOTALS | \$ 2,303,200.00 | \$ - | \$ 54,200.00 | \$ 54,200.00 |

| Total Project Fund Allocation Summary | Amount |
|---|------------------------|
| Federal Grant (Army Corps of Engineers) | \$ 1,668,000.00 |
| Army Corps of Engineers Project Costs | \$ (100,000.00) |
| Capacity Account | \$ 735,200.00 |
| Totals | \$ 2,303,200.00 |

CORPORATION OF SHEPHERDSTOWN
WATER TREATMENT PLANT IMPROVEMENTS
CONTRACT NO. 1 - WATER TREATMENT PLANT IMPROVEMENTS
PROJECT SPENDING AS OF 6-9-23

| Project Item | Overall Costs | PROJECT FUNDING EXPENDED TO DATE | | | | | Totals To Date |
|--|------------------------|----------------------------------|------------------------|-----------------------|---------------------|----------------------|------------------------|
| | | JSB Loan | American Recovery Plan | WDA Depreciation Fund | I & R Account | Capacity Account | |
| Contract No. 1 - Construction | \$ 2,281,300.00 | \$ 1,222,500.00 | \$ 421,000.00 | \$ 488,000.00 | \$ 48,206.25 | | \$ 2,179,706.25 |
| Construction Contingency for Change Orders | \$ 269,235.81 | | | | \$ 36.00 | | \$ 36.00 |
| Engineering Design | \$ 128,000.00 | | | | | \$ 128,000.00 | \$ 128,000.00 |
| Engineering During Construction | \$ 90,000.00 | | | | | \$ 87,300.00 | \$ 87,300.00 |
| Bidding & Negotiating | \$ 10,000.00 | | | | \$ 5,000.00 | \$ 5,000.00 | \$ 10,000.00 |
| Survey | \$ 8,000.00 | | | | | \$ 8,000.00 | \$ 8,000.00 |
| Permitting During Design | \$ 6,000.00 | | | | | \$ 6,000.00 | \$ 6,000.00 |
| Record Drawings | \$ 10,000.00 | | | | \$ 3,000.00 | | \$ 3,000.00 |
| O&M Manual | \$ 10,000.00 | | | | | | |
| Legal - PSC Filing | \$ 3,850.79 | | | | | \$ 3,850.79 | \$ 3,850.79 |
| Legal - General Services | \$ 1,440.00 | | | | | \$ 1,440.00 | \$ 1,440.00 |
| Accountant | \$ 10,475.00 | | | | | \$ 10,475.00 | \$ 10,475.00 |
| Bond Counsel | \$ 25,000.00 | \$ 25,000.00 | | | | | \$ 25,000.00 |
| Project Contingency | \$ 3,325.00 | \$ 2,500.00 | | | | \$ 825.00 | \$ 3,325.00 |
| TOTALS | \$ 2,856,626.60 | \$ 1,250,000.00 | \$ 421,000.00 | \$ 488,000.00 | \$ 56,242.25 | \$ 250,890.79 | \$ 2,466,133.04 |

| Total Project Fund Allocation Summary | Amount |
|---------------------------------------|------------------------|
| Jefferson Security Bank Loan | \$ 1,250,000.00 |
| American Recovery Plan (ARP) | \$ 421,000.00 |
| WDA Depreciation Fund | \$ 488,000.00 |
| I & R Account | \$ 200,000.00 |
| Capacity Account | \$ 497,626.60 |
| Totals | \$ 2,856,626.60 |

AGREEMENT
BETWEEN
THE DEPARTMENT OF THE ARMY
AND
CORPORATION OF SHEPHERDSTOWN
FOR
DESIGN AND CONSTRUCTION ASSISTANCE
FOR THE
SHEPHERDSTOWN WATER WORKS DISTRIBUTION SYSTEM IMPROVEMENTS

THIS AGREEMENT is entered into this ____ day of _____, _____, by and between the Department of the Army (hereinafter the "Government"), represented by the District Commander for Baltimore District (hereinafter the "District Commander") and the Corporation of Shepherdstown (hereinafter the "Non-Federal Sponsor"), represented by its Mayor.

WITNESSETH, THAT:

WHEREAS, the Government is authorized to provide design and construction assistance for publicly owned, non-Federal water-related environmental infrastructure and resource protection and development projects in Central West Virginia, including projects for wastewater treatment and related facilities, water supply and related facilities, and surface water resource protection and development pursuant to Section 571 of the Water Resources Development Act of 1999, Public Law 106-53, as amended (hereinafter "Section 571");

WHEREAS, Section 571(e)(3) provides that the Federal share of project costs under each agreement entered into under Section 571 shall be 75 percent, which may be in the form of reimbursements;

WHEREAS, as of the effective date of this Agreement, the total amount of Federal funds available for the Federal share of project costs under this Agreement is \$1,668,000; and

WHEREAS, the Government and the Non-Federal Sponsor have the full authority and capability to perform in accordance with the terms of this Agreement and acknowledge that this Agreement shall be enforceable in the appropriate district court of the United States.

NOW, THEREFORE, the parties agree as follows:

ARTICLE I - DEFINITIONS

A. The term "Project" means design and construction of approximately 1,390 LF of 8" PVC C909 PVC; 11,530 LF of 6" C909 PVC; 600 LF of 4" PVC C909; 3,345 LF of 2" PVC SDR 17; 2,780 LF of ¾" PE service line; 1,215 LF of ¾" PE service punch; one (1) EA 8" Gate Valve w/Valve Box; sixteen (16) EA 6" Gate Valve w/Valve Box; one (1) EA 4" Gate Valve w/Valve Box; eight (8) EA 2" Gate Valve w/Valve Box; sixteen (16) EA Fire Hydrant Assemblies; one (1) EA Fire Hydrant Assembly on existing waterline; 100 LF of 16" Steel

Casing (RR Bore & Jack); 30 LF of 16" Steel Casing (Bore & Jack); 235 LF of 12" Steel Casing (Open Cut); 185 EA service reconnections; twelve (12) connections to existing waterline; ten (10) Blow-Off Assembly; 280 LF of Type 'A' Trench Repair; 4,510 LF of Type "B" Trench Repair; 785 LF of Type 'C' Trench Repair; 9,535 SY of 2" Asphalt Pavement Overlay; 410 LF of Asphalt Driveway Restoration; 560 LF of Gravel Driveway Restoration; 28 LF of Concrete Driveway Restoration; three (3) EA of Existing Rip Rap Ditch Repair; Mobilization/Demobilization; Video Taping; Erosion and Sediment Control, as generally described in the Letter Report, Corporation of Shepherdstown, Shepherdstown Water Works Distribution System improvements Project, Shepherdstown, West Virginia, Section 571 Environmental Infrastructure Program, dated February 2023, and approved by the North Atlantic Division Commander, on June 15, 2023.

B. The term "HTRW" means hazardous, toxic, and radioactive wastes, which includes any material listed as a "hazardous substance" (42 U.S.C. 9601(14)) regulated under the Comprehensive Environmental Response, Compensation, and Liability Act (hereinafter "CERCLA") (42 U.S.C. 9601-9675) and any other regulated material in accordance with applicable laws and regulations.

C. The term "project costs" means all costs incurred by the Government and Non-Federal Sponsor in accordance with the terms of this Agreement that are directly related to design and construction of the Project and cost shared. The term includes the Non-Federal Sponsor's eligible pre-Agreement design work costs, if any; the Government's costs for conducting environmental compliance activities, providing management oversight and technical assistance, as needed, preparing monthly financial reports, reviewing design work, appraisals, and invoices provided by the Non-Federal Sponsor, conducting periodic inspections during construction, and any other costs incurred by the Government pursuant to the provisions of this Agreement; the Non-Federal Sponsor's eligible costs for engineering, design, construction, and supervision and administration; the Non-Federal Sponsor's eligible costs for providing real property interests and relocations, and performing permit work; and the costs of historic preservation activities except for data recovery for historic properties, if any. The term does not include any costs for operation and maintenance; HTRW cleanup and response; dispute resolution; audits; betterments; or the Non-Federal Sponsor's cost to negotiate this Agreement.

D. The term "real property interests" means lands, easements, and rights-of-way, including those required for relocations and borrow and dredged material placement areas. Acquisition of real property interests may require the performance of relocations.

E. The term "relocation" means the provision of a functionally equivalent facility to the owner of a utility, cemetery, highway, railroad, or public facility when such action is required by applicable legal principles of just compensation. Providing a functionally equivalent facility may include the alteration, lowering, raising, or replacement and attendant demolition of the affected facility or part thereof.

F. The term "pre-Agreement design work" means the design work performed by the Non-Federal Sponsor prior to the effective date of this Agreement that the Government determines was accomplished in a satisfactory manner and is necessary for the Project.

G. The term "betterment" means a difference in the design or construction of an element of the Project that results from applying standards that the Government determines exceed those that the Government would otherwise apply to design or construction of that element.

ARTICLE II - OBLIGATIONS OF THE PARTIES

A. As of the effective date of this Agreement, the total amount of Federal funds available for the Federal share of project costs under this Agreement is limited to \$1,668,000. Notwithstanding any other provision of this Agreement, the Non-Federal Sponsor shall be responsible for all costs in excess of this amount.

B. The Non-Federal Sponsor shall design and construct the Project in accordance with all requirements of applicable Federal laws and implementing regulations, including but not limited to, if applicable, Section 601 of the Civil Rights Act of 1964, as amended (42 U.S.C. 2000d), and Department of Defense Directive 5500.11 issued pursuant thereto; the Age Discrimination Act of 1975 (42 U.S.C. 6102); and the Rehabilitation Act of 1973, as amended (29 U.S.C. 794), and Army Regulation 600-7 issued pursuant thereto and the following:

1. In accordance with Article III, the Non-Federal Sponsor shall provide the real property interests and relocations required for construction and operation and maintenance of the Project. The Non-Federal Sponsor hereby gives the Government a right to enter, at reasonable times and in a reasonable manner, upon property that the Non-Federal Sponsor now or hereafter owns or controls for the purpose of performing inspections pursuant to Article II.D.

2. The Non-Federal Sponsor shall afford the Government the opportunity to review and comment on all design work, including relevant plans and specifications, and related contract solicitations, prior to the Non-Federal Sponsor's issuance of such solicitations. In addition, until the Government has provided written confirmation that environmental compliance has been completed, the Non-Federal Sponsor shall not issue the solicitation for the first construction contract for the Project or commence construction of the Project using its own forces.

3. The Non-Federal Sponsor is responsible for obtaining all permits and licenses necessary for design, construction, and operation and maintenance of the Project and for ensuring compliance with all requirements of such permits and licenses.

4. The Non-Federal Sponsor shall establish and maintain such legal and institutional structures as necessary to ensure the effective long-term operation of the Project at no cost to the Government.

5. Upon completion of design, the Non-Federal Sponsor shall furnish the Government with copies of the completed design.

6. The Non-Federal Sponsor shall operate and maintain the Project at no cost to the Government. The Non-Federal Sponsor shall furnish the Government with a copy of the as-built drawings for the completed work.

7. No more frequently than every 30 calendar days, the Non-Federal Sponsor shall provide the Government an invoice with the documentation required by Article V for the Government to determine whether costs incurred by the Non-Federal Sponsor are eligible for inclusion in project costs. If the Non-Federal Sponsor incurred costs for pre-Agreement design work, documentation of such costs shall be included in the Non-Federal Sponsor's initial invoice. Following completion of the Project, the Non-Federal Sponsor shall notify the Government, which shall conduct a final inspection of the Project. No later than 60 calendar days after the Government conducts the final inspection, the Non-Federal Sponsor shall provide its final invoice, unless an extension is requested by Non-Federal Sponsor in writing and approved by the Government.

C. Using information developed and provided by the Non-Federal Sponsor, the Government shall ensure environmental compliance activities necessary to achieve compliance with all applicable environmental laws and regulations for design and construction of the Project are completed prior to initiation of construction. The Government will notify the Non-Federal Sponsor in writing when such compliance has been completed.

D. The Government may perform periodic inspections to verify the progress of construction and that work is being performed in a satisfactory manner. In addition, the Government may provide technical assistance to the Non-Federal Sponsor on an as-needed basis during design and construction of the Project. Further, the Government shall perform a final inspection to verify satisfactory completion of the Project.

E. Subject to the limitation on available Federal funds identified in Article II.A. for the Federal share of project costs under this Agreement, the Government shall be responsible for 75 percent of project costs, with reimbursement for costs incurred by the Non-Federal Sponsor determined in accordance with this paragraph. The Government shall review each invoice provided by the Non-Federal Sponsor and, based on the procedures, requirements, and conditions provided in Article V, shall determine the costs, or portion thereof, that are eligible for inclusion in project costs. To the maximum extent practicable, within 30 calendar days of receipt of each invoice, the Government, subject to the availability of Federal funds, shall reimburse the Non-Federal Sponsor for 75 percent of the Non-Federal Sponsor's eligible costs included in each invoice, less 25 percent of the costs incurred by the Government during that same invoice period. The Government shall provide a written explanation to the Non-Federal Sponsor for costs it determines are not eligible for inclusion in project costs.

F. The Government shall ensure compliance with the National Historic Preservation Act (NHPA) of 1966, as amended (54 U.S.C. 300101-307108), prior to initiation of construction. All costs incurred by the Government and the Non-Federal Sponsor for actions associated with historic preservation, including, but not limited to, the identification and treatment of historic properties as those properties are defined in the NHPA and the mitigation of adverse effects other than data recovery, as the Government determines necessary and subject to audit in

accordance with Article X.B. to determine reasonableness, allocability, and allowability of such costs, shall be included in project costs and shared in accordance with the provisions of this Agreement. If historic properties are discovered during construction and the effect(s) of construction are determined to be adverse, strategies shall be developed to avoid, minimize, or mitigate these adverse effects. In accordance with 54 U.S.C. 312507, up to 1 percent of the total amount available for the Project may be applied toward data recovery of historic properties and such costs shall be borne entirely by the Government. In the event that costs associated with data recovery of historic properties exceed 1 percent of the total amount authorized to be appropriated for the Project, in accordance with 54 U.S.C. 312508, the Government will seek a waiver from the 1 percent limitation under 54 U.S.C. 312507 and upon receiving the waiver, will proceed with data recovery at full Federal expense. Nothing in this Agreement shall limit or otherwise prevent the Non-Federal Sponsor from voluntarily contributing costs associated with data recovery that exceed 1 percent.

G. The Non-Federal Sponsor shall not use Federal program funds to meet any of its obligations under this Agreement unless the Federal agency providing the funds verifies in writing that the funds are authorized to be used for the Project. Federal program funds are those funds provided by a Federal agency, plus any non-Federal contribution required as a matching share for such work.

H. The Non-Federal Sponsor and the Government, in consultation with appropriate Federal and State officials, shall develop a facilities or resource protection and development plan, including appropriate engineering plans and specifications.

I. If the Non-Federal Sponsor elects to include betterments in the design or construction of the Project, the Non-Federal Sponsor shall notify the Government in writing and describe the betterments it intends to design and construct. The Non-Federal Sponsor shall be solely responsible for all costs due to betterments, including costs associated with obtaining permits for such work, without reimbursement by the Government.

ARTICLE III - REAL PROPERTY INTERESTS AND RELOCATIONS

A. The Government and Non-Federal Sponsor shall jointly determine the real property interests required for construction, operation, and maintenance of the Project, and the Non-Federal Sponsor shall provide the Government with general written descriptions, including maps as appropriate, of such real property interests. Upon written confirmation by the Government, the Non-Federal Sponsor shall, in accordance with Article IV.A., investigate to ensure that HTRW does not exist in, on, or under the real property interests to be acquired. The Non-Federal Sponsor shall acquire such real property interests and notify the Government in writing when such interests have been acquired. The Non-Federal Sponsor shall ensure that such real property interests are retained in public ownership.

B. The Government and Non-Federal Sponsor shall jointly determine the relocations required for construction, operation, and maintenance of the Project, and the Non-Federal Sponsor shall provide the Government with general written descriptions, including maps and plans and specifications, as appropriate, for such relocations. Upon written confirmation by the

Government, the Non-Federal Sponsor shall perform or ensure performance of such relocations and notify the Government in writing when such relocations have been accomplished.

C. In acquiring the real property interests for the Project, the Non-Federal Sponsor assures the Government that it will comply with the following:

(1) fair and reasonable relocation payments and assistance shall be provided to or for displaced persons, as are required to be provided by a Federal agency under 42 U.S.C. 4622, 4623 and 4624;

(2) relocation assistance programs offering the services described in 42 U.S.C. 4625 shall be provided to such displaced persons;

(3) within a reasonable period of time prior to displacement, comparable replacement dwellings will be available to displaced persons in accordance with 42 U.S.C. 4625(c)(3);

(4) in acquiring real property, the Non-Federal Sponsor will be guided, to the greatest extent practicable under State law, by the land acquisition policies in 42 U.S.C. 4651 and the provisions of 42 U.S.C. 4652; and

(5) property owners will be paid or reimbursed for necessary expenses as specified in 42 U.S.C. 4653 and 4654.

ARTICLE IV - HTRW

A. The Non-Federal Sponsor shall be responsible for undertaking any investigations to identify the existence and extent of any HTRW regulated under applicable law, that may exist in, on, or under real property interests required for construction, operation, and maintenance of the Project.

B. In the event the Non-Federal Sponsor discovers that HTRW exists in, on, or under any of the real property interests needed for construction, operation, and maintenance of the Project, the Non-Federal Sponsor shall provide written notice to the Government within 15 calendar days of such discovery, in addition to providing any other notice required by applicable law. If HTRW is discovered prior to acquisition, the Non-Federal Sponsor shall not proceed with the acquisition of such real property interests until the parties agree that the Non-Federal Sponsor should proceed. If HTRW is discovered after acquisition of the real property interests, no further Project activities within the contaminated area shall proceed until the parties agree on an appropriate course of action.

1. If the Non-Federal Sponsor initiates or continues construction, the Non-Federal Sponsor shall be responsible, as between the Government and the Non-Federal Sponsor, for the performance and costs of HTRW cleanup and response, including the costs of any studies and investigations necessary to determine an appropriate response to the contamination.

The Non-Federal Sponsor shall pay such costs without reimbursement or credit by the Government.

2. In the event the Non-Federal Sponsor fails to discharge its responsibilities under this Article, the Government may suspend or terminate future performance under this Agreement, including reimbursements pursuant to Article II.E.

C. As between the Government and the Non-Federal Sponsor, the Non-Federal Sponsor shall be considered the owner and operator of the Project for purposes of CERCLA liability or other applicable law.

D. Any decision made pursuant to this Article shall not relieve any third party from any HTRW liability that may arise under applicable law.

ARTICLE V - DETERMINATION OF ELIGIBLE NON-FEDERAL SPONSOR COSTS

A. The Government and the Non-Federal Sponsor agree that the Non-Federal Sponsor's costs that are eligible for inclusion in project costs shall be determined in accordance with the following procedures, requirements, and conditions and subject to audit in accordance with Article X.B. to determine reasonableness, allocability, and allowability of costs.

1. Real Property Interests.

a. General Procedure. The Government shall include in project costs the value of required real property interests acquired from private owners after the effective date of this Agreement except that the value of real property interests donated to the Non-Federal Sponsor are not eligible for inclusion in project costs. The Non-Federal Sponsor shall obtain for each required real property interest acquired from private owners an appraisal of the fair market value of such interest that is prepared by a qualified appraiser who is acceptable to the parties. Subject to valid jurisdictional exceptions, the appraisal shall conform to the Uniform Standards of Professional Appraisal Practice. The appraisal must be prepared in accordance with the applicable rules of just compensation, as specified by the Government.

(1) Date of Valuation. The fair market value of real property interests acquired from private owners by the Non-Federal Sponsor shall be the fair market value of such real property interests at the time the interests are acquired.

(2) Except for real property interests acquired through eminent domain proceedings, the Non-Federal Sponsor shall submit an appraisal for each real property interest to the Government for review and approval no later than, to the maximum extent practicable, 60 calendar days after the Non-Federal Sponsor concludes the acquisition of the interest. If, after coordination and consultation with the Government, the Non-Federal Sponsor is unable to provide an appraisal that is acceptable to the Government, the Government shall obtain an appraisal to determine the fair market value of the real property interest for valuation purposes.

(3) The Government shall include in the project costs the appraised amount approved by the Government. Where the amount paid or proposed to be paid by the Non-Federal Sponsor exceeds the approved appraised amount, the Government, at the request of the Non-Federal Sponsor, shall consider all factors relevant to determining fair market value and, in its sole discretion, after consultation with the Non-Federal Sponsor, may approve in writing an amount greater than the appraised amount.

b. Eminent Domain Procedure. For real property interests acquired by eminent domain proceedings, the Non-Federal Sponsor shall notify the Government in writing of its intent to institute such proceedings and submit the appraisals of the specific real property interests to be acquired for review and approval by the Government. If the Government provides written approval of the appraisals, the Non-Federal Sponsor shall use the amount set forth in such appraisals as the estimate of just compensation for the purpose of instituting the eminent domain proceeding. If the Government provides written disapproval of the appraisals, the Government and the Non-Federal Sponsor shall consult to promptly resolve the issues that are identified in the Government's written disapproval. In the event the issues cannot be resolved, the Non-Federal Sponsor may use the amount set forth in its appraisal as the estimate of just compensation for purpose of instituting the eminent domain proceeding. The fair market value for valuation purposes shall be either the amount of the court award for the real property interests taken or the amount of any stipulated settlement or portion thereof that the Government approves in writing.

c. Waiver of Appraisal. Except as required by paragraph A.1.b. of this Article, the Government may waive the requirement for an appraisal pursuant to this paragraph if, in accordance with 49 C.F.R. Section 24.102(c)(2), the Non-Federal Sponsor determines that an appraisal is unnecessary because the valuation problem is uncomplicated and the anticipated value of the real property interest proposed for acquisition is estimated at \$25,000 or less, based on a review of available data. When the Non-Federal Sponsor determines that an appraisal is unnecessary, the Non-Federal Sponsor shall prepare the written waiver valuation required by 49 C.F.R. Section 24.102(c)(2) and submit a copy thereof to the Government for approval. When the anticipated value of the real property interest exceeds \$10,000, up to a maximum of \$25,000, the Non-Federal Sponsor must offer the owner the option of having the Non-Federal Sponsor appraise the real property interest.

d. Incidental Costs. The Government shall include in project costs eligible incidental costs, documented to the satisfaction of the Government, that the Non-Federal Sponsor incurs after the effective date of this Agreement in acquiring required real property interests from private owners. Such incidental costs include closing and title costs, appraisal costs, survey costs, attorney's fees, plat maps, mapping costs, actual amounts expended for payment of any relocation assistance benefits provided in accordance with Article III.C., and other payments by the Non-Federal Sponsor for items that are generally recognized as compensable, and required to be paid, by applicable state law due to the acquisition of required real property interests.

e. Except for permit work pursuant to Article V.A.4., any publicly owned real property interests required for the Project will be provided by the Non-Federal Sponsor at no cost to the Government.

2. Relocations. The Government shall include in project costs eligible costs of required relocations performed by the Non-Federal Sponsor after the effective date of this Agreement.

a. For a relocation other than a highway, eligible costs shall be only that portion of relocation costs that the Government determines is necessary to provide a functionally equivalent facility, reduced by depreciation, as applicable, and by the salvage value of any removed items.

b. For a relocation of a highway, which is any highway, roadway, or street, including any bridge thereof, that is owned by a public entity, eligible costs shall be only that portion of relocation costs that would be necessary to accomplish the relocation in accordance with the design standard that the State of West Virginia would apply under similar conditions of geography and traffic load, reduced by the salvage value of any removed items.

c. Relocation costs, as determined by the Government, include actual costs of performing the relocation; planning, engineering, and design costs; and supervision and administration costs. Relocation costs do not include any costs associated with betterments, as determined by the Government, nor any additional cost of using new material when suitable used material is available.

3. Design and Construction Work. The Government shall include in project costs eligible costs of the design and construction work performed by the Non-Federal Sponsor after the effective date of this Agreement and eligible costs of pre-Agreement design work, if any.

a. The Non-Federal Sponsor shall provide documentation, satisfactory to the Government, for the Government to determine the amount of eligible costs. Appropriate documentation includes invoices and certification of specific payments to contractors, suppliers, and the Non-Federal Sponsor's employees. Where the Non-Federal Sponsor's cost for completed pre-Agreement design work is expressed as fixed costs plus a percentage of project costs, the Non-Federal Sponsor shall calculate such costs based on actual costs.

b. The following costs are not eligible for inclusion in project costs: interest charges, or any adjustment to reflect changes in price levels after completion of the design or construction work; pre-Agreement design work previously reimbursed under another agreement; pre-Agreement design work in excess of 6 percent of project costs; costs that exceed the Government's estimate of the cost for such design and construction work; design or construction work obtained at no cost to the Non-Federal Sponsor; or any construction work initiated prior to completion of environmental compliance.

4. Permit Work. The Government shall include in project costs eligible costs of permit work performed by the Non-Federal Sponsor after the effective date of this Agreement.

Eligible costs shall be equivalent to the direct costs, documented to the satisfaction of the Government, that the Non-Federal Sponsor incurs in obtaining all permits and licenses necessary for design and construction of the Project, including the permits necessary for construction, operation, and maintenance of the Project on publicly owned or controlled real property interests. Appropriate documentation includes invoices and certification of specific payments to contractors, suppliers, and the Non-Federal Sponsor's employees involved in obtaining such permits. Failure to comply with these permits and licenses may result in the Government denying, in whole or part, inclusion of the Non-Federal Sponsor's costs for design and construction of the Project in project costs.

5. Compliance with Federal Labor Laws. In undertaking construction and relocations, the Non-Federal Sponsor shall comply with applicable Federal labor laws covering non-Federal construction, including, but not limited to, 40 U.S.C. 3141-3148 and 40 U.S.C. 3701-3708 (labor standards originally enacted as the Davis-Bacon Act, the Contract Work Hours and Safety Standards Act, and the Copeland Anti-Kickback Act). The Non-Federal Sponsor's failure to comply with these laws may result in the Government denying, in whole or part, inclusion of the Non-Federal Sponsor's costs for relocations and construction of the Project in project costs.

B. Notwithstanding any other provision of this Agreement, the Non-Federal Sponsor shall not be entitled to credit or reimbursement for any costs it incurs for real property interests, relocations, and permit work that exceed 25 percent of project costs, and any such excess amount cannot be applied towards the non-Federal cost share for another project; and for any costs incurred by the Non-Federal Sponsor prior to the effective date of this Agreement, excluding costs for pre-Agreement design work.

ARTICLE VI - ACCOUNTING

A. As of the effective date of this Agreement, project costs are projected to be \$2,224,000, with the amount of Federal funds available for such work limited to \$1,668,000. Costs incurred by the Government are projected to be \$100,000. Costs incurred by the Non-Federal Sponsor are projected to be \$2,124,000, which includes eligible design and construction work after the effective date of this Agreement projected to be \$0, eligible pre-Agreement design work projected to be \$0, eligible real property interests projected to be \$0, eligible relocations projected to be \$0, and eligible permit work projected to be \$2,000. Reimbursements pursuant to Article II.E. for eligible costs incurred by the Non-Federal Sponsor are projected to be \$1,568,000. These amounts are estimates only that are subject to adjustment by the Government and are not to be construed as the total financial responsibilities of the Non-Federal Sponsor.

B. The Government shall provide the Non-Federal Sponsor with monthly financial reports setting forth the estimated project costs and the Government's and Non-Federal Sponsor's estimated shares of such costs; costs incurred by the Government to date; costs incurred by the Non-Federal Sponsor to date; the total amount of reimbursements made to the Non-Federal Sponsor to date; and the balance of the Federal funds available for the Project.

C. After the Non-Federal Sponsor has provided its final invoice to the Government, the Government shall conduct a final accounting and furnish the Non-Federal Sponsor with the written results of such final accounting. As a part of the final accounting, the Government will determine the total reimbursable amount by taking 75 percent of eligible costs incurred by the Non-Federal Sponsor, less 25 percent of the costs incurred by the Government for the Project. Should the final accounting determine that funds in excess of the total reimbursable amount have been reimbursed to the Non-Federal Sponsor, the Non-Federal Sponsor, within 60 calendar days of receipt of written notice from the Government, shall provide the Government with the full amount of such excess reimbursement by delivering a check payable to "FAO, USAED, Baltimore (E1)" to the District Commander, or by providing an Electronic Funds Transfer of such funds in accordance with procedures established by the Government. Should the final accounting determine that the reimbursements provided to the Non-Federal Sponsor are less than the total reimbursable amount, then subject to the limitation on available Federal funds identified in Article II.A. for the Federal share of project costs under this Agreement, the Government shall reimburse the Non-Federal Sponsor for the amount equal to such difference.

ARTICLE VII - TERMINATION OR SUSPENSION

If at any time the Non-Federal Sponsor fails to fulfill its obligations under this Agreement, the Government may suspend or terminate this Agreement. If the Government determines that the Federal funds available for the Project will be exhausted prior to completion of the Project, the Government shall notify the Non-Federal Sponsor and the Non-Federal Sponsor may continue with design and construction of the Project, at no cost to the Government, and with no further participation in the Project by the Government.

ARTICLE VIII - HOLD AND SAVE

The Non-Federal Sponsor shall hold and save the Government free from any and all damages arising from design, construction, or operation and maintenance of the Project, except for damages due to the fault or negligence of the Government or its contractors.

ARTICLE IX - DISPUTE RESOLUTION

As a condition precedent to a party bringing any suit for breach of this Agreement, that party must first notify the other party in writing of the nature of the purported breach and seek in good faith to resolve the dispute through negotiation. If the parties cannot resolve the dispute through negotiation, they may agree to a mutually acceptable method of non-binding alternative dispute resolution with a qualified third party acceptable to the parties. Each party shall pay an equal share of any costs for the services provided by such a third party as such costs are incurred. The existence of a dispute shall not excuse the parties from performance pursuant to this Agreement.

ARTICLE X - MAINTENANCE OF RECORDS AND AUDITS

A. The parties shall develop procedures for the maintenance by the Non-Federal Sponsor of books, records, documents, or other evidence pertaining to costs and expenses for a minimum of three years after the final accounting. The Non-Federal Sponsor shall assure that such materials are reasonably available for examination, audit, or reproduction by the Government.

B. The Government may conduct, or arrange for the conduct of, audits. Government audits shall be conducted in accordance with applicable Government cost principles and regulations. The Government's costs of audits shall not be included in project costs.

C. To the extent permitted under applicable Federal laws and regulations, the Government shall allow the Non-Federal Sponsor to inspect books, records, documents, or other evidence pertaining to costs and expenses maintained by the Government, or at the Non-Federal Sponsor's request, provide to the Non-Federal Sponsor or independent auditors any such information necessary to enable an audit of the Non-Federal Sponsor's activities under this Agreement. The Non-Federal Sponsor shall pay the costs of non-Federal audits without reimbursement or credit by the Government.

ARTICLE XI - RELATIONSHIP OF PARTIES

In the exercise of their respective rights and obligations under this Agreement, the Government and the Non-Federal Sponsor each act in an independent capacity, and neither is to be considered the officer, agent, or employee of the other. Neither party shall provide, without the consent of the other party, any contractor with a release that waives or purports to waive any rights a party may have to seek relief or redress against that contractor.

ARTICLE XII - NOTICES

A. Any notice, request, demand, or other communication required or permitted to be given under this Agreement shall be deemed to have been duly given if in writing and delivered personally or mailed by registered or certified mail, with return receipt, as follows:

If to the Non-Federal Sponsor:

Mayor
Corporation of Shepherdstown
104 North King Street/PO Box 248
Shepherdstown, WV 25443

If to the Government:

District Commander
U.S. Army Corps of Engineers, Baltimore District
2 Hopkins Plaza

Baltimore, MD 21201

B. A party may change the recipient or address to which such communications are to be directed by giving written notice to the other party in the manner provided in this Article.

ARTICLE XIII - CONFIDENTIALITY

To the extent permitted by the laws governing each party, the parties agree to maintain the confidentiality of exchanged information when requested to do so by the providing party.

ARTICLE XIV - THIRD PARTY RIGHTS, BENEFITS, OR LIABILITIES

Nothing in this Agreement is intended, nor may be construed, to create any rights, confer any benefits, or relieve any liability, of any kind whatsoever in any third person not a party to this Agreement.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement, which shall become effective upon the date it is signed by the District Commander.

DEPARTMENT OF THE ARMY

CORPORATION OF SHEPHERDSTOWN

BY: _____
ESTHER S. PINCHASIN
Colonel, U.S. Army
District Commander

BY: _____
ARTHUR J. AUXER III
Mayor

DATE: _____

DATE: _____

NON-FEDERAL SPONSOR'S
SELF-CERTIFICATION OF FINANCIAL CAPABILITY
FOR AGREEMENTS

I, Arthur J. Auxer, III, do hereby certify that I am the Mayor and, as Chairman of the Finance Committee, the chief financial officer of the Corporation of Shepherdstown (the "Non-Federal Sponsor"); that I am aware of the financial obligations of the Non-Federal Sponsor for the Shepherdstown Water Works Distribution System Improvements Project; and that the Non-Federal Sponsor has the financial capability to satisfy the Non-Federal Sponsor's obligations under the Shepherdstown Water Works Distribution System Improvements Project, Project Partnership Agreement (PPA).

IN WITNESS WHEREOF, I have made and executed this certification this _____ day of _____ 2023.

BY: _____
ARTHUR J. AUXER III

TITLE: Mayor

DATE: _____

CERTIFICATION REGARDING LOBBYING

The undersigned certifies, to the best of his or her knowledge and belief that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

(3) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31 U.S.C. 1352. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Arthur J. Auxer, III
Mayor,
Corporation of Shepherdstown

DATE: _____

CERTIFICATE OF AUTHORITY

I, Hoy C. Shingleton, do hereby certify that I am the principal legal officer for the Corporation of Shepherdstown, that the Corporation of Shepherdstown is a legally constituted public body with full authority and legal capability to perform the terms of the Shepherdstown Water Works Distribution System Improvements Project, Project Partnership Agreement (PPA) between the Department of the Army and the Corporation of Shepherdstown in connection with the Shepherdstown Water Works Distribution System Improvements Project, and to pay damages, if necessary, in the event of the failure to perform in accordance with the terms of this Shepherdstown Water Works Distribution System Improvements Project, Project Partnership Agreement (PPA), and that the person who executed this Shepherdstown Water Works Distribution System Improvements Project, Project Partnership Agreement (PPA) on behalf of the Corporation of Shepherdstown acted within his statutory authority.

IN WITNESS WHEREOF, I have made and executed this certification this

_____ day of _____ 20__.

Hoy C. Shingleton
Attorney at Law

CERTIFICATION OF LEGAL REVIEW

The Agreement for the design and construction of the Shepherdstown Water Works Distribution System Improvements, in Jefferson County, West Virginia, has been fully reviewed by the Office of Counsel, U.S. Army Engineer District, Baltimore, Maryland, and is legally sufficient.

MCGRATH.JENNIFER.L.1387678154
ER.L.1387678154

Digitally signed by
MCGRATH.JENNIFER.L.13876781
54
Date: 2023.03.10 16:17:41 -05'00'

for

FRANCINE C. DIGGS
District Counsel

DATE: 10 March 2023

1. Audits

When will the audit of the W&S departments be completed? Will there be an oral report from the auditor? What is the process for asking the auditor question?

The audits for 2019 and 2020 have been completed. The Auditors will be on site on June 28 at 5:00 pm to present and discuss the audit with the Town Council, and Water and Sewer Boards. All members are invited to attend and ask any questions they may have concerning the audit.

2. Bonds

One of the water bonds will be paid off in 2023-24. Is there a sinking fund? How much money is in the JSB account for this bond? How much more cash do we need to pay in 2023-24

It appears that the Series 2003B bonds will be paid off during the 23-24 fiscal year. As of May 31, 2003, the outstanding principal balance is \$97,357. Also as of May 31, 2023, there are cash balances on deposit with the WV Municipal Bond Commission (WVMBC) of \$33,590 in the bond "Revenue" fund plus \$80,512 in the bond "Reserve" fund. The bond does carry interest at 2%. Since the cash on deposit in the two funds is in excess of the outstanding principal balance it may be prudent to contact the WVMBC and see exactly when the bonds can be paid in full and to then decide what to do with the excess cash deposit, i.e. get cash refunded or apply towards the 2021 bonds Reserve fund.

You may also want to contact the WVMBC about your other bonds Reserve funds. Except for the 2021 bonds, all of the other bonds Reserve funds are fully funded, meaning you do not have to pay into those reserve funds any longer. In fact, as of May 31, 2023, the 2010A and 2017 bond Reserve funds are each over funded by a several thousand dollars while the 2003A and 2012 bond Reserve funds each have a small excess of funds. In addition, the 2003 Water Depreciation fund at the WVMBC has \$821.01 in it as of May 31, 2023 and is available to be taken out at any time. These excess funds can also be refunded or applied towards your 2021 bonds Reserve fund.

The 2021 bonds Reserve fund has \$16,929 in it as of May 31, 2023 ,and must be funded over 10 years until it reaches \$99,306.

3. Project Costs

Please provide a summary of the budget, sources of funds and expenditures for our two capital projects. The format that Jeff used in his March 7, 2023, report on the water treatment plant project is OK. It was handed out at our March meeting. I ask that we get updated reports each month.

Our Engineer is providing this information for the next meeting.

4. Monthly Financial Statements - Trends and Graphics

Please provide graphic displays of key trends in finances. Please provide a presentation at the monthly W&S meetings on variants from what was expected and a description of possible new future costs or concerns.

Using the accounting software, the accounting clerk will provide graphs of the current financials to present at the next Water and Sewer Board meeting.

Frank Welch

From: Arthur Auxer III <jimauxer@yahoo.com>
Sent: Friday, June 16, 2023 2:44 PM
To: Frank Welch
Subject: Fw: Water Finance Questions

----- Forwarded Message -----

From: Arthur Auxer III <jimauxer@yahoo.com>
To: Frank Welch <fwelch@shepherdstown.us>; sgrove@shepherdstown.us <sgrove@shepherdstown.us>
Sent: Wednesday, June 14, 2023 at 01:45:44 PM EDT
Subject: Fw: Water Finance Questions

----- Forwarded Message -----

From: David Decker <ddecker@deckerandcompany.cpa>
To: 'Arthur Auxer III' <jimauxer@yahoo.com>; Daniel Sweeney <dsweeney@deckerandcompany.cpa>; sgrove@shepherdstown.us <sgrove@shepherdstown.us>
Sent: Thursday, June 8, 2023 at 02:09:39 PM EDT
Subject: RE: Water Finance Questions

Good Afternoon,

I have attempted to answer the questions below in red. Let me know if you have questions about my responses.



DECKER & COMPANY PLLC
CERTIFIED PUBLIC ACCOUNTING

David W. Decker, CPA
Member

ddecker@deckerandcompany.cpa
64 Warm Springs Avenue
Martinsburg, WV 25404
Phone 304-263-0200
Fax 304-263-0737
www.deckerandcompany.cpa

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From: Arthur Auxer III <jimauxer@yahoo.com>
Sent: Wednesday, June 7, 2023 11:00 AM
To: David Decker <ddecker@deckerandcompany.cpa>; Daniel Sweeney <dsweeney@deckerandcompany.cpa>; sgrove@shepherdstown.us
Subject: Fw: Water Finance Questions

David and/or Danial Are you able to assist us in answering any of these questions? Thanks Jim

----- Forwarded Message -----

From: susan kemnitzer <skemnitzer@att.net>

To: John Bresland <johnsbresland@msn.com>; Sylke Knuppel <sylke.s.knuppel@imegcorp.com>; Christopher Stroeck <cstroeck@panhandle-legal.com>; Mike Godfrey <m.godfrey.d@gmail.com>; Harvey Heyser <h.heyser3@hotmail.com>; Bob Keller <rockymarsh@gmail.com>; Jim Auxer <jauxer@shepherdstown.us>; Amy Boyd <clerk@shepherdstown.us>; sgrove@shepherdstown.us <sgrove@shepherdstown.us>; Beverly Bennett <accounting@shepherdstown.us>; Frank Welch <fwelch@shepherdstown.us>; Woody Coe <ccoe@shepherdstown.us>; Kenny Shipley <kshipley@shepherdstown.us>

Sent: Tuesday, June 6, 2023 at 09:34:19 AM EDT

Subject: Water Finance Questions

1. Audits

When will the audit of the W&S departments be completed? Will there be an oral report from the auditor? What is the process for asking the auditor question?

We do not have the answer to this as we, Decker & Company, do not audit the W&S Departments. We only perform a compilation of the W&S Departments and prepare the PSC Annual Reports. Our compilation and PSC Annual Report for the year ended June 30 is typically completed in October each year and we are available for a board presentation and Q&A as needed.

2. Bonds

One of the water bonds will be paid off in 2023-24. Is there a sinking fund? How much money is in the JSB account for this bond? How much more cash do we need to pay in 2023-24

It appears that the Series 2003B bonds will be paid off during the 23-24 fiscal year. As of May 31, 2003, the outstanding principal balance is \$97,357. Also as of May 31, 2023, there are cash balances on deposit with the WV Municipal Bond Commission (WVMB) of \$33,590 in the bond "Revenue" fund plus \$80,512 in the bond "Reserve" fund. The bond does carry interest at 2%. Since the cash on deposit in the two funds is in excess of the outstanding principal balance it may be prudent to contact the WVMB and see exactly when the bonds can be paid in full and to then decide what to do with the excess cash deposit, i.e. get cash refunded or apply towards the 2021 bonds Reserve fund.

You may also want to contact the WVMB about your other bonds Reserve funds. Except for the 2021 bonds, all of the other bonds Reserve funds are fully funded, meaning you do not have to pay into those reserve funds any longer. In fact, as of May 31, 2023, the 2010A and 2017 bond Reserve funds are each over funded by a several thousand dollars while the 2003A and 2012 bond Reserve funds each have a small excess of funds. In addition, the 2003 Water Depreciation

fund at the WVMBC has \$821.01 in it as of May 31, 2023 and is available to be taken out at any time. These excess funds can also be refunded or applied towards your 2021 bonds Reserve fund.

The 2021 bonds Reserve fund has \$16,929 in it as of May 31, 2023 and must be funded over 10 years until it reaches \$99,306.

3. Project Costs

Please provide a summary of the budget, sources of funds and expenditures for our two capital projects. The format that Jeff used in his March 7, 2023, report on the water treatment plant project is OK. It was handed out at our March meeting. I ask that we get updated reports each month.

We do not have this information.

4. Monthly Financial Statements - Trends and Graphics

Please provide graphic displays of key trends in finances. Please provide a presentation at the monthly W&S meetings on variants from what was expected and a description of possible new future costs or concerns.

I believe this would be produced internally.

Thank you, Sue Kemnitzer

| HYDRANT PROJECT WORK LIST | | | | | | |
|---|-------------|--------------------|---------------------------------------|---|--------|------|
| LOCATION | VALVE | ISSUE WITH HYDRANT | PROPOSED WORK PLAN | STATUS | REPORT | DATE |
| Y/N? | In Service? | | | | | |
| HYDRANTS OUT OF SERVICE/NEED REPAIRS | | | | | | |
| 388 Starkeys landing | Yes | No | Hit by vehicle | Remove hydrant install blowoff Repair | | |
| 110 S King | Yes | No | ? | | | |
| 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 Piza) | | | 4" main, inadequate supply | | | |
| HYDRANTS IN SERVICE/NEED REPAIRS | | | | | | |
| Willowdale/Martha | Yes | Yes | No Drain | Replace hydrant Repair in place Replace hydrant Needs Riser | | |
| High Street at Stutzman-Slonaker Hall | Yes | Yes | No Drain | | | |
| W. High st/ N. Duke st. | ? | Yes | Hard to operate | | | |
| 426 Willowdale Dr | ? | Yes | too low | | | |
| Green Pineapple | Yes | Yes | gets hit /in loading zone | Install bollards/repair Repair in place | | |
| United bank | Yes | Yes | No drain | | | |
| NEW HYDRANTS | | | | | | |
| Tack & Jack's Apartments, Duke St. | ? | ? | Taken out by drunk driver | Install New Hydrant | | |
| 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 | | | 600,000 | | | |
| Loop behind Roc's- distribution project | | | | | | |