CHARLES TOWN UTILITY BOARD
AGENDA

WEDNESDAY, MARCH 12, 2025

Regular Meeting | **661 South George Street, Charles Town, WV 25414** | **4:00 PM**

CALL TO ORDER

1. **APPROVAL OF MINUTES**
   a. Approval of February 26, 2025 Regular Meeting Minutes
   UB Minutes 02.26.25.pdf

2. **PUBLIC COMMENT**
   This portion of the agenda is designed for members of the general public to share thoughts on items of interest in the community. By law, Board members may ask clarifying questions or discuss procedural matters but are not permitted to discuss the policy merits of any issue unless it is scheduled for discussion.

   The public is invited to attend this meeting in person or via webcast (www.ctubwv.com- Board Meeting - Meeting Agendas and Minutes 2025) or by accessing the following zoom link:

   https://us06web.zoom.us/j/81888358559?pwd=abrUeqzlmUPXjMYcLowyX929dawQX6.1

   Meeting ID: 818 8835 8559
   Passcode: 217461
   (301)715-8592

3. **UNFINISHED BUSINESS**
   a. Discuss WV PSC Case 25-0263-W-C - Possible Executive Session WV State Code Section §6- 9a-4(b)(12) - To discuss any matter which, by express provision of federal law or state statute or rule of court is rendered confidential, or which is not considered a public record within the meaning of the freedom of information act as set forth in article one, chapter twenty-nine-b of the code.

      For more information on the above case, click the link below.
      Case Information - Public Service Commission of West Virginia

   b. Sidewinder Enterprises, LLC. Service Agreement for Mountain Pure Development Update

4. **NEW BUSINESS**
   a. Renewal & Replacement Project
   i. Resolution No. 29 - Contractor Pay Application No. 29
   Renewal and Replacement Pay App 29.pdf
   ii. Change Order No. 7
   CO7.pdf
   iii. Certificate of Substantial Completion
   Substantial Completion.pdf
   b. 2022 Sewer Collection System Project - Resolution No. 5 - CIF Payment #4
   Resolution No. 5 - CIF Payment No. 4.pdf
   c. GDF WTP Chlorine Room Upgrade - Bid Phase and Construction Administration Services
   Proposal for WTP Upgrades.pdf
   d. PR Firm Selection

5. **MANAGER REPORTS**
   a. Utility Manager Report
   UB Manager Report.pdf
   FY24 Audit.pdf
   b. Chairman Report

6. **APPROVAL OF BILLS**
   a. March 12, 2025
   Board Report 03.12.25.pdf

7. **ADJOURNMENT**

8. **INFORMATION ONLY**
   a. Next Meeting - March 26, 2025 at 4:00 P.M.

CHARLES TOWN UTILITY BOARD

Wednesday, March 12, 2025

Regular Meeting

661 South George Street
Charles Town, WV 25414

Approval of February 26, 2025 Regular Meeting Minutes

Attachments:

UB Minutes 02.26.25.pdf

Charles Town Utility Board
Regular Board Meeting
February 26, 2025

The Charles Town Utility Board held a regular meeting on February 26, 2025 at 4:00 P.M. Members of the Board present were John Nissel, Chairman; Duke Pierson, Treasurer; Heidi Parker, Board Member; John Maxey, Vice Chairman and Patrick Kratovil, Board Member. Also present were Kristen Stolipher, Utility Manager; April Shultz, Assistant Utility Manager; Ashley Stottlemyer, Secretary; and Robert Rodecker, Legal Counsel (Zoom).

CALL TO ORDER

The Chairman called the meeting to order at 4:00 P.M.

APPROVAL OF MINUTES

Approval of February 12, 2025 Minutes

The Chairman called for changes or corrections to the February 12, 2025 regular meeting minutes. With no objections from the Board, the minutes were approved.

PUBLIC COMMENT

The Board received no public comments.

UNFINISHED BUSINESS

Request for Proposals for Capacity Improvement Fee Study

Mrs. Stolipher received a proposal from Rafetelis for $43,320 and NewGen Strategies for $55,000. She suggested the Board have a joint workshop with City Council and one of the firms to have an overview on CIF methodologies and parameters that go into the fee calculations. The Board provided discussions.

Action: **Motion made by Mr. Maxey, second by Mr. Pierson, the Board unanimously approved engaging in a contract with Rafetelis.**

NEW BUSINESS

Pine Run Ranch Project Request

Last month the Board tabled the request until they had a chance to review the draft availability letter to allow Berkeley County PSSD to provide water and sewer service to a property in Kearneysville. Mrs. Stolipher provided the draft letter.

Action: **Motion made by Mr. Maxey, second by Mr. Kratovil, the Board unanimously approved the draft letter to Pine Run Ranch, LLC as submitted.**

Maintenance Building Project

Mrs. Stolipher provided the GDF task order to perform the final design for the new maintenance building totaling $46,000. The Board provided discussions.

Action: **With no objections, the Board unanimously approved the task order.**

Moyno Pump Replacement

Mrs. Stolipher provided a quote for a sludge transfer pump for the Charles Town wastewater treatment plant totaling $16,476.50.

Action: Motion made by Mr. Pierson, second by Mr. Maxey, the Board unanimously approved the Moyno pump replacement quote.

Lease Amendment – Verizon – 6th Avenue Tank

Mrs. Stolipher included a copy of the 3rd lease Amendment for the Verizon equipment on the 6th Avenue tank. She mentioned this is for upgraded equipment and has no rent increase. The CTUB consultant, Mike Hofe, and Mr. Rodecker have both reviewed. The Board provided discussions.

Action: Motion made by Mr. Maxey, seconded by Mr. Kratovil, the Board unanimously approved the lease amendment for the 6th Avenue tank.

Lease Amendment – Verizon – Keyes Ferry Tank

Mrs. Stolipher included a copy of the 4th lease Amendment for the Verizon equipment on the Keyes Ferry tank.

Action: Motion made by Mr. Kratovil, seconded by Mr. Maxey, the Board unanimously approved the lease amendment for the Keyes Ferry tank.

MANAGER REPORTS

Utility Manager Report

Mrs. Stolipher provided she will begin working with staff on the NPDES permit renewal, the river intake was cleaned by a diving crew and staff has been addressing numerous leaks. She mentioned the RFP committee for choosing a public relations firm will provide their recommendation at the next Board meeting. Mrs. Stolipher also provided the PFAS testing with Eurofins will begin the first week in March.

Action: No action required by the Board.

Chairman Report

The Chairman provided no updates.

Action: No action required by the Board.

APPROVAL OF BILLS

February 26, 2025

Action: Motion made by Mr. Pierson, second by Mrs. Parker, the Board unanimously approved the payment of the bills.

EXECUTIVE SESSION

Discuss WV PSC Case 25-0263-W-C - Possible Executive Session WV State Code Section §6- 9a-4(b)(12) - To discuss any matter which, by express provision of federal law or state statute or rule of court is rendered confidential, or which is not considered a public record within the meaning of the freedom of information act as set forth in article one, chapter twenty-nine-b of the code.

Mr. Rodecker provided a brief overview and timeline for the complaint case with WV American Water in regards to service territory. The Board provided discussions.

Action: **Motion by Mr. Pierson, second by Mr. Maxey, the Board unanimously approved convening into Executive Session at 4:27 P.M. to discuss WV PSC Case 25-0263-W-C.**

The Board convened back into public session at 5:18 P.M.

Action: **No action required by the Board.**

ADJOURNMENT

There being no further business at this time, the Board adjourned the meeting at 5:18 P.M.

INFORMATION ONLY

The next meeting is scheduled for Wednesday, March 12, 2025 at 4:00 P.M. at 661 S. George Street.

_____	_____
John Nissel	Ashley Stottlemyer
Chairman	Secretary

CHARLES TOWN UTILITY BOARD

Wednesday, March 12, 2025

Regular Meeting

661 South George Street
Charles Town, WV 25414

Discuss WV PSC Case 25-0263-W-C - Possible Executive Session WV State Code Section §6- 9a-4(b)(12) - To discuss any matter which, by express provision of federal law or state statute or rule of court is rendered confidential, or which is not considered a public record within the meaning of the freedom of information act as set forth in article one, chapter twenty-nine-b of the code.

For more information on the above case, click the link below.
Case Information - Public Service Commission of West Virginia

CHARLES TOWN UTILITY BOARD

Wednesday, March 12, 2025

Regular Meeting

661 South George Street
Charles Town, WV 25414

Sidewinder Enterprises, LLC. Service Agreement for Mountain Pure Development Update

CHARLES TOWN UTILITY BOARD

Wednesday, March 12, 2025

Regular Meeting

661 South George Street
Charles Town, WV 25414

Renewal & Replacement Project

CHARLES TOWN UTILITY BOARD

Wednesday, March 12, 2025

Regular Meeting

661 South George Street
Charles Town, WV 25414

Resolution No. 29 - Contractor Pay Application No. 29

Attachments:

Renewal and Replacement Pay App 29.pdf

CHARLES TOWN UTILITY BOARD
2022 RENEWAL AND REPLACEMENT PROJECT

RESOLUTION NO. 29

RESOLUTION OF THE CITY OF CHARLES TOWN UTILITY BOARD APPROVING INVOICES RELATING TO THE CONSTRUCTION AND OTHER SERVICES FOR THE 2022 CHARLES TOWN WASTEWATER TREATMENT PLANT IMPROVEMENTS PROJECT AND AUTHORIZING PAYMENT THEREOF,

WHEREAS, the City of Charles Town Utility Board (CTUB) has reviewed the invoices attached hereto and incorporated herein by reference relation to the project:

a) That none of the items for which payment is proposed to be made has formed the basis for any disbursement theretofore made.

b) That each item for which the payment is proposed to be paid is or was necessary in connection with the Project and constitutes a cost of the project.

c) That each of such costs has been otherwise properly incurred.

d) That the payment for each of the items proposed is due and owing.

NOW, THEREFORE, BE IT RESOLVED the City of Charles Town Utility Board that the payment of the attached Contractor's Application for Payment No. 29 as summarized below, is hereby authorized and directed.

Vendor	2022B & 2022C Construction Fund	Capacity Improvement Fee Fund	Total
Alvarez Contractors, Inc.	$0	$76,739.50	$76,739.50
Total	**$0**	**$76,739.50**	**$76,739.50**

ADOPTED BY the City of Charles Town Utility Board, at the meeting held on the 12th day of March, 2025.

By: _____
John Nissel, Chairman

EJCDC
ENGINEERS JOINT CONTRACT DOCUMENTS COMMITTEE

Contractor's Application for Payment No. 29

	Application Period: 2/01/25-2/28/25	Application Date: 2/28/2025
To (Owner): CHARLES TOWN UTILITY BOARD	From (Contractor): ALVAREZ CONTRACTORS, INC.	Via (Engineer): GWIN, DOBSON & FOREMAN INC.
Project: CHARLES TOWN WASTEWATER TREATMENT PLANT IMPROVEMENTS PROJECT	Contract: CONTRACT #1	
Owner's Contract No.:	Contractor's Project No.:	Engineer's Project No.:

Application For Payment

Change Order Summary

Approved Change Orders		
Number	Additions	Deductions
CO 1	$498,183.42	
CO 2	$41,179.57	
CO 3	$90,351.00	
CO 4	$76,494.00	
CO 5	$27,066.00	
CO 6	$23,071.00	
TOTALS	$756,344.99	
NET CHANGE BY CHANGE ORDERS	**$756,344.99**	

1. **ORIGINAL CONTRACT PRICE**	$	**$10,151,000.00**
2. **Net change by Change Orders**	$	**$756,344.99**
3. **Current Contract Price (Line 1 ± 2)**	$	**$10,907,344.99**
4. **TOTAL COMPLETED AND STORED TO DATE (Column F total on Progress Estimates)**	$	**$10,655,422.35**
5. **RETAINAGE:**		
a. 2% X $10,655,422.35 **Work Completed**	$	**$213,108.45**
b. 2% X _____ **Stored Material**	$	
c. **Total Retainage (Line 5.a + Line 5.b)**	$	**$213,108.45**
6. **AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5.c)**	$	**$10,442,313.90**
7. **LESS PREVIOUS PAYMENTS (Line 6 from prior Application)**	$	**$10,365,574.40**
8. **AMOUNT DUE THIS APPLICATION**	$	**$76,739.50**
9. **BALANCE TO FINISH, PLUS RETAINAGE (Column G total on Progress Estimates + Line 5.c above)**	$	**$465,031.09**

Contractor's Certification

The undersigned Contractor certifies, to the best of its knowledge, the following:
(1) All previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with the Work covered by prior Applications for Payment;
(2) Title to all Work, materials and equipment incorporated in said Work, or otherwise listed in or covered by this Application for Payment, will pass to Owner at time of payment free and clear of all Liens, security interests, and encumbrances (except such as are covered by a bond acceptable to Owner indemnifying Owner against any such Liens, security interest, or encumbrances); and
(3) All the Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.

Contractor Signature

By: _____ Date: 2/28/2025

Payment of: $ $76,739.50
(Line 8 or other - attach explanation of the other amount)

is recommended by: _____ 02/28/2025
(Engineer) (Date)

Payment of: $ $76,739.50
(Line 8 or other - attach explanation of the other amount)

is approved by: _____
(Owner) (Date)

Approved by: _____
Funding or Financing Entity (if applicable) (Date)

© 2013 National Society of Professional Engineers for EJCDC. All rights reserved.

Progress Estimate - Lump Sum Work

Contractor's Application

For (Contract):	CHARLES TOWN WASTEWATER TREATMENT PLANT IMPROVEMENTS PROJECT	Application Number:	29
Application Period:	2/01/25-2/28/25	Application Date:	2/28/2025

			Work Completed		E	F		G
A		B	C	D				
Schedule of Values Item No.	Description	Scheduled Value ($)	From Previous Application (C+D)	This Period	Materials Presently Stored (not in C or D)	Total Completed and Stored to Date (C + D + E)	% (F / B)	Balance to Finish (B - F)
1	D1 - Moblization/Demob.	$20,000.00	$20,000.00	$0.00	$0.00	$20,000.00	100.0%	$0.00
2	D1 - Bonds/Insurance	$178,000.00	$178,000.00	$0.00	$0.00	$178,000.00	100.0%	$0.00
3	D1 - Video Taping	$4,500.00	$4,500.00	$0.00	$0.00	$4,500.00	100.0%	$0.00
4	D1 - Field Office	$18,000.00	$17,820.00	$0.00	$0.00	$17,820.00	99.0%	$180.00
5	D1 - QC Testing (Cash Allowance)	$50,000.00	$17,000.00	$0.00	$0.00	$17,000.00	34.0%	$33,000.00
6	D1 - Submittals/Shop Drawings by ACI	$40,000.00	$38,800.00	$0.00	$0.00	$38,800.00	97.0%	$1,200.00
	DIVISION 2 - SITE WORK							
7	D2 - Sediment & Erosion Control	$20,200.00	$19,796.00	$0.00	$0.00	$19,796.00	98.0%	$404.00
	SITE DEMOLITION							
8	D2 - Concrete Pads	$4,100.00	$4,100.00	$0.00	$0.00	$4,100.00	100.0%	$0.00
9	D2 - Remove all Ex. Underground Lines at Centrifuge Bldg. Site	$32,900.00	$31,255.00	$0.00	$0.00	$31,255.00	95.0%	$1,645.00
10	D2 - Remove all Ex. Underground Lines at Electrical Bldg. Site	$12,400.00	$12,400.00	$0.00	$0.00	$12,400.00	100.0%	$0.00
11	D2 - Remove Portions of Underground Lines at Ex. Press Bldg.	$4,200.00	$420.00	$0.00	$0.00	$420.00	10.0%	$3,780.00
	STRUCTURES & BUILDING DEMOLITION							
12	D2 - Headworks Building	$40,200.00	$40,200.00	$0.00	$0.00	$40,200.00	100.0%	$0.00
13	D2 - Influent Pump Station & Bypass Pump Set Up	$97,500.00	$97,500.00	$0.00	$0.00	$97,500.00	100.0%	$0.00
14	D2 - UV Equipment	$18,300.00	$18,300.00	$0.00	$0.00	$18,300.00	100.0%	$0.00
15	D2 - Plant Drain Pump Station	$14,800.00	$14,800.00	$0.00	$0.00	$14,800.00	100.0%	$0.00
16	D2 - Electrical Building by ACI	$7,900.00	$7,110.00	$0.00	$0.00	$7,110.00	90.0%	$790.00
17	D2 - Sludge Day Tank & Pump Building	$97,800.00	$97,800.00	$0.00	$0.00	$97,800.00	100.0%	$0.00
18	D2 - Digester Blower Building	$32,500.00	$32,500.00	$0.00	$0.00	$32,500.00	100.0%	$0.00
19	D2 - Sludge Transfer Pump Building	$3,200.00	$3,200.00	$0.00	$0.00	$3,200.00	100.0%	$0.00
20	D2 - Digester Tank	$8,200.00	$8,200.00	$0.00	$0.00	$8,200.00	100.0%	$0.00
21	D2 - SBR	$1,600.00	$1,600.00	$0.00	$0.00	$1,600.00	100.0%	$0.00
	EXCAVATION (MAJOR STRUCTURES)							
22	D2 - Centrifuge Building	$38,900.00	$38,900.00	$0.00	$0.00	$38,900.00	100.0%	$0.00
23	D2 - Electrical Building by ACI	$7,800.00	$7,800.00	$0.00	$0.00	$7,800.00	100.0%	$0.00
24	D2 - Blower Pad	$5,100.00	$5,100.00	$0.00	$0.00	$5,100.00	100.0%	$0.00
25	D2 - Generator Pad	$5,200.00	$5,200.00	$0.00	$0.00	$5,200.00	100.0%	$0.00
	BACKFILL (MAJOR STRUCTURES)							
26	D2 - Centrifuge Building	$42,300.00	$42,300.00	$0.00	$0.00	$42,300.00	100.0%	$0.00
	STRUCTURAL STONE							
27	D2 - Centrifuge Building	$13,400.00	$13,400.00	$0.00	$0.00	$13,400.00	100.0%	$0.00
28	D2 - Electrical Building	$5,600.00	$5,600.00	$0.00	$0.00	$5,600.00	100.0%	$0.00
29	D2 - FRP Building	$2,000.00	$2,000.00	$0.00	$0.00	$2,000.00	100.0%	$0.00
30	D2 - Generator Pad	$1,500.00	$1,500.00	$0.00	$0.00	$1,500.00	100.0%	$0.00
31	D2 - Blower Pad	$1,500.00	$1,500.00	$0.00	$0.00	$1,500.00	100.0%	$0.00
	YARD PIPING							

© 2013 National Society of Professional Engineers for EJCDC. All rights reserved.

Progress Estimate - Lump Sum Work

Contractor's Application

For (Contract):	CHARLES TOWN WASTEWATER TREATMENT PLANT IMPROVEMENTS PROJECT	Application Number:	29
Application Period:	2/01/25-2/28/25	Application Date:	2/28/2025

			Work Completed		E	F		G
A		B	C	D	Materials Presently Stored (not in C or D)	Total Completed and Stored to Date (C + D + E)	% (F / B)	Balance to Finish (B - F)
Schedule of Values Item No.	Description	Scheduled Value ($)	From Previous Application (C+D)	This Period				
32	D2 - 2" Sch 80 PVC Water Service to Headworks Bldg.	$9,900.00	$9,900.00	$0.00	$0.00	$9,900.00	100.0%	$0.00
33	D2 - 2" Sch 80 PVC Water Service to Centrifuge Bldg.	$25,100.00	$25,100.00	$0.00	$0.00	$25,100.00	100.0%	$0.00
34	D2 - 4" DIP WAS Line from Centrifuge Bldg. to Sanitary Sewer	$16,600.00	$16,600.00	$0.00	$0.00	$16,600.00	100.0%	$0.00
35	D2 - 4" DIP WAS Inlet to Centrifuge Bldg.	$17,400.00	$17,400.00	$0.00	$0.00	$17,400.00	100.0%	$0.00
36	D2 - 4" DIP Sludge Drain Off Line from Digester	$16,800.00	$16,800.00	$0.00	$0.00	$16,800.00	100.0%	$0.00
37	D2 - 4" DIP WAS Line from Centrifuge Bldg. to Digester	$16,700.00	$16,700.00	$0.00	$0.00	$16,700.00	100.0%	$0.00
38	D2 - 6" PVC Drain from Centrifuge Bldg. to Manhole	$16,500.00	$16,500.00	$0.00	$0.00	$16,500.00	100.0%	$0.00
39	D2 - 4" PVC Drain from Centrifuge Bldg. to Manhole	$15,200.00	$15,200.00	$0.00	$0.00	$15,200.00	100.0%	$0.00
40	D2 - 6" DIP Existing System Connection to New T-Valve	$16,700.00	$16,700.00	$0.00	$0.00	$16,700.00	100.0%	$0.00
41	D2 - 8" PVC Drain Line Under Centrifuge Bldg.	$13,500.00	$13,500.00	$0.00	$0.00	$13,500.00	100.0%	$0.00
42	D2 - 24" & 12" HDPE Storm Drain at Centrifuge Bldg.	$58,000.00	$58,000.00	$0.00	$0.00	$58,000.00	100.0%	$0.00
43	D2 - 18" HDPE Storm Drain at Electrical Bldg.	$39,000.00	$39,000.00	$0.00	$0.00	$39,000.00	100.0%	$0.00
44	D2 - 10" Stainless Steel Air Line to Digester	$10,900.00	$10,900.00	$0.00	$0.00	$10,900.00	100.0%	$0.00
	YARD STRUCTURES							
45	D2 - 4' Dia. Precast Drain Line Manhole	$3,400.00	$3,400.00	$0.00	$0.00	$3,400.00	100.0%	$0.00
46	D2 - Type G Precast Drop Inlet	$9,200.00	$9,200.00	$0.00	$0.00	$9,200.00	100.0%	$0.00
	FINAL RECLAMATION							
47	D2 - Asphalt Paving	$98,800.00				$0.00		$98,800.00
48	D2 - Final Grading, Seed & Mulch	$5,700.00	$5,244.00	$0.00	$0.00	$5,244.00	92.0%	$456.00
	DIVISION 3 - CONCRETE							
	SITE CONCRETE							
49	D3 - Generator Pad	$10,100.00	$10,100.00	$0.00	$0.00	$10,100.00	100.0%	$0.00
50	D3 - FRP Shelter Pad	$9,400.00	$9,400.00	$0.00	$0.00	$9,400.00	100.0%	$0.00
51	D3 - Digester Blower Pad	$28,200.00	$28,200.00	$0.00	$0.00	$28,200.00	100.0%	$0.00
52	D3 - Digester Equipment Pads	$24,900.00	$24,900.00	$0.00	$0.00	$24,900.00	100.0%	$0.00
53	D3 - Sidewalks at Blower Bldg. Area	$10,700.00	$10,700.00	$0.00	$0.00	$10,700.00	100.0%	$0.00
54	D3 - Sidewalks at Covered Sludge Storage Area	$11,400.00	$11,400.00	$0.00	$0.00	$11,400.00	100.0%	$0.00
	ELECTRICAL BLDG.							
55	D3 - Grade Beams	$38,300.00	$38,300.00	$0.00	$0.00	$38,300.00	100.0%	$0.00
56	D3 - Concrete Pads/SOG	$18,100.00	$18,100.00	$0.00	$0.00	$18,100.00	100.0%	$0.00
57	D3 - Door Stoops/Pads	$12,000.00	$6,000.00	$0.00	$0.00	$6,000.00	50.0%	$6,000.00
58	D3 - Exterior SOG/Sidewalks	$15,400.00	$15,400.00	$0.00	$0.00	$15,400.00	100.0%	$0.00
59	D3 - Misc. Equipment Pads	$3,000.00	$3,000.00	$0.00	$0.00	$3,000.00	100.0%	$0.00
	COVERED SLUDGE STORAGE AREA & CENTRIFUGE BLDG.							
60	D3 - Footings, Grade Beams & Walls	$162,000.00	$162,000.00	$0.00	$0.00	$162,000.00	100.0%	$0.00
61	D3 - Thickened SOG at Trench Drains	$22,200.00	$22,200.00	$0.00	$0.00	$22,200.00	100.0%	$0.00
62	D3 - 6" SOG at 2 - Areas	$49,700.00	$49,700.00	$0.00	$0.00	$49,700.00	100.0%	$0.00
63	D3 - Equipment Pads, Containment Curbs & Walls	$15,400.00	$15,400.00	$0.00	$0.00	$15,400.00	100.0%	$0.00

© 2013 National Society of Professional Engineers for EJCDC. All rights reserved.

Progress Estimate - Lump Sum Work

Contractor's Application

For (Contract):	CHARLES TOWN WASTEWATER TREATMENT PLANT IMPROVEMENTS PROJECT	Application Number:	29
Application Period:	2/01/25-2/28/25	Application Date:	2/28/2025

			Work Completed		E	F		G
A		B	C	D				
Schedule of Values Item No.	Description	Scheduled Value ($)	From Previous Application (C+D)	This Period	Materials Presently Stored (not in C or D)	Total Completed and Stored to Date (C + D + E)	% (F / B)	Balance to Finish (B - F)
64	D3 - Door/Stoop	$8,100.00				$0.00		$8,100.00
	DIGESTER BLDG. & TANK							
65	D3 - Equipment Pads	$4,400.00	$4,400.00	$0.00	$0.00	$4,400.00	100.0%	$0.00
	DIVISION 4 - MASONRY							
	CENTRIFUGE BUILDING							
66	D4 - 12" Standard CMU's	$53,000.00	$53,000.00	$0.00	$0.00	$53,000.00	100.0%	$0.00
	DIVISION 5 - MISC. METALS							
	SITE							
67	D5 - Permanent Bollards	$7,200.00	$4,320.00	$0.00	$0.00	$4,320.00	60.0%	$2,880.00
68	D5 - Removable Bollards	$12,300.00	$10,455.00	$0.00	$0.00	$10,455.00	85.0%	$1,845.00
	ELECTRICAL BLDG.							
69	D5 - Partition Walls	$69,200.00	$69,200.00	$0.00	$0.00	$69,200.00	100.0%	$0.00
70	D5 - Roof/Ceiling Framing	$35,000.00	$35,000.00	$0.00	$0.00	$35,000.00	100.0%	$0.00
	CENTRIFUGE BUILDING							
71	D5 - W8 x 28 Steel Lintel	$1,800.00	$1,800.00	$0.00	$0.00	$1,800.00	100.0%	$0.00
72	D5 - Monorail Framing	$11,100.00	$11,100.00	$0.00	$0.00	$11,100.00	100.0%	$0.00
73	D5 - Covered Storage Framing	$12,900.00	$12,900.00	$0.00	$0.00	$12,900.00	100.0%	$0.00
74	D5 - Steel Erection	$25,500.00	$25,500.00	$0.00	$0.00	$25,500.00	100.0%	$0.00
75	D5 - Stainless Steel Polymer Fill Station	$4,600.00	$4,600.00	$0.00	$0.00	$4,600.00	100.0%	$0.00
	DIVISION 6 - WOOD AND PLASTICS							
	CENTRIFUGE BUILDING							
76	D6 - Wood Trusses & Sheathing	$69,500.00	$69,500.00	$0.00	$0.00	$69,500.00	100.0%	$0.00
77	D6 - Wood Framing & Interior Finishes	$53,700.00	$53,700.00	$0.00	$0.00	$53,700.00	100.0%	$0.00
78	D6 - FRP Grating & Ladders	$11,700.00	$11,700.00	$0.00	$0.00	$11,700.00	100.0%	$0.00
	ELECTRICAL SHELTER							
79	D6 - FRP Shelter Building	$48,600.00	$48,600.00	$0.00	$0.00	$48,600.00	100.0%	$0.00
	DIVISION 7 - THERMAL & MOISTURE PROTECTION							
	ELECTRICAL BLDG.							
80	D7 - SSR Roofing & Soffit	$105,900.00	$105,900.00	$0.00	$0.00	$105,900.00	100.0%	$0.00
	CENTRIFUGE BUILDING							
81	D7 - SSR Roofing & Soffit	$107,200.00	$107,200.00	$0.00	$0.00	$107,200.00	100.0%	$0.00
82	D7 - Corefill Insulation	$2,900.00	$2,900.00	$0.00	$0.00	$2,900.00	100.0%	$0.00
83	D7 - EIFS Outsulation	$39,300.00	$37,335.00	$0.00	$0.00	$37,335.00	95.0%	$1,965.00
	DIVISION 8 - DOORS & WINDOWS							
	ELECTRICAL BLDG.							
84	D8 - Hollow Metal Doors, Frames & Hardware	$25,500.00	$25,500.00	$0.00	$0.00	$25,500.00	100.0%	$0.00
	CENTRIFUGE BUILDING							
85	D8 - FRP Door & Window	$16,800.00	$16,800.00	$0.00	$0.00	$16,800.00	100.0%	$0.00

© 2013 National Society of Professional Engineers for EJCDC. All rights reserved.

Progress Estimate - Lump Sum Work

Contractor's Application

For (Contract):	CHARLES TOWN WASTEWATER TREATMENT PLANT IMPROVEMENTS PROJECT	Application Number:	29
Application Period:	2/01/25-2/28/25	Application Date:	2/28/2025

			Work Completed		E	F		G
A		B	C	D				
Schedule of Values Item No.	Description	Scheduled Value ($)	From Previous Application (C+D)	This Period	Materials Presently Stored (not in C or D)	Total Completed and Stored to Date (C + D + E)	% (F / B)	Balance to Finish (B - F)
86	D8 - Overhead Door (10'x12')	$16,200.00	$16,200.00	$0.00	$0.00	$16,200.00	100.0%	$0.00
87	D8 - Fixed Window	$3,800.00	$3,800.00	$0.00	$0.00	$3,800.00	100.0%	$0.00
	DIVISION 9 - FINISHES							
	ELECTRICAL BLDG.							
88	D9 - ACT Ceiling	$38,900.00	$38,900.00	$0.00	$0.00	$38,900.00	100.0%	$0.00
89	D9 - Paint Walls, Floors & Doors	$11,000.00	$7,700.00	$0.00	$0.00	$7,700.00	70.0%	$3,300.00
	CENTRIFUGE BUILDING							
90	D9 - Paint Walls, Floors & Doors	$31,000.00	$31,000.00	$0.00	$0.00	$31,000.00	100.0%	$0.00
91	D9 - Chemical Containment	$6,500.00	$6,500.00	$0.00	$0.00	$6,500.00	100.0%	$0.00
92	D9 - Piping	$5,700.00	$5,700.00	$0.00	$0.00	$5,700.00	100.0%	$0.00
	DIVISION 10 - SPECIALTIES							
93	D10 - Fire Extinguishers	$400.00	$400.00	$0.00	$0.00	$400.00	100.0%	$0.00
94	D10 - Project Signs	$6,700.00				$0.00		$6,700.00
	DIVISION 11 - EQUIPMENT							
	SITE							
95	D11 - Influent Pump Station - Submersible Pumps	$189,200.00	$189,200.00	$0.00	$0.00	$189,200.00	100.0%	$0.00
96	D11 - Plant Drain Pump Station Submersible Pumps	$89,400.00	$89,400.00	$0.00	$0.00	$89,400.00	100.0%	$0.00
	CENTRIFUGE BUILDING							
97	D11 - Centrifuge System	$619,200.00	$588,240.00	$30,960.00	$0.00	$619,200.00	100.0%	$0.00
98	D11 - Digester Sludge Pump	$30,000.00	$28,500.00	$1,500.00	$0.00	$30,000.00	100.0%	$0.00
99	D11 - Inline Grinder	$34,500.00	$32,775.00	$1,725.00	$0.00	$34,500.00	100.0%	$0.00
100	D11 - Polymer Feed System	$32,900.00	$31,255.00	$1,645.00	$0.00	$32,900.00	100.0%	$0.00
101	D11 - Polymer Bulk Tank	$7,800.00	$7,410.00	$390.00	$0.00	$7,800.00	100.0%	$0.00
	UV BUILDING							
102	D11 - UV System with Controls	$303,900.00	$303,900.00	$0.00	$0.00	$303,900.00	100.0%	$0.00
	HEADWORKS BUILDING							
103	D11 - Mechanical Bar Screen w/Controls	$159,000.00	$159,000.00	$0.00	$0.00	$159,000.00	100.0%	$0.00
104	D11 - Washer/Compactor w/Controls	$85,600.00	$85,600.00	$0.00	$0.00	$85,600.00	100.0%	$0.00
105	D11 - Grit Removal System w/Controls	$262,000.00	$262,000.00	$0.00	$0.00	$262,000.00	100.0%	$0.00
	EXISTING DIGESTER							
106	D11 - Digester Aeration & Mixing System w/Controls	$670,000.00	$636,500.00	$33,500.00	$0.00	$670,000.00	100.0%	$0.00
	EXISTING SBR TANKS							
107	D11 - MCP w/ PLC & Instrumentation	$274,800.00	$261,060.00	$0.00	$0.00	$261,060.00	95.0%	$13,740.00
	DIVISION 13 - SPECIAL CONSTRUCTION							
	SCADA / INTEGRATION							
108	D13 - SCADA, Control Panels, MCC, Field Instrumentation	$765,000.00	$751,938.00	$0.00	$0.00	$751,938.00	98.3%	$13,062.00
	DIVISION 14 - CONVEYING SYSTEMS							
	CENTRIFUGE BUILDING							

© 2013 National Society of Professional Engineers for EJCDC. All rights reserved.

Progress Estimate - Lump Sum Work

Contractor's Application

For (Contract):	CHARLES TOWN WASTEWATER TREATMENT PLANT IMPROVEMENTS PROJECT	Application Number:	29
Application Period:	2/01/25-2/28/25	Application Date:	2/28/2025

			Work Completed		E	F		G
A		B	C	D	Materials Presently Stored (not in C or D)	Total Completed and Stored to Date (C + D + E)	% (F / B)	Balance to Finish (B - F)
Schedule of Values Item No.	Description	Scheduled Value ($)	From Previous Application (C+D)	This Period				
109	D14 - Hoist & Monorail	$27,700.00	$27,700.00	$0.00	$0.00	$27,700.00	100.0%	$0.00
	HEADWORKS BUILDING							
110	D14 - Screw Conveyor	$70,200.00	$66,690.00	$3,510.00	$0.00	$70,200.00	100.0%	$0.00
	DIVISION 15 - MECHANICAL							
	PROCESS PIPING							
111	D15 - Influent PS - DI Pipe, Fittings, Valves & Sch 40 Stilling Well	$49,000.00	$49,000.00	$0.00	$0.00	$49,000.00	100.0%	$0.00
112	D15 - Effluent PS- Sch 40 Stilling Well	$3,900.00	$3,900.00	$0.00	$0.00	$3,900.00	100.0%	$0.00
113	D15 - Plant Drain PS - DI Pipe, Fittings, Valves & Sch 40 Stilling Well	$19,500.00	$19,500.00	$0.00	$0.00	$19,500.00	100.0%	$0.00
114	D15 - Plan Drain PS - New Top Slab w/Hatch & Vent Pipe	$5,000.00	$5,000.00	$0.00	$0.00	$5,000.00	100.0%	$0.00
115	D15 - Plant Drain PS - Portable Hoist w/Socket	$3,000.00	$3,000.00	$0.00	$0.00	$3,000.00	100.0%	$0.00
116	D15 - Electrical Bldg- 12" Lug Style BF Valve w/SS Flange Spool	$10,700.00				$0.00		$10,700.00
117	D15 - Centrifuge Bldg. - DI Pipe, Fittings & Valves	$86,800.00	$86,800.00	$0.00	$0.00	$86,800.00	100.0%	$0.00
118	D15 - Centrifuge Bldg. - Sch 80 PVC Polymer Feed System	$27,100.00	$27,100.00	$0.00	$0.00	$27,100.00	100.0%	$0.00
119	D15 - Sludge Transfer Pump Bldg - DI Pipe, Fittings & Valves	$5,700.00	$5,700.00	$0.00	$0.00	$5,700.00	100.0%	$0.00
120	D15 - Headworks Bldg. - DI Pipe, Fittings & Valves	$47,200.00	$47,200.00	$0.00	$0.00	$47,200.00	100.0%	$0.00
121	D15 - Headworks Bldg. - Sch 80 PVC Drains	$9,000.00	$9,000.00	$0.00	$0.00	$9,000.00	100.0%	$0.00
122	D15 - Ex. Digester Bldg. Mixing Sys. Air Comp. Room - 2" SS Air Pipe	$11,600.00	$11,600.00	$0.00	$0.00	$11,600.00	100.0%	$0.00
123	D15 - Ex. Digester Bldg. Mixing Sys. Air Comp. Room - 2" Sch 40 PV	$3,200.00	$3,200.00	$0.00	$0.00	$3,200.00	100.0%	$0.00
124	D15 - Ex. Digester Tank - 6" DI Pipe & Fittings w/Elec. Actuated T-Va	$43,000.00	$43,000.00	$0.00	$0.00	$43,000.00	100.0%	$0.00
125	D15 - Ex. Digester Tank - 10" SS Pipe & Valve Air Supply Line to Mar	$19,500.00	$19,500.00	$0.00	$0.00	$19,500.00	100.0%	$0.00
126	D15 - Ex. Digester Tank - Pipe Penetrations to Tank by Mack Ind.	$15,700.00	$15,700.00	$0.00	$0.00	$15,700.00	100.0%	$0.00
127	D15 - Digester Blower Pad - 10" & 8" SS Pipe, Fittings & Valves	$15,800.00	$15,800.00	$0.00	$0.00	$15,800.00	100.0%	$0.00
128	D15 - SBR Tanks - Install Process Sensors & Instrumentation	$12,000.00	$12,000.00	$0.00	$0.00	$12,000.00	100.0%	$0.00
	PLUMBING							
129	D15 - Headworks Bldg. - Sch 80 PVC Water Pipe, Fittings, Valves, BF	$35,800.00	$35,800.00	$0.00	$0.00	$35,800.00	100.0%	$0.00
130	D15 - Centrifuge Bldg. - Sch 80 PVC Water Pipe, Fittings, Valves, BFF	$46,200.00	$46,200.00	$0.00	$0.00	$46,200.00	100.0%	$0.00
131	D15 - Centrifuge Bldg. - Sch 80 PVC Drain Pipe, Fittings, Floor Drains	$16,700.00	$16,700.00	$0.00	$0.00	$16,700.00	100.0%	$0.00
132	D15 - Centrifuge Bldg. - Plumbing Fixtures & Eyewash/Shower	$32,800.00	$32,800.00	$0.00	$0.00	$32,800.00	100.0%	$0.00
	HVAC							
133	D15 - Electrical Bldg. - Split System HVAC Unit	$22,600.00	$22,600.00	$0.00	$0.00	$22,600.00	100.0%	$0.00
134	D15 - Centrifuge Bldg. - Exhaust Fans, Louvers, Unit Heaters	$29,900.00	$29,900.00	$0.00	$0.00	$29,900.00	100.0%	$0.00
	DIVISION 16 - ELECTRICAL							
	ELECTRICAL WORK BY S&S ELECTRIC							
135	D16 - Electrical Demolition	$163,500.00	$163,500.00	$0.00	$0.00	$163,500.00	100.0%	$0.00
136	D16 - Lighting - Material	$11,300.00	$11,300.00	$0.00	$0.00	$11,300.00	100.0%	$0.00
137	D16 - Lighting - Labor	$8,900.00	$8,900.00	$0.00	$0.00	$8,900.00	100.0%	$0.00
138	D16 - Gear - Material	$278,300.00	$278,300.00	$0.00	$0.00	$278,300.00	100.0%	$0.00
139	D16 - Gear - Labor	$60,900.00	$60,900.00	$0.00	$0.00	$60,900.00	100.0%	$0.00

© 2013 National Society of Professional Engineers for EJCDC. All rights reserved.

Progress Estimate - Lump Sum Work

Contractor's Application

For (Contract):	CHARLES TOWN WASTEWATER TREATMENT PLANT IMPROVEMENTS PROJECT	Application Number:	29
Application Period:	2/01/25-2/28/25	Application Date:	2/28/2025

			Work Completed		E	F		G
A		B	C	D	Materials Presently Stored (not in C or D)	Total Completed and Stored to Date (C + D + E)	% (F / B)	Balance to Finish (B - F)
Schedule of Values Item No.	Description	Scheduled Value ($)	From Previous Application (C+D)	This Period				
140	D16 - Emergency Generator - Material	$382,500.00	$382,500.00	$0.00	$0.00	$382,500.00	100.0%	$0.00
141	D16 - Emergency Generator - Labor	$22,700.00	$22,700.00	$0.00	$0.00	$22,700.00	100.0%	$0.00
142	D16 - Devices - Material	$5,600.00	$5,600.00	$0.00	$0.00	$5,600.00	100.0%	$0.00
143	D16 - Devices - Labor	$7,300.00	$7,300.00	$0.00	$0.00	$7,300.00	100.0%	$0.00
144	D16 - Boxes/Troughs - Material	$101,900.00	$101,900.00	$0.00	$0.00	$101,900.00	100.0%	$0.00
145	D16 - Boxes/Troughs - Labor	$59,900.00	$59,900.00	$0.00	$0.00	$59,900.00	100.0%	$0.00
146	D16 - SCADA Equipment Install - Labor	$25,800.00	$25,800.00	$0.00	$0.00	$25,800.00	100.0%	$0.00
147	D16 - Conduit - Material	$380,500.00	$380,500.00	$0.00	$0.00	$380,500.00	100.0%	$0.00
148	D16 - Conduit - Labor	$634,000.00	$634,000.00	$0.00	$0.00	$634,000.00	100.0%	$0.00
149	D16 - Cable - Material	$487,600.00	$487,600.00	$0.00	$0.00	$487,600.00	100.0%	$0.00
150	D16 - Cable - Labor	$358,000.00	$358,000.00	$0.00	$0.00	$358,000.00	100.0%	$0.00
151	D16 - Grounding - Material	$12,000.00	$12,000.00	$0.00	$0.00	$12,000.00	100.0%	$0.00
152	D16 - Grounding - Labor	$20,700.00	$20,700.00	$0.00	$0.00	$20,700.00	100.0%	$0.00
153	D16 - Temporary Electric	$53,500.00	$53,500.00	$0.00	$0.00	$53,500.00	100.0%	$0.00
	BID ALTERNATE A - INFLUENT METERING VAULT							
154	Bonds & Insurance	$2,800.00	$2,800.00	$0.00	$0.00	$2,800.00	100.0%	$0.00
155	Demolition	$14,000.00	$14,000.00	$0.00	$0.00	$14,000.00	100.0%	$0.00
156	Excavation & Backfill	$7,600.00	$7,600.00	$0.00	$0.00	$7,600.00	100.0%	$0.00
157	Precast Concrete Vault	$23,000.00	$23,000.00	$0.00	$0.00	$23,000.00	100.0%	$0.00
158	Piping, Fittings, Valves & Supports	$45,000.00	$45,000.00	$0.00	$0.00	$45,000.00	100.0%	$0.00
159	16" Mag Meter	$14,600.00	$14,600.00	$0.00	$0.00	$14,600.00	100.0%	$0.00
160	Electrical Material	$16,000.00	$16,000.00	$0.00	$0.00	$16,000.00	100.0%	$0.00
161	Electrical Labor	$29,000.00	$29,000.00	$0.00	$0.00	$29,000.00	100.0%	$0.00
	BID ALTERNATE B - WAS METERING VAULT							
162	Bonds & Insurance	$4,400.00	$4,400.00	$0.00	$0.00	$4,400.00	100.0%	$0.00
163	Demolition	$14,700.00	$14,700.00	$0.00	$0.00	$14,700.00	100.0%	$0.00
164	Excavation & Backfill	$10,200.00	$10,200.00	$0.00	$0.00	$10,200.00	100.0%	$0.00
165	Precast Concrete Vault	$21,000.00	$21,000.00	$0.00	$0.00	$21,000.00	100.0%	$0.00
166	Piping, Fittings, Valves & Supports	$65,600.00	$65,600.00	$0.00	$0.00	$65,600.00	100.0%	$0.00
167	Flow Meters	$17,100.00	$17,100.00	$0.00	$0.00	$17,100.00	100.0%	$0.00
168	Misc. Metals	$23,000.00	$16,100.00	$0.00	$0.00	$16,100.00	70.0%	$6,900.00
169	Electrical Material	$33,000.00	$33,000.00	$0.00	$0.00	$33,000.00	100.0%	$0.00
170	Electrical Labor	$46,000.00	$46,000.00	$0.00	$0.00	$46,000.00	100.0%	$0.00
	CHANGE ORDER #1							
171	CHANGE ORDER #1	$498,183.42	$498,183.42	$0.00	$0.00	$498,183.42	100.0%	$0.00
172	CHANGE ORDER #2	$41,179.57	$41,179.57	$0.00	$0.00	$41,179.57	100.0%	$0.00
173	CHANGE ORDER #3	$90,351.00	$90,351.00	$0.00	$0.00	$90,351.00	100.0%	$0.00
174	CHANGE ORDER #4	$76,494.00	$73,544.24	$0.00	$0.00	$73,544.24	96.1%	$2,949.76

© 2013 National Society of Professional Engineers for EJCDC. All rights reserved.

Progress Estimate - Lump Sum Work

Contractor's Application

For (Contract):	CHARLES TOWN WASTEWATER TREATMENT PLANT IMPROVEMENTS PROJECT	Application Number:	29
Application Period:	2/01/25-2/28/25	Application Date:	2/28/2025

			Work Completed		E	F		G
A		B	C	D	Materials Presently Stored (not in C or D)	Total Completed and Stored to Date (C + D + E)	% (F / B)	Balance to Finish (B - F)
Schedule of Values Item No.	Description	Scheduled Value ($)	From Previous Application (C+D)	This Period				
175	CHANGE ORDER #5	$27,066.00				$0.00		$27,066.00
176	CHANGE ORDER #6	$23,071.00	$11,535.50	$5,075.62	$0.00	$16,611.12	72.0%	$6,459.88
	SubTotal	**$10,907,344.99**	**$10,577,116.73**	**$78,305.62**	**$0.00**	**$10,655,422.35**	**97.7%**	**$251,922.64**

© 2013 National Society of Professional Engineers for EJCDC. All rights reserved.

Stored Material Summary

Contractor's Application

For (Contract):	CHARLES TOWN WASTEWATER TREATMENT PLANT IMPROVEMENTS PROJECT							Application Number:	29		
Application Period:	2/01/25-2/28/25							Application Date:	2/28/2025		
A		B	C		D		E		F		G
					Stored Previously				Incorporated in Work		
Bid Item No.	Supplier Invoice No.	Submittal No. (with Specification Section	Storage Location	Description of Materials or Equipment Stored	Date Placed into Storage (Month/Year)	Amount ($)	Amount Stored this Month ($)	Subtotal Amount Completed and Stored to Date (D + E)	Date (Month/ Year)	Amount ($)	Materials Remaining in Storage ($) (D + E - F)
34, 37, 42, 158, 166	S100204638.001		Inwood shop	CITCO Water - Piping, Valves, Fittings for Yard Piping & Bid Alternates	1/2023	$16,302.08		$16,302.08	8/2024	$16,302.08	
111, 113, 117, 119, 158, 166	S100198279.001		Inwood shop	CITCO Water - Piping, Valves, Fittings for Mechanical Piping & Bid Alternates	1/2023	$33,962.32		$33,962.32	12/2023	$33,962.32	
136	3624349		onsite	Scott Electric - lighting	1/2023	$3,299.00		$3,299.00	3/2023	$3,299.00	
42	S100204638.002		Inwood shop	CITCO Water - Piping, Valves, Fittings for Yard Piping	1/2023	$5,281.95		$5,281.95	9/2023	$5,281.95	
158	S100198279.002		Inwood shop	CITCO Water - Piping, Valves, Fittings for Bid Alternate A	1/2023	$7,075.75		$7,075.75	10/2023	$7,075.75	
138	S6606924.005, S6606924.003		onsite	Schaedler yesco electrical material for gear	2/2023	$2,481.00		$2,481.00	3/2023	$2,481.00	
13	21073974		Inwood shop	ISCO Industries Piping for Bypass pump	2/2023	$6,795.23		$6,795.23	3/2023	$6,795.23	
43	S100207506.001		Inwood shop	CITCO Water - Nyloplast Drain Basins	2/2023	$14,097.00		$14,097.00	4/2023	$14,097.00	
171	483242		Inwood shop	Skyline Steel - H-Piles	3/2023	$62,060.00		$62,060.00	4/2023	$62,060.00	
106	6183.03-05		Inwood shop	Enviromix, Inc. - Digester Aeration & Mixing Sys w/Controls	3/2023	$259,425.00		$259,425.00	9/2023	$259,425.00	
157,165	MIVC0029470		Inwood shop	Mack Industries - PS Meter Vault, WAS Valve Vault	4/2023	$33,815.00		$33,815.00	12/2023	$33,815.00	
102	902090889		Inwood shop	Veolia UV System	4/2023	$237,600.00		$237,600.00	10/2023	$237,600.00	
117	S100211394.001		Inwood shop	CITCO Water - Process Piping for Centrifuge Bldg	4/2023	$5,774.80		$5,774.80	12/2023	$5,774.80	
117	S100209868.002		Inwood shop	CITCO Water - Process Piping for Centrifuge Bldg	4/2023	$4,582.50		$4,582.50	12/2023	$4,582.50	
117	S100198279.004		Inwood shop	CITCO Water - Process Piping for Centrifuge Bldg	4/2023	$3,386.75		$3,386.75	12/2023	$3,386.75	
111,120	S100209822.004		Inwood shop	CITCO Water - Process Piping for HW Bldg & Inf PS	4/2023	$11,549.36		$11,549.36	9/2024	$11,549.36	
33	S100213814.001		Inwood shop	CITCO Water - Yard Piping for Water Svc to Centrifuge Bldg	4/2023	$5,871.20		$5,871.20	8/2023	$5,871.20	
158	S100211150.003		Inwood shop	CITCO Water - Piping for Bid Alternate A - Inf. Metering Vault	4/2023	$5,581.64		$5,581.64	9/2023	$5,581.64	
105	9865-1, 9865-2		Inwood shop	Envirodyne Systems Inc. - Grit Removal System	4/2023	$70,462.00		$70,462.00	7/2023	$70,462.00	
13	0134274-IN		Inwood shop	Precision Pump & Valve - Pumps for bypass	4/2023	$32,204.00		$32,204.00	5/2023	$32,204.00	
103,104	93254		Inwood shop	Zima Corporation - Bar Screen, Washer/Compactor	4/2023	$165,750.30		$165,750.30	7/2023	$165,750.30	
108	220802-1		Inwood shop	Micro-Tech Designs, Inc. - SCADA equipment	4/2023	$36,698.00		$36,698.00	10/2024	$36,698.00	
106	6183.06		Inwood shop	Enviromix, Inc. - Diffusers, Aeration piping, pipes/supports	5/2023	$77,827.50		$77,827.50	9/2023	$77,827.50	
125,127	683		Inwood shop	B.A. Martin Welding - SS Piping for Digester	5/2023	$18,779.95		$18,779.95	10/2023	$18,779.95	
71-75	1457		Inwood shop	Southern Steel Products Company - Misc. Metals for Cent. Bldg	5/2023	$38,450.00		$38,450.00	2/2024	$38,450.00	
95-96	9261		Inwood shop	Pumpman Pittsburgh - Submersible Pumps	5/2023	$200,809.00		$200,809.00	10/2024	$200,809.00	
105	9865-3		Inwood shop	Envirodyne Systems Inc. - Grit Removal System	6/2023	$134,158.00		$134,158.00	8/2023	$134,158.00	
166	S100198279.005		Inwood shop	CITCO Water - Plug valves	7/2023	$26,796.00		$26,796.00	12/2023	$26,796.00	
106	6183.07		Inwood shop	Enviromix, Inc. - Digester Blowers	7/2023	$181,597.50		$181,597.50	10/2023	$181,597.50	
97	PSI-31936		Inwood shop	Centrisys - Centrifuge System	9/2023	$499,840.00		$499,840.00	1/2024	$499,840.00	
108	220802-2		Inwood shop	Micro-Tech Designs, Inc. - Controls and Instrumentation	9/2023	$14,087.00		$14,087.00	10/2024	$14,087.00	
134	111977-00		Inwood shop	Aircon Engineering - Unit Heaters, Louvers, Split System	9/2023	$26,918.00		$26,918.00	3/2024	$26,918.00	
83	1327		Inwood shop	Kephart Plaster and Stone - EIFS Outsulation	11/2023	$13,000.00		$13,000.00	12/2023	$13,000.00	
78	10033728		Inwood shop	Fibergrate Composite Structures - FRP Ladder	11/2023	$2,975.00		$2,975.00	2/2024	$2,975.00	
166	S100234535.004		Inwood shop	CITCO Water - DI Piping	11/2023	$8,800.61		$8,800.61	12/2023	$8,800.61	
108	220802-3, 4		onsite	Micro-Tech Designs-Float Control Panels, Eff./Drain Pumps	2/2024	$29,479.00		$29,479.00	10/2024	$29,479.00	
108	220802-5		onsite	Micro-Tech Designs - Influent Pump VFD	5/2024	$105,434.00		$105,434.00	10/2024	$105,434.00	
108	220802-6		onsite	Micro-Tech Designs - MCC Panels	5/2024	$413,240.00		$413,240.00	10/2024	$413,240.00	

© 2013 National Society of Professional Engineers for EJCDC. All rights reserved.

Stored Material Summary

Contractor's Application

For (Contract): CHARLES TOWN WASTEWATER TREATMENT PLANT IMPROVEMENTS PROJECT								Application Number: 29			
Application Period: 2/01/25-2/28/25								Application Date: 2/28/2025			
A		B	C		D		E		F		G
					Stored Previously				Incorporated in Work		
Bid Item No.	Supplier Invoice No.	Submittal No. (with Specification Section	Storage Location	Description of Materials or Equipment Stored	Date Placed into Storage (Month/Year)	Amount ($)	Amount Stored this Month ($)	Subtotal Amount Completed and Stored to Date (D + E)	Date (Month/ Year)	Amount ($)	Materials Remaining in Storage ($) (D + E - F)
174	386790		MSJ site	Waldron of Maryland, Inc. - Exp. Proof Heaters	8/2024	$19,998.00		$19,998.00	10/2024	$19,998.00	
				Totals		**$2,836,244.44**		**$2,836,244.44**		**$2,836,244.44**	

© 2013 National Society of Professional Engineers for EJCDC. All rights reserved.

Date: March 12, 2025

Charles Town Utility Board
2022 Renewal and Replacement Project
Schedule B

A. COST OF PROJECT	APPROVED CONSTRUCTION BUDGET	Paid by CTUB from Operating Account 12/18/2024-2/12/2025	Paid by CTUB from Operating Account 2/13/2025-3/12/2025	Resolution No. 22 Contractor's Application for Payment No. 22	Resolution No. 23 Contractor's Application for Payment No. 23	Resolution No. 24 Contractor's Application for Payment No. 24	Resolution No. 25 Contractor's Application for Payment No. 25	Resolution No. 26 Contractor's Application for Payment No. 26	Resolution No. 27 Contractor's Application for Payment No. 27	Resolution No. 28 Contractor's Application for Payment No. 28	Resolution No. 29 Contractor's Application for Payment No. 29	BALANCE REMAINING
1 **CONSTRUCTION**												
a. Contract	$ 10,151,000.00			$ 240,041.05	$ 555,426.85	$ 122,475.27	$ 294,937.06	$ 91,137.06	$ 33,105.38	$ 2,410.39	$ 71,663.88	$ 428,555.45
b. Construction Contingency 5% - (See note #2, 5, 6, 7, 8, 9 and 10 below	$ 197,438.15											$ 197,438.15
c. Change Order #1 (See note #1 below)	$ 498,183.42											$ -
d. Change Order #2	$ 41,179.57											$ -
e. Change Order #3	$ 90,351.00			$ 3,614.04	$ 5,421.06	$ 2,710.63						$ -
f. Change Order #4	$ 76,494.00				$ 3,059.76	$ 32,127.48	$ 19,998.00	$ -				$ 2,949.76
g. Change Order #5	$ 27,066.00											$ 27,066.00
h. Change Order #6	$ 23,071.00									$ 11,535.50	$ 5,075.62	$ 6,459.88
i. Change Order #7	$ 16,950.28											$ 16,950.28
2 **ENGINEERING SERVICES**												
GDF Engineering fees (including CA and RPR)	$ 760,000.00	$ 4,901.15										$ 5,922.03
Additional RPR inspection (Amendment #2 & #3)	$ 160,000.00	$ 5,970.88	$ 5,281.46									$ 5,234.78
Initial GDF R&R Report	$ 40,082.50											$ -
3 **LEGAL SERVICES**												
a. Local Project Attorney	$ 20,000.00											$ 14,244.00
4 **ADMINISTRATIVE SERVICES**												
a. Project Accountant (CPA)	$ 20,000.00											$ 9,112.50
b. Other Administrative Costs	$ 10,000.00											$ 3,151.74
5 **Total Project Costs Lines 1-6**	**$ 12,131,815.92**	**$ 10,872.03**	**$ 5,281.46**	**$ 243,655.09**	**$ 563,907.67**	**$ 157,313.38**	**$ 314,935.06**	**$ 91,137.06**	**$ 33,105.38**	**$ 13,945.89**	**$ 76,739.50**	**$ 717,084.57**
B. SOURCES OF FUNDS	**APPROVED PROJECT FUNDING**											
1 PROJECT FUNDS												
Internal Funds & EEG Grant												
a. Capacity Improvement Fees	$ 1,170,163.00				$ (310,424.21)	$ (157,313.38)	$ (314,935.06)	$ (91,137.06)	$ (33,105.38)	$ (13,945.89)	$ (76,739.50)	$ 172,562.52
b. Renewal & Replacement (See note #3 & #4 below)	$ 500,000.00											$ 1,816.58
c. Operating Cash	$ 1,515,122.92	$ (10,872.03)	$ (5,281.46)									$ 542,705.47
d. EEG Grant Funds	$ 1,966,030.00											$ -
Total Internal Funds & EEG Grant Funds	**$ 5,151,315.92**											**$ 717,084.57**
Bond Proceeds												
e. 2022B & 2022C Construction Fund Account	**$ 6,980,500.00**			$ (243,655.09)	$ (253,483.46)							$ -
Total Funds Available	**$ 12,131,815.92**	**$ (10,872.03)**	**$ (5,281.46)**	**$ (243,655.09)**	**$ (563,907.67)**	**$ (157,313.38)**	**$ (314,935.06)**	**$ (91,137.06)**	**$ (33,105.38)**	**$ (13,945.89)**	**$ (76,739.50)**	**$ 717,084.57**

Note #1 - March 1, 2023 this line item was increased to include the full amount of Change Order #1. Internal funds that were previously allocated for the Collection System project will be dedicated to this Change Order. This will require an increase of the requested funds from CWSRF for the Collection System Project.
Note #2 - March 8, 2023 this line item was decreased by $41,179.57 to include the full amount of Change Order #2.
Note #3 - Pay App #7 in the amount of $1,068,229.84 includes $298,910 from Change Order #1. $769,319.84 will be paid from the 2022B and $298,910 will be paid from the Renewal & Replacement Account
Note #4 - Pay App #8 in the amount of $872,756.88 includes the remaining balance of $199,273.42 from Change Order #1. $673,483.46 will be paid from the 2022B and $199,273.42 will be paid from the Renewal & Replacement Account
Note #5 - August 23, 2023 this line item was decreased by $90,351 to include the full amount of Change Order #3.
Note #6 - June 26, 2024 this line item was decreased by $76,494 to include the full amount of Change Order #4.
Note #7 - July 24, 2024 this line item was decreased by $35,000 to include a portion of Amendment No. 3 for additional RPR services. The additional RPR line budget item included $25,000 above budget, remaining $35,000 was reduced from contingency
Note #8 - September 11, 2024 this line item was decreased by $27,066 to include the full amount of Change Order #5.
Note #9 - November 13, 2024 this line item was decreased by $23,071 to include the full amount of Change Order #6.
Note #10 - December 11, 2024 this line item was decreased by $16,950.28 to include the full amount of Change Order #7.

CHARLES TOWN UTILITY BOARD

Wednesday, March 12, 2025

Regular Meeting

661 South George Street
Charles Town, WV 25414

Change Order No. 7

Attachments:

CO7.pdf

EJCDC
ENGINEERS JOINT CONTRACT DOCUMENTS COMMITTEE

Change Order No. 7

Date of Issuance:	3/6/2025	Contract Effective Date:	September 8, 2022
Owner:	Charles Town Utility Board	Owner's Contract No.:	1
Contractor:	Alvarez Contractors, Inc.	Contractor's Project No.:	N/A
Engineer:	GD&F Engineers, Inc.	Engineer's Project No.:	20045
Project:	Charles Town WWTF Improvements	Contract Name:	N/A

The Contract is modified for the items shown in the attachments.

Attachments: Alvarez Contract Mod. Proposal, CO#7/Item 1 – FRP Shelter AC Unit Upsize ($16,950.28)
Alvarez Contract Mod. Proposal, CO#8/Item 3 – Additional Paving & Prep ($29,408.30)
Alvarez Contract Mod. Proposal, CO#8/Item 1 – UV Building Refeed 480V ($3,381.92)
Alvarez Contract Mod. Proposal, CO#8/Item 2 – D4 Hardware Set ($7,625.58)

CHANGE IN CONTRACT PRICE	CHANGE IN CONTRACT TIMES *[note changes in Milestones if applicable]*
Original Contract Price: $ 10,151,000.00	Original Contract Times: Substantial Completion: June 24, 2024 Ready for Final Payment: September 22, 2024 days or dates
[Increase] [~~Decrease~~] from previously approved Change Orders No. 1 to No. 6: $ 756,344.99	[Increase] [Decrease] from previously approved Change Orders No. 1 to No. 6: Substantial Completion: 221 days Ready for Final Payment: 152 days days
Contract Price prior to this Change Order: $10,907,344.99	Contract Times prior to this Change Order: Substantial Completion: January 31, 2025 Ready for Final Payment: May 1, 2025 days or dates
[Increase] [~~Decrease~~] of this Change Order: $57,366.08	[Increase] [Decrease] of this Change Order: Substantial Completion: _____ Ready for Final Payment: _____ days or dates
Contract Price incorporating this Change Order: $ 10,964,711.07	Contract Times with all approved Change Orders: Substantial Completion: January 31, 2025 Ready for Final Payment: May 1, 2025 days or dates

RECOMMENDED:	ACCEPTED:	ACCEPTED:
By: _____	By: _____	By: _____
Engineer (if required)	Owner (Authorized Signature)	Contractor (Authorized Signature)
Title: _____	Title: _____	Title: _____
Date: _____	Date: _____	Date: _____

Approved by Funding Agency (if applicable)
By: _____ Date:
Title: _____

DESCRIPTION						
CHARLES TOWN WWTP UPGRADE **CONTRACT MODIFICATION PROPOSAL - CO # 7, ITEM # 1** **WCD NO. 19 - FRP SHELTER AC UNIT** **ALVAREZ CONTRACTORS, INC.** **DATE: NOVEMBER 20, 2024**						
Material	Quant.	Unit	Unit Price			Total Price
						$ -
Materials for FRP Repair	1	LS	$ 825.00			$ 825.00
						$ -
Shipping Overlooked on CO # 6	1	LS	$ 329.00			$ 329.00
						$ -
						$ -
						$ -
				Materials Total		**$ 1,154.00**
Labor	# Workers	Hours/Man	Rate			Total Price
						$ -
ACI Project Supt.	1	10	$ 65.26			$ 652.60
On Site Engineer			$ 46.72			$ -
CL I Operator	1	10	$ 66.25			$ 662.50
CL II Operator	1	10	$ 43.56			$ 435.60
CL II Laborer			$ 39.60			$ -
						$ -
				Labor Total		**$ 1,750.70**
Equipment	# Machines	Hours/Mch.	Rate			Total Price
						$ -
Kamatsu Backhoe						$ -
Komatsu Loader						$ -
Compactor						$ -
Misc. Small Tools, Crew Truck	1	10	$ 15.00			$ 150.00
						$ -
				Equipment Total		**$ 150.00**
Subcontracts						Total Price
						$ -
M.S. Johnston Company	1	1	$ 9,365.00			$ 9,365.00
S&S Electric	1	1	$ 2,655.00			$ 2,655.00
						$ -
						$ -
				Subcontract Total		$ 12,020.00
				Total Material		$ 1,154.00
				Total Labor		$ 1,750.70
				Total Equipment		$ 150.00
				Sales Tax	0%	$ -
				Total GC Materials, Labor & Equipment		$ 3,054.70
				GC Overhead & Profit	15%	$ 458.21
				Total Subcontract		$ 12,020.00
				Subcontract Markup	5%	$ 601.00
				Subtotal		$ 16,133.91
				Bond & Insurance	3%	$ 484.02
				Subtotal		$ 16,617.92
				B&O Tax	2%	$ 332.36
				TOTAL		**$ 16,950.28**

M.S. JOHNSTON COMPANY
Contractors – Engineers
13261 Pennsylvania Avenue – Hagerstown, MD 21742
P: 301.733.1066 F: 301.797.9675
estimate@msjohnston.com
MD-HVACR-01-5141 VA-2701-037722A WV-007742

PROPOSAL

To: Alvarez Contractors, Inc.

Attn: Gary Walker

Job Name/No.: Charles Town WWTP
Location: Charles Town WV
Phone/Fax:
Email:
Date: November 20, 2024

We hereby submit specifications and estimates for:

Work Change Directive No. 18

1)One 3 ton ductless split system heat pump using a wall mounted evaporator
2)Drip pan with drain piping under the wall evaporator to protect whatever is below it
3)Pre-formed pad and pump-up legs under the condensing unit
4)Refrigerant and condensate drain piping
5)Control wiring for wall controller mounted below the evaporator
6)Evacuate, test, charge and start the system
7)One year service including the manufacturer's ten year parts warranty
8)Tax

For The Sum Of $ 9,365.00

Not Included

1)Power wiring and disconnects including the back feed wiring for the evaporator
2)Patching of the building

There are no warranties which extend beyond the description on the face of this agreement. The Seller shall not be liable for any consequential damage and its liability is limited solely to a repair of the defective material under the terms of any written warranty provided in connection with this contract.

M.S. Johnston Co., Inc. offers Annual HVAC Maintenance Services. Please ask your Project Manager for further details.

We Propose hereby to furnish material and labor – complete in accordance with these specifications, for the sum of:
dollars ($)

Payable as follows:

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alterations or deviation from above specifications involving extra cost will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado, and other necessary insurance. Our workers are fully covered by Workman's Compensation Insurance.

Authorized Signature Clifford Cowden

Note: This proposal may be withdrawn by us if not accepted within ___ days.

Visa and Master Card will be accepted. Please add 3% to contract price when this form of payment is used.

Acceptance of Proposal – The prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Signature _____ Date 12-11-24 Signature _____ Date _____

S & S ELECTRIC, INC.
ELECTRICAL CONSTRUCTION

October 24, 2024

Mr. Gary Walker
Alvarez Contractors, Inc.

Subject: Charlestown WWTP – WCD #019 FRP Shelter AC Unit

Dear Gary,

Per discussions, I am submitting costs for the following:

- Provide breaker and disconnect for new AC unit.
- Provide all necessary conduit, boxes, wire, terminations, grounding, etc.

My price to you is broken down as follows:

• Material	$1,165.23
• Labor (16 hrs @ $71.46/hour)	$1,143.36
• Markup	$346.41
o Total Credit	***$2,655.00***

I hope this proposal meets with your approval.

Sincerely,

Chip Strietbeck

Chip Strietbeck
President
chip@ssewv.com

File: 3692-CO#16

S&S

PRICING SHEET

JOB Charlestown WWTP Improvements

WORK WCD # 019

ESTIMATE NO. 3692

Sheet No. ____ Of Sheets ____

ESTIMATED BY	PRICED BY	EXTENDED BY	CHECKED BY	DATE
				10 23 24

	✓	MATERIAL	QUANTITY	MATERIAL PRICE	PER	MATERIAL EXTENSION	LABOR UNIT	PER	LABOR EXTENSION
1		2P 30A CB	1			81	1.0	ea	1.0
2									
3		2P 30A Disconnect	1			66 55	3.0	ea	3.0
4		Fuses	.2			8 20			
5		3/4" PVC	40'			3 45 73	6'	C	2.4
6		3/4" Hubs	6				.1	ea	.6
7		3/4" Strap	6				.1		.6
8		3/4" Conduit	1				.2		.2
9		#10 THWN	300'				2'	M	.4
10		Terms	18	.10	ea	1 80	.05	ea	.9
11									
12		3/4" Sealtite	10'				2 -	ea	2.0
13		3/4" Connector	2						
14									
15		15/8" Strut	10'						
16		Hardware	Lot			10			
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33		Misc	Lot			30			2.9

S & S ELECTRIC, INC. MAT. ➤ 1165 22 LABOR ➤ 16.0

Capital Electric
A Sonepar Company

CAPITAL ELECTRIC
86 WINEOW STREET
CUMBERLAND,MD 21502-3535
301-777-0060 ***Fax*** **301-777-0259**

bo.bryant@capitalelectricsupply.com

Quotation

QUOTE DATE	QUOTE NUMBER
10/24/24	S056767428
PAGE NO.	
1 of 1	

QUOTE TO:
S & S ELECTRIC, INC.
2252 FRANKFORT HWY
RIDGELEY, WV 26753-7025
304-738-9406

SHIP TO:
S & S ELECTRIC, INC.
2252 FRANKFORT HWY
RIDGELEY, WV 26753-7025
304-738-9406

CUSTOMER NUMBER	CUSTOMER ORDER NUMBER	JOB NAME	QUOTED TO
114934	CHANGE ORDER		CHIP

SALESPERSON	SHIP VIA	FREIGHT ALLOWED	EXPIRATION DATE
BO BRYANT	CU50 AL,GA,PR,MO	No	11:59pm ET 11/08/24

ORDER QTY	UPC	DESCRIPTION	UNIT PRICE	U	EXT PRICE
40ft	98006006002	PVC 034P 3/4IN SCH40 PVC PIPE	66.180	c	26.47
6ea	98006006202	PVCFIT 034P MA 3/4 PVC COND MALE ADAPTER	58.750	c	3.53
6ea	78101102590	B-LINE B2009PASS4 3/4 PIPE CLMP	536.900	c	32.21
1ea	98006006542	PVCFIT 034P LB 3/4 PVC TYPE LB CONDUIT BODY	585.260	c	5.85
10ft	98005002343	SLTITE. 034UA-RL1000 3/4 UA/UL L-TITE 1000FT REEL	408.100	c	40.81
2ea	78456431075	CRS LTB75 3/4 STR L/T CONN	481.070	c	9.62
10ft	78101121330	B-LINE B22SH-120GLV 1-5/8IN D GALV 12GA HALF SLOT 10FT	392.730	c	39.27
500ft	98010023000	WIC THHN 10 STR BLK 500R	415.930	m	207.97

TERMS & CONDITIONS **TAXES NOT INCLUDED**

All transactions are subject to and exclusively governed by our Terms and Conditions of Sale, which are incorporated herein and available at: https://www.capitalelectricsupply.com/terms#sale. Additional or conflicting terms are rejected, void, and of no force or effect.

Subtotal	**365.73**
S&H CHGS	**0.00**
Amount Due	**365.73**

SCHAEDLER YESCO DISTRIBUTION -BR15
70 BURRELL PLAZA
LOWER BURRELL, PA 15068-2719
412-363-1800 Fax 412-363-5809

Quotation

QUOTE DATE	QUOTE NUMBER
10/24/24	S7697601

REMIT TO:
Schaedler Yesco Distribution
3982 Paxton St
PO BOX 4990
HARRISBURG PA 17111-0990

PAGE NO. 1

QUOTE TO:
S&S ELECTRIC INC
2252 FRANKFORT HIGHWAY
RIDGELEY, WV 26753-7025

SHIP TO:
S&S ELECTRIC INC
2252 FRANKFORT HIGHWAY
RIDGELEY, WV 26753-7025

Fax 304-738-3251

CUSTOMER NUMBER	JOB NAME	REQUESTED BY		
70029	CHARLES TOWN WCD#019 -	Chip Strietbeck		
WRITER	**SHIP VIA**	**TERMS**	**SHIP DATE**	**IS FREIGHT ALLOWED?**
JOHN J VENTU	1UPS	2% 10th Net 60		No

ORDER QTY	DESCRIPTION	UNIT PRICE	NET AMOUNT
1EA	CH QBHW2030 QBHW breaker 2 pole 30 amp	81.000EA	81.00
1EA	CH DH221FWK HDST, 30 A, NEMA 4X, 240 V, 2-POLE FACTORY NON-STOCK, NON-RETURNABLE	668.500EA	668.50
2EA	MERSEN TR30R 30AMP 250VAC/160VDC CLASS RK5 TIME-DELAY CURRENT LIMITING FUSE REJECTION TYPE	4.100EA	8.20
	SHIPMENT LEAD-TIME: 1. BREAKER AND FUSES ARE STOCKED AT SYD. 2. NEMA 4X 304SS SAFETY SWITCH WILL BE 4-6 WEEKS. TAXES NOT INCLUDED		
	If you have any questions regarding this quotation, please contact John J via email at jventurella@sydist.com or via phone at extension 4517.		
	Unless prior arrangements are made, customer is required to pick up or take delivery of order within 90 days of notification that the order is in stock at an SYD location. NOW STOCKING EATON AT OUR WESTERN PA BRANCHES		
		Subtotal	**757.70**
		Bid Total	**757.70**

Prices are pre-tax and are firm for 30 days unless noted. Pipe and wire prices valid for 24 hours. Due to tariffs, lighting prices valid for 7 days. Availability may differ at time of order. Returns may result in a restocking charge. See www.sydist.com for our Terms.

RE: Charles Town FRP Bldg.

From: Joel Schroyer (jschroyer@bissnussinc.com)

To: gwaci@frontier.com

Cc: rknoxaci@gmail.com

Date: Wednesday, November 13, 2024 at 03:02 PM EST

Hi Gary,

EFC can make an insulated panel the same size as the opening that would have the same colored sheeting material to match both the interior and exterior colors. They can make it a little smaller than exact size of the opening so you can silicone it in place or they can make it with an 1-1/2" flange on the outside so you can screw it in place. Either way the cost of the panel is $825.00 including shipping and would take about 4 weeks for delivery.

Before proceeding, EFC asks that the dimensions of the opening be confirmed.

Let me know if you have any questions.

Thank you,

Joel Schroyer
BissNuss Inc.
412-527-0520

GRAPHICS 22 SIGNS, INC

RE: Charles Town WV WWTP - Bronze Plaque **Bid Date: September 12, 2024**

Thank you for the opportunity to bid on this project!

The following is a bid in reference to the above-mentioned project.
included specification sections:
No specs provided, info from customer email 9/11/24

Description	Quantity
24"x36" Cast Bronze Plaque	1
Exclusions/Exceptions:	
Price excludes any B & O or local taxes. Please ADD if applicable.	
Artwork, if required, to be provided in vectored format (.eps or .ai) file to avoid any additional artwork charges.	
Etched photo insert under 10", if larger an ADD will be required	
Installation	

Estimated Shipping & Handling	**$**	**329.00**
Subtotal	**$**	**4,416.00**
0% SALES TAX AMOUNT	**$**	**-**
Total Supply only	**$**	**4,416.00**

Graphics 22 Signs is a DGS and PA Certified WBE

Delivery is based on a maximum of 1 shipment(s)
West Virginia Contractor's License No. is **WV037517**
No Addendums provided/reviewed.

Overlooked in CO #6

Pricing is good for 30 days.

Should you have any questions please call Ed Leise at 412.422.1125

Graphics 22 Signs, Inc.
5212 Lytle Street Pittsburgh, PA 15207
t: 412.422.1125 f: 412.422.1226
web: www.graphics22signs.com eleise@graphics22signs.com

DESCRIPTION						
CHARLES TOWN WWTP UPGRADE **CONTRACT MODIFICATION PROPOSAL - CO # 8, ITEM # 3** **REQUEST FOR QUOTE - PROVIDE ADDITIONAL ASPHALT PAVING PER OWNERS REQUEST** **ALVAREZ CONTRACTORS, INC.** **DATE: FEBRUARY 28, 2025**						
Material	Quant.	Unit	Unit Price			Total Price
						$ -
Materials by Craig Paving						$ -
						$ -
						$ -
						$ -
						$ -
						$ -
					Materials Total	**$ -**
Labor	# Workers	Hours/Man	Rate			Total Price
Excavate & Prep for Added Paving						$ -
ACI Project Supt.	1	20	$ 65.26			$ 1,305.20
On Site Engineer			$ 46.72			$ -
CL I Operator	1	20	$ 66.25			$ 1,325.00
CL II Operator	1	20	$ 43.56			$ 871.20
CL II Laborer	1	20	$ 39.60			$ 792.00
						$ -
					Labor Total	**$ 4,293.40**
Equipment	# Machines	Hours/Mch.	Rate			Total Price
						$ -
Kamatsu Backhoe	1	16	$ 65.00			$ 1,040.00
Komatsu Loader	1	16	$ 65.00			$ 1,040.00
Compactor						$ -
Misc. Small Tools, Crew Truck	1	20	$ 15.00			$ 300.00
						$ -
					Equipment Total	**$ 2,380.00**
Subcontracts						Total Price
						$ -
						$ -
Craig Paving, Inc.	1	1	$ 19,350.00			$ 19,350.00
						$ -
					Subcontract Total	$ 19,350.00
				Total Material		$ -
				Total Labor		$ 4,293.40
				Total Equipment		$ 2,380.00
				Sales Tax	0%	$ -
				Total GC Materials, Labor & Equipment		$ 6,673.40
				GC Overhead & Profit	15%	$ 1,001.01
				Total Subcontract		$ 19,350.00
				Subcontract Markup	5%	$ 967.50
				Subtotal		$ 27,991.91
				Bond & Insurance	3%	$ 839.76
				Subtotal		$ 28,831.67
				B&O Tax	2%	$ 576.63
				TOTAL		**$ 29,408.30**

CRAIG PAVING, INC. CPI HAGERSTOWN, MD

118 Hump Road
Hagerstown, MD
301-739-9814 Phone
301-739-0439 Fax
estimating@craigpaving.com
www.craigpaving.com

PROPOSAL

DATE:	6/8/2022
PAGE:	

rev. 2 27 25

SEND TO: Estimating
FIRM: Various
SENT BY: ROC
RE: Charlestown WWTP

Monthly Liquid Asphalt Index	$570.00

ALL PRICES ARE SUBJECT TO ASPHALT ESCALATION

DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL
4" 19mm base, 1" 9.5mm wearing	670	s.y.	$75.50	$50,585.00
1" mill and OL	830	s.y.	$43.25	$35,897.50
				$0.00
Prep for patching	1	ea	$19,450.00	$19,450.00
				$0.00
Excavate additional areas for new paving,				$0.00
place 6" Cl. 1 aggregate base	258	s.y.	$30.00	$7,740.00
Pave additional areas	258	s.y.	$45.00	$11,610.00
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00
				$125,282.50

*** ACCEPTANCE OF THIS PROPOSAL IMPLIES ACCEPTANCE OF ASPHALT ESCALATION ***
STANDARD EXCLUSIONS (X IF EXCLUDED FROM BID)

X	1 ENGINEERING/LAYOUT	X	12 PAVEMENT EXCAVATION/REMOVAL
X	2 BONDS/PERMITS	X	13 MATERIALS TESTING
X	3 UTILITY ADJUSTMENTS	X	14 MAJOR CLEANING
X	4 CONCRETE WORK	X	15 FINE GRADING
X	5 UNDERCUTTING	X	16 OTHER PREP WORK
X	6 PATCHING	X	17 LINE STRIPING
X	7 BORROW/FILL MATERIAL	X	18 WHEEL STOPS
X	8 MAINTENANCE OF TRAFFIC	X	19 PERFORMANCE/PAYMENT BONDS
X	9 PRIME		20 WAGE SCALE
X	10 WEED KILLER	X	21 STONE UNDER CURB
X	11 SAWCUTTING	X	22 TAX EXEMPT

PLANS DATED : _____
BASED ON: 1 MOBILIZATIONS

ADDENDA ACKNOWLEDGED _____
ADDITIONAL MOBILIZATIONS @ $ 3000 PER MOBILIZATION

CRAIG PAVING, INC IS NOT RESPONSIBLE FOR PONDING OF WATER ON PROJECTS DESIGNED WITH LESS THAN 2% SLOPE.
Upon acceptance of proposal, liquid asphalt clause must be included in contract verbage.

DESCRIPTION						
CHARLES TOWN WWTP UPGRADE **CONTRACT MODIFICATION PROPOSAL - CO # 8, ITEM # 1 - OPTION # 1** **REQUEST FOR QUOTE - UV BUILDING RE-FEED (480V)** **ALVAREZ CONTRACTORS, INC.** **DATE: FEBRUARY 24, 2025**						
Material	Quant.	Unit	Unit Price			Total Price
						$ -
Materials by S&S Electric						$ -
						$ -
						$ -
						$ -
						$ -
						$ -
					Materials Total	**$ -**
Labor	# Workers	Hours/Man	Rate			Total Price
						$ -
ACI Project Supt.	1	10	$ 65.26			$ 652.60
On Site Engineer			$ 46.72			$ -
CL I Operator			$ 66.25			$ -
CL II Operator			$ 43.56			$ -
CL II Laborer			$ 39.60			$ -
						$ -
					Labor Total	**$ 652.60**
Equipment	# Machines	Hours/Mch.	Rate			Total Price
						$ -
Kamatsu Backhoe						$ -
Komatsu Loader						$ -
Compactor						$ -
Misc. Small Tools, Crew Truck						$ -
						$ -
					Equipment Total	**$ -**
Subcontracts						Total Price
						$ -
						$ -
S&S Electric	1	1	$ 2,351.00			$ 2,351.00
						$ -
						$ -
					Subcontract Total	$ 2,351.00
					Total Material	$ -
					Total Labor	$ 652.60
					Total Equipment	$ -
					Sales Tax 0%	$ -
					Total GC Materials, Labor & Equipment	$ 652.60
					GC Overhead & Profit 15%	$ 97.89
					Total Subcontract	$ 2,351.00
					Subcontract Markup 5%	$ 117.55
					Subtotal	$ 3,219.04
					Bond & Insurance 3%	$ 96.57
					Subtotal	$ 3,315.61
					B&O Tax 2%	$ 66.31
					TOTAL	**$ 3,381.92**

S & S ELECTRIC, INC.
ELECTRICAL CONSTRUCTION

February 17, 2025

Mr. Gary Walker
Alvarez Contractors, Inc.

Subject: Charlestown WWTP – UV Building Re-feed (480V)

Dear Gary,

Per discussions, I am submitting costs for the following:

- Provide new 30A breaker in existing SWBD-1.
- Extend 30A feeder to trough for splicing to existing UV building circuit.
- Provide all necessary conduit, boxes, wire, terminations, grounding, etc.

My price to you is broken down as follows:

• Material	$853.49
• Labor (16 hrs @ $74.46/hour)	$1,191.36
• Markup	$306.15
○ Total Credit	***$2,351.00***

I hope this proposal meets with your approval.

Sincerely,

Chip Strietbeck

Chip Strietbeck
President
chip@ssewv.com

File: 3692-CO#17

DESCRIPTION

CHARLES TOWN WWTP UPGRADE
CONTRACT MODIFICATION PROPOSAL - CO # 8, ITEM # 1 - OPTION # 2
REQUEST FOR QUOTE - UV BUILDING RE-FEED (120V)
ALVAREZ CONTRACTORS, INC.
DATE: FEBRUARY 24, 2025

NOT ACCEPTED

Material					Total Price
					$ -
Materials by S&S Electri					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -

Labor					Total Price
					$ -
ACI Project Supt.					$ 1,305.20
On Site Engineer					$ -
CL I Operator					$ -
CL II Operator			$ 43.56		$ -
CL II Laborer			$ 39.60		$ -
					$ -
				Labor Total	**$ 1,305.20**

Equipment	# Machines	Hours/Mch.	Rate		Total Price
					$ -
Kamatsu Backhoe					$ -
Komatsu Loader					$ -
Compactor					$ -
Misc. Small Tools, Crew Truck					$ -
					$ -
				Equipment Total	**$ -**

Subcontracts					Total Price
					$ -
					$ -
S&S Electric	1	1	$ 4,887.00		$ 4,887.00
					$ -
					$ -
				Subcontract Total	$ 4,887.00

Total Material		$	-
Total Labor		$	1,305.20
Total Equipment		$	-
Sales Tax	0%	$	-
Total GC Materials, Labor & Equipment		$	1,305.20
GC Overhead & Profit	15%	$	195.78
Total Subcontract		$	4,887.00
Subcontract Markup	5%	$	244.35
Subtotal		$	6,632.33
Bond & Insurance	3%	$	198.97
Subtotal		$	6,831.30
B&O Tax	2%	$	136.63
TOTAL		**$**	**6,967.93**

S & S ELECTRIC, INC.
ELECTRICAL CONSTRUCTION

February 17, 2025

Mr. Gary Walker
Alvarez Contractors, Inc.

Subject: Charlestown WWTP – UV Building Re-feed (120V)

Dear Gary,

Per discussions, I am submitting costs for the following:

-
-
-
-
-

NOT ACCEPTED

My pri

I hope this proposal meets with your approval.

Sincerely,

Chip Strietbeck

Chip Strietbeck
President
chip@ssewv.com

File: 3692-CO#17

S&S

PRICING SHEET

JOB Charlestown WWTP Improvements

WORK UV Bldg Re-feed

ESTIMATE NO. 3692

Sheet No. _____ Of Sheets _____

ESTIMATED BY	PRICED BY	EXTENDED BY	CHECKED BY	DATE

	✓	MATERIAL	QUANTITY	MATERIAL PRICE	PER	MATERIAL EXTENSION	LABOR UNIT	PER	LABOR EXTENSION
1		480V							
2									
3		3P. 30A CB in SWBD-1	1			690 -	1 -	ea	1.0
4									
5									
6		3/4" PVC	70'	-	C	23 26	8 -	C	5.6
7		3/4" Connector	2	-	ea	. 42	.1	ea	.2
8		3/4" Strap	10	-	S	6 74	.1	S	1.0
9		#10 THHN	500'	-	M	121 27	8 -	M	4.0
10		Tapes	10	.10	ea	1 -	.05	ea	.5
11									
12		Cut & Splice Trough	Lot			10 -			2.0
13						853 49			16.0
14		208V							
15									
16		Demo ex. Feeder	Lot						8.0
17									
18		3/4" PVC	60'	-	C	20 45	8 -	C	4.8
19		3/4" Connector	12	-	ea	3 73	.1	ea	1.2
20		3/4" Strap	12	-	S	8 02	.1	S	1.2
21		#10 THHN	2500'	-	M	606 33	8 -	M	20.0
22		Tapes	60	.10	ea	6 -	.05	ea	3.0
23									
24		Demo ex. Circuit	Lot						8.0
25									
26		6"x6" PVC Box	1	-	ea	30 80	.3	ea	.3
27									
28						675 40			48.0
29									
30									
31									
32									
33									

S & S ELECTRIC, INC. MAT. ➤ LABOR ➤

SCHAEDLER YESCO DISTRIBUTION -BR15
70 BURRELL PLAZA
LOWER BURRELL, PA 15068-2719
412-363-1800 Fax 412-363-5809

Quotation

QUOTE DATE	QUOTE NUMBER
02/17/25	S7840965

REMIT TO:
Schaedler Yesco Distribution
3982 Paxton St
PO BOX 4990
HARRISBURG PA 17111-0990

PAGE NO. 1

QUOTE TO:
S&S ELECTRIC INC
2252 FRANKFORT HIGHWAY
RIDGELEY, WV 26753-7025

SHIP TO:
S&S ELECTRIC INC
2252 FRANKFORT HIGHWAY
RIDGELEY, WV 26753-7025

Fax 304-738-3251

CUSTOMER NUMBER	JOB NAME	REQUESTED BY
70029	CHARLES TOWN WWTP -	Chip Strietbeck

WRITER	SHIP VIA	TERMS	SHIP DATE	IS FREIGHT ALLOWED?
JOHN J VENTU	1UPS	2% 10th Net 60		No

ORDER QTY	DESCRIPTION	UNIT PRICE	NET AMOUNT
1EA	CH PDG23M0030TFFL PDG2, 3P, 30A, 65KA/480V, FXFXTMTU SHIPMENT LEAD-TIME: 2 WEEKS	690.000EA	690.00

TAXES NOT INCLUDED

If you have any questions regarding this quotation, please contact John J via email at jventurella@sydist.com or via phone at extension 4517.

Unless prior arrangements are made, customer is required to pick up or take delivery of order within 90 days of notification that the order is in stock at an SYD location.
NOW STOCKING EATON AT OUR WESTERN PA BRANCHES

Prices are pre-tax and are firm for 30 days unless noted. Pipe and wire prices valid for 24 hours. Due to tariffs, lighting prices valid for 7 days. Availability may differ at time of order. Returns may result in a restocking charge. See www.sydist.com for our Terms.

Subtotal	**690.00**
Bid Total	**690.00**

Capital Electric
A Sonepar Company

Quotation

CAPITAL ELECTRIC
86 WINEOW STREET
CUMBERLAND,MD 21502-3535
301-777-0060 ***Fax*** **301-777-0259**

bo.bryant@capitalelectricsupply.com

QUOTE DATE	QUOTE NUMBER
02/17/25	S057788615
PAGE NO.	
1 of 1	

QUOTE TO:
S & S ELECTRIC, INC.
2252 FRANKFORT HWY
RIDGELEY, WV 26753-7025
304-738-9406

SHIP TO:
S & S ELECTRIC, INC.
2252 FRANKFORT HWY
RIDGELEY, WV 26753-7025
304-738-9406

CUSTOMER NUMBER	CUSTOMER ORDER NUMBER	JOB NAME	QUOTED TO
114934	CHARLESTOWN UV XTRA		CHIP

SALESPERSON	SHIP VIA	FREIGHT ALLOWED	EXPIRATION DATE
BO BRYANT	CU50 AL,GA,PR,MO	No	11:59pm ET 03/04/25

ORDER QTY	UPC	DESCRIPTION	UNIT PRICE	U	EXT PRICE
70ft	98006006002	PVC 034P 3/4IN SCH40 PVC PIPE	34.080	c	23.86
2ea	98006006202	PVCFIT 034P MA 3/4 PVC COND MALE ADAPTER	31.100	c	0.62
10ea	78101160424	B-LINE B2209PA-ZN-3/4 PLTD CND CLAMP	67.410	c	6.74
500ft	98010023000	WIC THHN 10 STR BLK 500R	242.530	m	121.27
60ft	98006006002	PVC 034P 3/4IN SCH40 PVC PIPE	34.080	c	20.45
12ea	98006006202	PVCFIT 034P MA 3/4 PVC COND MALE ADAPTER	31.100	c	3.73
12ea	78101160424	B-LINE B2209PA-ZN-3/4 PLTD CND CLAMP	67.410	c	8.09
1ea	62245441889	IPE 278305 (JBX666) 6 X 6 X 6 PVC JUNCTION BOX	3079.610	c	30.80

TERMS & CONDITIONS **TAXES NOT INCLUDED**

All transactions are subject to and exclusively governed by our Terms and Conditions of Sale, which are incorporated herein and available at: https://www.capitalelectricsupply.com/terms#sale. Additional or conflicting terms are rejected, void, and of no force or effect.

Subtotal	**215.56**
S&H CHGS	**0.00**
Amount Due	**215.56**

DESCRIPTION						
CHARLES TOWN WWTP UPGRADE **CONTRACT MODIFICATION PROPOSAL - CO # 8, ITEM # 2** **WCD # 20 - DOOR NO. D-4 HARDWARE SET** **ALVAREZ CONTRACTORS, INC.** **DATE: FEBRUARY 24, 2025**						
Material	Quant.	Unit	Unit Price			Total Price
						$ -
S&W Paint & Materials	1	1	$ 150.00			$ 150.00
						$ -
						$ -
						$ -
						$ -
						$ -
				Materials Total		**$ 150.00**
Labor	# Workers	Hours/Man	Rate			Total Price
						$ -
ACI Project Supt.	1	20	$ 65.26			$ 1,305.20
On Site Engineer			$ 46.72			$ -
CL I Operator	1	10	$ 66.25			$ 662.50
CL II Operator			$ 43.56			$ -
CL II Laborer			$ 39.60			$ -
						$ -
				Labor Total		**$ 1,967.70**
Equipment	# Machines	Hours/Mch.	Rate			Total Price
						$ -
Kamatsu Backhoe						$ -
Komatsu Loader						$ -
Compactor						$ -
Misc. Small Tools, Crew Truck	1	10	$ 15.00			$ 150.00
						$ -
				Equipment Total		**$ 150.00**
Subcontracts						Total Price
						$ -
						$ -
Carl Belt, Inc.	1	1	$ 4,429.00			$ 4,429.00
						$ -
						$ -
				Subcontract Total		$ 4,429.00
				Total Material		$ 150.00
				Total Labor		$ 1,967.70
				Total Equipment		$ 150.00
				Sales Tax	0%	$ -
				Total GC Materials, Labor & Equipment		$ 2,267.70
				GC Overhead & Profit	15%	$ 340.16
				Total Subcontract		$ 4,429.00
				Subcontract Markup	5%	$ 221.45
				Subtotal		$ 7,258.31
				Bond & Insurance	3%	$ 217.75
				Subtotal		$ 7,476.05
				B&O Tax	2%	$ 149.52
				TOTAL		**$ 7,625.58**

FW: Charles Town WWTP WCD020 - Panic Hardware

From: Mike Thompson (mthompson@thebeltgroup.com)

To: gwaci@frontier.com

Cc: revans@thebeltgroup.com; sfradiska@thebeltgroup.com; phite@thebeltgroup.com

Date: Wednesday, February 19, 2025 at 02:23 PM EST

Gary,
CBI is pleased to offer you our proposed cost of **$4,429.00** to perform the work described per attached (WCD-20), and your email request below.
Note, locksets and panic exit devices are not located or pre-machined on HM doors at same locations.
Also, note this door (D4) has an existing lite kit with tempered glass, and we are not sure this can be removed and salvaged for reuse, so we figured to replace door, lite kit, and glass.
Our scope of work includes the following items for this (WCD-20) proposal.

- Provide (1) new 3'x7' HM door pre-machined to accept a new panic exit device hardware set to replace existing Door (D4) with lockset
- Provide (1) new half-glass door lite trim kit, and (1) new piece of 9/16" tempered half-glass & glazing tape for this new replacement Door (D4)
- Provide (1) new strike blank plate to be installed in existing HM door frame for existing (D4) lockset which will not be needed now
- Provide (1) new strike on existing HM door frame (D4) for new panic exit device hardware set
- New HM door (D4) will need to be painted after replacing, but this painting work is not included by Belt, (to be completed by others)

We hope this proposal meets with your approval.
We have attached our estimate sheet as backup for this proposal.
Lead-times for new door, hardware, & glass is running approx. 4-6 weeks.
If you have any questions or need anything else please let us know.
Thanks,
Michael D. Thompson
Project Manager/Estimator

Carl Belt, Incorporated.
Ph: (301) 729-8900
Cell (301) 707-2869
Fax: (301) 729-0163
Email: mthompson@thebeltgroup.com
www.thebeltgroup.com

The Belt Group of Companies - Committed to Safety, Performance, Community, Character and Teamwork

From: ï»¿Gary Walker <gwaci@frontier.com>
Sent: Monday, February 17, 2025 7:39 AM
To: Mike Thompson <mthompson@thebeltgroup.com>
Subject: Fw: Charles Town WWTP WCD020 - Panic Hardware

This message was sent from outside the company.

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Item#	Description	Quantity	Unit	Unit Cost	Sub	Unit Cost	Equipment	Unit Cost	Material	Unit Cost	Labor	Notes:
	Change Order Request #6				**WCD-20**		$ -		$ -		$ -	
	("ADD") for replacing (D4) HM Door hardware for Electrical Bldg. per (2-17-25) email request										$ -	
	Change existing (D4) door hardware from a classroom lockset to an exit panic device hardware										$ -	
	Electrical Building =				$ -		$ -		$ -		$ -	
	Door D4 =	1	EA		$ -		$ -		$ -		$ -	
	Door Supplier (Contract-Hardware) quote =				$ -		$ -		$ -		$ -	
	quote is for new HM door with lite kit and exit panic device						$ -	1691	$ 1,691.00		$ -	
	9/16" tempered glass & glazing tape =	1	EA		$ -		$ -	200	$ 200.00		$ -	
1	**Carp**	1	day		$ -		$ -		$ -	640	$ 640.00	
1	**Lab**	1	day		$ -		$ -		$ -	520	$ 520.00	
1	**Supv**	1	day		$ -	50	$ 50.00	50	$ 50.00	700	$ 700.00	
	Grand Totals COR-06 (WCD-20)				**$ -**		**$ 50.00**		**$ 1,941.00**		**$ 1,860.00**	**$ 3,851.00**

					$ -		$ -		$ -		$ 1,860.00	**Labor W/Burden**
					$ -		$ -		$ -		$ 1,941.00	**Bare Material**
					$ -		$ -		$ -		$ 50.00	**Bare Equipment**
					$ -		$ -		$ -		$ -	**Bare Sub**
	COR-06 (WCD-20)				$ -		$ -		$ -	0%	$ -	**Sales Tax on Material**
	"Totals" = $4,429.00				$ -		$ -		$ -		**$ 3,851.00**	**Sub Total Bare**
					$ -		$ -		$ -	15%	$ 577.95	**Overhead & Profit**
					$ -		$ -		$ -		$ 4,428.95	**Sub Total**
					$ -		$ -		$ -	0.0%	$ -	**Bond**
					$ -		$ -		$ -		**$ 4,428.95**	**Grand Total**

WORK CHANGE DIRECTIVE

PROJECT: Charles Town WWTP Improvements Project

WORK CHANGE DIRECTIVE: No. 20

TO: Alvarez Contractors, Inc

INITIATION DATE: February 5, 2025

OWNER: Charles Town Utility Board
661 South George St.
#101 Charles Town, WV
25414

CONTRACT NO: 1
CONTRACT DATE: March 1, 2022

You are directed to make the following changes in this Contract:

Work Item: Door No. D-4 Hardware Set

Sub-contractor(s) Involved:

Reference: Sheets: 600

Change to be Made:

Door D-4 is required to have panic hardware in lieu of the currently installed and specified classroom set. Replace the currently installed hardware set in Door D-4 with hardware set 1 from specification 08710 in order to have the panic hardware (crash bar) exit.

Engineer: Matt P. Ritchey

Matthew Ritchey, PE
Electrical Engineer

Date: 2/5/2025

cc: Dave Gustkey, GD&F
CTUB
File

CHARLES TOWN UTILITY BOARD

Wednesday, March 12, 2025

Regular Meeting

661 South George Street
Charles Town, WV 25414

Certificate of Substantial Completion

Attachments:

Substantial Completion.pdf

EJCDC
ENGINEERS JOINT CONTRACT DOCUMENTS COMMITTEE

CERTIFICATE OF SUBSTANTIAL COMPLETION

Owner:	Charles Town Utility Board	Owner's Contract No.:	1
Contractor:	Alvarez Contractors, Inc.	Contractor's Project No.:	N/A
Engineer:	Gwin, Dobson & Foreman, Inc.	Engineer's Project No.:	20045
Project:	Charles Town WWTF Improvements	Contract Name:	N/A

This [preliminary] [final] Certificate of Substantial Completion applies to:

☒ All Work ☐ The following specified portions of the Work:

Substantial Completion of large pieces of equipment are as of the dates attached to the Substantial Completion Recommendation. All items not specifically noted are to reference the date of this form.

February 5, 2025
Date of Substantial Completion

The Work to which this Certificate applies has been inspected by authorized representatives of Owner, Contractor, and Engineer, and found to be substantially complete. The Date of Substantial Completion of the Work or portion thereof designated above is hereby established, subject to the provisions of the Contract pertaining to Substantial Completion. The date of Substantial Completion in the final Certificate of Substantial Completion marks the commencement of the contractual correction period and applicable warranties required by the Contract.

A punch list of items to be completed or corrected is attached to this Certificate. This list may not be all-inclusive, and the failure to include any items on such list does not alter the responsibility of the Contractor to complete all Work in accordance with the Contract.

The responsibilities between Owner and Contractor for security, operation, safety, maintenance, heat, utilities, insurance, and warranties upon Owner's use or occupancy of the Work shall be as provided in the Contract, except as amended as follows: *[Note: Amendments of contractual responsibilities recorded in this Certificate should be the product of mutual agreement of Owner and Contractor; see Paragraph 15.03.D of the General Conditions.]*

Amendments to Owner's responsibilities: ☒ None ☐ As follows

Amendments to Contractor's responsibilities: ☒ None ☐ As follows:

The following documents are attached to and made a part of this Certificate: *[punch list; others]*

This Certificate does not constitute an acceptance of Work not in accordance with the Contract Documents, nor is it a release of Contractor's obligation to complete the Work in accordance with the Contract.

EXECUTED BY ENGINEER:	RECEIVED:	RECEIVED:
By: (Authorized signature)	By: Owner (Authorized Signature)	By: Contractor (Authorized Signature)
Title: Senior Env. Engineer	Title:	Title:
Date: 03/06/2025	Date:	Date:

CHARLES TOWN UTILITY BOARD
CHARLES TOWN WWTF IMPROVEMENTS PROJECT
CONTRACT NO. 1

Engineer's Recommendations for Substantial Completion

Prepared by: **Gwin, Dobson & Foreman, Inc.**
Christopher M. Eckenrode, P.E., Senior Project Engineer
David Pedersen, P.E., Senior Environmental Engineer

Effective: **February 5, 2025**

In accordance with the Contract General Conditions, at the time of delivery of the Definitive Certificate of Substantial Completion, I am hereby making the written recommendation as to the division of responsibilities pending final payment between the Owner and Contractor with respect to security, operation, safety, and protection of the Work, maintenance, heat , utilities, insurance, and warranties and guarantees. Unless the Owner and the Contractor agree otherwise in writing, Engineer's aforesaid recommendations will be binding on Owner and Contractor until Final Payment. Please note that the Charles Town Utility Board has seven (7) days after receipt of the Certificate to make any written objections to Gwin, Dobson & Foreman, Inc., to any of the provisions of the Certificate. The attached List of Items of Work to be Completed for Final Completion will be tentative and governed by the Charles Town Utility Board.

SECURITY – Alvarez Contractors and the Charles Town Utility Board should share in keeping the facility secure relative to their personnel jointly occupying the building and site. Coordination of locking the doors and entrance gate and restricting unauthorized access is necessary.

OPERATION - Charles Town Utility Board should assume sole authority and responsibility in operating the facility. Gwin Dobson & Foreman, Inc. engineers will continue to assist with the operation as needed to reach final completion status. The Authority's operators should begin to take control of daily operations of the systems; however, Alvarez Contractors and its subcontractors must still remain involved in completion of the work and punchlist items, and resolving any latent deficiencies that might arise in any of the systems, especially the SCADA and alarm systems.

SAFETY – Alvarez Contractors shall be responsible for safety procedures relative to their personnel occupying the facility. The Charles Town Utility Board shall be responsible for safety procedures relative to their personnel occupying and operating the facility. Safety equipment has been provided and is in place.

PROTECTION – Both Alvarez Contractors and the Charles Town Utility Board, with respect to their own personnel, should conduct activities in a manner to maintain the protection of the Work.

MAINTENANCE – For any equipment that uses oil lubrication for gearing, bearings, etc. Alvarez Contractors shall replace the "run in" oil as recommended by the equipment manufacturer, at some point prior to Final Completion if it has not been already completed. Refer to Specification Section 11 000, Part 3.05 Lubrication for these and other requirements. Charles Town Utility Board should begin to perform routine maintenance on all equipment as recommended by the manufacturers Operation and Maintenance Manuals. Charles Town Utility Board should begin record keeping (i.e. Maintenance Logs) of routine maintenance following the O&M Manuals guidelines. Alvarez Contractors has provided all required O&M Manuals.

Alvarez Contractors shall replace all filters in the HVAC equipment and air compressors at this time. The Authority should begin to perform routine maintenance on all HVAC equipment as recommended by the manufacturers Operation and Maintenance Manuals.

HEAT & ELECTRICITY– Charles Town Utility Board has been responsible for these costs throughout the project.

INSURANCE – Alvarez Contractors must maintain its Liability Insurance, and the Owner's Protective Liability Insurance Policy in effect until Final Payment is made to Alvarez Contractors by Charles Town Utility Board.

Note that updated insurance certificates provided by Alvarez Contractors must be submitted to the Engineer ASAP.

Alvarez Contractors must maintain Property Insurance until final payment is made to Alvarez Contractors by Charles Town Utility Board, unless otherwise agreed to in writing by Alvarez Contractors and Charles Town Utility Board, with 30 days written notice to each other.

Charles Town Utility Board should verify the amount of property insurance needed for the facility with its insurance provider and take action to begin property insurance coverage on or about the Definitive Date of Substantial Completion. Also, verify they have the necessary liability and workman's compensation insurance for operation of the facility.

CLEANING – Since Alvarez Contractors is still performing work both inside and outside the building structures, they are responsible for cleaning all areas where work is still being performed and/or construction access is taking place. A Final Cleaning must still be performed by Alvarez Contractors per Specification Section 01 7413 in areas that have not already been completed. Charles Town Utility Board is responsible for general cleaning of locations where daily operational duties are being performed and Alvarez has completed work previously.

WARRANTIES and GUARANTEES – Alvarez Contractors has provided a Performance Bond with a Two Year (2) Maintenance and Warranty Period per Section 00 600 of the Contract Specifications. The Two (2) year period begins with the date of Substantial Completion (put into service date) for each piece of equipment as shown in the attached Start-Up Dates. Items that are not associated with a single piece of equipment begin with the date of Definitive Substantial Completion. This is the minimum amount of time period where Alvarez Contractors is directly responsible for correction of defective work, as described in the General Conditions, Part 15.08 Correction Period. Note that there is a provision for emergency repairs where the Authority is allowed to perform them and Alvarez Contractors is responsible for compensation to the Charles Town Utility Board, in the case where delay would cause serious risk of loss or damage. Otherwise, Charles Town Utility Board should notify Alvarez Contractors of defective Work as it is identified, and Alvarez Contractors shall promptly, without cost to the Authority, make the corrections as described in Part 15.08.

CHARLES TOWN UTILITY BOARD
CHARLES TOWN WWTF IMPROVEMENTS PROJECT
CONTRACT NO. 1

Engineer's Recommendations for Substantial Completion

Where defective Work has been corrected, the correction period for that part of the Work will be extended for an additional period of two (2) years after such correction has been satisfactorily completed. The Authority should keep records of such occurrences.

Refer to the General Conditions for additional information of options allowed for the above.

Additionally, there are other manufacturer's warranties and bonds that are to be in effect for longer than two (2) years, as required by the Contract Documents. Alvarez Contractors shall provide all of these documents in a binder, in duplicate, organized into an orderly sequence based on the Table of Contents of the Project Manual and Technical Specifications. Refer to Specification Section 01740, Warranties and Bonds, for complete requirements.

The Final Inspection date is to be determined after we verify the completion of the remaining Work and Contract Closeout documentation, as listed in Specification Section 01700, Contract Closeout.

Recommendations prepared by,
GWIN DOBSON & FOREMAN, INC.



_____ 03/06/2025

David Pedersen, P.E., Date
Senior Environmental Engineer

Agreed by,
CHARLES TOWN UTILITY BOARD

_____ _____

Kristen Stolipher Date
Utility General Manager

ALVAREZ CONTRACTORS, INC.

_____ _____

Gary Walker Date
Vice President

CHARLES TOWN WWTP START-UP DATES

HEADWORKS SCREEN		
INITIAL START-UP	6/30/23	- PUT IN SERVICE
FOLLOW-UP	7/27/23	- CORRECTED OPERATION
HEADWORKS GRIT SYSTEM		
INITIAL START-UP	8/2/23	- PUT IN SERVICE
INFLUENT PUMPS		
INITIAL START-UP	9/5/24	- PUT IN SERVICE
SBR		
FINAL SITE WORK	11/21/24	- OPERATION PHASED IN
UV		
INITIAL START-UP	10/4/23	- PUT IN SERVICE
FOLLOWUP SCADA	11/12/24	
DIGESTER AERATION		
PRELIMINARY START	9/11/24	
BEGAN FILLING TANK	1/9/25	- PUT IN SERVICE
FINAL PROC. TRAINING	2/6/25	
CENTRIFUGE		
PRELIMINARY CHECK	8/7/24	
STARTUP/TRAINING	1/30/25	- PUT IN SERVICE
DRAIN PUMPS		
INITIAL START-UP	10/10/24	- PUT IN SERVICE

ALVAREZ CONTRACTORS, INC.

P.O. Box 94, Route 20, Patterson Mt. Road
Spring Dale, West Virginia 25986
Phone (304) 484-7754 Fax (304) 484-7062 Email: gwaci@frontier.com

Attn: Dave Pedersen, P.E.
Gwin, Dobson & Foreman, Inc.
3121 Fairway Drive
Altoona, PA 16602

Re: Charles Town WWTP Improvements Project
Charles Town Jefferson County West Virginia

Dear Mr. Pedersen:

In accordance with the Contract Specifications, this letter is written as notification of substantial completion for the Charles Town WWTP Improvements Project. We consider the entire work substantially complete and ready for it's intended use.

As of February 5, 2025 we are requesting a final inspection of the work to determine the status of completion and a Certification of Substantial Completion.

If you have any questions or comments concerning this request, feel free to contact me at (304) 484-7754. Your continued cooperation will be appreciated.

Sincerely,

Gary Walker

Gary Walker, VP/Project Manager
Alvarez Contractors, Inc.

Cc: Ron Knox, ACI Project Supt.
Jack Alvarez, ACI CEO
Katie Alvarez, ACI Secretary/Treasurer

CHARLES TOWN UTILITY BOARD

Wednesday, March 12, 2025

Regular Meeting

661 South George Street
Charles Town, WV 25414

2022 Sewer Collection System Project - Resolution No. 5 - CIF Payment #4

Attachments:

Resolution No. 5 - CIF Payment No. 4.pdf

CHARLES TOWN UTILITY BOARD
2022 COLLECTION SYSTEM PROJECT
(IJDC #2021S-2041 / CWSRF #C-544686)

RESOLUTION NO. 5
REQUEST FOR PAYMENT #5
(CIF PAYMENT #4)

RESOLUTION OF THE CHARLES TOWN UTILITY BOARD APPROVING INVOICES RELATING TO CONSTRUCTION AND OTHER SERVICES FOR THE SEWER PROJECT AND AUTHORIZING PAYMENT THEREOF,

WHEREAS, the Charles Town Utility Board (CTUB), has reviewed the invoices attached hereto and incorporated herein by reference relation to the Project funded in part by the Clean Water State Revolving Fund (CWSRF) and find as follows:

a.) That none of the items for which payment is proposed to be made has formed the basis for any disbursement theretofore made;

b.) Each item for which the payment is proposed to be paid is or was necessary in connection with the Project and constitutes a Cost of the project;

c.) Each of such costs has been otherwise properly incurred; and

d.) Payment for each of the items proposed is due and owing.

NOW, THEREFORE, BE IT RESOLVED by the Charles Town Utility Board that the payment of the invoices as summarized below are hereby authorized and directed:

Vendor	CWSRF	Capacity Improvement Fee (CIF) Fund	Total Approved for Payment
GD&F Engineers	$0	$7,736.10	$7,736.10
Total	**$0**	**$7,736.10**	**$7,736.10**

ADOPTED BY the City of Charles Town Utility Board, at the meeting held on the 12th day of March, 2025.

By: _____
John Nissel, Chairman

Date: March 12, 2025

Charles Town Utility Board
2022 Sewer Collection System Project
Schedule B - Internal Purposes Only

A. COST OF PROJECT	APPROVED CONSTRUCTION BUDGET	Paid from CTUB Internal CIF Funds (Prior to Closing)	Resolution No. 1 Request for Payment (RFP) # 1 CWSRF # 1	Resolution No. 2 Request for Payment (RFP) # 2 CIF # 1	Resolution No. 3 Request for Payment (RFP) # 3 CIF # 2	Resolution No. 4 Request for Payment (RFP) # 4 CIF # 3	Resolution No. 5 Request for Payment (RFP) # 5 CIF # 4	BALANCE REMAINING
1 **CONSTRUCTION**								
a. Contract	$ 6,074,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,074,000.00
2 **CONSTRUCTION CONTINGENCY**								
a. Construction Contingency - (See note #1)	$ 303,684.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 303,684.00
3 **LEGAL SERVICES**								
a. Project Attorney	$ 140,000.00	$ 137,264.09	$ -	$ 812.50	$ 487.50	$ 650.00	$ -	$ 785.91
4 **ACCOUNTING SERVICES**								
a. Project Account - CPA	$ 30,000.00	$ 18,262.50	$ -	$ 3,950.00	$ -	$ -		$ 7,787.50
5 **ENGINEERING SERVICES**								
a. RK&K Engineering fees	$ 596,090.00	$ 565,565.83	$ -	$ 10,166.61	$ 7,785.91	$ 4,968.77	$ -	$ 7,602.88
b. GDF Engineering (Construction Admin & RPR)	$ 300,000.00	$ -	$ -	$ 1,325.80	$ 3,478.44	$ 12,000.38	$ 7,736.10	$ 275,459.28
6 **ADMINISTRATIVE SERVICES**								
a. Other Administrative Costs	$ 10,000.00	$ 5,377.14	$ -	$ -	$ -	$ -	$ -	$ 4,622.86
7 **LANDS/EASEMENTS**								
a. Easements	$ 50,600.00	$ 47,325.00	$ -	$ -	$ -	$ -	$ -	$ 3,275.00
b. R/W Agent - (See note #2)	$ 100,690.72	$ 100,690.72	$ -	$ -	$ -	$ -	$ -	$ -
c. Permits - (See note #2)	$ 6,859.28	$ 1,000.00	$ -	$ -	$ -	$ -	$ -	$ 5,859.28
d. Plats - (See note #2)	$ 12,970.00	$ 10,828.00	$ -	$ 1,071.00	$ -	$ -	$ -	$ 1,071.00
8 Sub Total Line 1-7	**$ 7,624,894.00**	**$ 886,313.28**	**$ -**	**$ 17,325.91**	**$ 11,751.85**	**$ 17,619.15**	**$ 7,736.10**	**$ 6,684,147.71**
B. COST OF FINANCING								
9 Registrar Fees	$ 650.00	$ -	$ 650.00	$ -	$ -	$ -	$ -	$ -
10 Bond Counsel (S&J)	$ 40,000.00	$ -	$ 40,000.00	$ -	$ -	$ -	$ -	$ -
11 Sub Total of Financing - Line 9-10	**$ 40,650.00**	**$ -**	**$ 40,650.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
12 Total Project Costs Line 8 + Line 11	**$ 7,665,544.00**	**$ 886,313.28**	**$ 40,650.00**	**$ 17,325.91**	**$ 11,751.85**	**$ 17,619.15**	**$ 7,736.10**	**$ 6,684,147.71**

B. SOURCES OF FUNDS	APPROVED PROJECT FUNDING	Paid from CTUB Internal CIF Funds (Prior to Closing)	Request for Payment (RFP) # 1 CWSRF # 1	Request for Payment (RFP) # 2 CIF # 1	Request for Payment (RFP) # 3 CIF # 2	Request for Payment (RFP) # 4 CIF # 3	Request for Payment (RFP) # 5 CIF # 4	BALANCE REMAINING
1 INTERNAL FUNDS								
a. Capacity Improvement Fees	$ 3,027,560.00	$ (886,313.28)	$ -	$ (17,325.91)	$ (11,751.85)	$ (17,619.15)	$ (7,736.10)	$ 2,086,813.71
1 Subtotal Internal Funds	**$ 3,027,560.00**	**$ (886,313.28)**	**$ -**	**$ (17,325.91)**	**$ (11,751.85)**	**$ (17,619.15)**	**$ (7,736.10)**	**$ 2,086,813.71**
2 GRANT FUNDS								
a. State Grant (EEGF)	$ 1,077,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,077,000.00
b. Federal Grant (CWSRF) - "Green Grant"	$ 500,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 500,000.00
2 Subtotal Grant Funds	**$ 1,577,000.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,577,000.00**
3 BOND ISSUE								
a. CWSRF Loan (1%, 40 Year)	$ 2,844,984.00	$ -	$ (40,650.00)	$ -	$ -	$ -	$ -	$ 2,804,334.00
b. CWSRF Loan (3%, 20 Year)	$ 216,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 216,000.00
3 Subtotal Bond Issue	**$ 3,060,984.00**	**$ -**	**$ (40,650.00)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,020,334.00**
4 Total Sources of Funds Line 1-3	**$ 7,665,544.00**	**$ (886,313.28)**	**$ (40,650.00)**	**$ (17,325.91)**	**$ (11,751.85)**	**$ (17,619.15)**	**$ (7,736.10)**	**$ 6,684,147.71**

Note #1 - 12/10/2024 - The CWSRF loan in the amount of $216,016 was shown as $216,000 on the closing documentation. Per the State, the CWSRF loan and the total project costs line items on the Schedule B were reduced by $16.00 to correct the error.

Note #2 - 12/11/2024 - Line item R/W Agent was decreased by $1,444.28 to actual, line item Permits was decreased by $140.72, and the line item for Plats was increased by $1,585.00.

CHARLES TOWN UTILITY BOARD

Wednesday, March 12, 2025

Regular Meeting

661 South George Street
Charles Town, WV 25414

GDF WTP Chlorine Room Upgrade - Bid Phase and Construction Administration Services

Attachments:

Proposal for WTP Upgrades.pdf

GD&F
GWIN
DOBSON &
FOREMAN
CONSULTING ENGINEERS

March 7, 2025

Kristen M. Stolipher, Utility General Manager
Charles Town Utility Board
661 South George Street, Suite 101
Charles Town, WV 25414

RE: Professional Engineering Services Proposal (Task Order)
WTP Chlorine Room Upgrades
Bid Phase and Construction Administration Services

Dear Mrs. Stolipher:

This is a follow-up proposal to our most recent design proposal dated November 20, 2024, for the engineering services associated with the Water Treatment Plant Chlorine Room Upgrades. This project will now be bid and constructed according to the design. This proposal includes engineering services for the bid phase, construction administration and startup phases of the project.

Proposed Services

GD&F will provide bid phase services including conducting an onsite prebid meeting, addendums, bid recommendations, etc. Construction phase services include conducting monthly progress meetings, submittal reviews, answering RFIs, issuing work change directives and change orders, processing pay applications, creating punchlists, etc. Startup services include onsite startup, debugging and training of the new system with contractor and CTUB. It also includes the required SCADA integration coordination work with the programmer.

Proposed Schedule

The scope of services are based on a 6-month to Substantial Completion time frame.

Proposed Cost

GD&F will provide the above scope of services for an estimated, not-to-exceed, fee of $24,500.00. Invoices will be submitted on a monthly basis based on current GD&F standard rates. Invoicing will be performed on an accrued hourly basis plus expenses. The expenses include direct expenses such as printing/copying, mileage, postage, etc. as necessary to complete the services. Payment is due within thirty (30) days of invoicing. This proposal does not include onsite construction inspection.

Bid Phase Estimate:

Professional Engineer - 20 hours (estimated) @ $148/hour = $2,960
Staff Engineer - 8 hours (estimated) @ $112/hour = $896
Administration and Direct Expenses = $644

Construction and Start-Up Phase Estimate:

Professional Engineer - 100 hours (estimated) @ $148/hour = $14,800
Staff Engineer - 24 hours (estimated) @ $112/hour = $2,688
Administration and Direct Expenses = $2,512

We appreciate the opportunity to submit this proposal. To authorize the services, please complete the following authorization section of this proposal and return a signed copy to our office. If you have any questions, please contact our office at your convenience.

Respectfully submitted,
GWIN, DOBSON & FOREMAN, INC.

Christopher M. Eckenrode

Christopher M. Eckenrode, P.E.
Senior Project Engineer

CME/amb
Prop/2025/CTUB_WTPClUpgrades_CASvcs_3-7-25.doc
cc: File

ACCEPTANCE OF PROPOSAL

The Charles Town Utility Board hereby accepts the above service and cost proposal.

Authorized Representative _____ Date _____

Attest/Witness _____

CHARLES TOWN UTILITY BOARD

Wednesday, March 12, 2025

Regular Meeting

661 South George Street
Charles Town, WV 25414

PR Firm Selection

CHARLES TOWN UTILITY BOARD

Wednesday, March 12, 2025

Regular Meeting

661 South George Street
Charles Town, WV 25414

Utility Manager Report

Attachments:

UB Manager Report.pdf
FY24 Audit.pdf

Charles Town Utility Board

661 S. George Street, Suite 101 Charles Town, WV 25414
Phone: (304) 725-2316 ♦ Fax: (304) 725-7150 ♦ Web: www.ctubwv.com

MEMORANDUM TO THE BOARD OF DIRECTORS

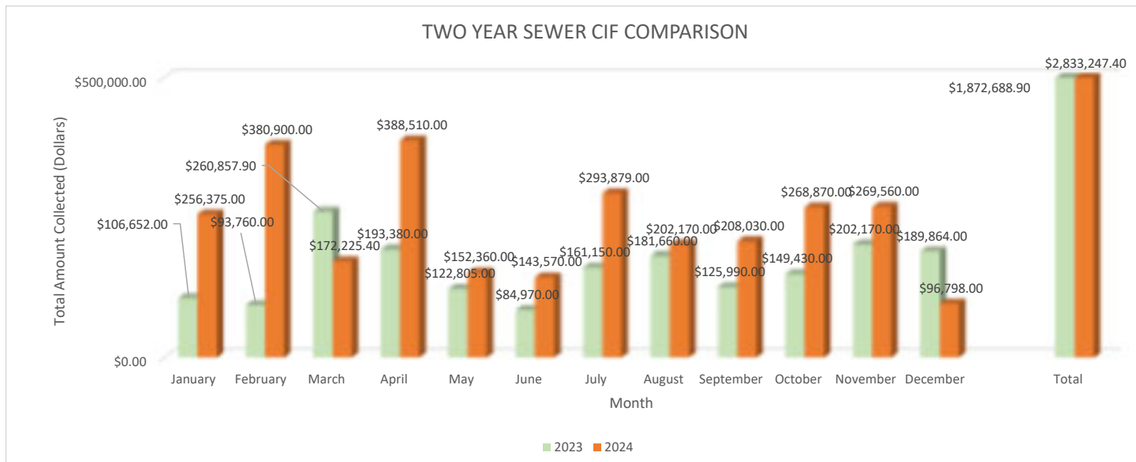
FROM: Kristen Stolipher, Utility General Manager
SUBJECT: Utility General Manager's Report
DATE: March 6, 2025

- **Customer Counts**
  - Sewer 9,776
  - Water 7,298

- **Administrative**
  - Utility Cloud and Edmunds software population and integration on-going
  - March 17th Joint CTUB and City Council Workshop with Raftelis on Capacity Charges at 6 p.m. in Council Chambers
  - May 9th 9:00 a.m. to 12:00 p.m. CTUB Day Wastewater Plant Tour and Facility review

- **Water**
  - Water Model and project list to be finalized end of March
- **Sewer**
  - Renewal and Replacement Project – Nearing completion – May 9, 2025 CTUB Day Tour of Facility
  - Collection System Project
  - Greenfield Forcemain – Design complete, two (2) easements to be obtained
  - Wastewater Treatment Plant

Charles Town Utility Board 2024 Capacity Improvement Fee Collections/EDU for Sewer						
Month	**Commercial**	**Residential**	**Total Number of EDU's**	**Total Sewer CIF Collected**	**CIF Paid to Ranson**	**Total**
Jan-24	1.5	86	87.5	$ 289,687.50	$ 33,312.50	$ 256,375.00
Feb-24		130	130	$ 458,900.00	$ 78,000.00	$ 380,900.00
Mar-24	6.78	52	58.78	$ 181,975.40	$ 9,750.00	$ 172,225.40
Apr-24	25	107	132	$ 438,885.00	$ 50,375.00	$ 388,510.00
May-24		52	52	$ 175,110.00	$ 22,750.00	$ 152,360.00
Jun-24		49	49	$ 182,570.00	$ 39,000.00	$ 143,570.00
Jul-24		100.3	100.3	$ 345,879.00	$ 52,000.00	$ 293,879.00
Aug-24		69	69	$ 226,545.00	$ 24,375.00	$ 202,170.00
Sep-24		71	71	$ 234,030.00	$ 26,000.00	$ 208,030.00
Oct-24	14	70	84	$ 278,620.00	$ 9,750.00	$ 268,870.00
Nov-24		92	92	$ 295,560.00	$ 26,000.00	$ 269,560.00
Dec-24	2.6	26	28.6	$ 96,798.00		$ 96,798.00
Total 2024	**49.88**	**764.3**	**954.18**	**$ 3,204,559.90**	**$ 371,312.50**	**$ 2,833,247.40**



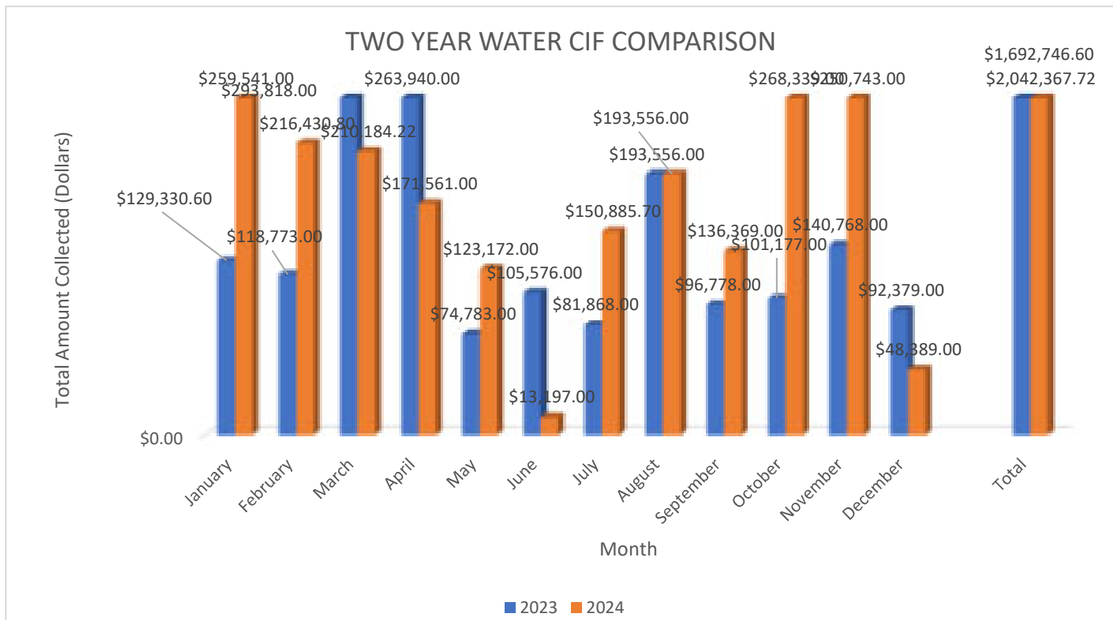
Charles Town Utility Board 2025 Capacity Improvement Fee Collections/EDU for Sewer						
Month	**Commercial**	**Residential**	**Total Number of EDU's**	**Total Sewer CIF Collected**	**CIF Paid to Ranson**	**Total**
Jan-25	1	123	124	$ 402,960.00	$ 45,500.00	$ 357,460.00
Feb-25		80	80	$ 289,650.00	$ 55,250.00	$ 234,400.00
Mar-25		25	25	$ 73,250.00		$ 73,250.00
Apr-25						
May-25						
Jun-25						
Jul-25						
Aug-25						
Sep-25						
Oct-25						
Nov-25						
Dec-25						
Total 2025	**1**	**228**	**229**	**$ 765,860.00**	**$ 100,750.00**	**$ 665,110.00**

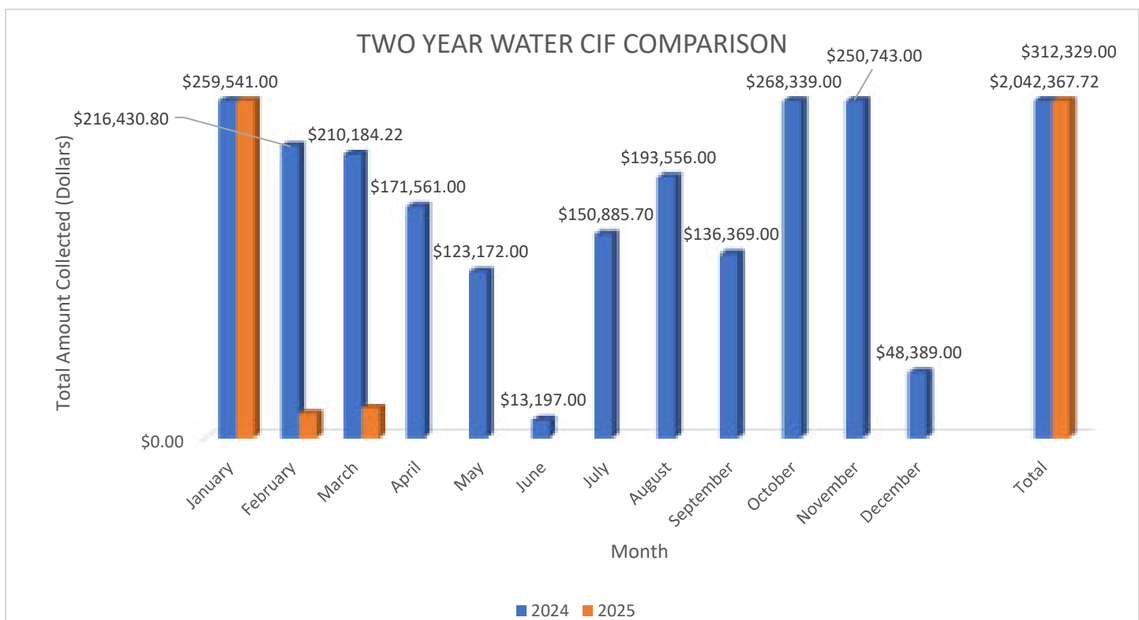


Water CIF Tracking as of March 6, 2025

2024 Capacity Improvement Fee Collections/EDU for Water				
Month	**Commercial**	**Residential**	**Total Number of EDU's**	**Total Water CIF**
Jan-24		59	59	$ 259,541.00
Feb-24		49.2	49.2	$ 216,430.80
Mar-24	6.78	41	47.78	$ 210,184.22
Apr-24		39	39	$ 171,561.00
May-24		28	28	$ 123,172.00
Jun-24		3	3	$ 13,197.00
Jul-24		34.3	34.3	$ 150,885.70
Aug-24		44	44	$ 193,556.00
Sep-24		31	31	$ 136,369.00
Oct-24		61	61	$ 268,339.00
Nov-24		57	57	$ 250,743.00
Dec-24		11	11	$ 48,389.00
Total 2024	**6.78**	**396.5**	**464.28**	**$ 2,042,367.72**

2025 Capacity Improvement Fee Collections/EDU for Water				
Month	**Commercial**	**Residential**	**Total Number of EDU's**	**Total Water CIF**
Jan-24		62	62	$ 272,738.00
Feb-24		4	4	$ 17,596.00
Mar-24		5	5	$ 21,995.00
Apr-24				
May-24				
Jun-24				
Jul-24				
Aug-24				
Sep-24				
Oct-24				
Nov-24				
Dec-24				
Total 2025	**0**	**71**	**71**	**$ 312,329.00**





CHARLES TOWN UTILITY BOARD
WASTEWATER TREATMENT PLANT FLOW DATA

CHARLES TOWN WASTEWATER PLANT FLOW DATA						
YEAR	Total Design (MGD)	TOTAL ANNUAL FLOW (MG)	AVERAGE DAILY (MGD)	Total Design minus Average Daily (MGD)	Total Available (gpd)	Total Available (EDU's)
2015	1.75	384	1.05	0.7	700,000	4,667
2016	1.75	419	1.14	0.61	610,000	4,067
2017	1.75	393	1.08	0.67	670,000	4,467
2018	1.75	491	1.34	0.41	410,000	2,733
2019	1.75	459	1.26	0.49	490,000	3,267
2020	1.75	419.7	1.15	0.60	603,333	4,022
2021	1.75	401.61	1.11	0.64	637,500	4,250
2022	1.75	387.15	1.06	0.69	687,500	4,583
2023	1.75	382.28	1.06	0.69	694,167	4,628
2024	1.75	431.85	1.30	0.45	453,333	3,022

TUSCAWILLA WASTEWATER PLANT FLOW DATA						
YEAR	Total Design (MGD)	TOTAL ANNUAL FLOW (MG)	AVERAGE DAILY (MGD)	Total Design minus Average Daily (MGD)	Total Available (gpd)	Total Available (EDU's)
2015	0.5	48	0.13	0.37	370,000	2,467
2016	0.5	49	0.13	0.37	370,000	2,467
2017	0.5	48	0.14	0.36	360,000	2,400
2018	0.5	78	0.21	0.29	290,000	1,933
2019	0.5	55.24	0.15	0.35	350,000	2,333
2020	0.5	1.09	0.16	0.34	340,000	2,267
2021	0.5	32.55	0.10	0.40	400,833	2,672
2022	0.5	62.8	0.17	0.33	328,333	2,189
2023	0.5	83.78	0.23	0.27	270,000	1,800
2024	0.5	66.68	0.18	0.32	316,667	2,111
2025	0.5	0	0.00	0.50	500,000	3,333

Total EDU's available between CT and Tuscawilla	
2015	7,133
2016	6,533
2017	6,867
2018	4,667
2019	5,600
2020	6,289
2021	6,922
2022	6,772
2023	6,428
2024	5,133
2025	3,333

Legend:
MGD= Million gallons per day
MG=million gallons
gpd= gallons per day
EDU= Equivalent Dwelling Unit (150 gpd)

2022		
	Total (MG)	AVERAGE (MG)
JANUARY	37.25	1.20
FEBRUARY	33.8	1.21
MARCH	33.28	1.07
APRIL	32.98	1.1
MAY	35.86	1.16
JUNE	29.9	1.00
JULY	29.78	0.96
AUGUST	30.19	1.01
SEPTEMBER	29.62	0.96
OCTOBER	29.02	0.94
NOVEMBER	30.09	1.00
DECEMBER	35.38	1.14
Annual Total	387.15	1.06

2023		
	Total (MG)	AVERAGE (MG)
JANUARY	36.55	1.21
FEBRUARY	28.96	1.03
MARCH	30.46	1.02
APRIL	29.52	0.98
MAY	30.78	0.99
JUNE	29.64	0.99
JULY	31.2	1.01
AUGUST	29.96	1.00
SEPTEMBER	33.38	1.11
OCTOBER	33.02	1.07
NOVEMBER	33.61	1.12
DECEMBER	35.2	1.14
Annual Total	382.28	1.06

2024		
	Total (MG)	AVERAGE (MG)
JANUARY	36.06	1.16
FEBRUARY	34.43	1.19
MARCH	38.99	1.26
APRIL	38.08	1.27
MAY	37.15	1.2
JUNE	32.9	1.1
JULY	34.51	1.11
AUGUST	41.05	2.63
SEPTEMBER	35.37	1.18
OCTOBER	35.46	1.14
NOVEMBER	35.48	1.22
DECEMBER	32.37	1.1
Annual Total	431.85	1.30

2025		
	Total (MG)	AVERAGE (MG)
JANUARY	38.98	1.26
FEBRUARY	34.73	1.24
MARCH		
APRIL		
MAY		
JUNE		
JULY		
AUGUST		
SEPTEMBER		
OCTOBER		
NOVEMBER		
DECEMBER		
Annual Total	73.71	1.25

2022		
	Total (MG)	AVERAGE (MG)
JANUARY	0	0
FEBRUARY	0	0
MARCH	4.34	0.14
APRIL	4.68	0.16
MAY	6.03	0.19
JUNE	6.21	0.21
JULY	6.48	0.21
AUGUST	7.01	0.23
SEPTEMBER	7.11	0.24
OCTOBER	7.27	0.23
NOVEMBER	6.94	0.23
DECEMBER	6.73	0.22
Annual Total	62.8	0.17

2023		
	Total (MG)	AVERAGE (MG)
JANUARY	7.3	0.24
FEBRUARY	6.38	0.23
MARCH	6.41	0.21
APRIL	6.13	0.20
MAY	6.30	0.20
JUNE	6.89	0.23
JULY	7.31	0.24
AUGUST	7.7	0.25
SEPTEMBER	6.98	0.23
OCTOBER	6.92	0.22
NOVEMBER	7.22	0.24
DECEMBER	8.24	0.27
Annual Total	83.78	0.230

2024		
	Total (MG)	AVERAGE (MG)
JANUARY	8.61	0.28
FEBRUARY	8.25	0.28
MARCH	6.28	0.2
APRIL	5.05	0.17
MAY	4.64	0.15
JUNE	5.25	0.18
JULY	4.91	0.16
AUGUST	5.42	0.18
SEPTEMBER	4.87	0.16
OCTOBER	4.5	0.15
NOVEMBER	4.41	0.15
DECEMBER	4.49	0.14
Annual Total	66.68	0.183

2025		
	Total (MG)	AVERAGE (MG)
JANUARY	4.9	0.16
FEBRUARY	4.5	0.17
MARCH		
APRIL		
MAY		
JUNE		
JULY		
AUGUST		
SEPTEMBER		
OCTOBER		
NOVEMBER		
DECEMBER		
Annual Total	9.4	0.165

CHARLES TOWN UTILITY BOARD
WATER TREATMENT PLANT FLOW DATA

CHARLES TOWN WATER PLANT FLOW DATA						
YEAR	Total Design (MGD)	TOTAL ANNUAL FLOW (MG)	AVERAGE DAILY (MGD)	Total Design minus Average Daily (MGD)	Total Available (gpd)	Total Available (EDU's)
2019	2.8	644.32	1.77	1.03	1,034,980	6,900
2020	2.8	615.64	1.68	1.12	1,117,946	7,453
2021	2.8	601.87	1.64	1.16	1,164,627	7,764
2022	2.8	588.97	1.60	1.20	1,204,163	8,028
2023	2.8	602.24	1.63	1.17	1,168,256	7,788
2024	2.8	579.85	1.57	1.23	1,228,525	8,190
2025	2.8	94.22	1.60	1.20	1,202,308	8,015

2022		
	Total (MG)	AVERAGE (MG)
JANUARY	47,918,736	1,545,766
FEBRUARY	43,703,896	1,560,853
MARCH	48,063,482	1,550,435
APRIL	47,294,978	1,525,644
MAY	49,834,352	1,607,560
JUNE	49,111,936	1,584,256
JULY	51,919,787	1,674,832
AUGUST	51,872,384	1,673,303
SEPTEMBER	50,844,952	1,640,160
OCTOBER	50,572,280	1,631,364
NOVEMBER	47,643,899	1,536,900
DECEMBER	50,188,260	1,618,976
Annual Total	588,968,942	1,595,837

2023		
	Total (MG)	AVERAGE (MG)
JANUARY	50,324,969	1,623,386
FEBRUARY	44,512,256	1,589,723
MARCH	51,243,776	1,653,025
APRIL	49,507,092	1,597,003
MAY	51,882,496	1,673,629
JUNE	51,245,216	1,653,071
JULY	53,546,017	1,727,291
AUGUST	53,866,467	1,737,628
SEPTEMBER	51,067,174	1,647,328
OCTOBER	49,781,275	1,605,848
NOVEMBER	47,073,432	1,518,498
DECEMBER	48,189,312	1,554,494
Annual Total	602,239,482	1,631,744

2024		
	Total (MG)	AVERAGE (MG)
JANUARY	48,027,207	1,549,265
FEBRUARY	44,217,320	1,579,190
MARCH	46,432,344	1,497,818
APRIL	44,552,042	1,437,163
MAY	46,432,344	1,497,818
JUNE	52,695,168	1,699,844
JULY	55,816,216	1,800,523
AUGUST	51,158,016	1,650,259
SEPTEMBER	48,673,792	1,570,122
OCTOBER	48,580,272	1,567,106
NOVEMBER	46,786,184	1,509,232
DECEMBER	46,480,137	1,499,359
Annual Total	579,851,042	1,571,475

2025		
	Total (MG)	AVERAGE (MG)
JANUARY	49,081,856	1,583,286
FEBRUARY	45,138,739	1,612,098
MARCH		
APRIL		
MAY		
JUNE		
JULY		
AUGUST		
SEPTEMBER		
OCTOBER		
NOVEMBER		
DECEMBER		
Annual Total	94,220,595	1,597,692

GLEN HAVEN WATER PLANT FLOW DATA						
YEAR	Total Design (MGD)	TOTAL ANNUAL FLOW (MG)	AVERAGE DAILY (MGD)	Total Design minus Average Daily (MGD)	Total Available (gpd)	
2020	0.0216	1.04	0.01	0.01	13,120	
2021	0.0216	3.06	0.01	0.01	13,213	-
2022	0.0216	2.70	0.01	0.01	14,335	-
2023	0.0216	2.99	0.01	0.01	13,573	-
2024	0.0216	2.68	0.01	0.01	14,441	-
2025	0.0216	0.00	0.00	0.02	21,600	-

2022		
	Total (MG)	AVERAGE (MG)
JANUARY	204,300	6,590
FEBRUARY	178,600	5,761
MARCH	191,200	6,168
APRIL	222,000	7,161
MAY	237,300	7,655
JUNE	286,600	9,245
JULY	301,600	9,729
AUGUST	262,800	8,477
SEPTEMBER	221,600	7,148
OCTOBER	236,700	7,635
NOVEMBER	215,200	6,942
DECEMBER	144,500	4,661
Annual Total	2,702,400	7,265

2023		
	Total (MG)	AVERAGE (MG)
JANUARY	233,300	7,526
FEBRUARY	184,300	5,945
MARCH	218,200	7,039
APRIL	234,800	7,574
MAY	264,800	8,542
JUNE	268,900	8,674
JULY	325,100	10,487
AUGUST	281,300	9,074
SEPTEMBER	265,600	8,568
OCTOBER	233,900	7,545
NOVEMBER	242,500	7,823
DECEMBER	233,500	7,532
Annual Total	2,986,200	8,027

2024		
	Total (MG)	AVERAGE (MG)
JANUARY	234,900	7,577
FEBRUARY	182,100	5,874
MARCH	206,200	6,250
APRIL	224,200	7,232
MAY	210,000	6,774
JUNE	257,889	8,319
JULY	306,700	9,894
AUGUST	217,900	7,029
SEPTEMBER	203,900	6,577
OCTOBER	215,000	6,935
NOVEMBER	211,300	6,816
DECEMBER	205,400	6,626
Annual Total	2,675,489	7,159

2025		
	Total (MG)	AVERAGE (MG)
JANUARY	229,800	7,413
FEBRUARY	191,300	6,832
MARCH		
APRIL		
MAY		
JUNE		
JULY		
AUGUST		
SEPTEMBER		
OCTOBER		
NOVEMBER		
DECEMBER		
Annual Total	421,100	7,123

CAVALAND WATER PLANT FLOW DATA						
YEAR	Total Design (MGD)	TOTAL ANNUAL FLOW (MG)	AVERAGE DAILY (MGD)	Total Design minus Average Daily (MGD)	Total Available (gpd)	
2020	0.036	0.59	0.005	0.03	31,210	
2021	0.036	1.91	0.01	0.03	30,766	
2022	0.036	1.84	0.005	0.03	31,041	
2023	0.036	1.79	0.005	0.03	31,186	
2024	0.036	0.00	0.00	0.03	31,006	
2025	0.036	0.00	0.00	0.04	36,000	

2022		
	Total (MG)	AVERAGE (MG)
JANUARY	150,100	4,842
FEBRUARY	127,200	4,103
MARCH	130,300	4,203
APRIL	141,600	4,568
MAY	145,000	4,677
JUNE	155,500	5,016
JULY	173,500	5,597
AUGUST	167,200	5,394
SEPTEMBER	138,500	4,468
OCTOBER	144,300	4,655
NOVEMBER	145,300	4,687
DECEMBER	226,300	7,300
Annual Total	1,844,800	4,959

2023		
	Total (MG)	AVERAGE (MG)
JANUARY	134,900	4,352
FEBRUARY	122,700	3,958
MARCH	140,000	4,516
APRIL	143,100	4,616
MAY	153,400	4,948
JUNE	166,200	5,361
JULY	166,400	5,368
AUGUST	170,400	5,497
SEPTEMBER	163,600	5,277
OCTOBER	140,600	4,535
NOVEMBER	143,200	4,619
DECEMBER	146,400	4,723
Annual Total	1,790,900	4,814

2024		
	Total (MG)	AVERAGE (MG)
JANUARY	155,600	5,019
FEBRUARY	135,000	4,355
MARCH	148,800	4,750
APRIL	155,700	5,023
MAY	153,600	4,955
JUNE	164,300	5,300
JULY	178,100	5,745
AUGUST	177,200	5,716
SEPTEMBER	151,800	4,897
OCTOBER	144,000	4,645
NOVEMBER	134,900	4,352
DECEMBER	160,300	5,171
Annual Total	1,859,300	4,994

2025		
	Total (MG)	AVERAGE (MG)
JANUARY	137,900	4,448
FEBRUARY	125,700	4,489
MARCH		
APRIL		
MAY		
JUNE		
JULY		
AUGUST		
SEPTEMBER		
OCTOBER		
NOVEMBER		
DECEMBER		
Annual Total	263,600	4,469

Legend:
MGD= Million gallons per day
MG=million gallons
gpd= gallons per day
EDU= Equivalent Dwelling Unit (150 gpd)

PERRY
& Associates CPAs
PASSION Beyond the Numbers

CHARLES TOWN UTILITY BOARD
(A Component Unit of the Municipality of Charles Town)
JEFFERSON COUNTY
SINGLE AUDIT
FOR THE YEAR ENDED JUNE 30, 2024

RFP# 23-249

CHARLES TOWN UTILITY BOARD
JEFFERSON COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Schedule of Funds Included in Report	*ii*
Board Officials and Management	*iii*
Independent Auditor's Report	1
Management's Discussion and Analysis	4
Basic Financial Statements:	
Statement of Net Position	10
Statement of Revenues, Expenses, and Changes in Net Position	12
Statement of Cash Flows	13
Notes to the Financial Statements	15
Required Supplementary Information:	
Schedule of the Utility Board's Proportionate Share of the Collective Net Pension Liability (Asset)	38
Schedule of the Utility Board's Pension Plan Contributions	39
Schedule of the Utility Board's Proportionate Share of the Net OPEB Liability (Asset)	40
Schedule of the Utility Board's OPEB Plan Contributions	41
Notes to the Required Supplementary Information	42
Supplementary Information:	
Schedule of Expenditures of Federal Awards	44
Notes to the Schedule of Expenditures of Federal Awards	45
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by *Government Auditing Standards*	46
Independent Auditor's Report on Compliance with Requirements Applicable to the Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance	48
Schedule of Findings	51

Charles Town Utility Board
SCHEDULE OF FUNDS INCLUDED IN REPORT
June 30, 2024

BUSINESS-TYPE FUNDS

Major Funds

Water Fund

Sewer Fund

Charles Town Utility Board
BOARD OFFICIALS AND MANAGEMENT
June 30, 2024

		Term Expires
City Manager of Charles Town Chairman	John Nissel	
Mayor of City of Ranson, Vice Chair	Mayor Keith Pierson	12/31/26
Treasurer	Thomas Stocks	12/31/24
Board Member	Heidi Parker	12/31/27
Board Member	Jefferson Whitten (resigned)	06/10/24
Utility Manager	Kristen Stolipher	
Assistant Utility Manager	April Shultz	
Board Attorney	Robert Rodecker	
Secretary	Ashley Stottlemyer	

PERRY
& Associates CPAs

INDEPENDENT AUDITOR'S REPORT

Charles Town Utility Board
Jefferson County
661 South George Street, Suite 101
Charles Town, West Virginia 25414

To the Board of Directors:

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the **Charles Town Utility Board**, Jefferson County, West Virginia (the Utility Board), a component unit of the Municipality of Charles Town, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Charles Town Utility Board, Jefferson County, West Virginia as of June 30, 2024, and the changes in financial position and cash flows thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Utility Board, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Utility Board's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Utility Board's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Utility Board's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Utility Board's basic financial statements. The Schedule of Expenditures of Federal Awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 4, 2025, on our consideration of the Utility Board's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Utility Board's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Utility Board's internal control over financial reporting and compliance.



Perry and Associates
Certified Public Accountants, A.C.
Marietta, Ohio

March 4, 2025

The discussion and analysis of the Charles Town Utility Board's (Utility Board) financial performance provides an overview of the Utility Board's financial activities for the fiscal year ended June 30, 2024. Please read it in conjunction with the Utility Board's financial statements.

FINANCIAL HIGHLIGHTS

The Utility Board's net position increased $8.4 million as a result of this year's operations. Net position of the water fund increased $2.4 million compared to the previous year, or 20.9 percent. Net position of the sewer fund increased by $6.0 million, or 16.7 percent compared to the previous year. The water and sewer fund increases are primarily the result of an increasing customer base, water and sewer rate changes effective February 16, 2024, developer and grant contributions including a federal grant, and capacity improvement fees.

The Utility Board's operating revenues increased $1.1 million to $11.7 million for 2024. Operating expenses increased $0.8 million to $10.6 million for 2024. Water fund operating income increased $0.2 million to $0.3 million and sewer operating income increased $0.1 million to $0.8 million for 2024.

The $1.1 million increase in operating revenues is primarily a result of system growth and a change in water and sewer rates ($0.5 million water and $0.6 million sewer). The $0.8 million increase in operating expenses ($0.3 million water and $0.5 million sewer) is attributed to increases in personnel services ($0.2 million water and $0.2 million sewer), increases in maintenance ($0.1 million water and $0.2 million sewer) and increases in depreciation expense ($0.1 million sewer).

By City Council ordinance adopted January 2, 2024, and effective February 16, 2024, the Utility Board equalized its water rates and its sewer rates throughout its service area. The applicable rate adjustments for water were expected to generate an additional 13 percent in annual water revenues. The applicable rate adjustments for sewer were expected to be revenue neutral.

The Utility Board added approximately $7.7 million and $8.2 million in capital assets during 2024 and 2023, respectively. During 2024, approximately $5.8 million was from construction in progress related to the sewer department's wastewater treatment plant renewal and replacement and collection system projects. Also during 2024, the Utility Board added approximately $1.1 million of sewer utility plant through developer contributions. During 2023, approximately $3.9 million was added from sewer construction in progress related to the sewer projects and $4.0 million in water and sewer utility plant was added through developer contributions and advances.

At June 30, 2024, the Utility Board was in the construction phase of its sewer department renewal and replacement project. The estimated cost of the project is $12.1 million with $9.9 million being expended as of June 30, 2024. The project is being financed by a $7.435 million bond issue, grants, and internal funding.

At June 30, 2024, the Utility Board was in the design and preconstruction stage of a sewer department collection system project. The estimated cost of the project is $7.7 million with $0.8 million expended as of June 30, 2024. The project is being financed with $3.1 million of future bond issues, grants, and internal funding.

During 2024, the Utility Board issued no fixed debt.

During 2023, the Utility Board issued $7.435 million of Series 2022 B and C revenue bonds to finance construction of the sewer wastewater treatment plant renewal and replacement project.

FINANCIAL HIGHLIGHTS (continued)

The Utility Board entered into alternate mainline extension agreements with developers. These agreements amounted to approximately $1.1 million and $4.0 million for 2023 and 2022, respectively. Certain developer agreements require repayment based on new customer connections to the main line extension.

The Utility Board made all required contractual payments to the West Virginia Public Employees Retirement System and West Virginia Retiree Health Benefits Trust during 2023 and 2022.

USING THIS ANNUAL REPORT

1. Management's Discussion and Analysis

   The Management's Discussion and Analysis is intended to serve as an introduction to the Utility Board's financial statements. The Utility Board's financial statements and Notes to the Financial Statements included in this report were prepared in accordance with GAAP applicable to governmental entities in the United States of America for proprietary fund types.

2. Financial Statements

   The financial statements are designed to provide readers with a broad overview of the Utility Board's finances, in a manner similar to private-sector business. They consist of the Statement of Net Position, Statement of Revenues, Expenses and Changes in Net Position, and Statement of Cash Flows.

   The Statement of Net Position presents information on all the Utility Board's assets/deferred outflows and liabilities/deferred inflows with the difference between the two reported as net position. Increases or decreases in net position will serve as a useful indicator of whether the financial position of the Utility Board is improving or deteriorating.

   The Statement of Revenues, Expenses and Changes in Net Position presents information showing how the Utility Board's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in different fiscal periods (e.g. Depreciation and earned but unused vacation leave).

   The Statement of Cash Flows presents the Utility Board's sources and uses of cash and changes in cash balances between the current and prior year.

   The basic financial statements report all Utility Board financial activities. The activities are primarily supported by water and sewer user fees. The Utility Board's mission is furthering the preservation of public health, comfort and convenience by providing water and sewer services to the residents of Charles Town, Ranson, territories formerly served by the Jefferson County Public Service District, and other areas in Jefferson County.

USING THIS ANNUAL REPORT (continued)

3. Notes to Financial Statements

The Notes to Financial Statements provide additional information that is essential to a full understanding of the data provided in the basic financial statements. The Notes to Financial Statements can be found in the financial statements mentioned at #two above.

REPORTING THE UTILITY BOARD AS A WHOLE

The analysis below focuses on net position (Table 1) and changes in net position (Table 2) of the Utility Board's financial activities.

Table 1 - Net Position (in Millions)

	Water		Sewer		Total	
	2024	2023	2024	2023	2024	2023
Current and other assets	$ 15.2	$ 13.5	$ 14.3	$ 14.5	$ 29.5	$ 28.0
Capital assets	18.7	19.2	65.4	60.6	84.1	79.8
Total assets	33.9	32.7	79.7	75.1	113.6	107.8
Deferred outflows of resources	0.2	0.4	0.2	0.3	0.4	0.7
Total assets and deferred outflows of resources	$ 34.1	$ 33.1	$ 79.9	$ 75.4	$ 114.0	$ 108.5
Long-term debt outstanding	$ 14.7	$ 15.7	$ 26.7	$ 27.9	$ 41.4	$ 43.6
Other liabilities	0.4	0.4	11.3	11.5	11.7	11.9
Total liabilities	15.1	16.1	38.0	39.4	53.1	55.5
Deferred inflows of resources	5.1	5.5	-	0.1	5.1	5.6
Net position:						
Net investment in capital assets	4.2	3.8	30.2	26.3	34.4	30.1
Restricted	7.2	5.3	8.3	5.5	15.5	10.8
Unrestricted	2.5	2.4	3.4	4.1	5.9	6.5
Total net position	13.9	11.5	41.9	35.9	55.8	47.4
Total liabilities, deferred inflows, and net position	$ 34.1	$ 33.1	$ 79.9	$ 75.4	$ 114.0	$ 108.5

REPORTING THE UTILITY BOARD AS A WHOLE (continued)

The net position of the Utility Board as a whole increased by 17.7 percent ($8.4 million). Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements, decreased from $6.5 million at June 30, 2023, to $5.9 million at the end of this year, a 9.2 percent decrease.

Water net position increased by $2.4 million or 20.9 percent and sewer net position increased by $6.0 million or 16.7 percent.

By far, the largest portion of the Utility Board's assets reflects its investment in capital assets. The Utility Board uses these capital assets to provide water and sewer services to its customers; consequently, these assets are not available for future spending.

Table 2 - Changes in Net Position (in Millions)

	Water		Sewer		Total	
	2024	2023	2024	2023	2024	2023
Operating revenues	$ 4.7	$ 4.2	$ 7.0	$ 6.4	$ 11.7	$ 10.6
Operating expenses	4.4	4.1	6.2	5.7	10.6	9.8
Operating income	0.3	0.1	0.8	0.7	1.1	0.8
Non-operating revenues (expenses)	0.4	0.3	(0.4)	(0.6)	-	(0.3)
Changes in net position before capital contributions	0.7	0.4	0.4	0.1	1.1	0.5
Capital contributions	1.7	2.5	5.6	4.0	7.3	6.5
Change in net position	$ 2.4	$ 2.9	$ 6.0	$ 4.1	$ 8.4	$ 7.0

The Utility Board's operating revenues increased $1.1 million. Operating expenses of the water department increased $0.3 million and operating expenses of the sewer department increased $0.5 million. The analysis separately considers the operations of the water and sewer funds.

BUDGETARY HIGHLIGHTS

For the year ended June 30, 2024, budgets were prepared by the Utility Board's management and were approved by the Utility Board of Directors. The budgets were primarily used as a management tool and have no legal stature. The budgets were prepared in accordance with principles used in the preparation of the basic financial statements.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2024, the Utility Board had $84.1 million invested in a broad range of capital assets, including land, structures, machinery and equipment, and water and sewer lines (see Table 3 below). This amount represents a net increase (including additions, disposals, and depreciation) of $4.3 million compared to the previous year.

Table 3 - Capital Assets at Year-End (Net of Depreciation, in Millions)

	2024	2023
Capital assets not depreciated - utility plant (land, easements, and construction in progress)	$ 13.2	$ 7.2
Capital assets depreciated - utility plant	119.5	117.8
Totals	132.7	125.0
Accumulated depreciation	(48.6)	(45.2)
Capital assets, net of depreciation	$ 84.1	$ 79.8

2024 Utility Plant Additions (capital assets being depreciated)

Water (at cost or estimated fair value excluding accumulated depreciation	
Meters	$ 0.1
Transportation equipment	0.3
	0.4
Sewer (at cost or estimated fair value excluding depreciation)	
Collection plant	1.1
Treatment and disposal plant	0.1
Transportation and other	0.2
	1.4
Total 2024 additions to utility plant in service	1.8
2024 utility plant retirements (capital assets being depreciated)	
Water	0.1
Sewer	-
Total 2024 utility plant retirements	0.1
Net increase in utility plant (capital assets being depreciated) for 2024	$ 1.7

Debt

At year-end, the Utility Board had $41.4 million in long-term debt outstanding compared to $43.6 million in the previous year.

Table 4 - Outstanding Debt at Year-End (in Millions)

	2024	2023
Lease Liability	$ 0.4	$ 0.4
Loans (Municipality of Charles Town)	0.5	0.5
Bonds	40.5	42.7
	$ 41.4	$ 43.6

The Utility Board issued no fixed debt during 2024.

The Utility Board issued $7.435 of Series 2022 B&C revenue bonds in 2023 to finance construction of the sewer wastewater treatment plant renewal and replacement project.

The bond debt resulted from issuing revenue bonds for the construction of water and sewer utility plant improvements and acquisition of former JCPSD net assets. These bonds are secured by revenues derived from the combined water and sewer system. Other debt obligations include loans and obligations under financed purchases and leases. More detailed information about the Utility Board's long-term liabilities is presented in the notes to the financial statements.

ECONOMIC FACTORS

The Utility Board's management considered many factors when setting the fiscal-year 2024 budget. One of those factors was the economy. The County's population has a direct impact on the Utility Board's economic growth.

The Utility Board is optimistic about its potential for economic growth in the future. The increasing population, infrastructure improvements, annexation, acquisition of other utilities, and procurement of grants and other funding sources are all positive indicators for continued economic growth of the Utility Board.

CONTACTING THE UTILITY BOARD'S FINANCIAL MANAGEMENT

This financial report is designed to provide citizens, customers, and investors and creditors with a general overview of the Utility Board's finances and to show the Utility Board's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Utility Manager at 661 South George Street, Suite 101, Charles Town, WV 25414.

Charles Town Utility Board
STATEMENT OF NET POSITION
June 30, 2024

ASSETS AND DEFERRED OUTFLOWS

	Water Fund	Sewer Fund	Totals
ASSETS			
CURRENT ASSETS			
Cash	$ 1,146,489	$ 2,756,194	$ 3,902,683
Customer accounts receivable, net of allowances	9,959	143,935	153,894
Lease receivable (current portion)	268,563	-	268,563
Inventory, at cost	129,851	4,896	134,747
Prepaid insurance	24,407	24,197	48,604
Accrued utility revenue	462,532	605,273	1,067,805
Total current assets	2,041,801	3,534,495	5,576,296
RESTRICTED ASSETS			
Debt service and debt service reserve funds	545,464	376,794	922,258
Construction funds	-	1,091,222	1,091,222
Construction grants receivable	-	958,809	958,809
Capacity improvement funds	5,922,508	7,498,696	13,421,204
Repair and replacement funds	808,743	481,194	1,289,937
Total restricted assets	7,276,715	10,406,715	17,683,430
CAPITAL ASSETS			
Utility plant in service	39,254,884	82,307,730	121,562,614
Less: accumulated depreciation and amortization	20,976,673	27,619,088	48,595,761
Net utility plant in service	18,278,211	54,688,642	72,966,853
Construction in progress	367,346	10,772,239	11,139,585
Total capital assets	18,645,557	65,460,881	84,106,438
RIGHT TO USE ASSET			
Office facility	242,041	242,041	484,082
Less: accumulated amortization	(54,375)	(54,375)	(108,750)
Total right to use asset	187,666	187,666	375,332
OTHER ASSETS			
Lease receivable (net of current portion)	5,536,042	-	5,536,042
Prepaid bond insurance	85,326	154,969	240,295
Collective net pension asset	1,643	3,145	4,788
Net OPEB asset	22,618	13,944	36,562
Total other assets	5,645,629	172,058	5,817,687
Total assets	33,797,368	79,761,815	113,559,183
DEFERRED OUTFLOWS OF RESOURCES			
Unamortized amounts from refunding of debt	85,553	2,137	87,690
Defined benefit pension plan contribution	95,026	102,733	197,759
Collective deferred outflows related to pension plan	59,643	48,522	108,165
Collective deferred outflows related to post employment plan	9,385	4,926	14,311
Total deferred outflows	249,607	158,318	407,925
Total assets and deferred outflows	$ 34,046,975	$ 79,920,133	$ 113,967,108

See notes to financial statements.

Charles Town Utility Board
STATEMENT OF NET POSITION (CONTINUED)
June 30, 2024

LIABILITIES, DEFERRED INFLOWS AND NET POSITION

	Water Fund	Sewer Fund	Totals
CURRENT LIABILITIES (PAYABLE FROM CURRENT ASSETS)			
Accounts payable	$ 70,409	$ 54,664	$ 125,073
Accrued expenses	55,569	51,099	106,668
Customer deposits	115,319	230,908	346,227
Lease liability (current portion)	8,312	8,312	16,624
Total current liabilities (payable from current assets)	249,609	344,983	594,592
CURRENT LIABILITIES (PAYABLE FROM RESTRICTED ASSETS)			
Revenue bonds payable (current portion)	1,013,648	1,292,549	2,306,197
Accrued revenue bond interest payable	98,288	49,003	147,291
Construction accounts payable	2,800	550,198	552,998
Customer advances for construction	-	10,375,235	10,375,235
Total current liabilities (payable from restricted assets)	1,114,736	12,266,985	13,381,721
LONG-TERM LIABILITIES (NET OF CURRENT PORTION)			
Revenue bonds payable (net of current portion)	13,101,152	25,048,525	38,149,677
Lease liability (net of current portion)	195,118	195,118	390,236
Accrued expenses	67,138	56,259	123,397
Loan from Charles Town	373,660	100,527	474,187
Total long-term liabilities	13,737,068	25,400,429	39,137,497
Total liabilities	15,101,413	38,012,397	53,113,810
DEFERRED INFLOWS OF RESOURCES			
Collective deferred inflows related to other post employment benefit plan	38,363	32,433	70,796
Collective deferred inflows related to pension plan	-	83	83
Collective deferred inflows related to lease receivable	5,062,332	-	5,062,332
Total deferred inflows of resources	5,100,695	32,516	5,133,211
Total liabilities and deferred inflows	20,202,108	38,044,913	58,247,021
NET POSITION			
Net investment in capital assets	4,154,297	30,143,878	34,298,175
Restricted	7,178,427	8,307,681	15,486,108
Unrestricted	2,512,143	3,423,661	5,935,804
Total net position	13,844,867	41,875,220	55,720,087
Total liabilities, deferred inflows and net position	$ 34,046,975	$ 79,920,133	$ 113,967,108

See notes to financial statements.

Charles Town Utility Board

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

For the year ended June 30, 2024

	Water Fund	Sewer Fund	Totals
OPERATING REVENUES			
Sales and services to customers	$ 4,711,457	$ 7,014,475	$ 11,725,932
Total operating revenues	4,711,457	7,014,475	11,725,932
OPERATING EXPENSES			
Personal services	1,434,087	1,493,280	2,927,367
Contractual services	112,205	147,424	259,629
Administrative and general	206,619	319,801	526,420
Materials and supplies	444,525	515,875	960,400
Utilities	152,760	388,680	541,440
Maintenance	719,981	960,079	1,680,060
Technology, license fees and subscriptions	93,977	45,199	139,176
Depreciation and amortization	1,260,657	2,373,605	3,634,262
Total operating expenses	4,424,811	6,243,943	10,668,754
Operating income	286,646	770,532	1,057,178
NONOPERATING REVENUES (EXPENSES)			
Interest revenue	451,270	424,029	875,299
Interest and fiscal charges	(453,686)	(698,423)	(1,152,109)
Gain (loss) on disposition of assets	3,500	(76,360)	(72,860)
Rental income	402,374	-	402,374
Miscellaneous revenues	33,463	3,602	37,065
Total nonoperating revenues (expenses)	436,921	(347,152)	89,769
Income before contributed capital	723,567	423,380	1,146,947
CONTRIBUTED CAPITAL	1,705,011	5,584,158	7,289,169
Change in net position	2,428,578	6,007,538	8,436,116
Total net position at beginning of year	11,416,289	35,867,682	47,283,971
Total net position at end of year	$ 13,844,867	$ 41,875,220	$ 55,720,087

See notes to financial statements.

Charles Town Utility Board
STATEMENT OF CASH FLOWS
For the year ended June 30, 2024

	Water Fund	Sewer Fund	Totals
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from customers	$ 4,628,141	$ 6,950,491	$ 11,578,632
Cash paid for operation and maintenance expenses	(3,162,476)	(3,913,113)	(7,075,589)
Net cash provided by operations	1,465,665	3,037,378	4,503,043
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Acquisition and construction of capital assets	(653,111)	(6,038,006)	(6,691,117)
Proceeds from sale of capital assets	3,500	-	3,500
Disposition of capital assets	-	(76,360)	(76,360)
Principal paid on revenue bonds and financed purchases	(999,705)	(1,278,276)	(2,277,981)
Interest paid on bonds and financed purchases	(376,441)	(604,231)	(980,672)
Principal paid on lease liability	(8,027)	(8,027)	(16,054)
Interest paid on lease liability	(7,273)	(7,273)	(14,546)
Bond administration fees paid	(5,298)	(50,876)	(56,174)
Advances (repayments) from (to) other government	-	(24,213)	(24,213)
Customer advance deposit repayments for construction	-	(123,457)	(123,457)
Decrease (increase) in restricted assets, net	(1,859,949)	529,197	(1,330,752)
Contributed capital	1,705,011	3,511,426	5,216,437
Net cash used in capital and related financing activities	(2,201,293)	(4,170,096)	(6,371,389)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest and miscellaneous non-operating income received	272,283	427,631	699,914
Rental income received	481,520	-	481,520
Repayment of City of Charles Town general fund advances	(10,180)	(2,636)	(12,816)
Net cash provided by investing activities	743,623	424,995	1,168,618
Net increase (decrease) in cash and cash equivalents	7,995	(707,723)	(699,728)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	1,138,494	3,463,917	4,602,411
CASH AND CASH EQUIVALENTS AT END OF YEAR	$ 1,146,489	$ 2,756,194	$ 3,902,683

See notes to financial statements.

Charles Town Utility Board
STATEMENT OF CASH FLOWS (CONTINUED)
For the year ended June 30, 2024

	Water Fund	Sewer Fund	Totals
Operating income	$ 286,646	$ 770,532	$ 1,057,178
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation and amortization expense	1,260,657	2,373,605	3,634,262
Decrease (increase) in receivables	(7,561)	(36,752)	(44,313)
Decrease (increase) in accrued revenues	(82,398)	(35,248)	(117,646)
Decrease (increase) in prepaid expenses	(24,407)	(24,197)	(48,604)
Decrease (increase) in inventory	23,482	(2,539)	20,943
Decrease (increase) in deferred outflows	115,404	102,906	218,310
Increase (decrease) in accounts payable	22,119	17,482	39,601
Increase (decrease) in customer deposits	6,643	8,016	14,659
Increase (decrease) in accrued expenses	43,858	36,424	80,282
Increase (decrease) in collective net pension liability (asset)	(93,663)	(85,749)	(179,412)
Increase (decrease) in net OPEB liability (asset)	(33,579)	(31,745)	(65,324)
Increase (decrease) in deferred inflows	(51,536)	(55,357)	(106,893)
Net cash provided by operating activities	$ 1,465,665	$ 3,037,378	$ 4,503,043
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION			
Noncash investing, capital, and financing transactions:			
Contributed capital financed with grant receivable	$ -	$ 958,809	$ 958,809
Utility plant financed with accounts payable	2,800	550,198	552,998
Utility plant contributed by developer	-	1,113,923	1,113,923
	$ 2,800	$ 2,622,930	$ 2,625,730
RECONCILIATION OF CASH			
Cash per statement of net position	$ 1,146,489	$ 2,756,194	$ 3,902,683
Cash per statement of cash flows	$ 1,146,489	$ 2,756,194	$ 3,902,683

See notes to financial statements.

NOTE 1 - NATURE OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

NATURE OF BUSINESS

The Charles Town Utility Board (the "Utility Board") is a component unit of the Municipality of Charles Town, West Virginia. The Utility Board's purpose is furthering the preservation of the public health, comfort, and convenience of the residents of Charles Town, Ranson, and other franchised areas of Jefferson County, West Virginia, by providing water and sewer services to customers in its franchise area.

The Utility Board is governed by a board of directors who are appointed by the Municipality of Charles Town (3 appointments), the Jefferson County Commission (1 appointment), and the City of Ranson (1 appointment).

The Utility Board serves 7,030 water customers and 9,090 sewer customers. During the year ended June 30, 2024, the Utility Board's water customers increased by 418 and sewer customers increased by 613.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board is the accepted standard setting body for establishing governmental accounting and financial reporting principles. Significant accounting policies of the Utility Board are described below.

Reporting Entity

For financial reporting purposes, the Utility Board is considered a component unit of the Municipality of Charles Town. The basic criteria for defining the Utility Board as a component unit of the Municipality of Charles Town is the financial interdependence, accountability for fiscal matters, significant influence on operations and ability to designate management.

The Utility Board is a combined water and sewer utility. For purposes of establishing user rates and charges and as required by its revenue bond issues, water and sewer are maintained as separate funds with separate books of account.

Basis of Presentation

The accounting policies of the Utility Board conform to accounting principles generally accepted in the United States of America as applicable to enterprise funds of governmental units. The Utility Board accounts for its operations in a manner similar to those often found in the private sector. The measurement focus is based upon the determination of net income. The costs (including depreciation) of providing utility services to customers on a continuing basis are recovered primarily through user charges. Periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control and accountability.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Accounting

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Revenues and expenses of the Utility Board are accounted for within two funds, both of which are enterprise funds. The Utility Board uses the accrual basis of accounting for its enterprise funds, under which revenues are recognized when they are earned and expenses are recognized when they are incurred.

Operating revenues and expenses consist of those revenues and expenses that result from the ongoing principal operations of the Utility Board. Operating revenues consist primarily of charges for services. Non-operating revenues and expenses consist of those revenues and expenses that are related to financing and investing types of activities and result from nonexchange or ancillary activities.

When both restricted and unrestricted resources are available for use, it is the Utility Board's policy to use restricted resources first, and then the unrestricted resources as needed. See Note 1 for information describing restricted assets.

Utility Plant

Utility plant purchased or acquired under financing arrangements by the Utility Board is stated at cost and utility plant contributed to the Utility Board by developers and customers is stated at fair market value at the time received. Depreciation is provided on all utility plant in service based on the estimated useful lives, which range from 5 to 50 years, using the straight-line method.

The Utility Board's policy for capitalization of property, plant, and equipment is as follows:

Equipment	$ 15,000
Real Property	
Land	$ 1
Land improvements	$ 15,000
Buildings (Structures)	$ 1
Construction in Progress	$ 15,000

Expenditures for repairs and upgrading which materially add to the value or life of an asset are capitalized. Other maintenance and repair costs are expensed as incurred.

Interest cost incurred before the end of a construction period is recognized as an expense in the period in which the cost is incurred.

The depreciation and amortization expense on assets acquired under financed purchases and leasing arrangements is included with deprecation and amortization expense on owned assets.

Cash and Cash Equivalents

For purposes of reporting the statement of cash flows, the Utility Board considers all unrestricted cash accounts and all highly liquid unrestricted debt instruments purchased with an original maturity of three months or less, to be cash equivalents.

Cash and cash equivalents at June 30, 2024 includes deposits of $20,819,907 at four banks. Deposits are FDIC insured and deposits in excess of FDIC limits are 100% collateralized with securities held by the financial institution in the name of the Utility Board.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Restricted Assets

Assets whose use is limited include:

Debt service and debt service reserve funds represent funds required by debt covenants under the various debt ordinances. These funds are to be used to pay bond interest and principal.

Construction funds represent funds held by banks as trustees under bond ordinances or under developer contractual arrangements. These funds are to be used solely for payment of costs associated with the Utility Board's ongoing construction projects.

Construction grants receivable represent amounts reimbursable under grant agreements for costs incurred by the Utility Board for an on-going construction project.

Capacity improvement funds are established by ordinance. Capacity improvement funds are kept apart from all other funds. Withdrawals and disbursements are made for improvements and upgrades to the system that maintain or increase capacity to service customers.

The repair and replacement funds represent funds held by a bank under the Utility Board's bond ordinances. Withdrawals may be made for replacement and emergency repairs.

Accounts Receivable and Bad Debts

The Utility Board's management periodically analyzes delinquent accounts of the water and sewer funds and uses the allowance method for accounting for bad debts. No allowance for doubtful accounts was deemed necessary by management at June 30, 2024. At June 30, 2024, accounts receivable for the water and sewer funds were $9,959 and $143,935, respectively, net of the allowance for doubtful accounts.

Revenue Recognition and Customer Rates and Charges

The Utility Board's policy is to recognize revenue on the accrual basis. The Utility Board accrues revenue earned but not billed. Revenue accrued but not billed for the water and sewer funds at June 30, 2024 were $462,532 and $605,273, respectively.

Deferred Outflows and Inflows of Resources

A deferred outflow of resources represents a consumption of net assets applicable to a future reporting period and will not be recognized as an expense until then. Deferred outflows from the refunding of debt will be recognized as interest expense in the appropriate reporting period. Deferred outflows related to the Utility Board's defined benefit pension and OPEB plans will be recognized based on actuarial determinations.

A deferred inflow of resources represents an acquisition of net assets applicable to a future reporting period and will not be recognized as revenue until then. Deferred inflows related to the Utility Board's defined benefit pension and OPEB plans will be recognized based on actuarial determinations. Deferred inflows related to leases receivable will be recognized on a straight-line basis over the terms of the related leases.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Advance Refunding of Debt

Deferred amounts resulting from advance refunding of debt are being amortized by the straight-line method over the life of the new debt.

Income Taxes

The Utility Board is exempt from federal and state income taxes as a subdivision of the Municipality of Charles Town.

Inventories

Inventories consist of expendable supplies and are accounted for on a first-in first-out basis. Inventories approximate fair market value at June 30, 2024.

Compensated Absences

The Utility Board's policy is to permit employees to accumulate earned but unused vacation benefits. The Utility Board fully recognizes the liability related to compensated absences in the funds. For the water and sewer funds, compensated absences at June 30, 2024, amounted to $67,138 and $56,259, respectively.

Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Nonexchange Transactions

The Utility Board follows GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions* (Statement 33), which establishes accounting and reporting guidelines for government entities that gives (or receives) value without directly receiving (or giving) equal value in return. The Utility Board receives voluntary nonexchange transactions from donations of cash, property, lines and improvements. In addition, the Utility Board receives various capital grants from federal and state agencies. These grants and donations are considered capital contributions in the Statement of Revenues, Expenses and Changes in Net Position.

Customer Deposits

Customer deposits are refunded after bills for service have been paid on time for twelve consecutive months.

Net Position

Net position presents the difference between assets/deferred outflows and liabilities/deferred inflows in the statement of net position. Net investment in capital assets is reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when legal limitations are imposed on its use by legislation or external restrictions by creditors, grantors, laws or regulations of other governments. Unrestricted net position is net position that does not meet the definition of "net investment in capital assets, or restricted net position."

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Interfund Transactions

Interfund transactions are reflected in the financial statements, as applicable, and recorded through “due to/due from” asset and liability accounts.

Pension

For purposes of measuring the net pension asset and deferred outflows/inflows of the resources related to the pension, and pension expense (offset), information about the fiduciary net position of the Utility Board’s Public Retirement System (PERS) and additions to/deduction from the Plan’s fiduciary net position have been determined on the same basis as they are reported by the PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB asset and deferred outflows/inflows of the resources related to OPEB, and OPEB expense (offset), information about the fiduciary net position of the West Virginia Retiree Health Benefits Trust (RHBT) and additions to/deductions from the RHBT’s fiduciary net position have been determined on the same basis as they are reported by the RHBT. RHBT recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 2 - NEW ACCOUNTING PRONOUNCEMENT ADOPTED

The Utility Board has adopted the following GASB Pronouncement during the fiscal year ended June 30, 2024:

GASB Statement No. 100, *Summary of Accounting Changes and Error Corrections - An Amendment of GASB Statement No. 62*, enhances accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions of assessing accountability.

NOTE 3 - NEW ACCOUNTING PRONOUNCEMENTS

GASB Statement No. 101, *Compensated Absences*: This statement updates the recognition and measurement guidance for compensated absences and amends certain previously required disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2023.

GASB Statement No. 102, *Certain Risk Disclosures*: This statement defines and requires governments to disclose the risks related to concentrations of inflows of outflows of resources. The requirements of this Statement are effective for reporting periods beginning after June 15, 2024.

GASB Statement No. 103, *Financial Reporting Model Improvements*: This statement improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability as well as addresses certain application issues. The requirements of this Statement are effective for reporting periods beginning after June 15, 2025.

The Utility Board has not determined the effects these GASB Statements may have on prospective financial statements.

NOTE 4 - FAIR VALUE OF FINANCIAL INSTRUMENTS

The Utility Board holds no investments and does not have an investment policy. The carrying amounts of the Utility Board's financial assets and liabilities approximate their fair value.

NOTE 5 - CASH

Cash consists of the following accounts and amounts at June 30, 2024:

	Water	Sewer	Total
Petty cash	$ 175	$ 125	$ 300
Operation and maintenance accounts	644,529	1,798,204	2,442,733
Security deposit accounts	105,832	229,240	335,072
Working capital reserve accounts	395,953	728,625	1,124,578
	$ 1,146,489	$ 2,756,194	$ 3,902,683

NOTE 6 - LEASES RECEIVABLE

Beginning in the year ended June 30, 2016, the Utility Board has entered into multiple cellular equipment right to use agreements for space on the Utility Board's water standpipes. The remaining terms of the lease agreements range from 2025-2050. Payments required under the lease agreements are variable based on the specific terms contained in the agreements. Minimum payments due the Utility Board for the next five years are as follows:

Year	Amount
2025	$ 471,724
2026	468,439
2027	481,885
2028	496,269
2029	510,522
	$ 2,428,839

Leases receivable were calculated using a discount rate of 3.5%. Leases receivable amounted to $5,804,605 at June 30, 2024. Collective deferred inflows related to the leases amount to $5,062,332 at June 30, 2024. The deferred inflows are being recognized in nonoperating revenues based on the terms of the leases using the straight-line method. The Utility Board recognized $401,618 of lease revenue and $212,549 of interest income on leases during the year ended June 30, 2024, which is included in nonoperating revenues in the Statement of Revenues, Expenses, and Changes in Financial Position.

NOTE 7 - CAPITAL ASSETS

	Balance at June 30, 2023	Other Additions	Reductions	Balance at June 30, 2024
Capital Assets Not Depreciated				
Land and land rights	$ 2,065,609	$ -	$ -	$ 2,065,609
Construction in progress	5,090,175	6,159,038	(109,628)	11,139,585
Total Capital Assets Not Depreciated	7,155,784	6,159,038	(109,628)	13,205,194
Capital Assets Depreciated				
Utility plant in service	117,796,031	1,852,035	(151,061)	119,497,005
Less accumulated depreciation	(45,133,730)	(3,613,092)	151,061	(48,595,761)
Net Capital Assets Depreciated	72,662,301	(1,761,057)	-	70,901,244
Total Capital Assets	$79,818,085	$ 4,397,981	$ (109,628)	$ 84,106,438
Depreciation Expense	$ 3,613,092			

NOTE 7 - CAPITAL ASSETS (continued)

The Utility Board has the following active construction projects as of June 30, 2024:

Project	Estimated Costs	Costs Incurred
Renewal and Replacement Project (Sewer Plant)	$ 12,131,816	$ 9,850,586
Sewer Collection System Project	$ 7,665,544	$ 784,891

The above projects are being funded by bond proceeds, grant proceeds, and internal funding.

NOTE 8 - RIGHT TO USE ASSET

Changes in right to use asset as of June 30, 2024 is as follows:

	Balance 6/30/2023	Increase	Decrease	Balance 6/30/2024
Right to use asset - office facility	$484,082	$ -	$ -	$ 484,082
Less: accumulated amortization	(87,580)	(21,170)	-	(108,750)
Total net right to use asset	$396,502	$ (21,170)	$ -	$ 375,332

Amortization expense amounted to $21,170 for the year ended June 30, 2024.

NOTE 9 - LONG-TERM DEBT

The following is a summary of bonds payable at June 30, 2024:

Bonds Payable - Water Fund

Issue	Maturity Date	Interest Rates	Balance June 30, 2023	Additions	Payments	Balance June 30, 2024	Due Within One Year
1987B	2026	0.00%	$ 43,539	$ -	$ 10,885	$ 32,654	$ 10,885
1988B	2028	0.00%	85,836	-	14,308	71,528	14,308
1989B	2029	0.00%	21,087	-	3,012	18,075	3,012
2002A	2039	5.80%	774,322	-	27,935	746,387	29,555
2002B	2042	0.00%	1,776,623	-	93,506	1,683,117	93,507
2010A	2031	2.00%	397,290	-	47,878	349,412	48,843
2010B	2031	2.00%	43,541	-	5,248	38,293	5,353
2016A	2046	1.60%-4.50%	6,535,000		180,000	6,355,000	185,000
2018A-7	2046	0.50%	744,775	-	31,726	713,049	31,885
2020A	2043	2.00%-2.25%	1,825,950	-	166,850	1,659,100	171,550
2022A	2033	0.63%-1.63%	2,850,650	-	416,100	2,434,550	419,750
Total Bonds Payable			$ 15,098,613	$ -	$ 997,448	14,101,165	$ 1,013,648
					Unamortized Premiums/ Discounts, Net	13,635	
						$ 14,114,800	

NOTE 9 - LONG-TERM DEBT (continued)

Bonds Payable - Water Fund (continued)

Maturities of water bonds payable for years succeeding June 30, 2024, are as follows:

Year	Principal	Interest	Total
2025	$ 1,013,648	$ 358,160	$ 1,371,808
2026	1,020,315	343,292	1,363,607
2027	1,004,150	327,419	1,331,569
2028	935,632	309,928	1,245,560
2029	904,274	290,674	1,194,948
2030-2034	3,146,215	1,193,049	4,339,264
2035-2039	2,629,081	767,578	3,396,659
2040-2044	2,588,776	378,791	2,967,567
2045-2046	859,074	44,752	903,826
	$ 14,101,165	$ 4,013,643	$ 18,114,808

Bonds Payable - Sewer Fund

Issue	Maturity Date	Interest Rates	Balance June 30, 2023	Additions	Payments	Balance June 30, 2024	Due Within One Year
1988B	2028	0.00%	$ 45,512	$ -	$ 7,588	$ 37,924	$ 7,588
2010C	2041	0.00%	749,984	-	41,668	708,316	41,668
2010D	2041	0.00%	299,984	-	16,668	283,316	16,668
2011A	2041	0.00%	4,506,709	-	250,373	4,256,336	250,373
2013A	2044	0.50%	428,385	-	19,156	409,229	19,251
2014A	2046	0.50%	3,133,015	-	130,361	3,002,654	131,014
2016B	2046	1.50%-4.00%	3,660,000	-	50,000	3,610,000	50,000
2018A-1	2029	0.00%	65,506	-	10,917	54,589	10,917
2018A-3	2038	1.00%	532,907	-	33,097	499,810	33,430
2018A-4	2030	0.00%	85,131	-	12,612	72,519	12,612
2018A-5	2032	0.00%	327,216	-	38,496	288,720	38,496
2018A-6	2039	0.00%	1,035,896	-	66,832	969,064	66,832
2018B	2033	2.25%-3.50%	2,350,000	-	190,000	2,160,000	195,000
2020A	2043	2.00%-2.25%	2,059,050	-	188,150	1,870,900	193,450
2022A	2033	.63%-1.63%	1,054,350	-	153,900	900,450	155,250
2022B	2052	4.00%-4.375%	5,620,000	-	-	5,620,000	-
2022C	2036	4.40%-5.50%	1,780,000	-	65,000	1,715,000	70,000
Total Bonds Payable			$ 27,733,645	$ -	$ 1,274,818	$ 26,458,827	$ 1,292,549
				Unamortized Premiums/ Discounts, Net		(117,753)	
						$ 26,341,074	

NOTE 9 - LONG-TERM DEBT (continued)

Bonds Payable - Sewer Fund

Maturities of sewer bonds payable for years succeeding June 30, 2024, are as follows:

Year	Principal	Interest	Total
2025	$ 1,292,549	$ 587,147	$ 1,879,696
2026	1,309,937	571,124	1,881,061
2027	1,325,283	553,361	1,878,644
2028	1,357,237	534,282	1,891,519
2029	1,353,033	513,454	1,866,487
2030-2034	6,315,742	2,184,097	8,499,839
2035-2039	5,116,378	1,581,911	6,698,289
2040-2044	4,159,511	1,096,432	5,255,943
2045-2049	2,814,157	572,190	3,386,347
2050-2052	1,415,000	118,181	1,533,181
	$ 26,458,827	$ 8,312,179	$ 34,771,006

Certain of the water and sewer revenue bonds require administrative and service fees to be paid to the governmental issuers and/or the Municipal Bond Commission. Administrative and service fees amounted to $5,298 and $50,876 for the water and sewer funds, respectively, for the year ended June 30, 2024. Administrative and service fees are not considered interest expense for rate establishment purposes and are not included in the above maturity schedules.

The water and sewer bond issues are secured by a lien on the revenues derived from the system and a statutory mortgage lien on the system.

The covenants contained in the water and sewer bond issues include a required debt service coverage ratio of 115%. The Utility Board met the required coverage for the year ended June 30, 2024.

The water and sewer bond issues require monthly deposits to the renewal and replacement fund equal to 2-1/2% of monthly gross revenues. The Utility Board's deposits, including necessary expenditures for renewals and replacements, exceeded this requirement for the year ended June 30, 2024.

NOTE 10 - FINANCED PURCHASES

The Charles Town Utility Board had financed various equipment and vehicles under financed purchase agreements. All of the agreements had expired on or before June 30, 2024. The assets and liabilities under the financed purchases were recorded at their present value of the minimum purchase payments.

NOTE 11 - LEASE COMMITMENT

The Utility Board entered into a facility lease agreement with the Municipality of Charles Town on April 1, 2019, which expires on June 1, 2042. Monthly rental payments of $2,550 are required during the term of the lease including principal and interest at 3.5%. The related liability under the lease was $406,860 at June 30, 2024. The Utility Board recognized $14,546 of interest expense during the year ended June 30, 2024.

The following is a schedule of future minimum lease payments under the lease:

Year	Principal	Interest	Total
2025	$ 16,624	$ 13,976	$ 30,600
2026	17,216	13,384	30,600
2027	17,828	12,772	30,600
2028	18,463	12,137	30,600
2029	19,119	11,481	30,600
2030-2034	106,293	46,707	153,000
2035-2039	126,589	26,411	153,000
2040-2042	84,728	4,522	89,250
	$ 406,860	$ 141,390	$ 548,250

NOTE 12 - CHANGES IN LONG-TERM LIABILITIES OTHER THAN BONDS

	Balance June 30, 2023	Additions	Reductions	Balance June 30, 2024
Financed purchases payable	$ 5,715	$ -	$ 5,715	$ -
Leases	422,916		16,056	406,860
Loan from Charles Town	487,003	-	12,816	474,187
Accrued compensated absences	106,231	17,166	-	123,397
Collective net pension liability (asset)	174,624	375,455	554,867	(4,788)
Net other post employment benefit liability (asset)	28,762	100,667	165,991	(36,562)
Total	$ 1,225,251	$ 493,288	$ 755,445	$ 963,094

NOTE 13 - EMPLOYEE RETIREMENT SYSTEM AND PLAN

Plan Description, Contribution Information, and Funding Policies

The Utility Board participates in the West Virginia Public Employees Retirement System (PERS), a state-wide, cost-sharing, multiple-employer defined benefit plan on behalf of Utility Board employees. The system is administered by agencies of the State of West Virginia and funded by contributions from participants, employers, and State appropriations, as necessary.

PERS is administered by the Consolidated Public Retirement Board (CPRB), which acts as a common investment and administrative agent for all of the participating employers. CPRB issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CPRB website at www.wvretirement.com.

The following is a summary of eligibility factors, contribution methods, and benefit provisions:

Eligibility to participate:	All Utility Board full-time employees, except those covered by other pension plans
Authority establishing contribution obligations and benefit provisions:	West Virginia State Code Section 5-10d
Tier 1 Plan member's contribution rate:	4.50% (Employees hired before July 1, 2015)
Tier 2 Plan member's contribution rate:	6.00% (Employees hired after July 1, 2015)
Utility Board's contribution rate:	9.00% for fiscal year 2024
Period required to vest:	5 years for Tier 1 and 10 years for Tier 2
Benefits and eligibility for distribution:	<u>Tier 1</u> A member who has attained age 60 and has earned 5 years or more of contributing service or age 55 if the sum of his/her age plus years of credited service is equal to or greater than 80. The final average salary (three highest consecutive years in the last 15) times the years of service times 2% equals the annual retirement benefit. <u>Tier 2</u> Qualification for normal retirement is age 62 with 10 years of service or at least age 55 plus service years equal to 80 or greater. The final average salary is the average of the five consecutive highest annual earnings years out of the last fifteen years. The final average salary times the years of service times 2% equals the annual retirement benefit.
Deferred retirement portion:	No
Provisions for:	
Cost of living	No
Death benefits	Yes

NOTE 13 - EMPLOYEE RETIREMENT SYSTEM AND PLAN (continued)

Trend Information

Fiscal Year	Annual Pension Cost	Percentage Contributed
2024	$197,759	100%
2023	$169,889	100%
2022	$189,341	100%

PERS issues a publicly available financial report that includes financial statements and required supplementary information. That information may be obtained by writing to the Public Employees' Retirement System, 4101 MacCorkle Avenue, SE, Charleston, WV 25304.

Pension Asset, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pension

At June 30, 2024, the Utility Board reported the following asset for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2023, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of June 30, 2022, rolled forward to the measurement date of June 30, 2023. The Utility Board's proportion of the net pension asset was based on a projection of the Utility Board's long-term share of contributions to the pension plan relative to the projected contributions of all participating governments, actuarially determined. At June 30, 2024, the Utility Board reported the following proportion:

Amount for proportionate share of net pension asset	$ 4,788
Percentage for proportionate share of net pension asset	0.106830%
Increase/(decrease) % from prior proportion measured	(0.010431)%

For the year ended June 30, 2024, the Utility Board recognized the following pension expense:

	Water	Sewer	Total
Pension expense	$81,316	$79,888	$161,204

NOTE 13 - EMPLOYEE RETIREMENT SYSTEM AND PLAN (continued)

Pension Asset, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pension (continued)

The Utility Board reported deferred outflows of resources and deferred inflows of resources related to the pension plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	$ 29,095	$ -
Difference between expected and actual experience	40,553	-
Changes in proportion and differences between Utility Board contributions and proportionate share of contributions	7,548	83
Change in assumptions	30,969	-
Utility Board contributions subsequent to the measurement date	197,759	-
	$ 305,924	$ 83

The amount reported as deferred outflows of resources related to the pension plan resulting from Utility Board contributions subsequent to the measurement date will be recognized as a increase of the net pension asset in the year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the pension plan will be recognized in pension expense as follows:

Year ended June 30	
2025	$ 74,460
2026	29,707
2027	3,915
Total	$ 108,082

NOTE 13 - EMPLOYEE RETIREMENT SYSTEM AND PLAN (continued)

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of July 1, 2022, and rolled forward to June 30, 2023, which is the measurement date, using the following actuarial assumptions, applied to all periods included in the measurement.

Actuarial cost method	Individual entry age normal cost with level percentage of payroll
Asset valuation method	Fair value
Amortization method	Level dollar, fixed period
Amortization period	Through Fiscal Year 2035
Actuarial assumptions:	
Investment rate of return	7.25%
Projected salary increases	3.60-6.75%, including inflation
Inflation rate	2.75%
Discount rate	7.25%
Mortality rates	Active-100% of Pub-2010 General Employees table, below-median, headcount weighted, projected with scale MP-2018 Retired healthy males - 108% of Pub-2010 General Retiree Male table, below-median, headcount weighted, projected with scale MP-2018 Retired healthy females - 122% of Pub-2010 General Retiree Female table, below-median, headcount weighted, projected with scale MP-2018 Disabled males - 118% of Pub 2010 General/ Teachers Disabled Male table, headcount weighted, projected generationally with scale MP-2018 Disabled females - 117% of Pub 2010 General/ Teachers Disabled Male table, headcount weighted, projected generationally with scale MP-2018
Withdrawal rates	
State	2.28-45.63%
Non-state	2.50-35.88%
Disability rates	0.005-0.0540%
Retirement rates	12 - 100%
Date range in most recent experience study	2015-2020 - Economic assumptions; 2013-2018 - All other assumptions

NOTE 13 - EMPLOYEE RETIREMENT SYSTEM AND PLAN (continued)

Actuarial Assumptions (continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which estimates of expected real rates of returns (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Rates summarized in the following table as of June 30, 2023, include the inflation component and were used for the defined benefit plan:

Asset Class	Long-Term Expected Rate of Return	PERS Target Asset Allocation
US Equity	6.5%	27.50%
International Equity	9.1%	27.50%
Private Equity	9.2%	10.00%
Fixed Income	4.3%	15.00%
Real Estate	5.8%	10.00%
Hedge Funds	4.6%	10.00%
		100.00%

Discount Rate

The discount rate used to measure the total pension liability was 7.25 percent for the defined benefit plan. The projection of cash flows used to determine the discount rate assumed that employer contributions will continue to follow the current funding policies. Based on those assumptions, the fiduciary net position for the defined benefit pension plan was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rates of return on pension plan investments were applied to all periods of projected benefit payments to determine the total pension liability of the plan.

The following chart presents the sensitivity of the net pension asset to changes in the discount rate, calculated using the discount rates as used in the actuarial evaluation, and what the net pension asset would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1% Decrease 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
Utility Board's proportionate share of net pension asset (liability)	$ (992,469)	$ 4,788	$ 846,291

Detailed information about the pension plan's fiduciary net position is available in the separately issued financial report available at the Consolidated Public Retirement Board's website at www.wvretirement.com. That information can also be obtained by writing to the West Virginia Consolidated Public Retirement Board, 4101 MacCorkle Avenue SE, Charleston, WV 25304.

NOTE 13 - EMPLOYEE RETIREMENT SYSTEM AND PLAN (continued)

Summary of Deferred Outflow/Inflow Balances

	Total	Water	Sewer
Difference between expected and actual experience	$ 40,553	$ 23,843	$ 16,710
Net difference between projected and actual earnings on pension plan investments	29,095	14,677	14,418
Changes in proportion and differences between Utility Board contributions and proportionate share of contributions	7,465	5,987	1,478
Change in assumptions	30,969	15,833	15,136
Utility Board contributions subsequent to the measurement date	197,759	95,026	102,733
	$ 305,841	$ 155,366	$ 150,475

NOTE 14 - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

General Information about the OPEB Plan

Plan Description

The Utility Board contributes to the West Virginia Other Postemployment Benefit Plan (The Plan), a cost-sharing, multiple-employer defined benefit postemployment healthcare plan. The financial activities of the Plan are accounted for in the West Virginia Retiree Health Benefit Trust Fund (RHBT), a fiduciary fund of the State of West Virginia. The Plan is administered by a combination of the West Virginia Public Employees Insurance Agency (PEIA) and the RHBT staff. Plan benefits are established and revised by PEIA and the RHBT management with approval of the Finance Board. The Finance Board is comprised of ten members. Finance Board members are appointed by the Governor, serve a term of four years and are eligible for reappointment. The State Department of Administration cabinet secretary serves as Chairman of the Board. One member represents the hospitals, one member represents the non-hospital care providers, four members represent labor, education, public employees and public retirees and the four remaining members represent the public at large. The Plan had approximately 43,000 policyholders and 63,000 covered lives at June 30, 2023. The RHBT audited financial statements and actuarial reports can be found on the PEIA website at www.peia.wv.gov. You can also submit your questions in writing to the West Virginia Public Employees Insurance Agency, 601 57th Street, SE, Suite 2, Charleston WV 25304.

Benefits Provided

The Plan provides medical, prescription drug insurance and life insurance. The medical and prescription drug insurance is provided through two options: 1) Self-Insured Preferred Provider Benefit Plan (primarily for non-Medicare-eligible retirees and spouses) and 2) External Managed Care Organizations (primarily for Medicare-eligible retirees and spouses).

NOTE 14 - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

Contributions

Paygo premiums are established by the Finance Board annually. All participating employers are required by statute to contribute this premium to the RHBT at the established rate for every active policyholder per month. The active premiums subsidized the retirees' health care by approximately $60 million for the fiscal year ended June 30, 2023. Contributions to the OPEB plan from the Utility Board were as follows:

Year	Water	Sewer	Total
2024	$ -	$ -	$ -
2023	11,849	11,321	23,170
2022	15,818	14,566	30,384

OPEB Asset, OPEB Expense (Offset), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2024, the Utility Board reported an asset of $22,618 and $13,944 for the water and sewer funds, respectively, for its proportionate share of the net OPEB asset. The net OPEB asset, deferred inflows and outflows of resources, and OPEB expense (offset) were determined by an actuarial valuation date as of June 30, 2022, rolled forward to June 30, 2023, which is the measurement date. The Utility Board's proportion of the net OPEB asset was based on a projection of the Utility Board's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating governments, actuarially determined. At June 30, 2023, the Utility Board's proportionate share was 0.023104081%, which was a decrease of 0.002738022% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the Utility Board recognized OPEB expense (offset) of $(52,284) and $(49,953) for the water and sewer funds, respectively.

The Utility Board reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion and differences between Utility Board contributions and proportionate share of contributions	$ 4,229	$ 28,504
Change in assumptions	10,082	20,399
Net difference between projected and actual investment earnings on OPEB plan investments	-	610
Difference between expected and actual experience	-	21,283
District contributions subsequent to the measurement date	-	-
	$ 14,311	$ 70,796

NOTE 14 - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

***OPEB Asset, OPEB Expense (Offset), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB* (continued)**

The amount reported as deferred outflows of resources related to OPEB resulting from Utility Board contributions subsequent to the measurement date will be recognized as an increase of the net OPEB asset in the year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense (offset) as follows:

Year Ended June 30:	
2025	$ (28,566)
2026	(26,221)
2027	(337)
2028	(1,361)
Total	$ (56,485)

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2022, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified.

Inflation rate	2.50%
Wage inflation	2.75%
Salary increases	Dependent upon pension system, ranging from 2.75% to 5.18%, including inflation.
Investment rate of return	7.40%, net of OPEB plan investment expense, including inflation.
Healthcare cost trend rates	Trend rate for pre-Medicare and Medicare per capita costs of 7.0% medical and 8.0% drug. The trends increase over four years to 9.0% and 9.5%, respectively. The trends then decrease linearly for 5 years until ultimate trend rate of 4.50% is reached in plan year end 2032.
Actuarial Cost Method	Entry age normal

NOTE 14 - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

***OPEB Asset, OPEB Expense (Offset), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB* (continued)**

Actuarial Assumptions (continued)

Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	20 year closed period as of June 30, 2017
Asset Valuation Method	Market value
Mortality	Post Retirement: Pub-2010 General Healthy Retiree Mortality Tables (100% males, 108% females) projected with MP-2021 for TRS. Pub-2010 General Below Median Healthy Retiree Tables (106% males, 113% females) projected with MP-2021 for PERS. Pub-2010 Public Safety Healthy Retiree Mortality Tables (100% males, 100% females) projected with Scale MP-2021 for Troopers A and B. Pre Retirement: Pub-2010 General Employee Mortality Tables (100% males, 100% females) projected with Scale MP-2021 for TRS. Pub-2010 Below-Median Income General Employee Mortality Tables projected with Scale MP-2021 for PERS. Pub-2010 Public Safety Employee Mortality Tables projected with Scale MP-2021 for Troopers A & B.

The actual assumptions used in the valuation were based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2020.

The long-term rates of return on OPEB plan investments are determined using a building-block method in which estimates of future real rates of returns (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentages and by adding expected inflation. The strategic asset allocation consists of 45% equity, 15% fixed income, 6% private credit and income, 12% private equity, 10% hedge fund and 12% real estate invested. Short-term assets used to pay current year benefits and expenses are invested with the WVBTI. Best estimates of long-term geometric rates are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return
Equity	7.4%
Fixed Income	3.9%
Private Credit and Income	7.4%
Real Estate	7.2%
Hedge Fund	4.5%
Private Equity	10%

NOTE 14 - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

***OPEB Asset, OPEB Expense (Offset), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB* (continued)**

Discount Rate

A single discount rate of 7.40% was used to measure the total OPEB liability. This single discount rate was based on the expected rate of return on OPEB plan investments of 7.40%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made in accordance with prefunding and investment policies. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability. Discount rates are subject to change between measurement dates.

Sensitivity of the Utility Board's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate

The following chart presents the Utility Board's proportionate share of the net OPEB asset, as well as what the proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease 6.40%	Discount Rate 7.40%	1% Increase 8.40%
Net OPEB Liability (Asset)	$ (6,186)	$ (36,562)	$ (69,876)

Sensitivity of the Utility Board's Proportionate Share of the Net OPEB Asset to Changes in the Healthcare Cost Trend Rates

The following chart presents the Utility Board's proportionate share of the net OPEB asset, as well as what the proportionate share of the net OPEB liability (asset) would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates described in the actuarial assumptions:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Net OPEB Liability (Asset)	$ (93,138)	$ (36,562)	$ 30,718

OPEB Plan Fiduciary Net Position

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued financial report available at the West Virginia Public Employee Insurance Agency's website at peia.wv.gov. That information can also be obtained by writing to the West Virginia Public Employee Insurance Agency, 601 57th Street, Suite 2, Charleston, WV 25304.

NOTE 14 - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

***OPEB Asset, OPEB Expense (Offset), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB* (continued)**

Summary of Deferred Outflow/Inflow Balances

	Total	Water	Sewer
Difference between expected and actual experience	$ (21,283)	$ (10,265)	$ (11,018)
Net difference between projected and actual earnings on OPEB plan investments	(610)	(312)	(298)
Changes in proportion and differences between Utility Board contributions and proportionate share of contributions	(24,275)	(18,009)	(6,266)
Change in assumptions	(10,317)	(392)	(9,925)
Utility Board contributions subsequent to the measurement date	-	-	-
	$ (56,485)	$ (28,978)	$ (27,507)

NOTE 15 - RISK MANAGEMENT

The Utility Board is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Utility Board participates in several risk management programs administered by the State of West Virginia.

NOTE 16 - LOAN FROM MUNICIPALITY OF CHARLES TOWN

The Municipality of Charles Town loaned the Utility Board $640,795 to finance certain water and sewer construction projects. The loans bear no interest and are generally being repaid over a 50 year term. Annual required loan payments amount to $12,816. The loan balances are $373,660 and $100,527 for the water and sewer departments, respectively, at June 30, 2024.

NOTE 17 - RESTRICTED NET ASSETS

Restricted net assets reflect that portion of total net assets legally or contractually segregated for a specific future use. The following amounts represent restricted net assets at June 30, 2024:

Cash and temporary investments	
Debt service and debt service reserve funds	$ 922,258
Repair and replacement funds	1,289,937
Capacity improvement funds	13,421,204
Accrued interest	(147,291)
Total	$ 15,486,108

NOTE 18 - COMMITMENTS AND CONTINGENCIES

Alternate Mainline Extension Agreements

The Utility Board has entered into alternate mainline extension agreements with customers (developers) for certain sewer improvements to provide sewer service to the customers (developers). The customers (developers) have agreed to pay for the improvements and the Utility Board is required to reimburse the customers (developers) to the extent that new connections are made to the improvements during specified time periods. After the time periods lapse, remaining customer advance balances will be converted to contributed capital.

Customer advances for construction under alternate mainline extension agreements amounted to $10,375,235 at June 30, 2024. The Utility Board reimbursed $123,457 of advances to customers (developers) under the agreements for the year ended June 30, 2024.

NOTE 19 - CONTRIBUTED CAPITAL

A summary of contributed capital for the year ended June 30, 2024 is as follows:

	Water	Sewer	Total
Capacity improvement fees received from customers and developers	$1,705,011	$2,504,204	$4,209,215
Contributed capital received from customers, developers, and grantor agencies	-	3,079,954	3,079,954
Total	$1,705,011	$5,584,158	$7,289,169

NOTE 20 - SUBSEQUENT EVENTS

The Utility Board has evaluated all subsequent events through March 4, 2025, the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

Charles Town Utility Board
SCHEDULE OF THE UTILITY BOARD'S PROPORTIONATE SHARE OF THE COLLECTIVE NET PENSION LIABILITY (ASSET)
For the Measurement Period Ended June 30, 2023

Public Employees Retirement System
Last 10 Fiscal Years

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Utility Board's proportionate share of the net pension liability (asset) (%)	0.106830%	0.117261%	0.115256%	0.114800%	0.105962%	0.122021%	0.091775%	0.09351%	0.0858%	0.0802%
Utility Board's proportionate share of the net pension liability (asset) ($)	$ (4,788)	$ 174,624	$ (1,011,874)	$ 606,914	$ 260,340	$ 315,120	$ 396,145	$ 859,464	$ 479,022	$ 295,926
Utility Board's covered payroll	$ 2,144,733	$ 1,887,662	$ 1,898,244	$ 1,839,277	$ 1,764,571	$ 1,777,610	$ 1,249,466	$ 1,244,131	$ 1,289,097	$ 1,163,400
Utility Board's proportionate share of net pension liability (asset) as a % of its covered payroll	-0.22%	9.25%	-53.31%	33.00%	14.75%	17.73%	31.71%	69.08%	37.16%	25.44%
Plan fiduciary net position as a percentage of the total pension liability	100.05%	98.17%	111.07%	92.89%	96.99%	96.33%	99.56%	86.11%	91.29%	93.98%

Note: The amounts presented for each fiscal year were determined as of June 30th.

See notes to the required supplementary information.

Charles Town Utility Board
SCHEDULE OF THE UTILITY BOARD'S PENSION PLAN CONTRIBUTIONS
For the Year Ended June 30, 2024

Public Employees Retirement System
Last 10 Fiscal Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	$ 197,759	$ 234,177	$ 189,824	$ 183,928	$ 176,926	$ 155,565	$ 137,439	$ 149,296	$ 174,028	$ 162,876
Contributions in relation to the contractually required contribution	(197,759)	(234,177)	(189,824)	(183,928)	(176,926)	(155,565)	(137,439)	(149,296)	(174,028)	(162,876)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Utility Board's covered payroll	$ 2,144,733	$ 1,887,662	$ 1,898,244	$ 1,839,277	$ 1,764,571	$ 1,555,646	$ 1,249,446	$ 1,244,131	$ 1,289,097	$ 1,163,400
Contributions as a percentage of covered payroll	9.2%	12.4%	10.0%	10.0%	10.0%	10.0%	11.0%	12.0%	13.5%	14.0%

Note: The amounts presented for each fiscal year were determined as of June 30th.

See notes to the required supplementary information.

Charles Town Utility Board
SCHEDULE OF THE UTILITY BOARD'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)
For the Measurement Period Ended June 30, 2023

Public Employees Insurance Agency

	2023	2022	2021	2020	2019	2018	2017	2016
Utility Board's proportion of the net OPEB liability (asset)	0.023104081%	0.025842103%	0.030006865%	0.028943312%	0.026558014%	0.028583397%	0.018956336%	0.022773022%
Utility Board's proportionate share of the net OPEB liability (asset)	$ (36,562)	$ 28,762	$ (8,922)	$ 127,840	$ 511,370	$ 613,238	$ 466,134	$ 565,528
Utility Board's covered-employee payroll	$ 2,144,733	$ 1,887,662	$ 1,898,244	$ 1,839,277	$ 1,764,571	$ 1,777,610	$ 1,248,678	$ 1,173,454
Utility Board's proportionate share of the net OPEB liability (asset) as a percentage of its covered-employee payroll	-1.70%	1.52%	-0.47%	6.95%	28.98%	34.50%	37.33%	48.19%
Plan fiduciary net position as a percentage of the total OPEB liability	100.05%	93.59%	101.81%	73.49%	39.69%	30.98%	25.10%	21.64%

Note - This data will be presented prospectively until ten years is accumulated.
The amounts presented for each fiscal year were determined as of June 30th.

See notes to the required supplementary information.

Charles Town Utility Board
SCHEDULE OF THE UTILITY BOARD'S OPEB PLAN CONTRIBUTIONS
For the year ended June 30, 2024

Public Employees Insurance Agency

	2024	2023	2022	2021	2020	2019	2018	2017
Contractually required contribution	$ -	$ 23,170	$ 30,384	$ 54,720	$ 55,761	$ 55,081	$ 41,772	$ 38,936
Contributions in relation to the contractually required contribution	-	(23,170)	(30,384)	(54,720)	(55,761)	(55,081)	(41,772)	(38,936)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Utility Board's covered-employee payroll	$ 2,144,733	$ 1,887,662	$ 1,898,244	$ 1,839,277	$ 1,764,571	$ 1,555,565	$ 1,248,678	$ 1,173,454
Contributions as a percentage of covered-employee payroll	0.00%	1.23%	1.60%	2.98%	3.16%	3.54%	3.35%	3.32%

Note - This data will be presented prospectively until ten years is accumulated.
The amounts presented for each fiscal year were determined as of June 30th.

See notes to the required supplementary information.

PENSION DATA

PERS

A. Changes in Benefit Terms

Legislation passed during the 2015 Legislative session created a second tier of retirement benefits for those hired for the first time and first becoming a member of PERS on or after July 1, 2015 (Tier II). For tier II employees, normal retirement is a member who has attained age 62 and has earned 10 years or more of contributing service. The final average salary (five highest consecutive years in the last 15) times the years of service times 2% equals the annual retirement benefit.

B. Changes in Assumptions

The actuarial assumptions for mortality, withdrawal rates, disability rates, salary scales, and non-contributory service loads that were used in the total Pension liability calculation were changed from June 30, 2019 to June 30, 2020, to reflect the most recent experience study for July 1, 2013 through June 30, 2018.

The actuarial assumptions for the discount rate and salary scales that were used in the total pension liability calculations were changed from June 30, 2023 to June 30, 2021, to reflect the most recent assumptions experience study for July 1, 2015 through June 30, 2020.

C. Net Pension (Asset) Liability

The components of the net pension liability as of June 30, 2023, are as follows (in thousands):

Total Pension Liability	$	(8,396,617)
Plan Fiduciary Net Position		8,401,099
Net Pension (Asset) Liability	$	4,482
Plan Fiduciary Net Position as a percentage of the total pension liability		100.05%

OPEB DATA

A. Subsequent Events

RHBT had significant savings with the Humana contract renewal beginning fiscal years 2022 through 2025. In addition to the Humana contract savings, RHBT experienced favorable investment returns in fiscal year 2021, resulting in an excess in the premium stabilization reserve. RHBT is passing on these savings to PEIA active employers. There will be no PAYGO billed in fiscal year 2024. The 5-year financial plan, which was passed by the Board in December 2021, originally had PAYGO to be billed at $20M for fiscal year 2024.

For fiscal year ending June 30, 2025 financial reporting, many OPEB eligible Employers will see $0 OPEB contributions and a $0 OPEB liability (asset) on the GASB 75 Schedules of Employer OPEB Allocations and OPEB Amounts by Employer.

OPEB DATA (continued)

The OPEB liability (asset) is allocated to all OPEB eligible employers based on OPEB contributions. These contributions include PAYGO, Retiree Leave Conversion (Health & Life) and Non-Participating billings for a given fiscal year. For fiscal year 2024, there will be $0 billed in PAYGO leaving only the remaining contribution types to be allocated. Many OPEB eligible Employers are billed PAYGO only. These Employers will have $0 OPEB contributions resulting in a $0 OPEB liability (asset) on the schedules for fiscal year 2025 (based on FY 2024 contributions), resulting in the remaining Employers that do have other types of OPEB contributions absorbing the entire OPEB liability (asset). Based off the current year schedules, approximately 413 out of the 700+ Employers have only PAYGO billings as contributions.

B. Net OPEB Liability

Total OPEB Liability	$ 1,637,416,883
Plan Fiduciary Net Position	(1,795,666,000)
Net OPEB (Asset) Liability	$ (158,249,117)
Plan Fiduciary Net Position as a percentage of the total OPEB liability	109.66%

During the plan year ending June 30, 2023, the actuarial accrued liability increased from $1.710 billion as of June 30, 2022, to $1,725 billion as of June 30, 2023. The key factors which caused the change in actuarial liability include:

- Increase due to normal cost, benefit payments, and interest: $26.7 million;
- Decrease due to demographic experience: $(5.1) million; and
- Decrease due to change in Healthcare-Related Assumptions, Methods, and Adjustments: $(6.3) million.
- Increase due to updated capped subsidy rates, per capita costs, trend rates and methods

C. Changes in Assumptions

- Discount rate - increase discount rate from 6.65% to 7.40%.

OTHER SUPPLEMENTARY INFORMATION

Charles Town Utility Board
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2024

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal AL Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF TREASURY			
Pass-through Program from State of West Virginia			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	$ 1,966,030
Total U.S. Department of Treasury			1,966,030
Total expenditures of federal awards			$ 1,966,030

The accompanying notes are an integral part of this schedule.

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Charles Town Utility Board under programs of the federal government for the year ended June 30, 2024. Because the Schedule presents only a selected portion of the operations of the Charles Town Utility Board, it is not intended to and does not present either the financial position or changes in net position of the Charles Town Utility Board.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting in accordance with U.S. Generally Accepted Accounting Principles.

NOTE C - PASS-THROUGH ENTITIES

Certain federal awards are received through federal or state pass-through entities.

NOTE D - INDIRECT COST RATE

The Charles Town Utility Board does not use the 10% de minimis indirect cost rate. The Board does not charge indirect expenses to federal grants.

PERRY
& Associates CPAs

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Charles Town Utility Board
Jefferson County
661 South George Street, Suite 101
Charles Town, West Virginia 25414

To the Board of Directors:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the **Charles Town Utility Board**, Jefferson County, (the Utility Board), a component unit of the Municipality of Charles Town, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Utility Board's basic financial statements and have issued our report thereon dated March 4, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Utility Board's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Utility Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Utility Board's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Utility Board's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Utility Board's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Utility Board's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Utility Board's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Perry and Associates
Certified Public Accountants, A.C.
Marietta, Ohio

March 4, 2025

PERRY
& Associates CPAs

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Charles Town Utility Board
Jefferson County
661 South George Street, Suite 101
Charles Town, West Virginia 25414

To the Board of Directors:

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited **the Charles Town Utility Board, Jefferson County** (the Utility Board) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on the Utility Board's major federal program for the year ended June 30, 2024. The Utility Board's major federal program is identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, the Utility Board complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2024.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the Utility Board and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the Utility Board's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

The Utility Board's Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Utility Board's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Utility Board's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Utility Board's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Utility Board's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the Utility Board's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Utility Board's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance**.**

Report on Internal Control Over Compliance (Continued)

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Perry & Associates
Certified Public Accountants, A.C.
Marietta, Ohio

March 4, 2025

CHARLES TOWN UTILITY BOARD
FOR THE YEAR ENDED JUNE 30, 2024

SCHEDULE OF FINDINGS
2 CFR § 200.515

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	**Type of Financial Statement Opinion**	Unmodified
(d)(1)(ii)	**Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?**	No
(d)(1)(ii)	**Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?**	No
(d)(1)(iii)	**Was there any reported material noncompliance at the financial statement level (GAGAS)?**	No
(d)(1)(iv)	**Were there any material weaknesses in internal control reported for major federal programs?**	No
(d)(1)(iv)	**Were there any significant deficiencies in internal control reported for major federal programs?**	No
(d)(1)(v)	**Type of Major Programs' Compliance Opinion**	Unmodified
(d)(1)(vi)	**Are there any reportable findings under 2 CFR § 200.516(a)?**	No
(d)(1)(vii)	**Major Program (list):**	AL #21.027, Coronavirus State and Local Fiscal Recovery Funds
(d)(1)(viii)	**Dollar Threshold: Type A\B Programs**	Type A: > $ 750,000 Type B: all others
(d)(1)(ix)	**Low Risk Auditee under 2 CFR §200.520?**	No

2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

None

3. FINDINGS FOR FEDERAL AWARDS

None

CHARLES TOWN UTILITY BOARD

Wednesday, March 12, 2025

Regular Meeting

661 South George Street
Charles Town, WV 25414

Chairman Report

CHARLES TOWN UTILITY BOARD

Wednesday, March 12, 2025

Regular Meeting

661 South George Street
Charles Town, WV 25414

March 12, 2025

Attachments:

Board Report 03.12.25.pdf

VENDOR SORT KEY	DESCRIPTION	FUND	DEPARTMENT	AMOUNT

========== FUND TOTALS ==========		
50	WATER FUND	127,907.70
60	SEWER FUND	223,845.30
	GRAND TOTAL:	351,753.00

TOTAL PAGES: 7

APPROVED BY: _____

APPROVED BY: _____

This Packet:	$ 351,753.00
CT Sewer R&R, check dated 2/26/2025:	89,555.42
CT Water R&R, check dated 2/26/2025:	31,314.89
Security Deposit Refund, check dated 3/04/2025:	24.00
Total:	$ 472,647.31

VENDOR SORT KEY	DESCRIPTION	FUND	DEPARTMENT		AMOUNT
	CALAMP RADIO	WATER FUND	WATER		2,419.90
	CHLORINE	WATER FUND	WATER		2,244.11
				TOTAL:	17,953.57
U.S. BANK	OFFICE_SUPPLIES	WATER FUND	WATER		1,236.94
	SUBSCRIPTIONS	WATER FUND	WATER		266.91
	INTAKE_SUPPLIES	WATER FUND	WATER		281.39
	WTP_SUPPLIES	WATER FUND	WATER		1,024.08
	GH/CAV_SUPPLIES	WATER FUND	WATER		302.78
	MAINT_SUPPLIES	WATER FUND	WATER		929.16
	MAINT_MAINS	WATER FUND	WATER		23.92
	TRAINING	WATER FUND	WATER		436.00
	TECH_EXPENSE	WATER FUND	WATER		40.68
	TRANSPORTATION	WATER FUND	WATER		273.85
	OFFICE_SUPPLIES	SEWER FUND	SEWER		1,350.59
	SUBSCRIPTIONS	SEWER FUND	SEWER		266.93
	CLLCTN_SYSTM_SUPPLIES	SEWER FUND	SEWER		200.44-
	PMPSTN_SUPPLIES	SEWER FUND	SEWER		162.82
	TRMNT_&_DSPSL_SUPPLIES	SEWER FUND	SEWER		2,579.64
	CTWWTP_MAINT	SEWER FUND	SEWER		215.94
	TRAINING	SEWER FUND	SEWER		6,786.07
	TECH_EXPENSE	SEWER FUND	SEWER		40.69
	TRANSPORTATION	SEWER FUND	SEWER		48.67
				TOTAL:	16,066.62
HD SUPPLY INC	DIPPER	SEWER FUND	SEWER		664.75
				TOTAL:	664.75
WAKEFIELD & ASSOCIATES INC	FEB COLLECTIONS	WATER FUND	WATER		32.37
	FEB COLLECTIONS	SEWER FUND	SEWER		32.36
				TOTAL:	64.73
WIRELESS NETWORKS GROUP, INC.	MISC SVCS, FEB	WATER FUND	WATER		9,150.00
				TOTAL:	9,150.00
WV AMERICAN WATER	SHUTOFFS & RECONNECTS	SEWER FUND	NON-DEPARTMENTAL		1,000.00
	USAGE DATA - 2,705	SEWER FUND	SEWER		541.00
				TOTAL:	1,541.00
WV WATER DEVELOPMENT AUTHORITY	#2017-175 INFRSCTR FNDPRJC	SEWER FUND	NON-DEPARTMENTAL		1,951.09
				TOTAL:	1,951.09
WV ASSOC OF COUNTIES GROUP SELF-INSURA	QUARTERLY	WATER FUND	WATER		21,676.75
	QUARTERLY	SEWER FUND	SEWER		21,676.75
				TOTAL:	43,353.50
ZETA SOLUTIONS, LLC	DELPAC 2500	WATER FUND	WATER		7,718.00
				TOTAL:	7,718.00

VENDOR SORT KEY	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
			TOTAL:	3,706.13
NACWA	FY2025 MEMBERSHIP DUES	WATER FUND	WATER	400.00
	FY2025 MEMBERSHIP DUES	SEWER FUND	SEWER	400.00
			TOTAL:	800.00
NB & C ENGINEERING SERVICES, LLC	STRCTRL ANLSYS KEYESFRRY R	WATER FUND	WATER	1,100.00
	STRCTRL ANLSYS CT RD	WATER FUND	WATER	1,100.00
	STRCTRL ANLSYS 6TH AVE	WATER FUND	WATER	1,100.00
			TOTAL:	3,300.00
LOGICAL CONCEPTS, INC	PS MONITORING	SEWER FUND	SEWER	333.00
			TOTAL:	333.00
PATTON BUILDING SERVICES INC	CLEANING FEB	WATER FUND	WATER	416.50
	CLEANING FEB	SEWER FUND	SEWER	416.50
			TOTAL:	833.00
PUMPMAN PITTSBURGH	INSTALL EQUIP MARTINS PS	SEWER FUND	NON-DEPARTMENTAL	4,484.00
	INSTALL EQUIP MARTINS PS	SEWER FUND	NON-DEPARTMENTAL	8,675.00
			TOTAL:	13,159.00
CORPORATION OF RANSON	FEB UT COLLECTIONS	WATER FUND	NON-DEPARTMENTAL	4,593.27
			TOTAL:	4,593.27
SG PLUMBING, INC.	201 CRANES LN: 2/25/25	WATER FUND	WATER	1,350.00
	536 S SEMINARY: 3/04/25	WATER FUND	WATER	1,750.00
			TOTAL:	3,100.00
SMITH & LOVELESS INC	VALVE, SNGL CHAN	SEWER FUND	SEWER	5,702.83
			TOTAL:	5,702.83
STEPTOE & JOHNSON PLLC	GENERAL EMPLOYER COUNSELIN	WATER FUND	WATER	406.25
	GENERAL ENVIRONMENTAL	SEWER FUND	SEWER	4,350.00
			TOTAL:	4,756.25
STH, INC.	LITTLE DEMORY PS RPLC PMP	SEWER FUND	SEWER	5,800.00
			TOTAL:	5,800.00
T-MOBILE	MONTHLY CELL SERVICE	WATER FUND	WATER	111.46
	MONTHLY CELL SERVICE	SEWER FUND	SEWER	189.67
			TOTAL:	301.13
GERALD TAYLOR CO., INC.	PUMP / TRANSPORT	WATER FUND	WATER	558.40
	PUMP / TRANSPORT	WATER FUND	WATER	727.82
	PUMP / TRANSPORT	WATER FUND	WATER	292.95
	SUPERVAC	SEWER FUND	SEWER	1,894.08
	SUPERVAC	SEWER FUND	SEWER	2,591.55
			TOTAL:	6,064.80
TEK ADVISORS LLC	IT CONSULTING	WATER FUND	WATER	440.00
	IT CONSULTING	SEWER FUND	SEWER	440.00
			TOTAL:	880.00
THE CI THORNBURG CO, INC.	TRANSCEIVER	WATER FUND	WATER	10,869.65
	CALAMP RADIO	WATER FUND	WATER	2,419.91

VENDOR SORT KEY	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	514-150097	WATER FUND	NON-DEPARTMENTAL	19.00
	514-150098	WATER FUND	NON-DEPARTMENTAL	42.27
	514-150099	WATER FUND	NON-DEPARTMENTAL	67.34
	514-150152	WATER FUND	NON-DEPARTMENTAL	304.90
	514-150203	WATER FUND	NON-DEPARTMENTAL	22.59
	514-150206	WATER FUND	NON-DEPARTMENTAL	54.80
	710-000074	WATER FUND	NON-DEPARTMENTAL	28.27
	710-000086	WATER FUND	NON-DEPARTMENTAL	26.19
	710-000087	WATER FUND	NON-DEPARTMENTAL	25.16
	710-000088	WATER FUND	NON-DEPARTMENTAL	23.08
	710-000089	WATER FUND	NON-DEPARTMENTAL	22.05
	710-000090	WATER FUND	NON-DEPARTMENTAL	22.05
	710-000091	WATER FUND	NON-DEPARTMENTAL	19.97
	710-000092	WATER FUND	NON-DEPARTMENTAL	26.19
	710-000118	WATER FUND	NON-DEPARTMENTAL	42.79
	710-000119	WATER FUND	NON-DEPARTMENTAL	28.27
	710-000122	WATER FUND	NON-DEPARTMENTAL	37.61
	710-000123	WATER FUND	NON-DEPARTMENTAL	37.61
	712-000004	WATER FUND	NON-DEPARTMENTAL	21.03
	712-000006	WATER FUND	NON-DEPARTMENTAL	27.24
	712-000007	WATER FUND	NON-DEPARTMENTAL	38.64
	712-000009	WATER FUND	NON-DEPARTMENTAL	17.92
	712-000010	WATER FUND	NON-DEPARTMENTAL	15.84
	712-000011	WATER FUND	NON-DEPARTMENTAL	22.06
	712-000012	WATER FUND	NON-DEPARTMENTAL	28.27
	712-000027	WATER FUND	NON-DEPARTMENTAL	20.50
	712-000029	WATER FUND	NON-DEPARTMENTAL	28.27
	712-000032	WATER FUND	NON-DEPARTMENTAL	23.08
	712-000035	WATER FUND	NON-DEPARTMENTAL	18.94
	712-000036	WATER FUND	NON-DEPARTMENTAL	22.05
	712-000037	WATER FUND	NON-DEPARTMENTAL	21.01
	712-000038	WATER FUND	NON-DEPARTMENTAL	14.81
	701-003440	WATER FUND	NON-DEPARTMENTAL	58.57
	703-002218	WATER FUND	NON-DEPARTMENTAL	18.94
	705-003880	WATER FUND	NON-DEPARTMENTAL	22.60
	708-001660	WATER FUND	NON-DEPARTMENTAL	39.84
	709-000024	WATER FUND	NON-DEPARTMENTAL	22.04
	709-000030	WATER FUND	NON-DEPARTMENTAL	14.79
	709-000062	WATER FUND	NON-DEPARTMENTAL	34.49
	709-000207	WATER FUND	NON-DEPARTMENTAL	34.50
	709-000210	WATER FUND	NON-DEPARTMENTAL	23.09
	709-000211	WATER FUND	NON-DEPARTMENTAL	19.98
	709-000212	WATER FUND	NON-DEPARTMENTAL	35.53
	709-000071	WATER FUND	NON-DEPARTMENTAL	21.01
	710-000066	WATER FUND	NON-DEPARTMENTAL	26.17
	710-000092	WATER FUND	NON-DEPARTMENTAL	44.82
	713-000200	WATER FUND	NON-DEPARTMENTAL	18.94
	713-000203	WATER FUND	NON-DEPARTMENTAL	26.19
	713-000303	WATER FUND	NON-DEPARTMENTAL	40.70
	713-000304	WATER FUND	NON-DEPARTMENTAL	34.78
	713-000305	WATER FUND	NON-DEPARTMENTAL	38.62
	713-000306	WATER FUND	NON-DEPARTMENTAL	36.55
	713-000307	WATER FUND	NON-DEPARTMENTAL	34.48
	713-000308	WATER FUND	NON-DEPARTMENTAL	37.59
	713-000314	WATER FUND	NON-DEPARTMENTAL	23.70
	713-000326	WATER FUND	NON-DEPARTMENTAL	15.82

VENDOR SORT KEY	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
			TOTAL:	374.50
TRAVIS MARKLEY	PER DIEM: 3/25 - 3/27/25	SEWER FUND	SEWER	115.00
			TOTAL:	115.00
MCKINNEY'S AUTO REPAIR	SEWER VEHICLE TROUBLESHOOT	SEWER FUND	SEWER	108.00
	SEWER VEHICLE SERVICE	SEWER FUND	SEWER	149.04
			TOTAL:	257.04
METLIFE, INC	CARPER	WATER FUND	WATER	21.41
	AD&D PAYABLE	WATER FUND	WATER	11.97
	LIFE PAYABLE	WATER FUND	WATER	63.69
	LTD PAYABLE	WATER FUND	WATER	354.59
	STD PAYABLE	WATER FUND	WATER	443.84
	AD&D1 PAYABLE	SEWER FUND	SEWER	0.40
	AD&D PAYABLE	SEWER FUND	SEWER	9.73
	LIFE1 PAYABLE	SEWER FUND	SEWER	2.15
	LIFE PAYABLE	SEWER FUND	SEWER	51.81
	LTD PAYABLE	SEWER FUND	SEWER	302.57
	STD PAYABLE	SEWER FUND	SEWER	378.35
			TOTAL:	1,640.51
SECURITY DEPOSIT REFUNDS	102-002032	WATER FUND	NON-DEPARTMENTAL	63.77
	105-001045	WATER FUND	NON-DEPARTMENTAL	22.82
	106-000890	WATER FUND	NON-DEPARTMENTAL	83.61
	106-000960	WATER FUND	NON-DEPARTMENTAL	27.89
	108-000002	WATER FUND	NON-DEPARTMENTAL	51.35
	108-000242	WATER FUND	NON-DEPARTMENTAL	74.16
	108-000244	WATER FUND	NON-DEPARTMENTAL	96.97
	711-000038	WATER FUND	NON-DEPARTMENTAL	23.61
	711-000070	WATER FUND	NON-DEPARTMENTAL	21.58
	711-000072	WATER FUND	NON-DEPARTMENTAL	35.80
	711-000073	WATER FUND	NON-DEPARTMENTAL	33.78
	109-000046	WATER FUND	NON-DEPARTMENTAL	102.11
	109-000052	WATER FUND	NON-DEPARTMENTAL	39.00
	109-000059	WATER FUND	NON-DEPARTMENTAL	14.07
	109-000061	WATER FUND	NON-DEPARTMENTAL	69.18
	109-000062	WATER FUND	NON-DEPARTMENTAL	61.44
	109-000063	WATER FUND	NON-DEPARTMENTAL	84.27
	109-000065	WATER FUND	NON-DEPARTMENTAL	75.48
	109-000066	WATER FUND	NON-DEPARTMENTAL	68.46
	109-100017	WATER FUND	NON-DEPARTMENTAL	24.59
	401-000788	WATER FUND	NON-DEPARTMENTAL	33.30
	401-000797	WATER FUND	NON-DEPARTMENTAL	47.63
	109-000057	WATER FUND	NON-DEPARTMENTAL	18.62
	109-000060	WATER FUND	NON-DEPARTMENTAL	8.82
	111-000032	WATER FUND	NON-DEPARTMENTAL	50.12
	111-000033	WATER FUND	NON-DEPARTMENTAL	61.92
	111-000036	WATER FUND	NON-DEPARTMENTAL	72.67
	111-000037	WATER FUND	NON-DEPARTMENTAL	67.30
	111-000038	WATER FUND	NON-DEPARTMENTAL	70.87
	201-000210	WATER FUND	NON-DEPARTMENTAL	69.68
	204-001495	WATER FUND	NON-DEPARTMENTAL	62.47
	403-001545	WATER FUND	NON-DEPARTMENTAL	61.78
	403-002045	WATER FUND	NON-DEPARTMENTAL	22.86
	504-500043	WATER FUND	NON-DEPARTMENTAL	90.61

VENDOR SORT KEY	DESCRIPTION	FUND	DEPARTMENT		AMOUNT
D.R. HORTON, INC.	SEWER UPSIZING PER AMEA	SEWER FUND	NON-DEPARTMENTAL		10,000.00
				TOTAL:	10,000.00
DELL MARKETING L.P.	MONITORS	WATER FUND	WATER		206.74
	MONITORS	SEWER FUND	SEWER		206.74
				TOTAL:	413.48
WV DEPT OF HEALTH & HUMAN SERVICES	FLOURIDE TEST	WATER FUND	WATER		20.00
				TOTAL:	20.00
DOCUMENT SOLUTIONS, INC	COLOR & B/W METERS	SEWER FUND	SEWER		52.84
				TOTAL:	52.84
DODSON SEPTIC SERVICES, LLC	HAUL & DISPOSE	SEWER FUND	SEWER		200.00
				TOTAL:	200.00
ENCOVA INSURANCE	INSTALLMENT	WATER FUND	WATER		1,539.20
	INSTALLMENT	SEWER FUND	SEWER		1,420.80
				TOTAL:	2,960.00
STEVEN FARIAS	PER DIEM: 3/25 - 3/27/25	SEWER FUND	SEWER		115.00
				TOTAL:	115.00
FREDERICKTOWNE LABS INC	TESTING	WATER FUND	WATER		2,010.00
	TESTING	SEWER FUND	SEWER		487.00
	TESTING	SEWER FUND	SEWER		2,171.50
				TOTAL:	4,668.50
GUTTMAN ENERGY	W/E 2/23/25	WATER FUND	WATER		642.82
	W/E 3/02/25	WATER FUND	WATER		379.74
	W/E 2/23/25	SEWER FUND	SEWER		1,071.79
	W/E 2/23/25	SEWER FUND	SEWER		327.01
	W/E 3/02/25	SEWER FUND	SEWER		853.24
				TOTAL:	3,274.60
GRIFFITH ENERGY SERVICES, INC.	1107 S SAMUEL ST	SEWER FUND	SEWER		804.54
				TOTAL:	804.54
PROTOUCH COMMUNICATIONS, LLC	FEB SVCS: AFTER-HRS EMERGE	WATER FUND	WATER		78.21
	FEB SVCS: AFTER-HRS EMERGE	SEWER FUND	SEWER		78.20
				TOTAL:	156.41
INWOOD QUARRY, INC.	C2 PICKUP: 2/25/25	WATER FUND	WATER		291.96
	C2 PICKUP: 2/25/25	WATER FUND	WATER		291.96
	C2 & I10 PICKUPS: 2/26/25	WATER FUND	WATER		919.04
	C2 & I10 PICKUPS: 2/26/25	WATER FUND	WATER		919.05
				TOTAL:	2,422.01
IRON MOUNTAIN, INC	SHREDDING, STORAGE	WATER FUND	WATER		653.64
	SHREDDING, STORAGE	SEWER FUND	SEWER		653.64
				TOTAL:	1,307.28
JAMES RIVER EQUIPMENT	SKID LOADER HYDRAULIC FITT	WATER FUND	WATER		1,275.73
				TOTAL:	1,275.73
CARSON KLOCKMANN	MILEAGE 2/26/25	WATER FUND	WATER		374.50

VENDOR SORT KEY	DESCRIPTION	FUND	DEPARTMENT		AMOUNT
3RD TIME TRUCKING	HAULING	WATER FUND	WATER		140.95
	HAULING	WATER FUND	WATER		140.94
	HAULING	WATER FUND	WATER		423.12
	HAULING	WATER FUND	WATER		423.11
				TOTAL:	1,128.12
A & H EQUIPMENT CO	WHEEL FOR SEWER CAMERA	SEWER FUND	SEWER		3,881.16
				TOTAL:	3,881.16
WILLIAM HOAK	MILINGS: 2/05/25	SEWER FUND	SEWER		9,350.00
				TOTAL:	9,350.00
ALVAREZ CONTRACTORS, INC	WWTP PROJECT	SEWER FUND	NON-DEPARTMENTAL		76,739.50
				TOTAL:	76,739.50
BIEDLER'S ELECTRIC MOTOR REPAIR, INC.	BEALLAIR PS REPAIR	SEWER FUND	SEWER		9,900.00
	BELTS FOR MOUNTAINEER	SEWER FUND	SEWER		239.42
				TOTAL:	10,139.42
JP & RF BURNS PARTNERSHIP	FEB LOADS - 59	SEWER FUND	SEWER		10,738.00
				TOTAL:	10,738.00
CARAHSOFT TECHNOLOGY CORPORATION	OPENFLOWS WATER ULT MIGRTN	WATER FUND	WATER		7,027.00
				TOTAL:	7,027.00
CITY NATIONAL BANK	LOCKBOX SVCS: FEB	WATER FUND	WATER		109.32
	LOCKBOX SVCS: FEB	SEWER FUND	SEWER		109.32
				TOTAL:	218.64
CITY OF CHARLES TOWN	UB COLLECTIONS FEB	WATER FUND	NON-DEPARTMENTAL		19,599.99
	JAN UTILITIES@ 661 S GEORG	WATER FUND	WATER		938.61
	MAR RENT@ 661 S GEORGE ST	WATER FUND	WATER		1,275.00
	JAN UTILITIES@ 661 S GEORG	SEWER FUND	SEWER		938.61
	MAR RENT@ 661 S GEORGE ST	SEWER FUND	SEWER		1,275.00
				TOTAL:	24,027.21
CORE & MAIN	SS BAND	WATER FUND	WATER		273.38
	CPLG	WATER FUND	WATER		346.92
	MJ CAP, UFT1500-CA-8-OS-U	WATER FUND	WATER		556.24
	GASKET	WATER FUND	WATER		29.20
	CHK VLV, GSKT	SEWER FUND	SEWER		3,337.84
				TOTAL:	4,543.58
COYNE CHEMICAL	CP - 837	WATER FUND	WATER		3,636.65
	CP - 837	WATER FUND	WATER		3,090.00
				TOTAL:	6,726.65
WILLIAM CROSS	PER DIEM: 3/25/25 - 3/27/2	SEWER FUND	SEWER		115.00
				TOTAL:	115.00
CUMMINS, INC	REPAIR: JOB CORPS PS	SEWER FUND	SEWER		3,423.76
	WOODLAWN PS REPAIR	SEWER FUND	SEWER		1,424.96
	BEALLAIR PS REPAIR	SEWER FUND	SEWER		1,712.97
	WENDYS PS REPAIR	SEWER FUND	SEWER		8,706.92
				TOTAL:	15,268.61

CHARLES TOWN UTILITY BOARD

Wednesday, March 12, 2025

Regular Meeting

661 South George Street
Charles Town, WV 25414

Next Meeting - March 26, 2025 at 4:00 P.M.