CHARLES TOWN UTILITY BOARD
AGENDA

WEDNESDAY, AUGUST 23, 2023

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

CALL TO ORDER

1. **APPROVAL OF MINUTES**
   a. Approval of August 9, 2023 Regular Meeting Minutes
   UB Minutes 08.09.23.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 Meetings - Meeting Agendas and Minutes 2023) or by accessing the following zoom link:

   https://us06web.zoom.us/j/87275602984?pwd=b2VHeDVBMksreEVrVVMvR25KUTFZQT09

   Meeting ID: 872 7560 2984
   Passcode: 326075
   +1 301 715 8592 US

3. **UNFINISHED BUSINESS**
   a. Class Cost of Service - Additional Information, Recommendation and Implementation Schedule Discussion
   CCS Rate Summary.pdf
   Debt Service Coverage - Actual.pdf

4. **NEW BUSINESS**
   a. Renewal and Replacement Project Change Order #3
   CO #3.pdf
   b. Plug Valve Replacement
   Quote.pdf
   c.
   Resolution No. 2023-05 - Establishment of a Standing Audit Committee and the Appointment of Members of Such Committee

Draft Resolution 2023-05.pdf

5. **MANAGER REPORTS**
   a. Utility Manager Report
      Revenue & Expense June Preliminary.pdf
   b. Chairman Report

6. **APPROVAL OF BILLS**
   a. August 23, 2023
      Board Report 08.23.23.pdf

7. **ADJOURNMENT**

8. **INFORMATION ONLY**
   a. Next Meeting - September 13, 2023

Charles Town Utility Board
Regular Board Meeting
August 9, 2023

The Charles Town Utility Board held a regular meeting on August 9, 2023 at 4:00 P.M. Members of the Board present were Robert Trainor, Chairman; Duke Pierson, Vice Chairman; Tommy Stocks, Treasurer, Jeff Whitten, Board Member; and Heidi Parker, Board Member. Also present were Kristen Stolipher, Utility Manager; Ashley Stottlemyer, Secretary; Robert Rodecker, Legal Counsel; and new County Commission Liaison, Tricia Jackson.

CALL TO ORDER

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

APPROVAL OF MINUTES

Approval of July 26, 2023 Regular Meeting Minutes

The Chairman called for changes or corrections to the July 26, 2023 regular meeting minutes. Mrs. Parker suggested one change to the Class Cost of Service item. Mrs. Jackson requested a revision to her name.

Action: With no objections from the Board, the minutes were approved as amended.

PUBLIC COMMENT

The Board received a public comment from Nicola Bastian and Jacquelyn Milliron.

UNFINISHED BUSINESS

Class Cost of Service - Additional Information, Recommendation and Implementation Schedule Discussion

Mrs. Stolipher included in the packet a summary drafted by Greg Herbert from Gannett Fleming which demonstrates the various options for water and sewer. Mr. Herbert gave a brief overview of the summary of options. The Board provided discussions. Mrs. Stolipher suggested the Board review the data once revised by Mr. Herbert and move forward with a recommendation at the next meeting to take to City Council in September.

Action: No action required by the Board.

NEW BUSINESS

Renewal and Replacement Project Resolution No. 10 – Contractor Pay Application No. 10

Mrs. Stolipher included the contractor application for payment no. 10 in the amount of $883,714.54 for work completed.

Action: Motion made by Mr. Stocks, second by Mrs. Parker, the Board unanimously approved the Contractor Pay Application No. 10.

Locust Hill Utility Parcel Conveyance to HOA

Mrs. Stolipher provided the deed and easement for a .23 acre parcel of land located in Locust Hill that was conveyed to the City of Charles Town through the purchase of the Tuscawilla Utilities. The City has been approached by the Locust Hill HOA regarding the conveyance of this parcel back to them. Mrs. Stolipher mentioned the parcel has no utilities located on it nor does she see a benefit to the City owning the property. She had counsel review and recommended a quick claim deed to convey the property back to the HOA.

Action: Motion made by Mr. Pierson, second by Mr. Whitten, the Board unanimously approved the conveyance of the Locust Hill utility property parcel to the HOA.

MANAGER REPORTS

Utility Manager Report

Mrs. Stolipher briefed the Board on this month's sewer and water efforts including the continuing efforts of hydrant painting/repairs and the lead and copper inventory, as well as a Renewal and Replacement Project update. She also mentioned the ARPA funding request made to the City of Charles Town for the construction of a trail as part of the Collection Systems project was tabled again by Council. Mrs. Stolipher suggested withdrawing the request if no decision is made at their next meeting, as it is delaying the Collections System project.

Action: **Motion made by Mr. Pierson, second by Mr. Whitten, the Board unanimously approved to withdraw the ARPA funding request if City Council does not take action at the August 21st Council meeting.**

Chairman Report

The Chairman provided City Council approved the first reading for the B&O tax ordinance.

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

APPROVAL OF BILLS

August 9, 2023

Action: **Motion by Mr. Stocks, second by Mr. Pierson, with discussions held by the Board, the Board unanimously approved the payment of the bills.**

INFORMATION ONLY

The next regular meeting is scheduled for Wednesday, August 23, 2023 at 4:00 P.M. at 661 S. George Street.

There being no further business at this time, the Board adjourned the meeting at 4:46 P.M.

_____ _____

Robert M. Trainor
Chairman

Ashley Stottlemyer
Secretary

CHARLES TOWN UTILITY BOARD
SUMMARY OF RATE OPTIONS' AVERAGE RESIDENTIAL WATER AND WASTEWATER BILLS AT 3,300 GALLONS

CTUB Water and CTUB Sewer Customer *

Water: Option A - 2,500 Gal. Minimum; Option A1 - 2,000 Gal. Minimum; Option B - 1,000 Gal. Minimum; Option C - 1,500 Gal. Minimum; Option D - 1,500 Gal. Minimum and Eliminate Second Rate Block

Sewer: Option A - 2,000 Gal. Minimum; Option B - 1,000 Gal. Minimum; Option C - 1,500 Gal. Minimum

Option A

	Current	Proposed	Dollar Increase	% Increase
Water	$ 34.09	$ 40.26	$ 6.17	18.1%
Sewer	43.41	45.47	2.06	4.7%
Total	$ 77.50	$ 85.73	$ 8.23	10.6%

Option A1 (W) & Option A (S)

	Current	Proposed	Dollar Increase	% Increase
Water	$ 34.09	$ 42.44	$ 8.35	24.5%
Sewer	43.41	45.47	2.06	4.7%
Total	$ 77.50	$ 87.91	$ 10.41	13.4%

Option B

	Current	Proposed	Dollar Increase	% Increase
Water	34.09	45.34	11.25	33.0%
Sewer	43.41	47.58	4.17	9.6%
Total	$ 77.50	$ 92.92	$ 15.42	19.9%

Option C

	Current	Proposed	Dollar Increase	% Increase
Water	$ 34.09	$ 44.22	$ 10.13	29.7%
Sewer	43.41	46.61	3.20	7.4%
Total	$ 77.50	$ 90.83	$ 13.33	17.2%

Option D (W) & Option C (S)

	Current	Proposed	Dollar Increase	% Increase
Water	$ 34.09	$ 43.96	$ 9.87	28.9%
Sewer	43.41	46.61	3.20	7.4%
Total	$ 77.50	$ 90.56	$ 13.06	16.9%

CTUB Water and JCPSD Sewer

Water: Option A - 2,500 Gal. Minimum; Option A1 - 2,000 Gal. Minimum; Option B - 1,000 Gal. Minimum; Option C - 1,500 Gal. Minimum; Option D - 1,500 Gal. Minimum and Eliminate Second Rate Block

Sewer: Option A - 2,000 Gal. Minimum; Option B - 1,000 Gal. Minimum; Option C - 1,500 Gal. Minimum

Option A

	Current	Proposed	Dollar Increase	% Increase
Water	$ 34.09	$ 40.26	$ 6.17	18.1%
Sewer	49.30	45.47	(3.83)	-7.8%
Total	$ 83.39	$ 85.73	$ 2.34	2.8%

Option A1 (W) & Option A (S)

	Current	Proposed	Dollar Increase	% Increase
Water	$ 34.09	$ 42.44	$ 8.35	24.5%
Sewer	49.30	45.47	(3.83)	-7.8%
Total	$ 83.39	$ 87.91	$ 4.52	5.4%

Option B

	Current	Proposed	Dollar Increase	% Increase
Water	34.09	45.34	$ 11.25	33.0%
Sewer	49.30	47.58	(1.72)	-3.5%
Total	$ 83.39	$ 92.92	$ 9.54	11.4%

Option C

	Current	Proposed	Dollar Increase	% Increase
Water	$ 34.09	$ 44.22	$ 10.13	29.7%
Sewer	49.30	46.61	(2.69)	-5.5%
Total	$ 83.39	$ 90.83	$ 7.44	8.9%

Option D (W) & Option C (S)

	Current	Proposed	Dollar Increase	% Increase
Water	$ 34.09	$ 43.96	$ 9.87	28.9%
Sewer	49.30	46.61	(2.69)	-5.5%
Total	$ 83.39	$ 90.56	$ 7.18	8.6%

City of Ranson Sewer and JUI Water

Sewer: Option A - 2,000 Gal. Minimum; Option B - 1,000 Gal. Minimum; Option C - 1,500 Gal. Minimum

Option A

	Current	Proposed	Dollar Increase	% Increase
Water	Not included (see JUI rates)			
Sewer	$ 43.41	$ 45.47	$ 2.06	4.7%

Option B

	Current	Proposed	Dollar Increase	% Increase
Water	Not included (see JUI rates)			
Sewer	$ 49.30	$ 47.58	$ (1.72)	-3.5%

Option C

	Current	Proposed	Dollar Increase	% Increase
Water	Not included (see JUI rates)			
Sewer	$ 43.41	$ 46.61	$ 3.20	7.4%

JCPSD Sewer and JUI Water

Sewer: Option A - 2,000 Gal. Minimum; Option B - 1,000 Gal. Minimum; Option C - 1,500 Gal. Minimum

Option A

	Current	Proposed	Dollar Increase	% Increase
Water	Not included (see JUI rates)			
Sewer	$ 49.30	$ 45.47	$ (3.83)	-7.8%

Option B

	Current	Proposed	Dollar Increase	% Increase
Water	Not included (see JUI rates)			
Sewer	$ 49.30	$ 47.58	$ (1.72)	-3.5%

Option C

	Current	Proposed	Dollar Increase	% Increase
Water	Not included (see JUI rates)			
Sewer	$ 49.30	$ 46.61	$ (2.69)	-5.5%

*** CTUB Sewer customers include those customers within the entire territory formerly served by the Charles Town Utility Board or the City of Ranson, including the municipalities of Charles Town and Ranson.**

CHARLES TOWN UTILITY BOARD
COMPARISON OF CTUB MONTHLY BILLS TO SURROUNDING WATER UTILITIES

Municipality/Utility	Service Areas	Present/Proposed Rate	5/8-Inch Monthly Minimum	Minimum Charge	Monthly Bill @ 3,300 Gallons	Monthly Bill @ 5,000 Gallons	Rank @ 3,300 Gallons	Rank @ 5,000 Gallons
			(gals.)					
CTUB	Charles Town (CT) and Ranson	Present	2,500	$ 25.83	$ 34.09	$ 51.65	10	10
CTUB	Jefferson County	Present	2,500	47.10	$ 62.17	$ 94.20	3	2
CTUB - Option A	CT, Ranson and Jefferson County	Proposed	2,500	30.50	$ 40.26	$ 61.00	9	9
CTUB - Option A1	CT, Ranson and Jefferson County	Proposed	2,000	25.72	$ 42.44	$ 64.30	8	8
CTUB - Option B	CT, Ranson and Jefferson County	Proposed	1,000	13.74	$ 45.34	$ 68.70	5	5
CTUB - Option C	CT, Ranson and Jefferson County	Proposed	1,500	20.10	$ 44.22	$ 67.00	6	6
CTUB - Option D	CT, Ranson and Jefferson County	Proposed	1,500	19.98	$ 43.96	$ 66.60	7	7
Shepherdstown	Shepherdstown	Present	2,300	37.77	$ 51.89	$ 75.89	4	4
Martinsburg	Martinsburg	Present	2,000	21.56	$ 33.87	$ 49.97	11	11
WVAWC	Main Division	Present	1,500	36.41	$ 65.47	$ 92.93	2	3
WVAWC*	Main Division	Proposed	1,500	45.51	$ 81.84	$ 116.16	1	1

*Assumes a 25% Increase to Present Rates.

			Volumetric Rates			Rate Blocks Per Utility		
Volumetric Rates	Service Area	Present/Proposed Rate & Rate Block	Min. or Block 1	Block 2	Block 3	Min. and First	Next or Over	Over
			(per Kgal)	*(per Kgal)*	*(per Kgal)*	*(gals.)*	*(gals.)*	*(gals.)*
CTUB	Charles Town (CT) and Ranson	Present	$ 10.33	$ 8.79	$ 6.94	10,000	30,000	40,000
CTUB	Jefferson County	Present	$ 18.84	$ 17.64		5,000	5,000	
CTUB - Option A	CT, Ranson and Jefferson County	Proposed	$ 12.20	$ 9.87	$ 7.79	10,000	30,000	40,000
CTUB - Option A1	CT, Ranson and Jefferson County	Proposed	$ 12.86	$ 10.77	$ 8.50	10,000	30,000	40,000
CTUB - Option B	CT, Ranson and Jefferson County	Proposed	$ 13.74	$ 12.46	$ 9.83	10,000	30,000	40,000
CTUB - Option C	CT, Ranson and Jefferson County	Proposed	$ 13.40	$ 11.41	$ 9.01	10,000	30,000	40,000
CTUB - Option D	CT, Ranson and Jefferson County	Proposed	$ 13.32	$ 8.43		40,000	40,000	
Shepherdstown	Shepherdstown	Present	$ 16.42	$ 14.12	$ 11.69	2,300	7,700	10,000
Martinsburg	Martinsburg	Present	$ 10.78	$ 9.47	$ 7.36	2,000	31,333	33,333
WVAWC	Main Division	Present	$ 24.27	$ 16.15	$ 10.62	1,500	28,500	870,000
WVAWC*	Main Division	Proposed	$ 30.34	$ 20.18	$ 13.27	1,500	28,500	870,000

*Assumes a 25% Increase to Present Rates.

CHARLES TOWN UTILITY BOARD
COMPARISON OF CTUB MONTHLY BILLS TO SURROUNDING SEWER UTILITIES

Municipality/Utility	Service Areas	Present/Proposed Rate	5/8-Inch Monthly Minimum	Minimum Charge	Monthly Bill @ 3,300 Gallons	Monthly Bill @ 5,000 Gallons	Rank @ 3,300 Gallons	Rank @ 5,000 Gallons
			(gals.)					
CTUB	Charles Town (CT) and Ranson	Present	2,000	$ 29.58	$ 43.41	$ 61.50	5	6
CTUB	Jefferson County	Present	2,000	30.72	$ 49.30	$ 73.59	1	1
CTUB - Option A	CT, Ranson and Jefferson County	Proposed	2,000	30.48	$ 45.47	$ 65.07	4	4
CTUB - Option B	CT, Ranson and Jefferson County	Proposed	1,000	19.52	$ 47.58	$ 68.32	2	2
CTUB - Option C	CT, Ranson and Jefferson County	Proposed	1,500	25.17	$ 46.61	$ 66.86	3	3
Shepherdstown	Shepherdstown	Present	2,600	34.44	$ 43.15	$ 64.30	6	5
Martinsburg	Martinsburg	Present	2,000	21.56	$ 33.87	$ 49.97	7	7

			Volumetric Rates			Rate Blocks Per Utility		
Volumetric Rates	Service Area	Present/Proposed Rate & Rate Block	Min. or Block 1	Block 2	Block 3	Min. and First	Next or Over	Over
			(per Kgal)	*(per Kgal)*	*(per Kgal)*	*(gals.)*	*(gals.)*	*(gals.)*
CTUB	Charles Town (CT) and Ranson	Present	$ 14.79	$ 10.64	$ 9.67	2,000	8,000	10,000
CTUB	Jefferson County	Present	$ 15.36	$ 14.29	$ 13.98	2,000	8,000	10,000
CTUB - Option A	CT, Ranson and Jefferson County	Proposed	$ 15.24	$ 11.53		2,000	2,000	
CTUB - Option B	CT, Ranson and Jefferson County	Proposed	$ 19.52	$ 12.20		1,000	9,000	10,000
CTUB - Option C	CT, Ranson and Jefferson County	Proposed	$ 16.78	$ 11.91		1,500	8,500	10,000
Shepherdstown	Shepherdstown	Present	$ 13.24	$ 12.44	$ 10.85	2,600	7,400	10,000
Martinsburg	Martinsburg	Present	$ 10.78	$ 9.47	$ 7.36	2,000	31,333	33,333

CHARLES TOWN UTILITY BOARD - WASTEWATER
COMPARISON OF COST OF SERVICE TO REVENUES UNDER PRESENT RATES AND REVENUES UNDER PROPOSED RATE OPTIONS A THROUGH C

Customer Classification	COST OF SERVICE Amount (Schedule D)	COST OF SERVICE Percent	CURRENT RATES Revenues, Present Rates Amount	CURRENT RATES Revenues, Present Rates Percent	OPTION A - 2,000 GALLON MINIMUM Revenues, Proposed Rates Amount	OPTION A - 2,000 GALLON MINIMUM Revenues, Proposed Rates Percent	OPTION A - 2,000 GALLON MINIMUM Amount	OPTION A - 2,000 GALLON MINIMUM Percent Increase	OPTION B - 1,000 GALLON MINIMUM Revenues, Proposed Rates Amount	OPTION B - 1,000 GALLON MINIMUM Revenues, Proposed Rates Percent	OPTION B - 1,000 GALLON MINIMUM Amount	OPTION B - 1,000 GALLON MINIMUM Percent Increase	OPTION C - 1,500 GALLON MINIMUM Revenues, Proposed Rates Amount	OPTION C - 1,500 GALLON MINIMUM Revenues, Proposed Rates Percent	OPTION C - 1,500 GALLON MINIMUM Amount	OPTION C - 1,500 GALLON MINIMUM Percent Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Residential	$ 4,430,416	71.8%	$ 4,469,478	72.4%	$ 4,439,377	72.0%	$ (30,101)	-0.7%	$ 4,427,099	71.8%	$ (42,379)	-0.9%	$ 4,426,988	71.8%	$ (42,490)	-1.0%
Non-Residential	1,739,392	28.2%	1,700,329	27.6%	1,729,938	28.0%	29,609	1.7%	1,742,210	28.2%	41,881	2.5%	1,742,325	28.2%	41,996	2.5%
Total Sales	6,169,808	100.0%	6,169,807	100.0%	6,169,315	100.0%	$ (492)	0.0%	6,169,644	100.0%	$ (498)	0.0%	6,169,313	100.0%	$ (494)	0.0%
Other Revenues	124,000		124,000		124,000		-	0.0%	124,000		-	0.0%	124,000		-	0.0%
Total	$ 6,293,808		$ 6,293,807		$ 6,293,315		$ (492)	0.0%	$ 6,293,309		$ (498)	0.0%	$ 6,293,313		$ (494)	0.0%

CHARLES TOWN UTILITY BOARD - WASTEWATER

OPTION A - RATE EQUALIZATION 2,000 GALLON MONTHLY MINIMUM

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT RATES

FOR THE YEAR ENDING JUNE 30, 2024

Customer Classification	Cost of Service		Revenues, Present Rates		Revenues, Proposed Rates		Proposed Increase	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Residential	$ 4,430,416	71.8%	$ 4,469,478	72.4%	$ 4,439,377	72.0%	$ (30,101)	-0.7%
Non-Residential	1,739,392	28.2%	1,700,329	27.6%	1,729,938	28.0%	29,609	1.7%
Total Sales	6,169,808	100.0%	6,169,807	100.0%	6,169,315	100.0%	$ (492)	0.0%
Other Revenues	124,000		124,000		124,000		-	0.0%
Total	$ 6,293,808		$ 6,293,807		$ 6,293,315		$ (492)	0.0%

CHARLES TOWN UTILITY BOARD
OPTION A - RATE EQUALIZATION 2,000 GALLON MINIMUM
COMPARISON OF PRESENT AND PROPOSED RATES

Charles Town and Ranson

	2022/2023 Rates	2023/2024 Rates
Minimum Charge - All Meter Sizes	$ 29.58	$ 30.48
Consumption Charges (per 1000 gallons)		
First 2,000 gallons	-	-
Next 8,000 gallons	$ 10.640	$ 11.530
Over 10,000 gallons	$ 9.670	$ 11.530

Ranson

Minimum Charge - All Meter Sizes	$ 29.58	$ 30.48
Consumption Charges (per 1000 gallons)		
First 2,000 gallons	-	-
Next 8,000 gallons	$ 10.640	$ 11.530
Over 10,000 gallons	$ 9.670	$ 11.530

Jefferson County

Minimum Charge - All Meter Sizes	$ 30.72	$ 30.48
Consumption Charges (per 1000 gallons)		
First 2,000 gallons	-	-
Next 8,000 gallons	$ 14.290	$ 11.530
Over 10,000 gallons	$ 13.980	$ 11.530
Flat Rate	$ 52.16	$ 45.47

Average Bills Charles Town and Ranson:	Average Bill, Present Rates	Average Bill, Proposed Rates	Dollar Increase/(Decrease)	Percentage Increase/(Decrease)
Residential at 3,300 gallons	$ 43.41	$ 45.47	$ 2.06	4.74%
Non-Residential at 8,450 gallons	98.21	104.85	6.64	6.76%
Race Course at 1,159,000 Monthly	11,225.53	13,370.69	2,145.16	19.11%
Jefferson County:				
Residential at 3,300 gallons	$ 49.30	$ 45.47	$ (3.83)	-7.77%
Non-Residential at 8,450 gallons	122.89	104.85	(18.04)	-14.68%

CHARLES TOWN UTILITY BOARD
OPTION A
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
CITY AND RANSON - MONTHLY

CONSUMPTION GALLONS	BILLS UNDER 2022/2023 RATES	BILLS UNDER 2023/2024 RATES	INCREASE AMOUNT	INCREASE PERCENT	PERCENT OF BILLS
(1)	(2)	(3)	(4)	(5)	(6)
0	$ 29.58	$ 30.48	$ 0.90	3.04%	2.43%
1,000	29.58	30.48	0.90	3.04%	16.31%
2,000	29.58	30.48	0.90	3.04%	38.71%
2,500 *	34.90	36.25	1.35	3.85%	50.05%
3,000	40.22	42.01	1.79	4.45%	59.47%
3,300 **	43.41	45.47	2.06	4.74%	64.46%
4,000	50.86	53.54	2.68	5.27%	74.08%
5,000	61.50	65.07	3.57	5.80%	84.54%
6,000	72.14	76.60	4.46	6.18%	89.97%
7,000	82.78	88.13	5.35	6.46%	93.21%
8,000	93.42	99.66	6.24	6.68%	95.23%
8,450 **	98.21	104.85	6.64	6.76%	95.81%
9,000	104.06	111.19	7.13	6.85%	96.45%
10,000	114.70	122.72	8.02	6.99%	97.20%
11,000	124.37	134.25	9.88	7.94%	97.69%
12,000	134.04	145.78	11.74	8.76%	98.05%
13,000	143.71	157.31	13.60	9.46%	98.31%
14,000	153.38	168.84	15.46	10.08%	98.51%
15,000	163.05	180.37	17.32	10.62%	98.68%
20,000	211.40	238.02	26.62	12.59%	99.04%
30,000	308.10	353.32	45.22	14.68%	99.32%
40,000	404.80	468.62	63.82	15.77%	99.49%
50,000	501.50	583.92	82.42	16.43%	99.65%
60,000	598.20	699.22	101.02	16.89%	99.73%
70,000	694.90	814.52	119.62	17.21%	99.77%
100,000	985.00	1,160.42	175.42	17.81%	99.86%
200,000	1,952.00	2,313.42	361.42	18.52%	99.96%
300,000	2,919.00	3,466.42	547.42	18.75%	99.99%
400,000	3,886.00	4,619.42	733.42	18.87%	100.00%

*Median Usage Bill.
**Average Residential Bill.
*** Average Non-Residential Bill.

CHARLES TOWN UTILITY BOARD
OPTION A
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
COUNTY - MONTHLY

CONSUMPTION GALLONS		BILLS UNDER 2022/2023 RATES	BILLS UNDER 2023/2024 RATES	INCREASE AMOUNT	INCREASE PERCENT	PERCENT O BILLS
(1)		(2)	(3)	(4)	(5)	(6)
0		$ 30.72	$ 30.48	$ (0.24)	-0.78%	0.87%
1,000		30.72	30.48	(0.24)	-0.78%	10.10%
2,000		30.72	30.48	(0.24)	-0.78%	29.20%
2,900	*	43.58	40.86	(2.72)	-6.25%	50.07%
3,000		45.01	42.01	(3.00)	-6.67%	52.03%
3,300	**	49.30	45.47	(3.83)	-7.77%	57.37%
4,000		59.30	53.54	(5.76)	-9.71%	68.62%
5,000		73.59	65.07	(8.52)	-11.58%	79.79%
6,000		87.88	76.60	(11.28)	-12.84%	87.19%
7,000		102.17	88.13	(14.04)	-13.74%	91.68%
8,000		116.46	99.66	(16.80)	-14.43%	94.25%
8,450	**	122.89	104.85	(18.04)	-14.68%	94.95%
9,000		130.75	111.19	(19.56)	-14.96%	95.79%
10,000		145.04	122.72	(22.32)	-15.39%	96.75%
11,000		159.02	134.25	(24.77)	-15.58%	97.40%
12,000		173.00	145.78	(27.22)	-15.73%	97.87%
13,000		186.98	157.31	(29.67)	-15.87%	98.19%
14,000		200.96	168.84	(32.12)	-15.98%	98.41%
15,000		214.94	180.37	(34.57)	-16.08%	98.58%
20,000		284.84	238.02	(46.82)	-16.44%	98.99%
30,000		424.64	353.32	(71.32)	-16.80%	99.18%
40,000		564.44	468.62	(95.82)	-16.98%	99.35%
50,000		704.24	583.92	(120.32)	-17.09%	99.46%
60,000		844.04	699.22	(144.82)	-17.16%	99.53%
100,000		1,403.24	1,160.42	(242.82)	-17.30%	99.71%

*Median Usage Bill.
**Average Residential Bill.
*** Average Non-Residential Bill.

CHARLES TOWN UTILITY BOARD - WASTEWATER

OPTION B - RATE EQUALIZATION WITH 1,000 GALLON MONTHLY MINIMUM

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT RATES

FOR THE YEAR ENDING JUNE 30, 2024

Customer Classification	Cost of Service		Revenues, Present Rates		Revenues, Proposed Rates		Proposed Increase	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Residential	$ 4,430,416	71.8%	$ 4,469,478	72.4%	$ 4,427,099	71.8%	$ (42,379)	-0.9%
Non-Residential	1,739,392	28.2%	1,700,329	27.6%	1,742,210	28.2%	41,881	2.5%
Total Sales	6,169,808	100.0%	6,169,807	100.0%	6,169,309	100.0%	$ (498)	0.0%
Other Revenues	124,000		124,000		124,000		-	0.0%
Total	$ 6,293,808		$ 6,293,807		$ 6,293,309		$ (498)	0.0%

CHARLES TOWN UTILITY BOARD
OPTION B - RATE EQUALIZATION PROPOSED 1,000 GALLON MINIMUM
COMPARISON OF PRESENT AND PROPOSED RATES

Charles Town and Ranson

	2022/2023 Rates	2023/2024 Rates
Minimum Charge - All Meter Sizes	$ 29.58	$ 19.52
Consumption Charges (per 1000 gallons)		
First 2,000 gallons/1000 gallons	$ -	$ -
Next 8,000 gallons/9,000 gallons	$ 10.640	$ 12.200
Over 10,000 gallons	$ 9.670	$ 12.200

Ranson

Minimum Charge - All Meter Sizes	$ 29.58	$ 19.52
Consumption Charges (per 1000 gallons)		
First 2,000 gallons/1000 gallons		$ -
Next 8,000 gallons/9,000 gallons	$ 10.640	$ 12.200
Over 10,000 gallons	$ 9.670	$ 12.200

Jefferson County

Minimum Charge - All Meter Sizes	$ 30.72	$ 19.52
Consumption Charges (per 1000 gallons)		
First 2,000 gallons/1000 gallons	$ -	$ -
Next 8,000 gallons/9,000 gallons	$ 14.290	$ 12.200
Over 10,000 gallons	$ 13.980	$ 12.200
Flat Rate	$ 52.16	$ 47.58

Average Bills Charles Town and Ranson:	Average Bill, Present Rates	Average Bill, Proposed Rates	Dollar Increase/(Decrease)	Percentage Increase/(Decrease)
Residential at 3,300 gallons	$ 43.41	$ 47.58	$ 4.17	9.60%
Non-Residential at 8,450 gallons	98.21	110.41	12.20	12.42%
Race Course at 940,000 Monthly	9,107.80	11,475.32	2,367.52	25.99%
Jefferson County:				
Residential at 3,300 gallons	$ 49.30	$ 47.58	$ (1.72)	-3.48%
Non-Residential at 8,450 gallons	122.89	110.41	(12.48)	-10.16%

CHARLES TOWN UTILITY BOARD
OPTION B
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
CITY AND RANSON - MONTHLY

CONSUMPTION GALLONS	BILLS UNDER 2022/2023 RATES	BILLS UNDER 2023/2024 RATES	INCREASE AMOUNT	INCREASE PERCENT	PERCENT OF BILLS
(1)	(2)	(3)	(4)	(5)	(6)
0	$ 29.58	$ 19.52	$ (10.06)	-34.01%	2.43%
1,000	29.58	19.52	(10.06)	-34.01%	16.31%
2,000	29.58	31.72	2.14	7.23%	38.71%
2,500 *	34.90	37.82	2.92	8.37%	50.05%
3,000	40.22	43.92	3.70	9.20%	59.47%
3,300 **	43.41	47.58	4.17	9.60%	64.46%
4,000	50.86	56.12	5.26	10.34%	74.08%
5,000	61.50	68.32	6.82	11.09%	84.54%
6,000	72.14	80.52	8.38	11.62%	89.97%
7,000	82.78	92.72	9.94	12.01%	93.21%
8,000	93.42	104.92	11.50	12.31%	95.23%
8,450 **	98.21	110.41	12.20	12.42%	95.81%
9,000	104.06	117.12	13.06	12.55%	96.45%
10,000	114.70	129.32	14.62	12.75%	97.20%
11,000	124.37	141.52	17.15	13.79%	97.69%
12,000	134.04	153.72	19.68	14.68%	98.05%
13,000	143.71	165.92	22.21	15.45%	98.31%
14,000	153.38	178.12	24.74	16.13%	98.51%
15,000	163.05	190.32	27.27	16.72%	98.68%
20,000	211.40	251.32	39.92	18.88%	99.04%
30,000	308.10	373.32	65.22	21.17%	99.32%
40,000	404.80	495.32	90.52	22.36%	99.49%
50,000	501.50	617.32	115.82	23.09%	99.65%
60,000	598.20	739.32	141.12	23.59%	99.73%
70,000	694.90	861.32	166.42	23.95%	99.77%
100,000	985.00	1,227.32	242.32	24.60%	99.86%
200,000	1,952.00	2,447.32	495.32	25.38%	99.96%
300,000	2,919.00	3,667.32	748.32	25.64%	99.99%
400,000	3,886.00	4,887.32	1,001.32	25.77%	100.00%

*Median Usage Bill.
**Average Residential Bill.
*** Average Non-Residential Bill.

CHARLES TOWN UTILITY BOARD
OPTION B
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
COUNTY - MONTHLY

CONSUMPTION GALLONS	BILLS UNDER 2022/2023 RATES	BILLS UNDER 2023/2024 RATES	INCREASE AMOUNT	INCREASE PERCENT	PERCENT OF BILLS
(1)	(2)	(3)	(4)	(5)	(6)
0	$ 30.72	$ 19.52	$ (11.20)	-36.46%	0.87%
1,000	30.72	19.52	(11.20)	-36.46%	10.10%
2,000	30.72	31.72	1.00	3.26%	29.20%
2,900 *	43.58	42.70	(0.88)	-2.02%	50.07%
3,000	45.01	43.92	(1.09)	-2.42%	52.03%
3,300 **	49.30	47.58	(1.72)	-3.48%	57.37%
4,000	59.30	56.12	(3.18)	-5.36%	68.62%
5,000	73.59	68.32	(5.27)	-7.16%	79.79%
6,000	87.88	80.52	(7.36)	-8.38%	87.19%
7,000	102.17	92.72	(9.45)	-9.25%	91.68%
8,000	116.46	104.92	(11.54)	-9.91%	94.25%
8,450 **	122.89	110.41	(12.48)	-10.16%	94.95%
9,000	130.75	117.12	(13.63)	-10.42%	95.79%
10,000	145.04	129.32	(15.72)	-10.84%	96.75%
11,000	159.02	141.52	(17.50)	-11.00%	97.40%
12,000	173.00	153.72	(19.28)	-11.14%	97.87%
13,000	186.98	165.92	(21.06)	-11.26%	98.19%
14,000	200.96	178.12	(22.84)	-11.37%	98.41%
15,000	214.94	190.32	(24.62)	-11.45%	98.58%
20,000	284.84	251.32	(33.52)	-11.77%	98.99%
30,000	424.64	373.32	(51.32)	-12.09%	99.18%
40,000	564.44	495.32	(69.12)	-12.25%	99.35%
50,000	704.24	617.32	(86.92)	-12.34%	99.46%
60,000	844.04	739.32	(104.72)	-12.41%	99.53%
100,000	1,403.24	1,227.32	(175.92)	-12.54%	99.71%

*Median Usage Bill.
**Average Residential Bill.
*** Average Non-Residential Bill.

CHARLES TOWN UTILITY BOARD - WASTEWATER

OPTION C - RATE EQUALIZATION WITH 1,500 GALLON MONTHLY MINIMUM

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT RATES

FOR THE YEAR ENDING JUNE 30, 2024

Customer Classification	Cost of Service		Revenues, Present Rates		Revenues, Proposed Rates		Proposed Increase	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Residential	$ 4,430,416	71.8%	$ 4,469,478	72.4%	$ 4,426,988	71.8%	$ (42,490)	-1.0%
Non-Residential	1,739,392	28.2%	1,700,329	27.6%	1,742,325	28.2%	41,996	2.5%
Total Sales	6,169,808	100.0%	6,169,807	100.0%	6,169,313	100.0%	$ (494)	0.0%
Other Revenues	124,000		124,000		124,000		-	0.0%
Total	$ 6,293,808		$ 6,293,807		$ 6,293,313		$ (494)	0.0%

CHARLES TOWN UTILITY BOARD
OPTION C - RATE EQUALIZATION PROPOSED 1,500 GALLON MINIMUM
COMPARISON OF PRESENT AND PROPOSED RATES

	2022/2023 Rates	2023/2024 Rates	
Charles Town and Ranson			
Minimum Charge - All Meter Sizes	$ 29.58	$ 25.17	$ 16.78000000
Consumption Charges (per 1000 gallons)			
First 2,000 gallons/1,500 gallons	$ -	$ -	
Next 8,000 gallons/8,500 gallons	$ 10.640	$ 11.910	
Over 10,000 gallons	$ 9.670	$ 11.910	
Ranson			
Minimum Charge - All Meter Sizes	$ 29.58	$ 25.17	
Consumption Charges (per 1000 gallons)			
First 2,000 gallons/1,500 gallons		$ -	
Next 8,000 gallons/8,500 gallons	$ 10.640	$ 11.910	
Over 10,000 gallons	$ 9.670	$ 11.910	
Jefferson County			
Minimum Charge - All Meter Sizes	$ 30.72	$ 25.17	
Consumption Charges (per 1000 gallons)			
First 2,000 gallons/1,500 gallons	$ -	$ -	
Next 8,000 gallons/8,500 gallons	$ 14.290	$ 11.910	
Over 10,000 gallons	$ 13.980	$ 11.910	
Flat Rate	$ 52.16	$ 52.56	

Average Bills Charles Town and Ranson:	Average Bill, Present Rates	Average Bill, Proposed Rates	Dollar Increase/(Decrease)	Percentage Increase/(Decrease)
Residential at 3,300 gallons	$ 43.41	$ 46.61	$ 3.20	7.36%
Non-Residential at 8,450 gallons	98.21	107.94	9.74	9.91%
Race Course at 940,000 Monthly	9,107.80	11,208.66	2,100.86	23.07%
Jefferson County:				
Residential at 3,300 gallons	$ 49.30	$ 46.61	$ (2.69)	-5.45%
Non-Residential at 8,450 gallons	122.89	107.94	(14.95)	-12.16%

CHARLES TOWN UTILITY BOARD
OPTION C
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
CITY AND RANSON - MONTHLY

CONSUMPTION GALLONS	BILLS UNDER 2022/2023 RATES	BILLS UNDER 2023/2024 RATES	INCREASE AMOUNT	INCREASE PERCENT	PERCENT OF BILLS
(1)	(2)	(3)	(4)	(5)	(6)
0	$ 29.58	$ 25.17	$ (4.41)	-14.91%	2.43%
1,000	29.58	25.17	(4.41)	-14.91%	16.31%
2,000	29.58	31.13	1.55	5.22%	38.71%
2,500 *	34.90	37.08	2.18	6.25%	50.05%
3,000	40.22	43.04	2.82	7.00%	59.47%
3,300 **	43.41	46.61	3.20	7.36%	64.46%
4,000	50.86	54.95	4.09	8.03%	74.08%
5,000	61.50	66.86	5.36	8.71%	84.54%
6,000	72.14	78.77	6.63	9.18%	89.97%
7,000	82.78	90.68	7.90	9.54%	93.21%
8,000	93.42	102.59	9.17	9.81%	95.23%
8,450 **	98.21	107.94	9.74	9.91%	95.81%
9,000	104.06	114.50	10.44	10.03%	96.45%
10,000	114.70	126.41	11.71	10.20%	97.20%
11,000	124.37	138.32	13.95	11.21%	97.69%
12,000	134.04	150.23	16.19	12.07%	98.05%
13,000	143.71	162.14	18.43	12.82%	98.31%
14,000	153.38	174.05	20.67	13.47%	98.51%
15,000	163.05	185.96	22.91	14.05%	98.68%
20,000	211.40	245.51	34.11	16.13%	99.04%
30,000	308.10	364.61	56.51	18.34%	99.32%
40,000	404.80	483.71	78.91	19.49%	99.49%
50,000	501.50	602.81	101.31	20.20%	99.65%
60,000	598.20	721.91	123.71	20.68%	99.73%
70,000	694.90	841.01	146.11	21.03%	99.77%
100,000	985.00	1,198.31	213.31	21.66%	99.86%
200,000	1,952.00	2,389.31	437.31	22.40%	99.96%
300,000	2,919.00	3,580.31	661.31	22.66%	99.99%
400,000	3,886.00	4,771.31	885.31	22.78%	100.00%

*Median Usage Bill.
**Average Residential Bill.
*** Average Non-Residential Bill.

CHARLES TOWN UTILITY BOARD
OPTION C
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
COUNTY - MONTHLY

CONSUMPTION GALLONS	BILLS UNDER 2022/2023 RATES	BILLS UNDER 2023/2024 RATES	INCREASE AMOUNT	INCREASE PERCENT	PERCENT OF BILLS
(1)	(2)	(3)	(4)	(5)	(6)
0	$ 30.72	$ 25.17	$ (5.55)	-18.07%	0.87%
1,000	30.72	25.17	(5.55)	-18.07%	10.10%
2,000	30.72	31.13	0.41	1.32%	29.20%
2,900 *	43.58	41.84	(1.74)	-3.99%	50.07%
3,000	45.01	43.04	(1.97)	-4.39%	52.03%
3,300 **	49.30	46.61	(2.69)	-5.45%	57.37%
4,000	59.30	54.95	(4.36)	-7.34%	68.62%
5,000	73.59	66.86	(6.74)	-9.15%	79.79%
6,000	87.88	78.77	(9.11)	-10.37%	87.19%
7,000	102.17	90.68	(11.50)	-11.25%	91.68%
8,000	116.46	102.59	(13.88)	-11.91%	94.25%
8,450 **	122.89	107.94	(14.95)	-12.16%	94.95%
9,000	130.75	114.50	(16.26)	-12.43%	95.79%
10,000	145.04	126.41	(18.64)	-12.85%	96.75%
11,000	159.02	138.32	(20.71)	-13.02%	97.40%
12,000	173.00	150.23	(22.78)	-13.16%	97.87%
13,000	186.98	162.14	(24.85)	-13.29%	98.19%
14,000	200.96	174.05	(26.92)	-13.39%	98.41%
15,000	214.94	185.96	(28.99)	-13.49%	98.58%
20,000	284.84	245.51	(39.34)	-13.81%	98.99%
30,000	424.64	364.61	(60.04)	-14.14%	99.18%
40,000	564.44	483.71	(80.74)	-14.30%	99.35%
50,000	704.24	602.81	(101.44)	-14.40%	99.46%
60,000	844.04	721.91	(122.14)	-14.47%	99.53%
100,000	1,403.24	1,198.31	(204.94)	-14.60%	99.71%

*Median Usage Bill.
**Average Residential Bill.
***Average Non-Residential Bill.

Charles Town Utility Board

Analysis of Debt Service Coverage - Actual

For the year ended June 30, 2023

Preliminary

As of August 22, 2023

	Water Department	Sewer Department	Total
Revenues	$ 6,111,963	$ 7,884,872	$ 13,996,835
Modification to Revenues:			
Interest	(43,030)	(193,657)	(236,687)
Grant Revenues	(11,080)	-	(11,080)
Gain on Sale of Assets	(14,005)	(37,159)	(51,164)
CIF & CAC Revenues	(1,295,971)	(1,208,563)	(2,504,534)
Operating Revenues	4,747,877	6,445,493	11,193,370
Expenses	4,648,592	6,706,703	11,355,295
Modifications to Expenses:			
Depreciation and amortization expense	(1,294,445)	(2,229,345)	(3,523,790)
Bond issuance costs	-	(192,863)	(192,863)
Loss on disposition of assets	-	(45,671)	(45,671)
Pension expense	-	-	-
Pension contractual payments	-	-	-
OPEB expense	-	-	-
OPEB contractual payments	-	-	-
Interest on Long Term Debt	(395,146)	(559,831)	(954,977)
Operating Expenses Net of Non-cash Items and Interest Expense	2,959,001	3,678,994	6,637,995
Operating Income Available for Debt Service	1,788,876	2,766,499	4,555,376
Debt Service Expenditures:			
Principal Payments on Bond Issues	948,259	1,185,194	2,133,453
Interest Payments on Bond Issues	397,680	533,715	931,395
Total Debt Service Expenditures	1,345,939	1,718,909	3,064,848
Operating Income Available After Bond Debt Service	$ 442,937	$ 1,047,590	$ 1,490,528
Debt Service Coverage Ratio	132.91%	160.95%	148.63%
Required Debt Service Coverage Ratio	115.00%	115.00%	115.00%
Amount of Coverage in Excess of 130%	$ 39,156	$ 531,918	$ 571,073

Prepared by J.C. Kunkle and Associates, A.C.
8/22/2023 4:55 PM
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EJCDC
ENGINEERS JOINT CONTRACT DOCUMENTS COMMITTEE

Change Order No. 3

Date of Issuance:	(Date Last Signed Below)	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 attachment.

Attachments: Alvarez Contract Modification Proposal 3, Revised August 10, 2023

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: _____ Ready for Final Payment: _____ days or dates
[Increase] [~~Decrease~~] from previously approved Change Orders No. 1 to No. 2: $ 539,362.99	[Increase] [Decrease] from previously approved Change Orders No. ___ to No. ___: Substantial Completion: _____ Ready for Final Payment: _____ days
Contract Price prior to this Change Order: $10,690,362.99	Contract Times prior to this Change Order: Substantial Completion: _____ Ready for Final Payment: _____ days or dates
[Increase] [~~Decrease~~] of this Change Order: $90,351.00	[Increase] [Decrease] of this Change Order: Substantial Completion: _____ Ready for Final Payment: _____ days or dates
Contract Price incorporating this Change Order: $ 10,780,713.99	Contract Times with all approved Change Orders: Substantial Completion: _____ Ready for Final Payment: _____ days or dates

RECOMMENDED:	ACCEPTED:	ACCEPTED:
By: Christopher M. Echenrode	By: _____	By: _____
Engineer (if required)	Owner (Authorized Signature)	Contractor (Authorized Signature)
Title: Senior Project Engineer	Title: _____	Title: _____
Date: 8-17-2023	Date: _____	Date: _____

Approved by Funding Agency (if applicable)

By: _____ Date:

Title: _____

CHARLES TOWN, WV WWTP IMPROVEMENTS
CONTRACT MODIFICATION # 3
ALVAREZ CONTRACTORS, INC.
WORK CHANGE DIRECTIVES FOR CONTRACT MODIFICATION
DATE: JULY 17, 2023 REVISED AUGUST 10, 2023

WCD #	ITEM PER WCD OR RFI	QUAN.	UNIT	UNIT PRICE	TOTAL PRICE
1	Relocate Headworks & Blower Room Exhaust Fan Controls	1	LS	$ 4,069.00	$ 4,069.00
2	Install Inf. Pump Sta. 20" Discharge Line (Materials by CTUB)	1	LS	$ 5,272.00	$ 5,272.00
3	Upsize Centrifuge Drain Line Piping & Fittings.	1	LS	$ 5,664.00	$ 5,664.00
4	Add Centrifuge Building Future Utility Water Line	1	LS	$ 4,254.00	$ 4,254.00
5	Change Influent / Effluent Pump Breaker and Wire Sizes	1	LS	$ 1,810.00	$ 1,810.00
6	Add B&O Tax to Change Order # 1 - Centrifuge H-Pile Foundation	1	LS	$ 9,964.00	$ 9,964.00
7	Add B&O Tax to Change Order # 2 - Increase Size of FRP Bldg.	1	LS	$ 502.00	$ 502.00
RFI 20	Add B&O Tax to Change Order # 2 - Elect. Bldg. Equip. Relocation	1	LS	$ 322.00	$ 322.00
8	Additional Water Tap on Centrifuge Building	1	LS	$ 4,352.00	$ 4,352.00
9	Credit - Reuse the Existing 8-inch Plant Drain Line	1	LS	$ (17,487.00)	$ (17,487.00)
10	Changes to the Centrifuge Polymer Injection Points	1	LS	$ 5,494.00	$ 5,494.00
11	Provide Materials & Labor for New Transformer Pad Relocation	1	LS	$ 53,427.00	$ 53,427.00
RFI 27	Credit - Relocation of Generator	1	LS	$ (9,065.00)	$ (9,065.00)
WCD	Added Cost to CO #1 & #2 - Hammer Rental & Larger (8') FRP Door	1	LS	$ 5,161.00	$ 5,161.00
Diff. Site	Differing Site Conditions - Investigate & Relocate Elect. at Cent. Bldg.	1	LS	$ 11,726.00	$ 11,726.00
Request	Credit - Delete (2) Water Meters in Headworks and Centrifuge Bldg.'s	1	LS	$ (3,490.00)	$ (3,490.00)
Request	Credit - Saw Cut CJ's in Lieu of Forming in Electrical & Centrifuge Bldg.'s	1	LS	$ (1,802.00)	$ (1,802.00)
12	Provide & Install New Ground Water Pump Controls	1	LS	$ 10,178.00	$ 10,178.00
	TOTAL CONTRACT MODIFICATION NO. 3				**$ 90,351.00**

WORK CHANGE DIRECTIVE

PROJECT: Charles Town WWTP Improvements Project

WORK CHANGE DIRECTIVE: No. 12

TO: Alvarez Contractors, Inc

INITIATION DATE: August 4, 2023

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: Ground Water Sump Pump

Sub-contractor(s) Involved: S&S Electric
Reference: Sheet 801

Change to be Made: Provide one (1) – Franklin Electric Pump Tech Plus (Model 5800060100 – 60 Hz) controller to replace the existing pump controller located on the SBR basin. Provide a new 240V circuit (wire and conduit) from Panel L1 to refeed the controller. Provide one (1) – 30A, NEMA 4x disconnect and an elapsed time meter mounted beside the pump controller. The bottom of the pump controller, disconnect and meter shall be mounted a minimum of 18" above the SBR wall using Unistrut in order to meeting NFPA requirements for equipment around classified areas. Provide seal off fittings at the transition between the classified and non-classified area. All settings for the replacement controller to match the existing one.

Engineer: Matt P. Ritchey Date: 8/3/2023

Matt Ritchey, PE
Senior Electrical Engineer

cc: Dave Gustkey, GD&F
CTUB
File

DESCRIPTION

CHARLES TOWN WWTP UPGRADE
CONTRACT MODIFICATION PROPOSAL - WCD # 12 - SUMP PUMP CONTROL AT SBR TANKS
ALVAREZ CONTRACTORS, INC.
DATE: AUGUST 14, 2023

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	26	$ 65.26		$ 1,696.76
On Site Engineer	1	0	$ 46.72		$ -
CL I Operator	1	0	$ 66.25		$ -
CL II Operator	1	0	$ 43.56		$ -
CL II Laborer	1	0	$ 39.60		$ -
					$ -
				Labor Total	$ 1,696.76

Equipment	# Machines	Hours/Mch.	Rate		Total Price
					$ -
Komatsu Track Hoe	1	0	$ 75.00		$ -
Komatsu Loader	1	0	$ 55.00		$ -
Compactor	1	0	$ 10.00		$ -
Small Tools, Crew Truck	1	0	$ 15.00		$ -
					$ -
					$ -
				Equipment Total	$ -

Subcontracts					Total Price
					$ -
S&S Electric	1	1	$ 7,368.51		$ 7,368.51
					$ -
					$ -
					$ -
				Subcontract Total	$ 7,368.51

Total Material		$	-
Total Labor		$	1,696.76
Total Equipment		$	-
Sales Tax	0%	$	-
Total GC Materials, Labor & Equipment		$	1,696.76
GC Overhead & Profit	15%	$	254.51
Total Subcontract		$	7,368.51
Subcontract Markup	5%	$	368.43
Subtotal		$	9,688.21
Bond & Insurance	3%	$	290.65
Subtotal		$	9,978.86
Tentative B&O Tax	2%	$	199.58
TOTAL		**$**	**10,178.43**

S & S ELECTRIC, INC.
ELECTRICAL CONSTRUCTION

August 11, 2023

Mr. Gary Walker
Alvarez Contractors, Inc.

Subject: Charlestown WWTP – WCD #12, Ground Water Sump Pump

Dear Gary,

Per discussions, I am submitting costs for the following:

- Provide 240V power to pump and control panel, including new disconnect switch.
- Provide new pump controller.
- Provide all necessary conduit, boxes, wire, terminations, grounding, etc.

My price to you is broken down as follows:

• Material	$2,900.00
• Labor (52 hrs @ $67.45/hour)	$3,507.40
• Markup	$961.11
○ Total Credit	***$7,368.51***

I hope this proposal meets with your approval.

Sincerely,

Chip Strietbeck

Chip Strietbeck
President
chip@ssewv.com

File: 3692-CO#07

S&S

PRICING SHEET

JOB Charlestown WWTP Improvements

WORK WCD #12

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		250V, 3P, 30A							
2		Nema 4X NF	1			2670			3.0
3		Disconnect							
4									
5		3/4" Al.	100'				8	C	8.0
6		3/4" Hub	8				.1	ea	.8
7		3/4" EYS	1				.3		.3
8		3/4" Strap	20				.1		2.0
9									
10		1 5/8" Stainless Strut	20'						
11							4.0		4.0
12		Stainless Steel	Lot			20			
13		Hardware							
14									
15		3/4" PVC	50'				1	C	.5
16		3/4" Adapter	2				.1	ea	.2
17		3/4" 90°	2				.1		.2
18									
19		3/4" AL "LB"	2				.1	ea	.2
20									
21		#10 THHN	1000'				8	M	8.0
22		Twns.	18			2	.105	ea	.9
23									
24		8"x8" Stainless Box	1				2	ea	2.0
25									
26		Control Panel	1			240	3.0		3.0
27									
28		Install Pgs Cables	Lot				4.0		4.0
29									
30		Owner ex. Electric	Lot				8.0		8.0
31									
32		Startup	Lot						4.0
33		Misc				48			2.9

S & S ELECTRIC, INC. MAT. ➤ 2908 LABOR ➤ 52.0

Capital Electric
A Sonepar Company

CAPITAL ELECTRIC
86 WINEOW STREET
CUMBERLAND,MD 21502-3535
800-641-6869 *Fax* 301-777-0259

bo.bryant@capitalelectricsupply.com

Quotation

QUOTE DATE	QUOTE NUMBER
08/11/23	S052696165
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	WWTP WCD #12		CHIP
SALESPERSON	**SHIP VIA**	**FREIGHT ALLOWED**	**EXPIRATION DATE**
BO BRYANT	CU50 AL,GA,PR,MO	No	11:59pm ET 08/26/23

ORDER QTY	UPC	DESCRIPTION	UNIT PRICE	U	EXT PRICE
1ea	078590102363	SQD HU361DS SWITCH NONFUSIBLE HD 30A 3P	1105.430	e	1105.43
100ft	98003001102	ALP 034A 3/4IN ALUM RIGID CONDUIT	173.810	c	173.81
8ea	78473110016	MYERS STA2 3/4 ALUM INS HUB	924.510	c	73.96
1ea	78227437860	CRS EYS21 3/4 FEM COND SEAL	25.970	e	25.97
20ea	78101102590	B-LINE B2009PASS4 3/4 PIPE CLMP	335.560	c	67.11
50ft	98006006002	PVC 034P 3/4IN SCH40 PVC PIPE	71.010	c	35.51
2ea	98006006242	PVCFIT 034P FA 3/4 PVC COND FEMALE ADAPTER	33.130	c	0.66
2ea	98002000162	GEL 034G90 3/4 90D GAL ELB 3/4 90DEG GALV ELBOW	8.810	e	17.62
1000ft	98010023000	WIC THHN 10 STR BLK 500R	215.740	m	215.74
1ea	78351056280	HOFF A1008CHNFSS NEMA4X SS JIC BOX	353.540	e	353.54

TERMS & CONDITIONS **TAXES NOT INCLUDED**

OUR PRODUCTS AND SERVICES ARE SUBJECT TO, AND GOVERNED EXCLUSIVELY BY, OUR TERMS AND CONDITIONS OF SALE, WHICH ARE INCORPORATED HEREIN AND AVAILABLE AT www.capitalelectricsupply.com/terms. ADDITIONAL OR CONFLICTING TERMS ARE REJECTED, VOID, AND OF NO FORCE OR EFFECT. WIRE & PIPE PRICES ARE ONLY GOOD FOR THE CURRENT DAY.

Subtotal	**2069.35**
S&H CHGS	**0.00**
Amount Due	**2069.35**

FIBERPOOL
Extend your swimming season
$1,579.95
Sponsored

FRANKLIN ELECTRIC Pumptec-Plus water pump protection system 5800060100 1/2 HP to 5 HP 230 Volts Single Phase

Visit the Franklin Sports Store
3.9 20 ratings

$759.98

Thank you for being a Prime Member. Pay ~~$759.98~~ **$634.98** for this order. Get a **$125 Amazon Gift Card** upon approval for the **Amazon Business Prime Card** with an eligible Prime membership. Terms apply.



Click image to open expanded view

Purchase options and add-ons

Payment plans
$42.49/mo (24 mo) at example APR of 30% (rates from 10-30% APR)

Brand	Franklin Sports
Color	Black
Material	Aluminum
Style	Above Ground
Item Dimensions LxWxH	5.91 x 5.91 x 5.91 inches

See more

About this item

- Franklin Electric PUMPTEC PLUS Pump Protection Unit
- MODEL # 5800060100
- 12 HP to 5 HP
- 230 Volt Single phase
- Designed to shut your well pump off when it senses low water

› See more product details

Have one to sell? Sell on Amazon

Report incorrect product information.

$759.98

FREE delivery **August 16 - 17.**
Details

Deliver to Beth - Ridgeley 26753

In Stock

Qty: 1

Add to Cart

Buy Now

Payment	Secure transaction
Ships from	DARCMEX
Sold by	DARCMEX
Returns	Eligible for Return, Refund or Replacement within 30 days of receipt

Add a Protection Plan:
☐ 4-Year Protection for $104.99
☐ 3-Year Protection for $78.99

Add to List

New (3) from
$759.98 & **FREE Shipping**

Other Sellers on Amazon
$762.00 Add to Cart
& **FREE Shipping**
Sold by: Vertikal Supply

Sponsored

PumpSpy 2000W Primary Safe Back Up System, Emergency and Power Outage
☆☆☆☆☆ 210
$589.00 prime

Sponsored

Date: August 23, 2023

Charles Town Utility Board
2022 Renewal and Replacement Project
Schedule B - DRAFT (for approval of Change Order #3)

A. COST OF PROJECT	APPROVED CONSTRUCTION BUDGET	Paid by CTUB from Operating Account	Paid by CTUB from Operating Account 6/1/2022-11/7/2022	Paid by CTUB from Operating Account 11/8/2022-12/8/2022	Paid by CTUB from Operating Account 12/9/2022-1/18/2023	Paid by CTUB from Operating Account 1/19/2023-3/8/2023	Paid by CTUB from Operating Account 3/9/2023-4/12/2023	Paid by CTUB from Operating Account 4/13/2023-5/10/2023	Paid by CTUB from Operating Account 5/11/2023-6/28/2023	Paid by CTUB from Operating Account 6/29/2023-8/9/2023	Resolution No. 1 Contractor's Application for Payment No. 1	Resolution No. 2 Contractor's Application for Payment No. 2	Resolution No. 3 Contractor's Application for Payment No. 3	Resolution No. 4 Contractor's Application for Payment No. 4	Resolution No. 5 Contractor's Application for Payment No. 5	Resolution No. 6 Contractor's Application for Payment No. 6	Resolution No. 7 Contractor's Application for Payment No. 7	Resolution No. 8 Contractor's Application for Payment No. 8	Resolution No. 9 Contractor's Application for Payment No. 9	Resolution No. 10 Contractor's Application for Payment No. 10	BALANCE REMAINING
1 CONSTRUCTION																					
a. Contract	$ 10,151,000.00										$ 258,858.00	$ 188,174.70	$ 134,861.40	$ 91,314.99	$ 92,171.91	$ 498,898.59	$ 728,140.27	$ 673,483.46	$ 432,539.77	$ 883,714.54	$ 6,168,842.37
b. Construction Contingency 5% - (See note #2 & #5 below)	$ 376,019.43																				$ 376,019.43
c. Change Order #1 (See note #1 below)	$ 498,183.42																$ 298,910.00	$ 199,273.42			$ -
d. Change Order #2	$ 41,179.57																$ 41,179.57				$ -
e. Change Order #3	$ 90,351.00																				$ 90,351.00
2 ENGINEERING SERVICES																					
GDF Engineering fees (including CA and RPR)	$ 760,000.00	$ 410,782.47	$ 32,115.37	$ 8,829.82	$ 50,270.24	$ 8,627.43	$ 5,867.80	$ 51,001.73	$ 22,948.87	$ 24,052.83											$ 145,503.44
Additional RPR inspection (not yet Board approved)	$ 125,000.00																				$ 125,000.00
Initial GDF R&R Report	$ 40,082.50	$ 40,082.50																			$ -
3 LEGAL SERVICES																					
a. Local Project Attorney	$ 20,000.00	$ 544.00	$ 2,312.00																		$ 17,144.00
4 ADMINISTRATIVE SERVICES																					
a. Project Accountant (CPA)	$ 20,000.00	$ 2,937.50	$ 7,400.00																		$ 9,662.50
b. Other Administrative Costs	$ 10,000.00	$ 1,190.00	$ 4,196.01																		$ 4,613.99
5 Total Project Costs Lines 1-6	**$ 12,131,815.92**	**$ 455,536.47**	**$ 46,023.38**	**$ 8,829.82**	**$ 50,270.24**	**$ 8,627.43**	**$ 5,867.80**	**$ 51,001.73**	**$ 22,948.87**	**$ 24,052.83**	**$ 258,858.00**	**$ 188,174.70**	**$ 134,861.40**	**$ 91,314.99**	**$ 92,171.91**	**$ 498,898.59**	**$ 1,068,229.84**	**$ 872,756.88**	**$ 432,539.77**	**$ 883,714.54**	**$ 6,937,136.73**
B. SOURCES OF FUNDS	**APPROVED PROJECT FUNDING**																				
1 PROJECT FUNDS																					
Internal Funds & EEG Grant																					
a. Capacity Improvement Fees	$ 1,170,163.00																				$ 1,170,163.00
b. Renewal & Replacement (See note #3 & #4 below)	$ 500,000.00																$ (298,910.00)	$ (199,273.42)			$ 1,816.58
c. Operating Cash	$ 1,515,122.92	$ (455,536.47)	$ (46,023.38)	$ (8,829.82)	$ (50,270.24)	$ (8,627.43)	$ (5,867.80)	$ (51,001.73)	$ (22,948.87)	$ (24,052.83)											$ 841,964.35
d. EEG Grant Funds	$ 1,966,030.00																				$ 1,966,030.00
Total Internal Funds & EEG Grant Funds	**$ 5,151,315.92**																				**$ 3,979,973.93**
Bond Proceeds																					
e. 2022B & 2022C Construction Fund Account	**$ 6,980,500.00**										$ (258,858.00)	$ (188,174.70)	$ (134,861.40)	$ (91,314.99)	$ (92,171.91)	$ (498,898.59)	$ (769,319.84)	$ (673,483.46)	$ (432,539.77)	$ (883,714.54)	**$ 2,957,162.80**
Total Funds Available	**$ 12,131,815.92**	**$ (455,536.47)**	**$ (46,023.38)**	**$ (8,829.82)**	**$ (50,270.24)**	**$ (8,627.43)**	**$ (5,867.80)**	**$ (51,001.73)**	**$ (22,948.87)**	**$ (24,052.83)**	**$ (258,858.00)**	**$ (188,174.70)**	**$ (134,861.40)**	**$ (91,314.99)**	**$ (92,171.91)**	**$ (498,898.59)**	**$ (1,068,229.84)**	**$ (872,756.88)**	**$ (432,539.77)**	**$ (883,714.54)**	**$ 6,937,136.73**

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.

FERGUSON WATERWORKS #7819
625 MCGHEE ROAD
WINCHESTER, VA 22603-4656

Phone: 540-542-0170
Fax: 540-667-6822

Deliver To:
From: Peter Hutchins Jr.
Comments:

15:11:48 AUG 14 2023

FERGUSON WATERWORKS #7835
Price Quotation
Phone: 540-542-0170
Fax: 540-667-6822

Bid No: B015736
Bid Date: 08/14/23
Quoted By: PCH

Cust Phone: 304-725-2316
Terms: NET 10TH PROX

Customer:
CHARLES TOWN UTILITY BOARD
661 SOUTH GEORGE STREET
SUITE 101
CHARLES TOWN, WV 25414-1421

Ship To:
CHARLES TOWN UTILITY BOARD
661 SOUTH GEORGE STREET
SUITE 101
CHARLES TOWN, WV 25414-1421

Cust PO#:

Job Name: PLUG VLV

Item	Description	Quantity	Net Price	UM	Total
D118FGX	8 CI FLG N/LUBE PLUG VLV W/GEAR W/2" OP NUT & ACTUATOR	1	3590.000	EA	3590.00
D118FX	8 CI FLG N/LUBE PLUG VLV PLUG VLV W/DIAL INDICATING FLRSTND W/UNIVERSAL COUPLINGS & STL EXT 10' EXTENSION	2	6230.000	EA	12460.00

Net Total:	$16050.00
Tax:	$0.00
Freight:	$0.00
Total:	$16050.00

Quoted prices are based upon receipt of the total quantity for immediate shipment (48 hours). SHIPMENTS BEYOND 48 HOURS SHALL BE AT THE PRICE IN EFFECT AT TIME OF SHIPMENT UNLESS NOTED OTHERWISE. QUOTES FOR PRODUCTS SHIPPED FOR RESALE ARE NOT FIRM UNLESS NOTED OTHERWISE.

CONTRACTOR CUSTOMERS: IF YOU HAVE DBE/MBE/WBE//VBE/SDVBE/SBE GOOD FAITH EFFORTS DIVERSITY GOALS/ REQUIREMENTS ON A FEDERAL, STATE, LOCAL GOVERNMENT, PRIVATE SECTOR PROJECT, PLEASE CONTACT YOUR BRANCH SALES REPRESENATIVE IMMEDIATELY PRIOR TO RECEIVING A QUOTE/ORDER.

Seller not responsible for delays, lack of product or increase of pricing due to causes beyond our control, and/or based upon Local, State and Federal laws governing type of products that can be sold or put into commerce. This Quote is offered contingent upon the Buyer's acceptance of Seller's terms and conditions, which are incorporated by reference and found either following this document, or on the web at https://www.ferguson.com/content/website-info/terms-of-sale
Govt Buyers: All items are open market unless noted otherwise.

LEAD LAW WARNING: It is illegal to install products that are not "lead free" in accordance with US Federal or other applicable law in potable water systems anticipated for human consumption. Products with *NP in the description are NOT lead free and can only be installed in non-potable applications. Buyer is solely responsible for product selection.

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complete a survey about your bids:
https://survey.medallia.com/?bidsorder&fc=7835&on=3438

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

UTILITY BOARD

INTERIM CHAIRMAN
City of Charles Town Mayor Bob Trainor

VICE CHAIRMAN
City of Ranson Mayor Duke Pierson

TREASURER
Thomas Stocks

SECRETARY
Ashley Stottlemyer

Board Member Jefferson Whitten

Board Member Heidi Parker

UTILITY MANAGER
Kristen Stolipher

RESOLUTION NO. 2023-05

CHARLES TOWN UTILITY BOARD

A RESOLUTION FOR THE ESTABLISHMENT OF A STANDING AUDIT COMMITTEE AND APPOINTMENT OF MEMBERS OF SUCH COMMITTEE FOR THE PURPOSES OF PROCURING ANNUAL AUDIT

WHEREAS, the Charles Town Utility Board (CTUB), is required by the West Virginia Office of the State Auditor to procure an audit in accordance with the State Auditors "Procedures Manual for Procuring and Conducting Audits and Reviews of Local Governments" once the audit procurement notification packet is received.

WHEREAS, the CTUB Board of Directors must create and appoint a formal standing audit committee before beginning the procurement process. The primary responsibility of this committee is to procure audit services.

WHEREAS, the audit committee shall have at least three members with at least one (1) member from CTUB's Board of Directors and one (1) member being an entity appointee with a working knowledge of the accounting system utilized. The State Auditor's office strongly recommends, but does not require, the third member be knowledgeable in the fields of accounting and auditing.

WHEREAS, one member of the committee shall be appointed by CTUB to serve as the primary contact person in the audit procurement process. CTUB shall appoint April Shultz, the Assistant Utility Manager, as one of the three members and to serve as the primary contact person for the audit procurement process for FY 2023-2025.

NOW THEREFORE, BE IT RESOLVED, that CTUB hereby establishes a standing Audit Committee for the purpose of procuring an audit as required and shall appoint members on an as needed basis. The audit committee will receive a copy of the audit procurement packet.

LET IT FURTHER BE RESOLVED, that CTUB will appoint three members to the committee to begin the audit procurement process for FY 2023-2025.

PASSED AND ADOPTED at the regular meeting of the Charles Town Utility Board held this 23rd day of August, 2023.

CHARLES TOWN UTILITY BOARD

_____
John Nissel, Chairman

Attest:

DRAFT

Office of the State Auditor
Chief Inspector Division
State Capitol, Building 1, Suite W-100
1900 Kanawha Boulevard, East
Charleston, West Virginia 25305

State of West Virginia
John B. McCuskey
State Auditor and
Chief Inspector

Toll Free: (877) 982-9148
Telephone: (304) 558-2251
Fax: (304) 558-6414
www.wvsao.gov

August 2, 2023

To: The Governing Body and Chief Financial Officer

From: Michelle Hodge, CICA
Audit Procurement Manager
Chief Inspector Division

You are hereby notified that you are to procure your audit for the fiscal year(s) indicated on the attached list in accordance with the *Procedures Manual for Procuring and Conducting Audits and Reviews of Local Governments* (hereinafter the *Manual*). Please review the provisions of this manual carefully before proceeding with your audit procurement. The *Manual* and the list of Approved Independent Certified Public Accountants (ICPAs) may be obtained in PDF format at https://www.wvsao.gov/ChiefInspector/Default. **Please do not use earlier versions of the *Manual* or the *Approved ICPA List* as they may be frequently updated.** You may also obtain these documents by contacting the Audit Procurement Department at 304-558-2261 extension 2411 or extension 5331 or by email at cpaaudits@wvsao.gov. **Please refer to the *Basic Steps in Procuring an Audit or Review* included in this audit procurement packet for a summary of the steps you should take in the process of procuring an audit.**

Our policy allows your government to obtain written proposals for your audit from the list of approved ICPAs. You must then score the proposals received in accordance with our procedures and make your selection of an auditor subject to final approval by the Chief Inspector. **All Requests for Proposals must correspond with the audit time frame specified on the list. No exceptions.** Section 1.3 of *the Manual* **requires** the appointment of an audit committee.

Enclosed is an audit procurement packet which includes the following:

1. A list of the basic steps in procuring an audit. **Please refer to this document for a summary of the steps you should take in the process of procuring an audit.**

2. Request For Proposal for audit services (RFP)
The RFP is to be completed by you and distributed to at least three ICPA Firms on the List of Appointed Firms **and all approved ICPA Firms interested in submitting a written proposal.** Please ensure you utilize the most up to date Request for Proposal form that is included in this packet and available on our website at www.wvsao.gov/ChiefInspector/Default.

3. Instructions for the Audit Proposal Score Sheets, the Individual Audit Proposal Score Sheet, and the Audit Proposal Score Sheet Summary for all proposals. Please ensure you utilize the most up to date Scoring Sheets that are included in this packet and available on our website at www.wvsao.gov/ChiefInspector/Default.

4. A blank audit contract to be completed, signed by both you and the ICPA, and returned to the Chief Inspector for approval once you have made your selection. If applicable, information for multiple years must be filled out separately. Audit due dates are limited to the 15th of the month, the end of the month, or for Single Audits 7 days prior to the end of the ninth month (in most cases March 24th) after the entity's fiscal year end. No Uniform Guidance single audit contracts will be approved with a due date later than March 24th. Certain component units may have an earlier due date because of the primary government's anticipated issuance date. Any component units with years extending beyond 2022 must have a due date on these subsequent periods no later than November 30th. With the exception of component units and single audits, all other entities with years extending beyond 2022 must have an audit completion date no later than eight months (in most cases the end of February) after the entity's fiscal year end date for each subsequent year.

5. A sheet listing common errors that may be avoided during the procurement process.

New Information

- If your entity has been awarded federal grant funding from the American Rescue Plan through the EPA, then your entity may be required to have your fiscal year 2023 audit completed by March of 2024. Please inquire of your oversight agency if this is a requirement for your entity prior to completing the Request for Proposal form. Also, audit extension requests for such entities will be considered on a case-by-case basis and will not be granted past the audit completion date required by the grantor agency.

- The West Virginia Opening Meetings Act (Chapter 6, Section 9A of the West Virginia Code) must be followed for the audit procurement process, including but not limited to the selection of the audit committee, recommendation(s) by the audit committee, and approval of the firm selected by the audit committee to conduct the audit(s) of the entity.

Additional Information

- We have indicated on the list which entities were identified as expending $750,000 or more in federal funds and would thereby be required to undergo an OMB Uniform Guidance audit for the fiscal year ended June 30, 2023. We made this assessment based on information received from the entities and state pass-through granting agencies. If the status of your entity is incorrect with respect to federal funding, you should contact the Audit Procurement Department at 304-558-2261 extension 2411 or extension 5331 or by email at cpaaudits@wvsao.gov for assistance.

- We have identified entities which are deemed to be component units of primary governments. Any component units with years beyond 2023 must have a due date on the subsequent periods no later than November 30th. For example, a component unit contract for the year ending June 30, 2024 may not have a due date subsequent to November 30, 2024. You should ensure your Request for Proposal form (item#4) has the proper due date.

- With the exception of component units and single audits, all other entities with years extending beyond 2023 must have an audit completion date no later than eight months (in most cases the end of February) after the entity's fiscal year end date for each subsequent year. For example, an entity contract for the year ending June 30, 2024 may not have a due date subsequent to February 28, 2025. You should ensure your Request for Proposal form (item#4) has the proper due date.

- The entity must solicit three proposals from CPAs on the List of Appointed Firms **and all approved CPAs that contact you regarding the audit**. All proposals from approved CPAs must be scored by the entity (sections 1.6 and 2.3.2 of *the Manual*).

- If you are requesting a firm to perform any nonaudit services, this should be described in detail in item 19 of the Request for Proposal. This is discussed in sections 1.6 and 2.5.9 of *the Manual*. Common examples of nonaudit services may include assistance with the preparation of the financial statements (including the government-wide financial statements, the fund statements, and notes to the financial statements) based on information derived from the entity's trial balance; preparing account reconciliations that identify reconciling items for management evaluation; and proposing standard, adjusting, or correcting journal entries for management's review and acceptance. If you require nonaudit services, you must assign an individual to act as the management representative to oversee these services. This individual must possess the skills, knowledge, or experience to accept responsibility for the CPA firm's nonaudit services. The firm is required under professional standards to evaluate whether this individual's skill, knowledge or experience is sufficient, and they may determine that they lack the necessary expertise. If they do make that determination, they are precluded from providing the nonaudit service.

The *List of CPA Firms Appointed to Conduct Audits and Reviews of Local Government Entities* must be obtained via our web site at https://www.wvsao.gov/ChiefInspector/Default, by contacting the Audit Procurement Department at (304) 558-2261 extension 2411 or extension 5331, or by email at cpaaudits@wvsao.gov. Please do not use earlier versions of this list as the approved listing frequently changes.

In the top right corner of the enclosed contract is your RFP number. This number **MUST** be used on all correspondence and documents relating to your audit with **BOTH** the CPA Firm and the Chief Inspector Division. You **MUST** complete the procurement process, select the auditor, and return the signed contract and the required supporting documentation to the Chief Inspector no later than the date specified in the top right corner of the contract.

Certain documents, such as the Individual Audit Proposal Score Sheets, Audit Proposal Score Sheet Summary, and the Request for Proposal are available in editable electronic form online at https://www.wvsao.gov/ChiefInspector/Default. These forms may be used in substitution of the documents provided in your bid packet.

Please do not hesitate to contact me at (304) 558-2261 extension 2411 or extension 5331 or by email at cpaaudits@wvsao.gov if you have any questions or concerns.

STATE OF WEST VIRGINIA
STATE AUDITOR'S OFFICE
CHIEF INSPECTOR DIVISION

Basic Steps in Procuring an Audit or Review

07/2019

1. Receive notice from the Chief Inspector Division to procure an ICPA to perform your audit.

2. Review Section I of the *Procedures Manual for Procuring and Conducting Audits and Reviews of Local Governments* (hereinafter referred to as the procurement manual).

3. Appoint the audit procurement committee (See Section 1.3 of the procurement manual).

4. Determine whether the entity needs a Single Audit, Financial and Compliance Audit, or a Review. (See Section 1.6 of the procurement manual).

5. Complete the Request for Proposal (See Section 1.6 of the procurement manual).

6. Submit your completed Request for Proposal to at least **three** CPA firms who must provide you with a written response and any CPA firms that request a Request for Proposal (See section 1.6 of the procurement manual).

7. Receive ICPA written audit proposals.

8. The audit procurement committee must assign weighted values to each item on the individual score sheet in accordance with the score sheet instructions.

9. Score each proposal on the individual score sheet and transfer each section's total points to the Audit Proposal Score Sheet Summary. If you use the electronic version of the scoring sheets or the online scoring service, many of these functions will be automatically performed once the individual score sheets are properly completed. The committee may award up to 5 preference points to a firm on the scoring summary sheet. Only one firm can be awarded preference points. You may not deduct points.

10. The proposal receiving the highest total points is to be awarded the contract. Any ties should be broken with the preference points.

11. Complete and sign the audit contract.

12. The entity should then submit the following documents to the Chief Inspector Division for review and the final appointing signature:

    a. The original signed Uniform Contract.
    b. The original Audit Proposal Score Sheet Summary **which must be signed by all members of the audit committee.**
    c. The original Individual Audit Proposal Scoring Sheets **which must be signed by all individuals scoring the proposals.**
    d. Bid Summary and Certifications from **ALL** firms that submitted a proposal.
    e. A copy of the Request for Proposal sent to the firms.
    f. Letters/Emails from firms declining to bid.
    g. Anti-Lobbying Certification when (1) a bid exceeds $100,000 (total for all years, inclusive of nonaudit service fees and the 8% Chief Inspector process fee) and (2) any fee associated with the audit contract is being paid from a federal award.

RFP#_____

REQUEST FOR PROPOSAL
For Audit/Review Services

As of _____, the _____ is seeking written proposals to perform our annual examination in accordance with the standards, requirements, terms, and conditions specified by the WV State Auditor's Office, Chief Inspector Division's *Procedures Manual for Procuring and Conducting Audits and Reviews of Local Governments*, which is incorporated into this Request For Proposal by reference. The audit proposal and cost must be received by_____.
Firms must be given two weeks or greater from date proposal is sent.

Is this audit contract being solicited under a federal award (i.e., the non-audit services fee, audit fee and/or processing fee is being paid from federal award money)? Yes _____ No _____

1. Entity name and address:

2. Contact person, email address, and phone number:

3. Location and phone number of the office where the accounting records are maintained, if different from above.

4. Audit year(s) to be contracted **(This must correspond with years listed on CID bid list)**:
Type of Audit Use Code A, B, or C
A - Single Audit in accordance with OMB;
B - Financial and Compliance Audit Performed in Accordance with *Government Auditing Standards* issued by the Comptroller General;
C – Financial and Compliance Review Performed in Accordance with *Government Auditing Standards* issued by the Comptroller General:
Note: If this RFP contains future fiscal years please review section 1.6 of the *Procedures Manual for Procuring and Conducting Audits and Reviews of Local Governments*.

Date Audit(s) need to be completed **(This must match the completion date listed on number 18 of the contract. Audit due dates will be limited to the following: the 15th of the month, the end of the month, or for Single Audits, 7 days prior to the end of the ninth month (in most cases March 24th) after the entity fiscal year end)**:

Fiscal Year Ending:	_____	_____	_____	_____	_____
Type of Audit Code:	_____	_____	_____	_____	_____
Date(s) the Audit(s) Need(s) to be Completed by:	_____	_____	_____	_____	_____

5. Financial statements and accounting records will be ready for audit on:

6. Approximate date we would like the audit to be scheduled:

7. We would like the following separate legal organizations (i.e. component units) audited with our entity:

Name of Organization	Total Annual Revenue
_____	_____
_____	_____
_____	_____
_____	_____

Page Two

8. The primary type(s) of service(s) provided to our citizens:

9. The total number of bank accounts maintained:

10. The name of each fund maintained, type of fund (governmental, enterprise, pension, trust) with the approximate amount of revenue for each fund:

Fund Name	Fund Type	Total Annual Revenue

11. We participated in the following Federal Grant Programs with the CFDA number and the total dollars expended or anticipated to be expended during the fiscal year for each. Attach a copy of the Schedule of Expenditures of Federal Awards if appropriate.

Fiscal Year Ending					
CFDA #					
Total Amount Expended	$	$	$	$	$

12. If your entity received and/or expended state grants during any period covered in this Request for Proposal, you should contact the state granting agencies to determine if the requirements of Chapter 12, Article 4, Section 14 of the West Virginia Code must be met during any of these periods.

a.) (Beginning with fiscal year 2020) We received or anticipate receiving one or more state grants totaling $50,000 or more in the aggregate during the period(s) of July 1st through June 30th?

12 Months Ending June 30					
Yes/No?					

b.) If the answer to number 12.a. is yes, and/or a grantor agency requires the provisions of Chapter 12, Article 4, Section 14 of the West Virginia Code to be met, please select one of the following (beginning with fiscal year 2020):

_____ The entity requests the auditor include a Schedule of State Grant Receipts and Expenditures and the auditor's in-relation to opinion on whether the schedule is fairly stated in relation to the financial statements as a whole. This should be included in the bid. Please indicate below the fiscal years for which this is requested.

Fiscal Year Ending:					

_____ The entity will have an Agreed-Upon Procedures or Other Attestation Engagement conducted on the State Grant Receipts and Expenditures separate from this Request for Proposal. The auditor should not include this in the bid.

c.) If the answer to question 12.a. is yes, list all State Grants received during the fiscal year and include the total amounts **received** or anticipated to be received during the fiscal year for each. Attach additional documentation as needed.

12 Months Ending June 30	_____	_____	_____	_____	_____
Name of Programs	_____	_____	_____	_____	_____
Total Amount **Received**	$_____	$_____	$_____	$_____	$_____

d.) List all State Grant Programs which you participate in and include the total dollars **expended** or anticipated to be expended during the fiscal year for each. Attach additional documentation as needed.

Fiscal Year Ending	_____	_____	_____	_____	_____
Name of Programs	_____	_____	_____	_____	_____
Total Amount **Expended**	$_____	$_____	$_____	$_____	$_____

13. Form of accounting records (manual or computerized; include the name of the software used):

14. We have the following numbers of employees:

_____ Full-time _____ Part-time

15. We have the following approximate number of invoices paid per year:

16. Our employees participate in the following pension plans:

17. We instituted the following material accounting pronouncements that were not previously applicable:

18. We entered into the following material debt agreements that were not applicable in the previous year:

19. We would like assistance with the following areas of financial statement preparation:

_____
_____
_____
_____
_____

We will appoint _____ to oversee these nonaudit services. This person has the following skills, knowledge, or experience:

_____
_____

20. The following billing limitation applies to this engagement (for Class IV municipalities only):

Fiscal Years Ending	_____	_____	_____	_____	_____
Type of Audit Code	_____	_____	_____	_____	_____
# of Utility/Park Funds and Policemen/Firemen Pension and Relief Funds	_____	_____	_____	_____	_____
Max. per year amount (for type A audit codes Enter "none")	_____	_____	_____	_____	_____

21. We require the following number of copies of the issued report be sent to the following individual to disseminate to officials within the entity:
No. of copies_____ Individual_____ Title_____

22. We request the firm to provide any other pertinent information in order for the proposal to be evaluated in accordance with the criteria outlined in the Chief Inspector Division's *Procedures Manual for Procuring and Conducting Audits and Reviews of Local Governments.*

23. We have attached an additional sheet for additional requests to the CPA firm:
Yes_____ No_____

24. We would like the proposal delivered via:

Email_____ To the following email address: _____

Paper_____ Number of copies: _____

Sealed Bid_____ Attention: _____

Entity:_____

By:_____
Signature

Title:_____

Date:_____

Email Address:_____

OPTIONAL: ADDITIONAL REQUESTS TO THE CPA FIRM

INSTRUCTIONS FOR THE AUDIT PROPOSAL SCORE SHEET

A. The audit proposal score sheet consists of four sections. Each section and question has been assigned a maximum number of points. Each section has a series of questions.

As an example, the first section "Responsiveness of the proposal" has three questions and a maximum point total of 15. Each question has a maximum point value of 5. Thus, three questions with a maximum of 5 points equals the section's maximum 15 points.

Each question is to be scored based upon the written responses on the Independent Public Accountant's audit proposal. As an example of a scored proposal for the first section the scores may look like the following:

	Scorer # 1	2	3	4	5	Rounded Average Score
First question	5	3	4	3	4	4
Second question	5	2	5	3	4	4
Third question	5	4	5	3	4	4
Total						12

B. Repeat the same process for the second and third sections.

C. The forth section "Cost Criteria" is scored by making a couple of relatively simple math calculations.

1. Calculate the average cost for all submitted proposals by adding all proposal amounts together. Divide this total by the number of proposals.

2. Divide each proposal price into the average. Multiply this answer by 10 and round to the nearest whole number not to exceed 25.

Example:

FIRM	COST
ABC CPA's	$5,000
CDE CPA's	$10,000
FGH CPA's	$16,000
Total	$31,000

$$\frac{\$31,000}{3} = \$10,333$$

ABC CPAs $\frac{\$10,333}{\$5,000}$ = 2.06 X 10 = 20.66 = 21 Points

CDE CPAs $\frac{\$10,333}{\$10,000}$ = 1.03 X 10 = 10.3 = 10 Points

FGH CPAs $\frac{\$10,333}{\$16,000}$ = .65 X 10 = 6.5 = 7 Points

D. Finally, transfer the scores for each proposal to the Audit Score Sheet Summary form. The Independent Public Accountant with the highest points must be awarded the audit contract.

AUDIT PROPOSAL SCORE SHEET SUMMARY							
RFP #:							
Entity:							
Audit Year(s) Ending: Number of Bids Received:		Responsiveness to the Proposal	Understanding of the Audit to be Performed	Technical Experience	Cost Criteria Average divided by Cost times 10	Entity Preference + 1 to 5 Points (to ONE preferred firm)	Total Points
Accounting Firms	Contract Amount	0 - 15	0 - 24	0 - 34	0 - 25	+ 1 to 5	Maximum of 103
Average							

By signing below, you are making the assertion that there is no conflict of interest or collusion of the audit committee members or another representative of the enity with the firms submitting bid proposals and/or the firm awarded the contract. Further, you are making the assertion that the scoring of the bid proposals by the audit committee members are true and not influenced by any bidder or person.

Scored by: (Signatures of Audit Committee)	Date	Printed Name
1.		
2.		
3.		
4.		
5.		

INDIVIDUAL AUDIT PROPOSAL SCORE SHEET

Firm Name:
RFP #:
Number of Committee Members:
Bid Amount:

Responsiveness to the proposal: Maximum 15 points Up to 5 points per question	Scorer 1	Scorer 2	Scorer 3	Scorer 4	Scorer 5	Average Points
Does the Proposal indicate a sincere interest in your entity and was it provided in a timely manner?						
Is the language in the proposal clear?						
Does the proposing firm understand your government's organization and its accounting system and records?						
Total						

Understanding of the audit to be conducted: Maximum 24 points Up to 6 points per question	Scorer 1	Scorer 2	Scorer 3	Scorer 4	Scorer 5	Average Points
Does the proposal specify the type of audit to be performed and does the proposal indicate a clear understanding of the funds and financial statements that are applicable to your particular entity?						
Does the proposal describe in clear language the work plan to conduct the engagement including planning, analysis of internal controls, substantive testing, and federal award testing (if applicable) necessary for your entity?						
Does the proposal demonstrate an understanding of the audit resources/manpower requirements?						
Does the proposal demonstrate the firm has the ability to complete the audit within the required period?						
Total						

Technical Experience: Maximum 34 points	Scorer 1	Scorer 2	Scorer 3	Scorer 4	Scorer 5	Average Points
Do the audit supervisor and the assigned staff have experience in this entity type (i.e. Class II Cities)? Up to 6 points						
Does the majority of the key audit team have three or more years of governmental auditing experience? Up to 6 points						
Does the firm have extensive experience with federal grants and the Single Audit (if this is not a Single Audit performed in accordance with Circular A-133, leave blank)? Up to 6 points						
Does the firm have experience auditing different types of governments in WV in the last three years? Up to 4 points						
Are the majority of the key audit team members CPAs and do the professional affiliations of the firm demonstrate a dedication to governmental accounting and auditing? Up to 6 points						
In reviewing the firms most recent peer review report and letter of comments (if applicable), does the report and comments (if applicable) indicate the firm is meeting professional standards? Up to 3 points						
The firm has documented that they are a member of the AICPA Governmental Audit Quality Control Center? (If yes, an automatic 3 points, if no 0 points)						
Total						

Cost Criteria	Bid	Average	%	Multiplier		Total
				10		

Grand Total	

INDIVIDUAL AUDIT PROPOSAL SCORE SHEET

Firm Name:
RFP #:
Number of Committee Members:
Bid Amount:

Scored by: (Signatures of Audit Committee)	Date	Printed Name
1.		
2.		
3.		
4.		
5.		

Charles Town Water Department
Revenue & Expense Summary
6/30/2023
Preliminary Draft

Annual Budget		Y-T-D Budget	Y-T-D Actual	Difference
	REVENUES			
2,640,000	Metered Sales - Residential	2,640,000	2,631,779	(8,221)
1,320,000	Metered Sales - Commercial	1,320,000	1,297,903	(22,097)
100,000	Metered Sales - Glen Haven/Cavaland	100,000	93,582	(6,418)
20,000	Sale for Resale - Bulk Water	20,000	20,879	879
80,000	Forfieted Discounts	80,000	77,641	(2,359)
35,000	Misc. Service Rev - Reconnection / Tap Fees	35,000	38,090	3,090
550,000	Tank Lot Rental Income (Non-Operating)	550,000	566,391	16,391
20,000	Interest Income (Non-Operating)	20,000	23,891	3,891
15,000	Sinking Fund Income (Non-Operating)	15,000	19,139	4,139
65,000	Miscellaneous Income (Non-Operating)	65,000	21,783	(43,217)
0	Grant Revenue - OEHS (Non-Operating)	-	11,080	11,080
0	CIF & CAC Revenue (Non-Operating)	-	1,295,971	1,295,971
0	Gain of Sale on Assets	-	14,005	14,005
0	Checking Acct @ 6/30/22	-	635,062	635,062
4,845,000	**TOTAL REVENUES**	4,845,000	6,747,197	1,902,197
	EXPENSES			
15,000	WS - Materials & Supplies Expense	15,000	3,711	(11,289)
20,000	WS - Maint of Water Source	20,000	13,337	(6,663)
360,000	WT - Salaries & Wages - Operations Labor	360,000	356,132	(3,868)
140,000	WT - Power & Fuel	140,000	139,912	(88)
8,000	WT - Power & Fuel - GH/CAV	8,000	8,131	131
170,000	WT - Chemical Expense	170,000	168,802	(1,198)
55,000	WT - Testing	55,000	55,512	512
20,000	WT - Materials & Supplies Expense	20,000	23,911	3,911
4,000	WT - Materials & Supplies Expense - GH/CAV	4,000	3,957	(43)
38,000	WT - Sludge Hauling	38,000	39,672	1,672
90,000	WT - Maint of Water Treatment Plant	90,000	78,922	(11,078)
5,000	WT - Maint of Water Plant - GH/CAV	5,000	1,579	(3,421)
34,000	WT - Licenses & Subscriptions	34,000	25,701	(8,299)
390,000	TD - Salaries & Wages - Maintenace Labor	390,000	384,205	(5,795)
20,000	TD - Materials & Supplies Expense	20,000	18,382	(1,618)
60,000	TD - Maint of Dist Reservior & Standpipes	60,000	25,738	(34,262)
120,000	TD - Maint of Mains	120,000	115,918	(4,083)
150,000	TD - Maint of Services	150,000	141,969	(8,031)
200,000	TD - Maint of Meters	200,000	174,843	(25,157)
20,000	TD - Maint of Hydrants	20,000	26,565	6,565
170,000	CA - Salaries & Wages	170,000	167,573	(2,427)
40,000	CA - Billing Expense	40,000	38,645	(1,355)
64,500	CA - Licenses & Subscriptions (includes Sensus)	64,500	46,466	(18,034)
10,000	CA - Bad Debt Expense	10,000	5,986	(4,014)
125,000	GA - Salaries & Wages	125,000	115,470	(9,530)
2,500	GA - Director Compensation	2,500	2,375	(125)

Charles Town Water Department
Revenue & Expense Summary
6/30/2023
Preliminary Draft

170,000	GA - Employee Insurance & Benefits	170,000	160,399	(9,601)
93,000	GA - Employee Pension Expense	93,000	85,697	(7,303)
83,000	GA - Payroll Taxes - FICA Tax Expense	83,000	79,534	(3,467)
12,000	GA - OPEB (other post empl. benefits)	12,000	11,849	(151)
18,000	GA - Employee 457 Expense	18,000	17,792	(208)
60,000	GA - Office Supplies & Expense	60,000	70,140	10,140
18,000	GA - Computer - Technology Expense	18,000	15,635	(2,365)
15,000	GA - Maint. of General Property	15,000	14,691	(309)
20,000	GA - Licenses & Subscriptions	20,000	15,494	(4,506)
15,000	GA - Contractual Services - Engineering	15,000	15,269	269
25,000	GA - Contractual Services - Accounting	25,000	17,178	(7,822)
30,000	GA - Contractual Services - Legal	30,000	27,756	(2,244)
20,000	GA - Contractual Services - Other	20,000	19,359	(641)
15,000	GA - Rental of Building	15,000	15,075	75
75,000	GA - Transportation Expense	75,000	73,448	(1,552)
80,000	GA - Insurance	80,000	74,916	(5,084)
35,000	GA - Worker's Comp	35,000	32,896	(2,104)
20,000	GA - Regulatory Commission Expense	20,000	11,543	(8,457)
6,000	GA - Bond Administration Fees	6,000	5,193	(807)
10,000	GA - Misc. General Expense	10,000	7,919	(2,081)
0	Advertising & Publication Expense	-	3,805	3,805
445,000	Interest on Long Term Debt (Non-Operating)	445,000	395,146	(49,854)
1,165,000	Depreciation Expense (Non-Cash)	1,165,000	1,215,370	50,370
78,000	Amortization Expense (Non-Cash)	78,000	79,076	1,076
4,839,000	**TOTAL EXPENSES**	4,839,000	4,648,592	(190,408)

6,000	Excess (Deficit)	6,000	2,098,605	
	Reconciliation to Cash:			
	Cash Balance @ 6/30/22		635,062	
	Disbursements To Date		(5,563,499)	
	Expenses		4,648,592	
	Deposits To Date		5,581,596	
	Revenues		(6,747,197)	
	CASH BALANCE @ 6/30/2023		653,159	
			653,159	Water Operating
			0	
	Water Capacity Improvement Fees		4,067,640	
	Water Renewal & Replacement		820,063	
	Water Working Capital Fund		384,833	

Charles Town Sewer Department
Revenue & Expense Summary
6/30/2023
Preliminary Draft

Annual Budget		Y-T-D Budget	Y-T-D Actual	Difference
	REVENUES			
2,400,000	CTUB Service Revenue	2,400,000	2,386,475	(13,525)
1,400,000	Ranson Revenue	1,400,000	1,380,961	(19,039)
2,500,000	JCPSD Revenue	2,500,000	2,513,120	13,120
40,000	Customer Forfieted Discounts	40,000	40,989	989
29,000	Customer Forfieted Discounts- RA	29,000	29,204	204
50,000	Customer Forfieted Discounts- PSD	50,000	48,949	(1,051)
25,000	Misc. Sewer Revenues (Non-Operating)	25,000	18,115	(6,885)
0	CIF & CAC Revenues (Non-Operating)	-	1,208,563	1,208,563
25,000	Interest Income (Non-Operating)	25,000	35,020	10,020
86,000	Sinking Fund Income (Non-Operating)	86,000	158,637	72,637
0	Gain on Sale of Assets (Non-Operating)	-	52,159	52,159
0	Checking Acct @ 6/30/22	-	2,351,976	2,351,976
6,555,000	**TOTAL REVENUES**	6,555,000	10,224,167	3,669,167
	EXPENSES			
20,000	CS - Materials & Supply Expense	20,000	16,561	(3,439)
50,000	CS - Maint of Service Connections	50,000	15,674	(34,326)
220,000	CS - Maint of Collecting & Trans. Mains	220,000	202,377	(17,623)
325,000	PS - Salaries & Wages	325,000	322,237	(2,763)
135,000	PS - Power & Fuel	135,000	125,274	(9,726)
25,000	PS - Supplies & Expense	25,000	18,444	(6,556)
35,000	PS - Sludge Hauling	35,000	38,216	3,216
200,000	PS - Maint of Pump Stations	200,000	120,047	(79,953)
275,000	TD - Salaries & Wages	275,000	268,744	(6,256)
135,000	TD - Power - CT Plant	135,000	139,034	4,034
90,000	TD - Power - TUI	90,000	91,713	1,713
10,000	TD - Power - Deerfield	10,000	6,179	(3,821)
175,000	TD - Chemical Expense - CT	175,000	177,471	2,471
20,000	TD - Chemical Expense - TUI	20,000	6,977	(13,023)
35,000	TD - Testing - CT	35,000	30,144	(4,856)
12,000	TD - Testing - TUI	12,000	14,304	2,304
80,000	TD - Supplies & Expense	80,000	61,507	(18,493)
4,000	TD - Sludge Hauling - CT	4,000	4,703	703
13,000	TD - Sludge Hauling - TUI	13,000	22,633	9,633
110,000	TD - Maint. Burns Farm	110,000	114,560	4,560
275,000	TD - Maint. Treatment Plant - CT	275,000	183,209	(91,791)
90,000	TD - Maint. Treatment Plant - TUI	90,000	116,551	26,551
15,000	TD - Maint. Treatment Plant - Deerfield	15,000	1,672	(13,328)
214,000	CA - Billing & Acct Labor	214,000	211,963	(2,037)
95,000	CA - Billing Expense	95,000	86,603	(8,397)
30,000	CA - Licenses & Subscriptions	30,000	20,090	(9,910)
15,000	CA - Bad Debt Expense	15,000	14,723	(277)
200,000	GA - Salaries & Wages	200,000	191,897	(8,103)
2,500	GA - Director Compensation	2,500	2,375	(125)

Charles Town Sewer Department
Revenue & Expense Summary
6/30/2023
Preliminary Draft

170,000	GA - Employee Insurance & Benefits	170,000	162,246	(7,754)
92,000	GA - Employee Pension Expense	92,000	84,192	(7,808)
79,000	GA - Payroll Taxes - FICA Tax Expense	79,000	76,339	(2,661)
12,000	GA - OPEB (other post empl. benefits)	12,000	11,321	(679)
16,000	GA - Employee 457 Expense	16,000	16,205	205
75,000	GA - Office Supplies & Expense	75,000	73,855	(1,145)
18,000	GA - Computer - Technology Expense	18,000	13,614	(4,386)
30,000	GA - Maint. of General Property	30,000	19,203	(10,797)
20,000	GA - Licenses & Subscriptions	20,000	12,816	(7,184)
35,000	GA - Contractual Services - Engineering	35,000	26,373	(8,627)
50,000	GA - Contractual Services - Accounting	50,000	38,228	(11,772)
250,000	GA - Contractual Services - Legal	250,000	214,365	(35,635)
25,000	GA - Contractual Services - Other	25,000	15,581	(9,419)
15,000	GA - Rental of Building	15,000	15,075	75
85,000	GA - Transportation Expense	85,000	84,099	(901)
110,000	GA - Insurance	110,000	73,986	(36,014)
32,000	GA - Worker's Comp	32,000	30,365	(1,635)
30,000	GA - Regulatory Commission Expense	30,000	20,355	(9,645)
60,000	GA - Bond Administration Fees	60,000	51,257	(8,743)
10,000	GA - Misc. General Expense	10,000	8,834	(1,166)
4,801	GA - Advertising & Publication Expense	-	4,801	4,801
0	Loss on Disposition of Assets	-	45,671	45,671
325,000	Interest on Long Term Debt (Non-Operating)	325,000	559,831	234,831
1,985,000	Depreciation Expense (Non-Cash)	1,985,000	2,167,421	182,421
57,000	Amortization Expense (Non-Cash)	57,000	61,924	4,924
0	Bond Issuance Costs (Non-Operating)	-	192,863	192,863
6,491,301	**TOTAL EXPENSES**	6,486,500	6,706,703	27,341
63,699	**Excess (Deficit)**	68,500	3,517,464	

Reconciliation to Cash:			
Cash Balance @ 6/30/22		2,351,976	
Disbursements To Date		(9,811,190)	
Expenses		6,706,703	
Deposits To Date		10,000,820	
Revenues		(10,224,167)	
CASH BALANCE 6/30/2023		2,541,606	
		2,541,606	Sewer Operating
		0	
Sewer Capacity Improvement Fees		4,912,383	
Sewer Renewal & Replacement		318,241	
Sewer Working Capital Fund		708,163	

VENDOR SORT KEY	DESCRIPTION	FUND	DEPARTMENT	AMOUNT

========== FUND TOTALS ==========	
50 WATER FUND	85,149.93
60 SEWER FUND	109,857.13
GRAND TOTAL:	195,007.06

TOTAL PAGES: 5

APPROVED BY: _____

APPROVED BY: _____

This Packet:	$ 168,024.78
Encova Insurance, check dated 8/09/23:	2,807.00
Sprint, check dated 8/09/23:	396.63
City of Ranson, check dated 8/23/23:	21,125.00
Total:	$ 192,353.41

Note:

Highlighted are for the R&R Project;

Highlighted is to be reimbursed with Capacity Improvement Fees

VENDOR SORT KEY	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
			TOTAL:	3,991.69
RK & K ENGINEERS	TO22 GRNFLD FRC MN UPGRDS	SEWER FUND	NON-DEPARTMENTAL	381.68
			TOTAL:	381.68
ROSS H BARE	CTWWTP REPAIR	SEWER FUND	SEWER	480.00
			TOTAL:	480.00
SG PLUMBING, INC.	CITIZENS FIRE CO	WATER FUND	WATER	5,445.51
	SEWER PLANT	WATER FUND	WATER	2,850.00
			TOTAL:	8,295.51
SHENANDOAH AIR CONDITIONING & HEATING,	INDOORHEATPUMPSYSTM INSTAL	SEWER FUND	SEWER	9,947.00
			TOTAL:	9,947.00
SHENANDOAH SALES & SERVICE, INC.	INSPECTION WATER VEHICLE	WATER FUND	WATER	14.00
	SERVICE WATER VEHICLE	WATER FUND	WATER	464.56
	SERVICE SEWER VEHICLE	SEWER FUND	SEWER	166.14
	SERVICE SEWER VEHICLE	SEWER FUND	SEWER	95.00
			TOTAL:	739.70
STEPTOE & JOHNSON PLLC	GENERAL ENVIRONMENTAL	SEWER FUND	SEWER	1,965.00
			TOTAL:	1,965.00
GERALD TAYLOR CO., INC.	PUMP / TRANSPORT	WATER FUND	WATER	1,217.01
	PUMP / TRANSPORT	WATER FUND	WATER	187.42
	PUMP / TRANSPORT	WATER FUND	WATER	923.34
	TRANSPORT	SEWER FUND	SEWER	935.55
	SUPERVAC	SEWER FUND	SEWER	1,428.05
	VAC LIFT STATION	SEWER FUND	SEWER	1,101.24
	TRANSPORT	SEWER FUND	SEWER	1,039.50
	VAC LIFT STATIONS	SEWER FUND	SEWER	2,423.15
	TRANSPORT	SEWER FUND	SEWER	839.52
	VAC LIFT STATION	SEWER FUND	SEWER	1,848.07
			TOTAL:	11,942.85
HD SUPPLY INC	ELECTRODES	SEWER FUND	SEWER	834.14
	COVERALLS, GOGGLES	SEWER FUND	SEWER	393.79
	TAPERED END HANDLE	SEWER FUND	SEWER	19.17
	GOGGLES	SEWER FUND	SEWER	385.70
	GOOGLE	SEWER FUND	SEWER	404.88
	BOOTS	SEWER FUND	SEWER	53.95
	BOOTS	SEWER FUND	SEWER	53.95
	TNT, TNT AMMONIA TEST	SEWER FUND	SEWER	811.27
	3-PRNG GRPPLNG HOOK	SEWER FUND	SEWER	181.21
	ELECTRODES	SEWER FUND	SEWER	812.00-
			TOTAL:	2,326.06
VITAL SIGNS	INSPECTION STICKERS WA&SWR	WATER FUND	WATER	165.00
	INSPECTION STICKERS WA&SWR	SEWER FUND	SEWER	165.00
			TOTAL:	330.00
WAKEFIELD & ASSOCIATES INC	JUL COLLECTIONS	WATER FUND	WATER	113.84
	JUL COLLECTIONS	SEWER FUND	SEWER	113.84
	PSD JUL COLLECTIONS	SEWER FUND	SEWER	227.12
			TOTAL:	454.80

VENDOR SORT KEY	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
JEFFERSON RENTALS	WIDEWALKBEHINDSKIDLOAD4BAS	SEWER FUND	SEWER	353.26
			TOTAL:	353.26
JEFFERSON UTILITIES, INC	READINGS/SHUTOFFS	SEWER FUND	SEWER	1,556.40
			TOTAL:	1,556.40
JOHN P PLACE, INC.	ERADICATOR WEAR PLATE	SEWER FUND	SEWER	1,755.95
			TOTAL:	1,755.95
KAY CASTO & CHANEY PLLC	GENERAL: THRU 7/31/23	WATER FUND	WATER	124.50
	JWACMPLNT: THRU 7/31/23	WATER FUND	WATER	1,040.00
	CLLCTNSYSTM: THRU 7/31/23	SEWER FUND	NON-DEPARTMENTAL	6,727.50
	GENERAL: THRU 7/31/23	SEWER FUND	SEWER	124.50
	ASPNGRN: THRU 7/31/23	SEWER FUND	SEWER	260.00
	FLNGSPRNGPS: THRU 7/31/23	SEWER FUND	SEWER	3,932.50
			TOTAL:	12,209.00
KM ELECTRICAL SOLUTIONS LLC	TWWTP SOLENOID SVC CLL	SEWER FUND	SEWER	1,840.00
			TOTAL:	1,840.00
MCKINNEY'S AUTO REPAIR	SEWER VEHICLE REPAIR	SEWER FUND	SEWER	3,344.23
			TOTAL:	3,344.23
DONALD MICKEY	8/1,8/1 MWNG SMMTPT & PLYG	WATER FUND	WATER	137.50
	8/1,8/1 MWNG SMMTPT & PLYG	SEWER FUND	SEWER	137.50
			TOTAL:	275.00
MID ATLANTIC STORAGE SYSTEMS	16TH WATNK RPR LFT RNTL	WATER FUND	WATER	1,124.30
			TOTAL:	1,124.30
MISS UTILITY OF WV, INC.	MESSAGE FEES: JUL	WATER FUND	WATER	182.00
	MESSAGE FEES: JUL	SEWER FUND	SEWER	182.00
			TOTAL:	364.00
THOMAS NALLS	JUL TANK LOT RENT	WATER FUND	NON-DEPARTMENTAL	3,437.99
			TOTAL:	3,437.99
LOGICAL CONCEPTS, INC	OMNIBCN & 3YR WRLS SVC	SEWER FUND	SEWER	2,401.96
			TOTAL:	2,401.96
CHRIS OWENS	PER DIEM 9/10 - 9/15/23	WATER FUND	WATER	324.50
			TOTAL:	324.50
PACE ANALYTICAL SERVICES, LLC	TESTING: TUSC WKLY	SEWER FUND	SEWER	135.80
	TESTING: CT WKLY	SEWER FUND	SEWER	225.70
	TESTING: OUTFALL 001	SEWER FUND	SEWER	2,704.60
	TESTING: OUTFALL 001	SEWER FUND	SEWER	2,704.60
	TESTING: CT WKLY	SEWER FUND	SEWER	225.70
	TESTING: TUSC WKLY	SEWER FUND	SEWER	135.80
	TESTING: IU02 RCKWL	SEWER FUND	SEWER	356.80
			TOTAL:	6,489.00
PRECISION PUMP & VALVE SERVICE, INC.	WEGMTR RPR& RPLCMNT	SEWER FUND	SEWER	4,836.00
			TOTAL:	4,836.00
CORPORATION OF RANSON	JULY UT COLLECTIONS	WATER FUND	NON-DEPARTMENTAL	3,991.69

VENDOR SORT KEY	DESCRIPTION	FUND	DEPARTMENT		AMOUNT
FASTENAL	ANCHOR, BLASTER, WD-40	SEWER FUND	SEWER		262.54
	MACH LIFT EYE 5/8	SEWER FUND	SEWER		321.36
				TOTAL:	583.90
FERGUSON US HOLDINGS, INC	HIPWADER	SEWER FUND	SEWER		130.00
				TOTAL:	130.00
TRISHA S FOWLER	8/09/23 & 8/11/23	WATER FUND	WATER		200.00
	8/09/23 & 8/11/23	SEWER FUND	SEWER		200.00
				TOTAL:	400.00
FRONTIER COMMUNICATIONS	304-876-9970-121914-4	WATER FUND	WATER		111.60
	304-876-2120-111514-4	WATER FUND	WATER		111.60
				TOTAL:	223.20
GUTTMAN ENERGY	W/E 8/06/23	WATER FUND	WATER		678.03
	W/E 8/13/23	WATER FUND	WATER		578.76
	W/E 8/06/23	SEWER FUND	SEWER		768.85
	W/E 8/06/23	SEWER FUND	SEWER		37.38
	W/E 8/13/23	SEWER FUND	SEWER		1,353.84
	W/E 8/13/23	SEWER FUND	SEWER		62.47
				TOTAL:	3,479.33
GANNETT FLEMING VALUATION & RATE CONSU	WA & WW COST SVC STUDY	WATER FUND	WATER		2,235.00
	WA & WW COST SVC STUDY	WATER FUND	WATER		6,135.00
	WA & WW COST SVC STUDY	SEWER FUND	SEWER		1,395.00
	WA & WW COST SVC STUDY	SEWER FUND	SEWER		2,155.00
				TOTAL:	11,920.00
GASKINS SERVICES LLC	3 LOADS TOPSOIL DELIVERED	WATER FUND	WATER		1,050.00
				TOTAL:	1,050.00
GWIN DOBSON & FOREMAN INC	KINGS XNG WTP SLDGEFRCMN T	WATER FUND	NON-DEPARTMENTAL		3,632.37
	WWTP UPGRADES	SEWER FUND	NON-DEPARTMENTAL		2,706.58
	WWTP UPGRADES	SEWER FUND	NON-DEPARTMENTAL		13,634.75
	WW RETAINER SVCS	SEWER FUND	SEWER		889.38
				TOTAL:	20,863.08
GRIFFITH ENERGY SERVICES, INC.	832 S GEORGE ST	SEWER FUND	SEWER		1,452.33
				TOTAL:	1,452.33
JASON HARRIS	6TH & E AVIS CLNBRSHFRMSTR	WATER FUND	WATER		1,100.00
				TOTAL:	1,100.00
PROTOUCH COMMUNICATIONS, LLC	JUL SVCS: AFTER-HRS EMERGE	WATER FUND	WATER		98.58
	JUL SVCS: AFTER-HRS EMERGE	SEWER FUND	SEWER		98.58
				TOTAL:	197.16
INWOOD QUARRY, INC.	C1 & I10 PICKUPS: 8/08/23	WATER FUND	WATER		761.32
	C1 & I10 PICKUPS: 8/08/23	WATER FUND	WATER		761.32
				TOTAL:	1,522.64
JEFFERSON COUNTY COMMISSION	AMBLNC FEE: WTP & SWR SYST	WATER FUND	WATER		45.00
	AMBLNC FEE: EVITTS RUN EST	SEWER FUND	SEWER		90.00
	AMBLNC FEE: WTP & SWR SYST	SEWER FUND	SEWER		45.00
				TOTAL:	180.00

VENDOR SORT KEY	DESCRIPTION	FUND	DEPARTMENT		AMOUNT
3RD TIME TRUCKING	HAULING	WATER FUND	WATER		298.90
	HAULING	WATER FUND	WATER		438.69
				TOTAL:	737.59
APPLE VALLEY TIRE	SKIDSTEER TIRE REPAIR	WATER FUND	WATER		43.25
	TIRES WATER VEHICLE	WATER FUND	WATER		2,130.55
				TOTAL:	2,173.80
APPLIED INDUSTRIAL TECHNOLOGIES	BLTPRSSBLT, 5'BLT	SEWER FUND	SEWER		97.54
				TOTAL:	97.54
AUTOZONE	TRNSMSSNSTPLK, WNSHLDWSHFL	WATER FUND	WATER		37.01
	TRNSMSSNSTPLK, WNSHLDWSHFL	SEWER FUND	SEWER		15.99
				TOTAL:	53.00
BIEDLER'S ELECTRIC MOTOR REPAIR, INC.	RPR INFLNT PMP	SEWER FUND	SEWER		368.52
				TOTAL:	368.52
CHAMPION INDUSTRIES, INC	PRINTING SVCS JUL	WATER FUND	WATER		2,054.88
	POSTAGE 4 PRINTING SVCS JU	WATER FUND	WATER		4,655.65
	PRINTING SVCS JUL	SEWER FUND	SEWER		2,054.89
	POSTAGE 4 PRINTING SVCS JU	SEWER FUND	SEWER		4,655.64
				TOTAL:	13,421.06
CHARLES TOWN SEWER	JULY FUNDING	SEWER FUND	NON-DEPARTMENTAL		15,783.80
				TOTAL:	15,783.80
CHARLES TOWN WATER	JULY FUNDING	WATER FUND	NON-DEPARTMENTAL		11,198.48
				TOTAL:	11,198.48
CITY OF CHARLES TOWN	UB COLLECTIONS JULY	WATER FUND	NON-DEPARTMENTAL		17,361.58
				TOTAL:	17,361.58
CORE & MAIN	313-334-NL,313-205-NL,L14-	WATER FUND	WATER		1,700.08
	314-268-NL	SEWER FUND	SEWER		1,279.68
	C-87-77-NL CPLG	SEWER FUND	SEWER		187.30
				TOTAL:	3,167.06
COYNE CHEMICAL	AMMNMSLFT40%NSF,HYDRFLSCAC	WATER FUND	WATER		2,891.16
				TOTAL:	2,891.16
CRYSTAL SPRINGS	MONTHLY SVC@ 661 & 842	WATER FUND	WATER		127.96
	MONTHLY SVC@ 661 & 842	SEWER FUND	SEWER		87.99
				TOTAL:	215.95
DEWBERRY ENGINEERS INC	TO4 VLV ASSMNT PRGM DVLPMN	WATER FUND	NON-DEPARTMENTAL		2,610.00
				TOTAL:	2,610.00
WV DEPT OF HEALTH & HUMAN SERVICES	BACTERIOLOGICAL TEST	WATER FUND	WATER		140.00
	BACTERIOLOGICAL TEST	WATER FUND	WATER		120.00
	BACTERIOLOGICAL TEST	WATER FUND	WATER		100.00
				TOTAL:	360.00
DODSON SEPTIC SERVICES, LLC	SEPTIC TANK PUMP: JEFFERSO	SEWER FUND	SEWER		300.00
				TOTAL:	300.00