CHARLES TOWN UTILITY BOARD
AGENDA

WEDNESDAY, SEPTEMBER 27, 2023

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

CALL TO ORDER

1. **APPROVAL OF MINUTES**
   a. Approval of September 13, 2023 Regular Meeting Minutes
      UB Minutes 09.13.23.pdf
   b. Approval of September 20, 2023 Special Meeting Minutes
      UB Minutes 09.20.23.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/85779753268?pwd=6DOj3EzYrMcNiL0qkcABPTQHU7l0Ab.1

   Meeting ID: 857 7975 3268
   Passcode: 488074
   +1 301 715 8592 US

3. **UNFINISHED BUSINESS**
   a. Audit Committee Selection Update
      Perry Audit 2023.pdf

4. **NEW BUSINESS**
   a. October Board Meeting Schedule Discussion - Move October 25th Meeting to Thursday, October 26th
   b. Dupont and 3M Class Action Settlement Correspondence
      Dupont and 3M Correspondence.pdf

5. **MANAGER REPORTS**
   a. Utility Manager Report

b. Chairman Report

6. **APPROVAL OF BILLS**
   a. September 20, 2023
      Board Report 09.27.23.pdf

7. **ADJOURNMENT**

8. **INFORMATION ONLY**
   a. Next Meeting - October 11, 2023 at 4:00 P.M.
      Revised Capital Exp Report 09.13.23.pdf

Charles Town Utility Board
Regular Board Meeting
September 13, 2023

The Charles Town Utility Board held a regular meeting on September 13, 2023 at 4:00 P.M. Members of the Board present were John Nissel, Chairman; Tommy Stocks, Treasurer, Jeff Whitten, Board Member; and Heidi Parker, Board Member. Also present were Kristen Stolipher, Utility Manager; April Shultz, Assistant Utility Manager; Ashley Stottlemyer, Secretary; Robert Rodecker, Legal Counsel; and Tricia Jackson; County Commission Liaison.

CALL TO ORDER

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

APPROVAL OF MINUTES

Approval of August 23, 2023 Regular Meeting Minutes

The Chairman called for changes or corrections to the August 23, 2023 regular meeting minutes.

Action: **Motion made by Mr. Whitten, second by Mrs. Parker, the Board unanimously approved the minutes as presented.**

PUBLIC COMMENT

The Board received a public comment from Jacquelyn Milliron.

UNFINISHED BUSINESS

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

Mrs. Stolipher included the recommendation letter from Gannet Fleming which summarized two options. Staff and John Kunkle are in agreement with the two recommendations to present to City Council, the first being Water - Option D with the Wastewater - Option C and the second Water - Option A1 with Wastewater - Option A. Mr. Kunkle was in the audience to answer questions from the Board. The Board provided discussions and recommended providing Council with a letter summarizing the Board's recommendations.

Action: **Motion made by Mr. Whitten, second by Mrs. Parker, the Board unanimously approved directing staff to prepare a letter of recommendation for City Council to move forward with the 2nd choice, which the Board believed is the best option for CTUB and its rate payers.**

Renewal and Replacement Project Change Order #3

Mrs. Stolipher provided Change Order #3 for various items relating to the Renewal and Replacement project. This item was tabled last meeting. Chris Eckenrode from GDF briefed the Board on the various adjustments listed in the change order totaling $90,351.00. Mr. Eckenrode mentioned the project is 65% complete, with 95% of the underground work completed. The Board provided discussions.

Action: **Motion made by Mr. Stocks, second by Mr. Whitten, the Board unanimously approved Change Order #3.**

NEW BUSINESS

Renewal & Replacement Project Resolution No. 11 – Contractor Pay Application No. 11

Mrs. Stolipher included the contractor application for payment no. 11 in the amount of $299,834.06 for work completed.

Action: **Motion made by Mr. Whitten, second by Mrs. Parker, the Board unanimously approved the Contractor Pay Application No. 11.**

Cantor Hollow (formerly Miller Station) Design Proposal

Mrs. Stolipher presented a concept plan for the proposed Cantor Hollow subdivision located on Patrick Henry Way across from Walmart. This site had platted lots many years ago with infrastructure in the ground, however, the pump station was decommissioned and a gravity line was constructed years later by CTUB which caused an issue to serving this property. At a previous CTUB board meeting, it was determined it is the responsibility of CTUB to remedy this once the developer is ready to move forward. GDF has provided a task order totaling $19,500.00 to design, permit and assist in construction of a pump station for the proposed 122 residential units in the Cantor Hollow development.

Action: Motion made by Mr. Stocks, second by Mr. Whitten, with discussions from the Board, the Board unanimously approved the task order with GDF for the proposed Cantor Hollow and to include the concept plan in the board packet for the public.

Greenfield Force Main

- RK&K Bidding Documents

Mrs. Stolipher included RK&K Task No. 22, Change Order No. 01 for the preparation of the bidding and construction contract documents, along with participating in the bidding phase for awarding the construction project for the Greenfield Force Main Upgrade Project. She mentioned this project would upgrade the existing force main that runs from the Greenfield subdivision to tie in on the west side of Rt. 340 to be funded by capacity improvement fees. RK&K will provide the Board with a recommendation upon bid opening.

Action: Motion made by Mr. Whitten, second by Mr. Stocks, the Board unanimously approved Task No. 22, Change Order No. 01.

- GDF Construction Administration

Mrs. Stolipher provided a task order from GDF for the construction administration through the bid phase and project management of the Greenfield Force Main Upgrade project.

Action: Motion made by Mr. Whitten, second by Mr. Stocks, with discussions from the Board, the Board unanimously approved the GDF task order for Construction Administration.

Potomac Farms Water System Request

Mrs. Stolipher provided back in June, the State Health Department reached out to CTUB regarding a water service request for the Potomac Farms water system, as this system has had a number of issues and deficiencies over the years. GDF assessed the system and evaluated CTUB's options to provide water service. After reviewing the findings from GDF, Potomac Farms would like to partner with CTUB to move forward with connecting and the possibility of grant funding. Mrs. Stolipher was in favor of pursuing grant opportunities if available, as Potomac Farms cannot be a grant applicant. The Board provided discussions.

Action: Motion made by Mr. Whitten, second by Mr. Stocks, with discussions from the Board, the Board unanimously approved authorizing Mrs. Stolipher to pursue grant opportunities that may be available to assist the Potomac Farms community.

West Virginia American Water Termination and Usage Draft Agreements

Mrs. Stolipher included the draft water termination and usage agreements with West Virginia American Water (WVAW) now that the Jefferson Utilities Inc. purchase is near completion. All parties have reviewed the agreements. The Board provided discussions. Mr. Rodecker mentioned these are standard agreements approved by the WV Public Service Commission used by WVAW for all their systems they provide these services for.

Action: **Motion made by Mrs. Parker, second by Mr. Whitten, the Board unanimously approved the water termination and usage agreements with WVAW.**

MANAGER REPORTS

Utility Manager Report

Mrs. Stolipher commended staff on the cleaning of the final basin at the wastewater plant. She also mentioned the annual chlorine burn will occur the first week of October at the water plant.

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

Chairman Report

The Chairman provided no updates, but mentioned the Class Cost of Service discussion will occur at the October 2nd City Council meeting.

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

APPROVAL OF BILLS

September 13, 2023

Action: **Motion made by Mr. Stocks, second by Mr. Whitten, with discussions from the Board, the Board unanimously approved the payment of the bills.**

INFORMATION ONLY

The next regular meeting is scheduled for Wednesday, September 27, 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 5:22 P.M.

_____	_____
John Nissel	Ashley Stottlemyer
Chairman	Secretary

Charles Town Utility Board
Special Board Meeting
September 20, 2023

The Charles Town Utility Board held a special meeting on September 20, 2023 at 4:00 P.M. Members of the Board present were John Nissel, 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 Richard Lewis, Legal Counsel.

CALL TO ORDER

The Chairman called for a motion to call the meeting to order.

Action: **Motion made Mr. Pierson, second by Mr. Whitten, the Board unanimously called the meeting to order at 4:00 P.M.**

NEW BUSINESS

Proposed NPDES Permit Order - Possible Executive Session Under: WV State Code Section §6-9A-4(b)(12) – To discuss any matter which, by express provision of federal law or state statute or rule of court is rendered confidential.

Action: **Motion by Mr. Stocks, second by Mr. Whitten, the Board unanimously approved convening into Executive Session at 4:00 P.M. to discuss the proposed NPDES Permit Order**

The City of Charles Town Mayor, Bob Trainor was invited to attend the executive session.

Executive session was over at 4:13 P.M.

Action: **Motion made by Mr. Whitten, second by Mr. Pierson, the Board unanimously approved authorizing the Chairman and Charles Town Mayor to execute the NPDES order as presented.**

INFORMATION ONLY

The next regular meeting is scheduled for Wednesday, September 27, 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 4:14 P.M.

_____ _____

John Nissel
Chairman

Ashley Stottlemyer
Secretary

AUDIT PROPOSAL SCORE SHEET SUMMARY

RFP #: 23-249

Entity: Charles Town Utilty Board

Audit Year(s) Ending: 2023, 2024, 2025 Number of Bids Received: 1		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
Perry & Associates CPAs, A.C.	$ 22,250	15	24	34	25	5	103
BHM CPA Group, Inc. - No bid	$ -						0
CoxHollidaYoung, PLLC - No bid	$ -						0
Decker & Company PLLC - No bid	$ -						0
0	$ -						0
Average	**$ 22,250**						

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.	9/14/2023	Thomas Stocks
2.	9/14/2023	April Shultz
3.	9/14/2023	Kristen Stolipher
4.		0
5.		0

PERRY
& Associates CPAs
PASSION Beyond the Numbers

Cost Proposal for Audit Services

CHARLES TOWN UTILITY BOARD
Jefferson County

For Fiscal Periods July 1, 2022 through June 30, 2025

RFP 23-249

Date of Proposal: September 1, 2023

Contact: Jodey L. Altier, CPA, CFF, Managing Partner
313 Second Street, Marietta OH 45750 740-373-0056

National Women's Business Enterprise Certification as a Women's Business Enterprise (WBE)

PERRY
& Associates CPAs

September 1, 2023

April Shultz, Assistant Utility Manager
Charles Town Utility Board
661 S. George Street, Suite 101
Charles Town, West Virginia 25414

Dear Ms. Shultz and the Board of Directors:

In response to your Request for Proposal for the performance of audit services for **the Charles Town Utility Board, Jefferson County, (the Utility Board),** for the fiscal periods July 1, 2022 through June 30, 2025, **Perry & Associates Certified Public Accountants, A.C. (the Firm)** is pleased to provide to you our fixed fee bids of **$7,000.00 – 2023; $7,500.00 – 2024; $7,750.00 – 2025; and $22,250.00 – combined total** for all years of the contract. **This includes our hourly fees and out-of-pocket expenses as detailed in Exhibits A - C**.

I hereby certify that I am entitled to represent **Perry & Associates Certified Public Accountants, A.C.**, empowered to submit this bid and authorized to sign a contract with **the Charles Town Utility Board, Jefferson County, (the Utility Board)**. We look forward to working with you again.

Respectfully submitted,



Jodey L. Altier, CPA, CFF, President, Managing Partner
Perry & Associates Certified Public Accountants, A.C.

Exhibit A

Bid Summary and Certification

The Firm of Perry and Associates CPA's, A.C. proposes to conduct audit services for the Charles Town Utility Board, Jefferson County, for the fiscal year ending June 30, 2023 and to issue the results on or before the specified date of November 30, 2023, for the amount of $7,000.00 The firm's employees assigned to and who will conduct this audit, their level of audit responsibility, credentials, experience, and hourly rates are as follows:

	CPA Yes/No	Years of Governmental audit Experience	Has prior experience this entity Yes/No	Has prior experience this entity Type Yes/No	Hours	Rate/ Hour	Total
President/CEO:							
Jodey L. Altier	Yes	26	No	Yes	4	$50.00	$200.00
Principal and Quality Control & Technical Specialist:							
Cynthia J. Reid	Yes	25	No	Yes	4	$50.00	$200.00
Principal:							
Jessica E. Heldman	Yes	15	No	Yes	4	$50.00	$200.00
Senior Information Systems Analyst:							
Thomas Martin, CISA	No	4	No	Yes	8	$50.00	$400.00
Senior Audit Manager:							
Chris Barkley	No	9	No	Yes	14	$50.00	$700.00
Audit Manager:							
Mariah P. Richards	No	8	No	Yes	36	$50.00	$1,800.00
Ryan C. Lynn	Yes	6	No	Yes	6	$50.00	$300.00
Staff Auditors	No	Varies	No	Yes	64	$50.00	$3,200.00
				Total	**140**		**$7,000.00**

Staff auditors will be assigned as needed.

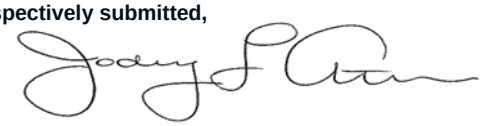
BREAKDOWN OF TOTAL AUDIT/REVIEW HOURS

Planning and Supervision	**21**	**Review**	**19**
Field Work: General	**94**	**Report (Conclusions) Preparation**	**6**
Federal Grants	**0**	**Non-Audit Services**	**0**
		Total Hours	**140**

The Firm will not provide this entity with any services that would violate professional standards issued by the American Institute of Certified Public Accountants and *Government Auditing Standards* issued by the Comptroller General of the United States.

In the preparation of this bid there was no conflict of interest or collusion between the Firm and the audit committee members or another representative of the entity. Further, the Firm did not influence, directly or indirectly, the audit committee members or any entity personnel in the scoring of the bid proposals and/or the awarding of the contract.

Respectively submitted,



Jodey L. Altier, CPA, CFF, President/CEO
Perry & Associates Certified Public Accountants, A.C.

September 1, 2023

Exhibit B

Bid Summary and Certification

The Firm of Perry and Associates CPA's, A.C. proposes to conduct audit services for the Charles Town Utility Board, Jefferson County, for the fiscal year ending June 30, 2024 and to issue the results on or before the specified date of November 30, 2024, for the amount of $7,500.00 The firm's employees assigned to and who will conduct this audit, their level of audit responsibility, credentials, experience, and hourly rates are as follows:

	CPA Yes/No	Years of Governmental audit Experience	Has prior experience this entity Yes/No	Has prior experience this entity Type Yes/No	Hours	Rate/ Hour	Total
President/CEO:							
Jodey L. Altier	Yes	26	No	Yes	4	$50.00	$200.00
Principal and Quality Control & Technical Specialist:							
Cynthia J. Reid	Yes	25	No	Yes	4	$50.00	$200.00
Principal:							
Jessica E. Heldman	Yes	15	No	Yes	4	$50.00	$200.00
Senior Information Systems Analyst:							
Thomas Martin, CISA	No	4	No	Yes	8	$50.00	$400.00
Senior Audit Manager:							
Chris Barkley	No	9	No	Yes	16	$50.00	$800.00
Audit Manager:							
Mariah P. Richards	No	8	No	Yes	40	$50.00	$2,000.00
Ryan C. Lynn	Yes	6	No	Yes	6	$50.00	$300.00
Staff Auditors	No	Varies	No	Yes	68	$50.00	$3,400.00
				Total	**150**		**$7,500.00**

Staff auditors will be assigned as needed.

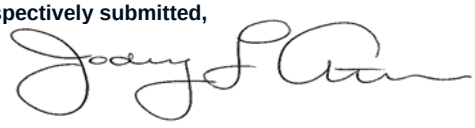
BREAKDOWN OF TOTAL AUDIT/REVIEW HOURS

Planning and Supervision	**22**	**Review**	**20**
Field Work: General	**102**	**Report (Conclusions) Preparation**	**6**
Federal Grants	**0**	**Non-Audit Services**	**0**
		Total Hours	**150**

The Firm will not provide this entity with any services that would violate professional standards issued by the American Institute of Certified Public Accountants and *Government Auditing Standards* issued by the Comptroller General of the United States.

In the preparation of this bid there was no conflict of interest or collusion between the Firm and the audit committee members or another representative of the entity. Further, the Firm did not influence, directly or indirectly, the audit committee members or any entity personnel in the scoring of the bid proposals and/or the awarding of the contract.

Respectively submitted,



Jodey L. Altier, CPA, CFF, President/CEO
Perry & Associates Certified Public Accountants, A.C.

September 1, 2023

Exhibit C

Bid Summary and Certification

The Firm of Perry and Associates CPA's, A.C. proposes to conduct audit services for the Charles Town Utility Board, Jefferson County, for the fiscal year ending June 30, 2025 and to issue the results on or before the specified date of November 30, 2025, for the amount of $7,750.00 The firm's employees assigned to and who will conduct this audit, their level of audit responsibility, credentials, experience, and hourly rates are as follows:

	CPA Yes/No	Years of Governmental audit Experience	Has prior experience this entity Yes/No	Has prior experience this entity Type Yes/No	Hours	Rate/ Hour	Total
President/CEO:							
Jodey L. Altier	Yes	26	No	Yes	4	$50.00	$200.00
Principal and Quality Control & Technical Specialist:							
Cynthia J. Reid	Yes	25	No	Yes	4	$50.00	$200.00
Principal:							
Jessica E. Heldman	Yes	15	No	Yes	4	$50.00	$200.00
Senior Information Systems Analyst:							
Thomas Martin, CISA	No	4	No	Yes	8	$50.00	$400.00
Senior Audit Manager:							
Chris Barkley	No	9	No	Yes	16	$50.00	$800.00
Audit Manager:							
Mariah P. Richards	No	8	No	Yes	40	$50.00	$2,000.00
Ryan C. Lynn	Yes	6	No	Yes	6	$50.00	$300.00
Staff Auditors	No	Varies	No	Yes	73	$50.00	$3,650.00
				Total	**155**		**$7,750.00**

Staff auditors will be assigned as needed.

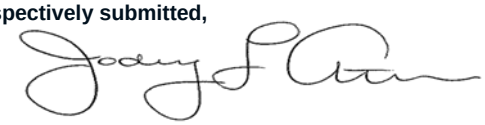
BREAKDOWN OF TOTAL AUDIT/REVIEW HOURS

Planning and Supervision	**22**	**Review**	**20**
Field Work: General	**107**	**Report (Conclusions) Preparation**	**6**
Federal Grants	**0**	**Non-Audit Services**	**0**
		Total Hours	**155**

The Firm will not provide this entity with any services that would violate professional standards issued by the American Institute of Certified Public Accountants and *Government Auditing Standards* issued by the Comptroller General of the United States.

In the preparation of this bid there was no conflict of interest or collusion between the Firm and the audit committee members or another representative of the entity. Further, the Firm did not influence, directly or indirectly, the audit committee members or any entity personnel in the scoring of the bid proposals and/or the awarding of the contract.

Respectively submitted,



Jodey L. Altier, CPA, CFF, President/CEO
Perry & Associates Certified Public Accountants, A.C.

September 1, 2023

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PASSION Beyond the Numbers

Technical Proposal for Audit Services

CHARLES TOWN UTILITY BOARD
Jefferson County

For Fiscal Periods July 1, 2022 through June 30, 2025

RFP 23-249

Date of Proposal: September 1, 2023

Contact: Jodey L. Altier, CPA, CFF, Managing Partner
313 Second Street, Marietta OH 45750 740-373-0056

National Women's Business Enterprise Certification as a Women's Business Enterprise (WBE)

CHARLES TOWN UTILITY BOARD
JEFFERSON COUNTY

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PERRY
& Associates CPAs

September 1, 2023

April Shultz, Assistant Utility Manager
Charles Town Utility Board
661 S. George Street, Suite 101
Charles Town, West Virginia 25414

Dear Ms. Shultz and the Board of Directors:

In response to your Request for Proposal for the performance of audit services for **the Charles Town Utility Board, Jefferson County, (the Utility Board),** for the fiscal periods July 1, 2022 through June 30, 2025, **Perry & Associates Certified Public Accountants, A.C. (the Firm)** is pleased to provide you our proposals and look forward to working with you again. **The Firm** is familiar with **the Utility Board** through our performance of prior audits, review of the RFP, and our performance of other audits in and around **Jefferson County**.

The Firm will perform **the Utility Board's** audits in accordance with the American Institute of Certified Public Accountants' auditing standards generally accepted in the United States of America and the most recent applicable U.S. Government Accountability Office's *Government Auditing Standards*. **The Utility Board's** financial statements and accounting records will be ready for audit on October 15th; you would like your audit to be scheduled in November; and the audits need to be completed by November 30th. The need for federal single audits will be verified during the planning phase of each engagement period; however, information contained in the RFP, indicates **Single Audits will not be required for the Utility Board, for the contract period**.

Jodey L. Altier, CPA, CFF, President, Managing Partner, will be responsible for services provided to **the Utility Board**. Her contact information is: **Perry & Associates Certified Public Accountants, A.C.**, 315 Second Street, Marietta, Ohio 45750; telephone (740) 373-0056; Fax (740) 373-2402; or by emailing at: jaltier@perrycpas.net. Any questions regarding this proposal may be directed to Jodey.

The Women's Business Enterprise Nation Council (WBENC) has granted their National Women's Business Enterprise Certification to **the Firm**, who has successfully met WBENC's standards as a Women's Business Enterprise (WBE). This certification affirms the business is woman-owned, operated and controlled and is valid through the date of February 29, 2024.

The Firm has reviewed the provisions of 13 CFR § 121.201 and assert **the Firm's** annual receipts do not exceed those provided for the Small Business Administration (SBA) to be considered small.

At **the Firm**, we believe in the value of relationships. We view every client relationship like a partnership and truly believe that our success is a result of your success. We are committed to providing close, personal attention to our clients. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience, and financial acumen.

The Firm has been in business for in excess of 45 years and is licensed by the West Virginia Accountancy Board to do business in the State of West Virginia and will remain in compliance with West Virginia CPA licensure laws and rules. **The Firm** annually performs several hundred **governmental**, ERISA, not-for-profit and for-profit audits, with the objective of providing the highest standard of audit work and working paper quality. Our goal is always to provide an effective, efficient audit according to the necessary timeline as specified in the Request for Proposal.

The Firm is a member of the AICPA Governmental Audit Quality Center and the AICPA Employee Benefit Plan Audit Quality Center (Centers) and has agreed to establish policies and procedures specific to **the Firm's** governmental audit

practice (as defined in the membership requirements) and its ERISA employee benefit plan practice to comply with the applicable professional standards and the membership requirements of the Centers.

As required by the membership requirements of the respective Centers, it is the policy of **the Firm** that all eligible audit partners (or person designated by partner) be members of the AICPA. It is the responsibility of the managing partner (or person designated by partner) to annually advise each audit partner that AICPA membership is mandatory.

A copy of **the Firm's** Quality Control Document can and will be provided upon request.

RSM US Alliance

The Firm joined **RSM US Alliance**, a premier affiliation of independent accounting and consulting firms, effective April 30, 2019. **RSM US Alliance** is a premier affiliation of independent accounting and consulting firms in the United States, with more than 75 members in over 38 states, the Cayman Islands and Puerto Rico. This affiliation gives us access to a full range of national and international capabilities.



As a member of **RSM US Alliance**, **the Firm** has access to resources and services **RSM US LLP** provides its own clients. **RSM US LLP** is the leading provider of audit, tax and consulting services focused on the middle market, with more than 9,000 people in 86 offices nationwide. **RSM US LLP** is a licensed CPA firm and the U.S. member of **RSM International**, a global network of independent audit, tax, and consulting firms with more than 38,000 people in over 120 countries.

We accepted an invitation to become a member of **RSM US Alliance** because it is a natural fit with our commitment to our clients and our determination to stay at the forefront of developments affecting accounting and consulting firms today. Visit rsmus.com/alliance to learn more about our membership with **RSM US Alliance**.

RSM US Alliance provides its members with access to resources of **RSM US LLP**. **RSM US Alliance** member firms are separate and independent businesses and legal entities that are responsible for their own acts and omissions, and each are separate and independent from **RSM US LLP**. **RSM US LLP** is the U.S. member firm of **RSM International**, a global network of independent audit, tax, and consulting firms. Members of **RSM US Alliance** have access to **RSM International** resources through **RSM US LLP** but are not member firms of **RSM International**. Visit rsmus.com/aboutus for more information regarding **RSM US LLP** and **RSM International**. The RSM™ logo is used under license by RSM US LLP. **RSM US Alliance** products and services are proprietary to **RSM US LLP**.

The Firm will continue to retain their independence, individual name, and visual identity. Clients of **the Firm** will continue to work with the same local teams they know and trust.

The Firm believes that our extensive experience on **this and** similar engagements and knowledge gained from our other governmental and not-for-profit audit engagements provides us with unique insight that would make us the best qualified to perform the audits of **the Utility Board**. We have developed an effective and efficient audit approach that is performed by personnel with extensive governmental and not-for-profit experience. We encourage you to contact any of our clients on the included list to find out their level of satisfaction with our audit work.

The attached proposal represents a firm and irrevocable offer for 90 days from the date of this letter.

Respectfully submitted,

Jodey L. Altier, CPA, CFF, President, Managing Partner
Perry & Associates, Certified Public Accountants, A.C.

SCORE SHEET CROSS REFERENCE TABLE

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A.	**Responsiveness to the Proposal:**	
1.	Does the proposal indicate a sincere interest in your entity and was it provided in a timely manner?	1-27, A
2.	Is the language in the proposal clear?	1-27, A
3.	Does the proposing firm understand your government's organization and its accounting system and records?	1-14, A
B.	**Understanding of the audit to be conducted:**	
1.	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?	1-14
2.	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?	1-14
3.	Does the proposal demonstrate an understanding of the audit resources/manpower requirements?	1-27, A
4.	Does the proposal demonstrate the firm has the ability to complete the audit within the required period?	14-27, A
C.	**Technical Experience:**	
1.	Do the audit supervisor and the assigned staff have experience in this entity type (i.e. Class II Cities)?	14-27, A
2.	Does the majority of the key audit team have three or more years of governmental auditing experience?	14-27, A
4.	Does the firm have extensive experience with federal grants and the Single Audit?	14-27, A
5.	Does the firm have experience auditing different types of governments in West Virginia in the last 3 years?	14-27, A
6.	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?	14-27, A
7.	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?	See Peer Review Attached

A - Please see the Cost Proposal.

CHARLES TOWN UTILITY BOARD
PROPOSAL FOR AUDIT AND NON-AUDIT SERVICES

AFFIRMATIONS

CPA Licensure Laws
The Firm affirmatively states that it is licensed by the West Virginia Accountancy Board to do business in the State of West Virginia and will remain in compliance with West Virginia CPA licensure laws and rules.

CPE Requirements
The Firm affirmatively states that it and all assigned key professional staff are and will remain in compliance with the continuing professional education requirements of Government Auditing Standards, issued by the Comptroller General of the United States, defined as follows:

Auditors who plan, direct, perform engagement procedures for, or report on an engagement conducted in accordance with GAGAS should develop and maintain their professional competence by completing at least 80 hours of CPE in every 2-year period as follows: 24 hours should be subject matter directly related to the government environment, government auditing, or the specific or unique environment in which the audited entity operates and 56 hours should be subject matter that directly enhance auditors' professional expertise to conduct engagements. Auditors should complete at least 20 hours of CPE in each year of the 2-year periods. The audit organization should maintain documentation of each auditor's CPE. The continuing competence of the audit organization's personnel depends, in part, on an appropriate level of CPE so that auditors maintain the knowledge, skills, and abilities necessary to conduct the GAGAS engagement. Obtaining CPE specifically on GAGAS, particularly during years in which there are revisions to the standards, may assist auditors in maintaining the competence necessary to conduct GAGAS engagements. CPE used to fulfill the 24-hour requirement may be taken at any time during the 2-year measurement period.

Auditors may be exempted from the 56-hour CPE requirement by the audit organization, but not the 24-hour requirement, if they charge less than 20 percent of their time annually to engagements conducted in accordance with GAGAS and are only involved in performing engagement procedures, but not involved in planning, directing, or reporting on the engagement. The 20 percent may be based on historical or estimated charges in a year, provided that the audit organization has a basis for this determination and monitors actual time. For auditors who change status such that they are charging more than 20 percent of their time annually to engagements under GAGAS, the audit organization may prorate the required CPE hours similar to when auditors are assigned to GAGAS engagements after the beginning of a 2-year CPE measurement period.

Peer Review
The Firm affirmatively states that it has undergone an external quality control peer review, conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (AICPA). As required by these standards, engagements selected for review included engagements performed under *Government Auditing Standards*. Our latest report dated July 28, 2021, for the year ended September 30, 2020, is included in this proposal. Firms can receive a rating of pass; pass with deficiency (ies); or fail. **The Firm** received a peer review rating of pass on the Peer Review.

West Virginia Ethics Laws
The Firm affirmatively states that it and all assigned key professional staff are and will remain in compliance with the requirements of the West Virginia Governmental Ethics Act, as applicable and found at West Virginia Code Chapter 6B.

Rules and Laws Regarding Conflicts of Interest
The Firm affirmatively states that it and all assigned key professional staff are and will remain in compliance with laws and rules regarding conflicts of interest. No officer, member, or employee of **the Utility Board,** no member of its governing body; and no other public official of the governing body of **the Utility Board** shall participate in any decision relating to the agreement which affects his/her personal interest or have any personal or pecuniary interest, direct or indirect, in this contract, any subcontract or assignment thereof, or in the proceeds thereof.

AICPA Governmental Audit Quality Center
The Firm affirmatively states it is a member of the AICPA Governmental Audit Quality Center and has agreed to establish policies and procedures specific to **the Firm's** governmental audit practice (as defined in the membership requirements) to comply with the applicable professional standards and the membership requirements of the Center. These policies and procedures are documented and communicated by this document and are maintained in the quality control binder. Compliance is monitored annually by completing the Center's self-assessment questionnaire. A copy of **the Firm's** Quality Control Document can and will be supplied upon request.

GAO Rules Relating to Auditor Independence

Non-audit Services
The Firm affirmatively states that it has not provided non-audit services to **the Utility Board** over the previous five (5) years from the date of this proposal. **The Firm** affirmatively states that it and all assigned key professional staff are independent of **the Utility Board** as defined by U.S. Government Accountability Office's *Government Auditing Standards* and **have not provided** non-audit services affecting the audit periods that involved performing management functions or making management decisions for **the Utility Board**. **If selected and non-audit services are provided** to **the Utility Board**, during the term of the contract, **the Firm** and all assigned key professional staff **are and will remain** in compliance with GAO rules relating to auditor independence and that in providing such non-audit services, **the Firm** neither will be performing management functions, making management decisions for **the Utility Board** or would lead reasonable third parties with knowledge of the relevant facts and circumstances to conclude that **the Firm** would be auditing its own work.

Personal and External Impairments
The Firm affirmatively states that it and all assigned key professional staff have no Personal or External Impairments to Independence due to relationships with **the Utility Board** and **the Firm** has no professional relationships that could affect its impartiality or the appearance of impartiality involving **the Utility Board** or any of its agencies, component units or oversight units for the past five (5) years from the date of this proposal.

The Firm will give **the Utility Board** written notice of any professional relationships entered into during the period of this agreement, relative to parties connected to this proposed engagement that could affect its impartiality or the appearance of impartiality.

Irrevocable Offer
The Firm affirmatively states the proposal submitted represents a firm and irrevocable offer for 90 days.

Timely RFP
The Firm will submit this proposal in the proper format by September 1, 2023.

Perry & Associates, CPAs, A.C. Quality Control Document
The Firm's quality control policies and procedures for the six elements of quality control are presented in our quality control document. All employees of **the Firm** are provided copies and are responsible for understanding, implementing, and adhering to these policies and procedures. A copy of this document can and will be provided, as requested.

Women's Business Enterprise Nation Council (WBENC)
The Women's Business Enterprise Nation Council (WBENC) has granted their National Women's Business Enterprise Certification to **the Firm**, who has successfully met WBENC's standards as a Women's Business Enterprise (WBE). This certification affirms the business is woman-owned, operated and controlled and is valid through the date of February 29, 2024.

Small Business Administration (SBA) Small Business
The Firm has reviewed the provisions of 13 CFR § 121.201 and assert **the Firm's** annual receipts do not exceed those provided for the Small Business Administration (SBA) to be considered small.

Public Office Contract Period and Scope of Work to be Performed
The Firm's principal contact with **the Charles Town Utility Board, Jefferson County,** (**the Utility Board**), will be **April Shultz**, Assistant Utility Manager (304-724-3255 or ashultz@ctubwv.com) or a designated representative, who will coordinate the assistance to be provided by **the Utility Board** to **the Firm**. Additional information about **the Utility Board** can be observed in **the Utility Board's** prior audit report and on **the Utility Board's** website at https://www.ctubwv.com/ .

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

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

The Utility Board serves 6,428 water customers and 8,232 sewer customers. During the year ended June 30, 2022, **the Utility Board's** water customers increased by 113 and sewer customers increased by 179.

The Governmental Accounting Standards Board is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

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

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

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

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

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

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

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

The Utility Board's policy for capitalization of property, plant, and equipment is as follows: Equipment $15,000; Real Property - Land $1; Land Improvements $15,000; Buildings (Structures) $1; and Construction in Progress $15,000. Expenditures for repairs and upgrading which materially add to the value or life of an asset are capitalized. Other maintenance and repair costs are expensed as incurred. Interest cost incurred before the end of a construction period is recognized as an expense in the period in which the cost is incurred.

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

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

Cash and cash equivalents at June 30, 2022 includes deposits of $12,385,392 at four banks. Deposits are FDIC insured and deposits in excess of FDIC limits are 100% collateralized with securities held by the financial institution in the name of **the Utility Board**.

Restricted Assets - Assets whose use is limited include: Debt service and debt service reserve funds represent funds required by debt covenants under the various debt ordinances. These funds are to be used to pay bond interest and principal. Construction funds represent funds held by banks as trustees under bond ordinances or under developer contractual arrangements. These funds are to be used solely for payment of costs associated with **the Utility Board's** ongoing construction projects. Capacity improvement funds are established by ordinance. Capacity improvement funds are kept apart from all other funds. Withdrawals and disbursements are made for improvements and upgrades to the system

that maintain or increase capacity to service customers. The repair and replacement funds represent funds held by a bank under **the Utility Board's** bond ordinances. Withdrawals may be made for replacement and emergency repairs.

Accounts Receivable and Bad Debts - **The Utility Board's** management periodically analyzes delinquent accounts of the water and sewer funds and uses the allowance method for accounting for bad debts. No allowance for doubtful accounts was deemed necessary by management at June 30, 2022. At June 30, 2022, accounts receivable for the water and sewer funds were $14,080 and $210,860, respectively, net of the allowance for doubtful accounts.

Revenue Recognition and Customer Rates and Charges - **The Utility Board's** policy is to recognize revenue on the accrual basis. **The Utility Board** accrues revenue earned but not billed. Revenue accrued but not billed for the water and sewer funds at June 30, 2022 were $350,293 and $516,050, respectively.

The Utility Board has adopted customer rates and charges established by the former Ranson Sewer Department and former Jefferson County Public Service District for their former respective franchise territories. Management is in the process of customer rate equalization for **the Utility Board's** total franchise territory and expects to accomplish full equalization in approximately a ten year period. As of May 15, 2021, Charles Town and former Ranson Sewer Department user rates were equalized. Former Jefferson County PSD rates were decreased 7.5%. There has not been a significant impact on operating revenues as a result of these rate adjustments.

Deferred Outflows and Inflows of Resources - A deferred outflow of resources represents a consumption of net assets applicable to a future reporting period and will not be recognized as an expense until then. Deferred outflows from the refunding of debt will be recognized as interest expense in the appropriate reporting period. Deferred outflows related to **the Utility Board's** defined benefit pension and OPEB plans will be recognized based on actuarial determinations. A deferred inflow of resources represents an acquisition of net assets applicable to a future reporting period and will not be recognized as revenue until then. Deferred inflows related to **the Utility Board's** defined benefit pension and OPEB plans will be recognized based on actuarial determinations. Deferred inflows related to leases receivable will be recognized on a straight-line basis over the terms of the related leases.

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

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

Inventories - Inventories consist of expendable supplies and are accounted for on a first-in first-out basis. Inventories approximate fair market value at June 30, 2022.

Compensated Absences - **The Utility Board's** policy is to permit employees to accumulate earned but unused vacation benefits. **The Utility Board** fully recognizes the liability related to compensated absences in the funds. For the water and sewer funds, compensated absences at June 30, 2022, amounted to $63,418 and $46,603, respectively.

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

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

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

Net Position - Net position presents the difference between assets/deferred outflows and liabilities/deferred inflows in the statement of net position. Net investment in capital assets is reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when legal limitations are imposed on its use by legislation or external restrictions by creditors, grantors, laws or regulations of other governments.

Unrestricted net position is net position that does not meet the definition of "net investment in capital assets, or restricted net position."

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

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

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

The Utility Board provides water and sewer services to customers in its franchise area. **The Utility Board's** RFP displayed they have 14 bank accounts and approximate annual revenues of $10 MIL. **The Utility Board's** prior audit report did not contain a Schedule of Expenditure of Federal Awards and the RFP has indicated that Single Audits will not be required for the contract period. **The Utility Board's** prior audit report did not contain a Schedule of State Grant Receipts and Expenditures and **the Utility Board** has indicated that a Schedule of State Grant Receipts and Expenditures will not be required for the contract period. Incode Product Suite by Tyler Technologies software is used to process transactions and prepare financial statements and they have 31 full-time and 2 part-time employees. **The Utility Board** participates in the West Virginia Public Employees Retirement System (PERS), a state-wide, cost-sharing, multiple-employer defined benefit plan on behalf of **Utility Board** employees. The system is administered by agencies of the State of West Virginia and funded by contributions from participants, employers, and State appropriations, as necessary. **The Firm** will follow the reporting guidance from AU-C 725 regarding supplementary information. Near the conclusion of applicable audits, **the Firm** will complete a ***Governmental Entity Presentation and Disclosure Checklist***, for **the Utility Board**, which includes required supplementary information testing, and is a part of the CCH's ProSystem fx® Engagement software purchased and used by **the Firm**. **The Firm** is familiar with **the Utility Board** through our current and prior audits of **this and** other **West Virginia and Ohio Public Service District**, **Solid Waste Authority**, **Water and/or Sewer District**, **Conservation District**, County, City, Village, and other governmental and not-for-profit clients.

If **the Firm** becomes aware **the Utility Board** is subject to audit requirements that may not be encompassed in the terms of the contract, he or she shall communicate this situation immediately to the **Assistant Utility Manager**, that in accordance with the established contract, certain relevant legal, regulatory, or contractual requirements may not be met.

Applicable Auditing Standards - To meet the requirements of this request for proposals, **the Utility Board's** audits will be performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States.

Laws and Regulations
The Firm will perform tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts; however, providing an opinion on compliance with those provisions will not be an objective of our audit and accordingly, we will not express such an opinion.

Required Reports
Following the completion of the audit of the financial statements of the fiscal period, **the Firm** will issue:

1. A report on the fair presentation of the financial statements in conformity with the applicable financial reporting framework, including required and other supplementary information.
2. A combined report on compliance and internal control required by *Government Auditing Standards.*
3. A management letter, separate from other electronically submitted reports.

The above Required Reports and Schedules are based upon review of **the Utility Board's** information provided in the RFP and through our current and prior audits of **this and** other **West Virginia and Ohio Public Service District**, **Solid Waste Authority**, **Water and/or Sewer District**, **Conservation District**, County, City, Village, and other governmental and not-for-profit clients.

Communication

The **Firm** is **committed** to **open and frequent communication** with **the Utility Board**. In addition to entrance and exit conferences, we plan progress meetings, weekly and as requested or needed, throughout the entire audit process by on-site / in-person meetings, telephone calls and/or email and fax. We value our relationship with **the Utility Board** and make communication with them a priority. Should the results of testing reveal the issuance of an audit finding might be required, we will discuss these matters with the **Assistant Utility Manager or her designee** to ensure she is kept up to date of all situations as they arise.

Upon completion of all engagements, **the Firm** distributes a Client Satisfaction Survey form to each client so they can tell us how we did, areas where we can improve and areas where we performed well. These surveys are returned to upper-level **Firm** management to evaluate and determine how services can be improved to our clients.

Firm Contact

Jodey L. Altier, **CPA, CFF, President, Managing Partner**, will be responsible for audit services provided to **the Utility Board** Her contact information is: **Perry & Associates Certified Public Accountants, A.C.**, 314 Second Street, Marietta, Ohio 45750; telephone (740) 373-0056; Fax (740) 373-2402; or by emailing at: jaltier@perrycpas.net.

UNDERSTANDING OF SCOPE

Key Testing Areas Appropriate for the Utility Board

Based upon review of the prior audit financial statements and knowledge of this type of entity, we propose to test: Cash; Lease Receivable (Current Portion); Accrued Utility Revenue; Restricted Assets – Debt Service Funds, Construction Funds, Capacity Improvement Funds and Repair and Replacement Funds; Capital Assets / Depreciation / Construction in Progress; Right to Use Asset – Office Facility; Lease Receivable (Net of Current Portion); Collective Net Pension Asset; Current Liabilities (Payable from Restricted Assets) – Revenue Bonds Payable and Customer Advances for Construction; Long-Term Liabilities (Net of Current Portion) – Revenue Bonds Payable and Loan from Charles Town; Deferred Inflows of Resources – Collective Deferred Inflows Related to Pension Plan and Collective Deferred Inflows Related to Lease Receivable; Net Position; Sales and Services to Customers; Rental Income; the remaining untested revenues below tolerable error by scanning and determining if they appear to be reasonable and posted to the proper classification; Debt Service (Interest and Fiscal Charges and Bond Issuance Costs); Purchasing and Payroll Expenditures; computer controls (as documented in Computer Controls and Utilization of EDP Software of this proposal); and tests of compliance with certain provisions of laws, regulations contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. **The Firm** will follow the reporting guidance from AU-C 725 regarding supplementary information. Near the conclusion of applicable audits, **the Firm** will complete a ***Governmental Entity Presentation and Disclosure Checklist***, for **the Utility Board**, which includes required supplementary information testing, and is a part of the CCH's ProSystem fx® Engagement software purchased and used by **the Firm**. **The Firm** is familiar with **the Utility Board's** federal programs through our current and prior audits of **this and** other **West Virginia and Ohio Public Service District**, **Solid Waste Authority**, **Water and/or Sewer District**, **Conservation District**, County, City, Village, and other governmental and not-for-profit clients. **The Firm** will also perform required procedures in accordance with the *Procedures Manual for Procuring and Conducting Audits and Reviews of Local Governments 03/20*, issued by the West Virginia State Auditor's Office Chief Inspector Division.

After receipt of the Utility Board's audit period financial records, we will verify / determine significant sources of receipts / revenues and where they are collected / derived and the destination of expenditures / expenses.

If **the Firm** becomes aware **the Utility Board** are subject to audit requirements that may not be encompassed in the terms of the contract, he or she shall communicate this situation immediately to the **Assistant Utility Manager**, that in accordance with the established contract, certain relevant legal, regulatory, or contractual requirements may not be met.

Audit Approach

In general, **the Firm's** audit approach is to ensure all audits are effective, efficient, and consistent, comply with professional standards and provide a high standard of service to our clients. AU 230 of *AICPA Professional Standards* describes the auditor's responsibility to exercise *due professional care* during an audit, as follows:

While exercising due professional care, the auditor must plan and perform the audit to obtain sufficient appropriate audit evidence so that audit risk will be limited to a low level that is, in his or his professional judgment, appropriate for expressing an opinion on the financial statements. The high, but not absolute, level of assurance that is intended to be obtained by the auditor is expressed in the auditor's report as obtaining reasonable assurance about whether the financial statements are free of material misstatement (whether caused by error or fraud).

The primary purpose for performing an audit is to increase assurances intended users can place in **the Utility Board's** financial statements through the expression of **the Firm's** independent opinion on them. **The Utility Board** is responsible for the assertions underlying information in their financial statements. **The Firm's** auditor's opinions are concerned with whether the financial statements comply with established criteria, such as fair presentation in conformity with generally accepted accounting principles.

At **the Firm** we believe in the value of relationships. We view every client relationship like a partnership and truly believe that our success is a result of your success. We are committed to providing close, personal attention to our clients. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience and financial acumen.

The Firm's continual investment of time and resources in the purchase of CCH's integrated software applications: ProSystem fx® Engagement and ProSystem fx® Knowledge Coach "paperless" accounting and auditing software, professional continuing education, state-of-the art computer technology and equipment and extensive business relationships is indicative of our commitment to excellence. All members of our staff are equipped with laptop computers that are loaded with CCH's integrated software applications and up-to-date software so your audit can be completed in the most efficient and effective manner. **The Firm** prides itself on the Quality of staff it employs and the tenure of the staff it maintains.

The Firm has also purchased CCH's Accounting Research Manager (ARM) as companion software. ARM is a comprehensive financial reporting knowledgebase that provides materials designed to help solve our auditors' most pressing issues. ARM is updated daily and provides our auditors with an up-to-date and complete, interpretive, and objective resource to address financial reporting needs. This reduces the amount of time spent performing accounting and auditing research; enhances the quality of our results; provides insightful interpretations on GAAP, GAAS and Securities and Exchange Council rules; and keeps us up to date on current accounting, SEC, auditing, and government projects that may affect **the Utility Board**.

The Knowledge-Based Audit (KBA) methodology is designed to assist us in efficiently and effectively performing the audits of **the Utility Board's** financial statements. The KBA methodology was developed to help ensure our audits will be performed in accordance with the American Institute of Certified Public Accountants' auditing standards generally accepted in the United States of America and the most recent applicable U.S. Government Accountability Office's *Government Auditing Standards* and the provisions of federal programs in accordance with the provisions of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), if applicable.

The Knowledge-Based Audit (KBA) methodology is a risk-based audit approach which emphasizes using knowledge gained about the client to make risk assessments required in connection with the financial statement audit. By more accurately assessing **the Utility Board's** risks of material misstatement, we will be able to direct our audit efforts to those areas expected to contain risks of material misstatement, whether due to error or fraud, and provide more assurances that procedures performed in response to those risk assessments will detect material misstatements. We will: Obtain an understanding of **the Utility Board** and their environments, including internal controls, sufficient to accurately assess the risks of material misstatement and to provide a basis for designing and implementing responses to those assessed risks. Obtain sufficient appropriate audit evidence about whether material misstatements exist in **the Utility Board's** financial statements, through designing and performing audit procedures that address the risks of material misstatement. Form our opinion on the financial statements of each opinion unit based on conclusions derived from the results of audit evidence obtained.

For this methodology to work best, information / knowledge gathered needs to be continuously updated during the course of our audit. KBA's forms, practice aids, and audit programs, are designed so they may be customized to **the Utility Board's** specific circumstances. This permits our auditors to focus on the relevant matters and circumstances specific to **the Utility Board**.

Planning

The Firm will send **the Utility Board** copies of **the Firm's** Initial Data Survey / Questionnaire form (as we have in prior audits), which will request **the Utility Board** provide us (updated) information about their officials, bank and investment information, debt information, if applicable, major revenue and expense streams, federal program information, any external or internal developments that might affect **the Utility Board's** financial statements and other information that will provide us a preliminary picture of **the Utility Board's** operations.

We will complete appropriate planning documents and preliminarily assess audit risk, through completion of the following:

- Discussion of the risk of errors and fraud.
- Performing preliminary analytic review procedures (discussed under Planning Analytical Review).
- Obtain an understanding of the internal control structure, preliminarily assess control risk, and prepare control documentation forms.
- Document fraud risk assessment.
- Document significant inherent risk characteristics and conditions.
- Document *planning* materiality and tolerable misstatement.

An entrance conference will be held with **the Utility Board's** management and their audit or finance committee to discuss audit requirements, planned audit testing areas, and any areas of concern **the Utility Board** has. We will provide information on our audit approach, discuss any specific time or personnel constraints for **the Utility Board**, and discuss fraud risk factors and what **the Utility Board's** response is to those risks.

Significant Issues that may impact the audit, will be:

1) COVID-19 / Omicron Variant Considerations, including:

   A. Changes to working environment and staffing (layoffs, etc.)
   B. Fraud risks and internal controls
   C. Budgetary and economic impacts
   D. New or additional Federal financial assistance or other grants/loans, including those which allow for reimbursement in subsequent fiscal years of expenditures made during the audit period or prior audit periods (i.e. expenditures paid and reported on the basic financial statements for FY22 with funding being received in FY23, as determined to be allowable per the terms and conditions applicable to the program, the grant agreement, etc.).
   E. Waivers or flexibility of statutory or other requirements (late fees, income tax filing, etc.)
   F. Accounting estimates and other financial reporting concerns (impaired capital assets, etc.)
   G. Subsequent event or going concern issues (including anticipated revenue loss and management's plan to address such losses)
   H. Disclosures/footnotes related to subsequent events or going concern as a result of the pandemic (including any determined to be required by GASB and consider any related disclosures suggested by other agencies (i.e. SEC)).

2. Governmental Accounting Standards Board (GASB) Statement No. 87: Leases
3. Governmental Accounting Standards Board (GASB) Statement No. 88: Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements
4. Governmental Accounting Standards Board (GASB) Statement No. 91: Conduit Debt Obligations
5. Governmental Accounting Standards Board (GASB) Statement No. 92: Omnibus 2020
6. Governmental Accounting Standards Board (GASB) Statement No. 93: Replacement of Interbank Offered Rates
7. Governmental Accounting Standards Board (GASB) Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements
8. Governmental Accounting Standards Board (GASB) Statement No. 95: Postponement of the Effective Dates of Certain Authoritative Guidance
9. Governmental Accounting Standards Board (GASB) Statement No. 96, Subscription-Based Information Technology Arrangements
10. Governmental Accounting Standards Board (GASB) Statement No. 97: Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans
11. Governmental Accounting Standards Board (GASB) Statement No. 99: Omnibus 2022
12. Governmental Accounting Standards Board (GASB) Statement No. 100: Accounting Changes for Error Corrections-an amendment of GASB Statement No. 62
13. Governmental Accounting Standards Board (GASB) Statement No. 101: Compensated Absences.

From gathering the above information, **the Firm** will develop an over-all audit plan. As previously noted, this plan will be continuously updated and changed, if necessary, throughout **the Utility Board's** audit process.

Internal Control Testing

In planning and performing our audit, we will consider **the Utility Board's** internal controls over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of **the Utility Board's** internal controls over financial reporting.

Obtaining an understanding of internal control involves evaluating the design of a control and determining whether it has been implemented. Evaluating the design of a control involves considering whether the control, individually or in combination with other controls, is capable of effectively preventing or detecting and correcting material misstatements.

As a part of the development of our plan for **the Utility Board's** audit and to develop our preliminary control risk assessments, we will obtain extensive information concerning **the Utility Board's** internal control structures. The aspects of **the Utility Board's** control structures we consider are the control environment, control activities, information and monitoring processes. We also specifically consider electronic data processing installations and applications. We will use the following procedures to document our understanding of the internal control structures:

- Review the prior audit report and most recent prior audit working papers.
- Interview the **Assistant Utility Manager** or her designee and other officials to obtain descriptions and explanations of (1) management's process for identifying risk and managing change, (2) the control environment which consists of management's attitude toward and commitment to ethical values, fraud prevention and a competent, reliable finance structure and (3) monitoring (management review) and application controls including key system controls, physical controls, and internal controls.
- Interview the **Assistant Utility Manager** or her designee to obtain an understanding of the design of information systems and the flow of communication, inquiring especially about EDP installations and applications.
- Request the **Assistant Utility Manager** or her designee prepare narratives of each significant cycle that describe the flow of information from its origination to its entry into the accounting system to the reporting of the information in **the Utility Board's** financial statements.
- Examine organizational charts, flow charts and system documentation provided by **the Utility Board**.
- Review written accounting policies and procedures manuals.
- Complete required internal control documentation forms.

With the information and knowledge gained we will thoroughly document control objectives, make assessments as to the adequacy of controls and note any missing controls or unmeant control objectives. We will determine risk of material misstatement for each significant transaction cycle and decide whether to perform tests of controls and restrict substantive testing. **See previously noted required federal program testing**.

We will confirm preliminary control risk assessments, as follows (**based on review of the Utility Board's prior audit financial statements**):

For Cash; Lease Receivable (Current Portion); Accrued Utility Revenue; Restricted Assets – Debt Service Funds, Construction Funds, Capacity Improvement Funds and Repair and Replacement Funds; Capital Assets / Depreciation / Construction in Progress; Right to Use Asset – Office Facility; Lease Receivable (Net of Current Portion); Collective Net Pension Asset; Current Liabilities (Payable from Restricted Assets) – Revenue Bonds Payable and Customer Advances for Construction; Long-Term Liabilities (Net of Current Portion) – Revenue Bonds Payable and Loan from Charles Town; Deferred Inflows of Resources – Collective Deferred Inflows Related to Pension Plan and Collective Deferred Inflows Related to Lease Receivable; Net Position; and Debt Service (Interest and Fiscal Charges and Bond Issuance Costs), we will determine if activity level controls were implemented / placed in operation.

For Sales and Services to Customers; Rental Income; and Purchasing and Payroll Expenditures, we will determine if activity level controls were implemented / placed in operation, document and test application controls, and document and test the operating effectiveness of computer environment controls.

Remaining untested revenues, below the tolerable error amount, will be scanned to determine if they appear to be reasonable and are posted to the proper classification.

Substantive Testing

Subsequent to confirming our preliminary control risk assessments, we will determine the timing, nature and extent of substantive testing, based on a combination of the following:

- Results of fraud risk assessment documentation.
- Inherent risk assessments.
- Results from obtaining an understanding of the internal control structure. and
- Results of control risk assessments and the testing performed.

During this part of the audit, **the Firm** will perform substantive tests to determine the accuracy of financial statement amounts and note disclosures; asset, liability, and equity testing; detailed testing of revenues and expenses; and substantive analytical review procedures (as applicable). We will perform tests of **the Utility Board's** compliance with certain provisions of laws, regulations, contracts, and grant agreements, which have a direct and material effect on the financial statements.

Substantive tests principally involve obtaining or examining corroborating evidence to verify the propriety of **the Utility Board's** assertions related to their financial statements. The six financial statement assertions include:

Existence or occurrence - Assets and liabilities exist at a given date and recorded transactions have occurred during a given time period.
Rights and obligations - Assets represent rights of the entity at a given date and liabilities represent obligations of the entity at a given date.
Completeness - All transactions and accounts that should be presented in the financial statements are included.
Valuation or allocation - Assets, liabilities, revenues, and expense components have been included in the financial statements in the appropriate amounts.
Understandability, Classification, Presentation, and disclosure - Particular components of the financial statements are properly classified, described, and disclosed.
Cutoff - Transactions and events have been recorded in the correct accounting period.

Our auditors use these financial statement assertions when performing risk assessment procedures to provide the basis for identifying and assessing the risk of material misstatement for each relevant assertion for each significant account, class of transactions, or financial statement disclosure.

Substantive tests consist of substantive analytical procedures and tests of details. Tests of details are usually most appropriate to obtain sufficient appropriate audit evidence pertaining to certain relevant assertions about account balances (e.g., cash, accounts receivable, debt and other obligations). Substantive analytical procedures are particularly useful in testing large volumes of transactions that tend to be predictable over time.

Inspection, observation, recalculation, and re-performance are very effective tests of details because they give our auditors direct knowledge of the evidence being considered. Confirmations are important when evidence from third parties is needed, such as when testing cash and cash equivalents and investments, receivables, and debt balances.

The Knowledge-Based Audit (KBA) software assists our auditors in customizing the audit programs for each significant account balance, class of transaction, and disclosure based on his or her assessment of risk. The software provides standard procedures the auditor can use to customize an audit plan based on the risk assessments and the auditor's knowledge of the entity.

Sampling
We commonly use a non-statistical sampling approach, which is based on our control risk and inherent risk assessments and the risk of material misstatement. Audit sampling will be used in planning our control tests, substantive testing, and tests of compliance with laws and regulations.

Knowledge-Based Audit (KBA) software practice aides are utilized to document and prepare our testing samples. These practice aides were designed in accordance with AU-C Section 530.

In determining our sample design, size, and selection of items to be testing, we will consider the purpose of the audit procedure and the characteristics of the population from which the sample will be drawn; determine a sample size sufficient to reduce sampling risk to an acceptably low level; and select items for the sample in such a way that we can reasonably expect the sample to be representative of the relevant population and likely to provide us with a reasonable basis for conclusions about the population. When determining the sample size, we will consider (for tests of controls) the tolerable rate of deviation of the population to be tested; the expected rate of deviation of the population to be tested; the desired level of assurance that the tolerable rate of deviation is not exceeded by the actual rate of deviation in the population; and the number of sampling units in the population if it is very small and (for substantive tests of details) our desired level of assurance that tolerable misstatement is not exceeded by actual misstatement in the population – based on the assessment

of the risk of material misstatement; assurances obtained from other substantive testing procedures for the same assertion; tolerable misstatement; expected misstatement for the population; stratification of the population if performed; and in some sampling methods, the number of sampling units in each stratum. After having performed the sampling tests of controls or tests of details, we will evaluate the results from the sample and draw conclusions about the tests.

Financial Statements
Based upon review of the prior audit financial statements, we have identified significant accounts required to be audited. We anticipate performing the following substantive procedures to these accounts, as described below:

Cash and Restricted Assets – Debt Service Funds, Construction Funds, Capacity Improvement Funds and Repair and Replacement Funds
Ascertain that cash and restricted assets – debt service funds, construction funds, capacity improvement funds and repair and replacement funds presented on the financial statements are on hand physically or held in safekeeping by fiscal agents on behalf of **the Utility Board**. Determine that cash and restricted assets – debt service funds, construction funds, capacity improvement funds and repair and replacement funds are in bank accounts as authorized by law, contract, or **the Utility Board's** policy.

We will review **the Utility Board's** schedule of cash and restricted assets – debt service funds, construction funds, capacity improvement funds and repair and replacement funds at the beginning and ending of the current fiscal year by reviewing bank reconciliations, bank and security confirmations, account authorization in **the Utility Board's** minutes, and review of unusual transactions, if any were identified during this process.

Revenues and Receivables
Identify **the Utility Board's** major revenue sources and determine their materiality and audit risks. Sales and Services to Customers and Rental Income revenues are significant to **the Utility Board's** total revenues.

Ascertain the above listed significant audit period revenues, which are available and measurable, have been recorded and that amounts uncollected at the end of the audit period and presented as receivables, are valid. We will accomplish this by analyzing the current fiscal year revenues as compared to those of the prior year, and by confirming these revenues, receivables, and receipts with their sources, as appropriate.

We will gain an understanding of **the Utility Board's** collection procedures by reviewing their practices and policies, assessing control risk over each, perform tests of controls, and perform substantive testing procedures. Planning and final analytical review of financial statement revenue amounts will be performed. We will also determine that revenues and receivables are presented and classified properly by fund and receipt classification and verify the related disclosures are adequate.

Expenses and Payables
We will determine **the Utility Board's** significant expenses and payables and determine their materiality and audit risks.

Our review and testing of expenses and payables will discern if recorded expenses and cash expenditures were made for goods and services authorized and received. Our testing will verify if the recorded expenses and cash expenditures and their related expenditures and liabilities were correctly recorded in the proper fund, fund type, appropriation classification, and in an accurate amount in **the Utility Board's** financial statements.

The Utility Board's purchasing procedures will be documented and reviewed; we will perform planning and final analytical review of financial statement expenditure amounts; perform testing of controls; perform required substantive procedures; perform a search for unrecorded liabilities; and perform required testing of budgetary compliance. We will also determine if related note disclosures are adequate.

Payroll and Related Liabilities
We will perform planning and final analytical review of payroll amounts disclosed on **the Utility Board's** financial statements; perform tests of controls; and perform required substantive testing procedures. We will determine that payroll expenditures were made only to authorized employees, for work performed and documented, and that amounts paid were determined in accordance with **Utility Board** approved employee contracts, union agreements provisions and relevant laws and regulations, if any. We will determine that payroll and the related liabilities were recorded in the correct amount and period and distributed properly by fund, fund type, and appropriation classification and verify that disclosures are adequate.

During our substantive testing of payroll procedures, we will determine **the Utility Board's** compliance with the requirements of Local, State and Federal statutes. Testing these procedures will involve reconciling recorded payroll expenditures to filed

State and Federal withholding and reporting forms. We will perform testing of **the Utility Board's** accruals for compensated absences, pension expenses, and payroll expenses by performing detailed tests.

Debt Service (Interest and Fiscal Charges and Bond Issuance Costs)
We will perform required testing of debt payments to ensure they are paid in accordance with the amortization schedules and from accurate funds, expenditure classifications, and in the correct amounts. We will perform testing of **the Utility Board's** note disclosures to determine if they accurately portray **the Utility Board's** outstanding debt at year end. While reading **the Utility Board's** minutes, we will make note of any debt transactions or lease agreements to make sure they are recorded in **the Utility Board's** financial statements and note disclosures.

Capital Assets
Our procedures will ascertain that capital assets, recorded on the financial statements, represent a complete and valid listing of **the Utility Board's** capitalized cost of assets, purchased, constructed, or leased, and physically on hand.

We will determine that capitalized costs and, if applicable, related depreciation associated with all sold, abandoned, damaged, or obsolete capital assets have been removed from all accounts, that capital assets are properly classified in the entity-wide financial statements, and the related disclosures are adequate. We will compare prior year capital expenses and depreciation expense with that of the current year.

These objectives will also be accomplished from review and examination of supporting documentation for asset additions, retirements, or adjustments to each account and by testing for clerical accuracy.

Net Position
Our review of net position will ascertain that all properly authorized restrictions of net position are recorded and that components of net assets and changes in the statement of net position are accurate. We will determine that components of net position and changes in net position are accurately computed and are properly described, classified, and disclosed in their financial statements. We will review the year-end changes in net position; read **the Utility Board's** minutes looking for authorizations for restrictions on net position and see how they were reported on their financial statements.

Compliance
We will perform required testing of **the Utility Board's** compliance with applicable State and Federal laws and regulations.

During our control and substantive testing of **the Utility Board's** revenues and expenditures, we will verify the grant receipts and expenses, if any, are recorded by **the Utility Board** into proper revenue classifications, in accordance with each grant's provisions.

Finalizing Phase
Final analytical review procedures will be performed during this portion of the audit (as described in Final Analytical Review). We will also perform required procedures concerning subsequent events, related parties, illegal acts, going concerns and pending litigation (if any).

The audit Supervisors and Partner will perform their review of all audit working papers and the draft audit report and management letter, if one is necessary. An AU-C 260 required communications form will be prepared and a management representation letter will be obtained.

Analytical Review Procedures

a. Planning Analytical Review
Based upon inquiry of the **Assistant Utility Manager** or her designee and other officials and reading **the Utility Board's** debt covenants, if any, minutes, and policy and procedure manuals, for the fiscal periods July 1, 2022 through June 30, 2025, we will develop expectations regarding **the Utility Board's** financial information covering these fiscal periods. **The Utility Board** will provide us their financial statements and we will perform planning analytics to identify matters we must consider in determining our audit strategy. Planning analytics will assist us by highlighting new aspects and developments of **the Utility Board** that we were not previously aware of; identifying account balances that are not material and therefore have a low risk of material misstatement; and identifying unusual or unexpected relationships that may be indicative of material misstatements in specific account balances.

b. Final Analytical Review
We will perform final analytical review procedures at or near the end of the audit to help us assess the validity of conclusions reached during the performance of our audit and in forming our opinion on the financial statements. Our final analytical review procedures generally include evaluating the explanations given in response to unusual or

unexpected balances or relationships previously identified, if applicable, and evaluating unusual or unexpected balances or relationships not previously identified. Final analytical review procedures may provide us additional assurances that financial statements were not materially misstated due to undetected errors or fraud or may indicate the need for additional auditing procedures before issuing our opinion.

c. Using Analytical Procedures as Substantive Tests

Analytical procedures may also be used as substantive tests to provide assurance for one or more specific audit objectives/assertions related to one or more account balances or classes of transactions. Depending on the audit objectives(s) and the account balance or class of transactions we may perform analytical procedures, substantive tests of details, or a combination thereof.

Computer Controls and Utilization of EDP Software

We will document computer controls. The nature of computer control tests differ depending upon whether the client operates in a basic or intricate computer environment. To classify the environment, we will determine if the client has: [1] access to software source code which would permit them to change software applications (including third-party software); [2] the ability to alter stored computerized data outside the normal application process; and [3] knowledge sufficient to change how applications perform or to modify data outside normal application processing. If [3] and either [1] or [2] are true, the entity has an intricate environment; otherwise, we consider the IT environment to be basic.

If we preliminarily assess control risk slightly below maximum or low in an intricate environment, we will obtain an understanding of transaction-level application controls and of general controls designed to achieve the relevant control objectives. We will document general controls in an intricate IT environment. If we plan to assess control, risk related to those controls, at slightly below maximum or at low, we will test these controls.

General Controls

- System software acquisition, change, and maintenance;
- Development, implementation, and maintenance of applications;
- Computer security;
- Data center and network operations; and
- Back-up and Disaster Recovery.

For Selected Applications

- User input controls;
- Processing controls and edit checks;
- User output controls; and
- Security over selected applications.

The Firm uses CCH's integrated software applications: ProSystem fx® Engagement and ProSystem fx® Knowledge Coach "paperless" accounting and auditing software to import client data, prepare adjustments, create financial statements and export the financial statements to the final audit report, which help us gain efficiencies that contribute to a better experience for our clients. The Knowledge-Based Audit™ methodology was developed to meet the AICPA's latest risk-based audit standards, helps auditors plan and execute audits in a way that minimizes compliance risk, and maximizes effectiveness. Accounting Research Manager® (ARM) is integrated with these software packages and gives our auditors the tools they need to handle risk assessments with ease, equips them to handle strategic and tactical issues without interrupting their workflow, and provides additional efficiencies. **The Firm** also uses Microsoft Office (Excel, Word, Access, PowerPoint and Outlook) and Acrobat Reader to capture, process, analyze and present information and data for the creation of audit working papers, to assist in forming audit opinions, and for reporting purposes.

The Firm also utilizes Caseware IDEA Data Analysis software to assess risk, gather evidence, uncover trends, and provide understanding needed to make more informed decisions from many data sources. Caseware IDEA also allows us to identify anomalies or patterns as well utilize advanced sampling and testing methods.

The Firm uses other specialized software for EDP, data extraction, etc.: Audit Work Bench (UAN files); Fox Pro Database; Crystal Reports; QuickBooks; Peachtree; CCH – ProSystem fx (Knowledge Coach, Tax and Management); PPC Checkpoint, Smart Tools (Checklists, analysis); Adobe Acrobat; and Tvalue – Amortization, Microsoft SQL – data extraction, Python – data extraction and analysis, automation, VBA – automation.

Incode Product Suite by Tyler Technologies software is used to process transactions and prepare financial statements and they have 31 full-time and 2 part-time employees. **The Utility Board** serves 6,428 water customers and 8,232 sewer customers. We will obtain an understanding of input and output controls over and perform required testing of **the Utility Board's** software. **The Utility Board** will provide us their financial statements and supporting records. From this information, we will determine transactions selected for detailed testing, create documents listing the transactions selected for sampling, and send them to appropriate **Utility Board** departments / personnel to have available when **the Firm** is on-site to perform required testing.

Laws and Regulations

The Firm will perform tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts; however, providing an opinion on compliance with those provisions will not be an objective of our audit and accordingly, we will not express such an opinion. **The Firm** is aware of our responsibilities with respect to non-compliance with laws and regulations and fraud and how they may affect our audit processes.

AU-C Section 250, *Consideration of Laws and Regulations in an Audit of Financial Statements,* defines "noncompliance" as the act of omission or Council by the entity, either intentionally or unintentionally, which is contrary to the prevailing laws or regulations and may include: transactions entered into by, or in the name of, the entity or on its behalf by those charged with governance, management, or employees. However, noncompliance does not include personal misconduct (unrelated to business activities) by those charged with governance, management, or employees of the entity.

The Firm will test for compliance with significant **Utility Board** policy and procedure provisions and applicable Municipal Ordinances. **The Firm** will also perform required procedures in accordance with the *03/20 Procedures Manual for Procuring and Conducting Audits and Reviews of Local Governments, issued by the West Virginia State Auditor's Office Chief Inspector Division*.

Innovation Regarding Ways to Better Serve the Utility Board

The Firm will provide an additional set of eyes to look at **the Utility Board's** operations, with new and different perspectives based upon **our Firm's** nearly 50 years of experience gained from performing audits of clients throughout the States of West Virginia and Ohio, in all areas of government and in not-for-profits, as well as accounting services provided to our governmental and non-governmental clients. **The Firm** will obtain a thorough understanding of how **the Utility Board's** internal control structure affects the processing of each type of transaction, from initiation to reporting in **the Utility Board's** financial statements. Obtaining this understanding, we will enable us to provide suggestions for improving the efficiency or effectiveness of these controls and processes, as necessary. Since **the Firm** utilizes a risk-based approach, the level of understanding will be dependent on each transaction's significance to **the Utility Board's** financial statements.

Certificate of Achievement for Excellence in Financial Reporting (COA) Program

The GFOA established the Certificate of Achievement for Excellence in Financial Reporting Program (COA Program) in 1945 to encourage and assist state and local governments to go beyond the minimum requirements of generally accepted accounting principles to prepare annual comprehensive financial reports that evidence the spirit of transparency and full disclosure and then to recognize individual governments that succeed in achieving that goal. The goal of the program is not to assess the financial health of participating governments, but rather to ensure that users of their financial statements have the information they need to do so themselves.

Each annual comprehensive financial report is reviewed using a checklist designed to determine compliance with both generally accepted accounting principles (GAAP) and program policy as established by the GFOA's Special Review Executive Committee and the GFOA Executive Board. Reviews are performed by GFOA staff and members of the GFOA's Special Review Committee, which comprises individuals from government, the public accounting profession, and academe who possess specialized expertise in governmental financial reporting, typically as a result of either preparing or auditing an annual comprehensive financial report that has received the Certificate of Achievement. Reviewers are never selected from the same state as the report being reviewed or from the same firm that performed the independent audit.

The Cities of Bucyrus, North Canton, Tipp City and the Southern Hills Joint Vocational and Northeastern Local School Districts submitted their reports to the ACFR program, and each were presented a Certificate of Achievement for Excellence in Financial Reporting Program. **The Firm** performed the audits of these clients, assisted them in assembling their reporting packages, and ensured that all required time deadlines were met.

EXPERTISE AND EXPERIENCE

QUALITY AND TIMELINESS

Perry & Associates Certified Public Accountants, A.C., has performed an extensive number of audits with the objective of providing the highest standard of audit work and working paper quality. Our goal is always to provide an effective, efficient audit according to the necessary timeline as specified in the RFP and in our Proposal.

FIRM INFORMATION

Perry & Associates Certified Public Accountants, A.C. (the Firm) was initiated on May 1, 1974, by the founding partners. Since then, **the Firm** has had a steady growth of clientele and has added employees as needed. In 1983, a decision was made that **the Firm** would expand our auditing practice and we would specifically pursue the area of governmental and non-profit auditing. This held true until 1991, when we expanded our auditing services to for-profit entities, and we also started using the expertise in our audit staff to perform management service consulting.

The Firm has **five** offices, located in Vienna, West Virginia; Marietta, Ohio; Cambridge, Ohio; St. Clairsville, Ohio; and Wheeling, West Virginia. There is 1 shareholder that owns **the Firm**. Jodey L. Altier, CPA, CFF, President, Managing Partner is in charge of every audit performed by **the Firm,** and she is located in our Marietta office. Jeff Brooks is the Vice-President of **the Firm**.

The **Women's Business Enterprise Nation Council (WBENC)** has granted their National Women's Business Enterprise Certification to **the Firm**, who has successfully met WBENC's standards as a Women's Business Enterprise (WBE). This certification affirms the business is woman-owned, operated and controlled and is valid through the date of February 29, 2024.

The Firm has reviewed the provisions of 13 CFR § 121.201 and assert **the Firm's** annual receipts do not exceed those provided for the Small Business Administration (SBA) to be considered small.

Our audit staff works from our Marietta office and consists of 43 auditors and accountants (1 president, managing partner; 1 principal and quality control & technical specialist; 1 principal; 2 senior audit managers; 4 audit managers; and 24 auditors). **The Firm** performs approximately 300 governmental and not-for-profit engagements each year, in the States of West Virginia and Ohio.

The Firm offers forensic accounting as part of its Tax, Audit, Review, Consultation, Bookkeeping, Payroll and Litigation Support services. Forensic Accounting is the integration of accounting, auditing, and investigative skills. Forensic accountants are trained to look beyond the numbers and deal with the business reality of the situation.

Jeff S. Sandy, Partner, CFE, CAMS, PI, and author is a retired Internal Revenue Service Criminal Investigation Supervisory Special Agent. He is a certified fraud examiner and a certified anti-money laundering specialist. He received the Honor Award from the Secretary of the U.S. Department of Treasury, and a Department of Defense Joint Services Achievement Medal for financial investigations in Iraq. He is guest lecturer for the Department of Justice, Drug Enforcement Administration, FBI Joint Terrorism Task Forces and for financial institutions. During the last 40 years, he investigated and supervised some of the nation's largest financial fraud cases. Sandy has been admitted as an Expert Witness in the field of Money Laundering in five U.S. District Courts. He taught financial investigative techniques to over 145,000 foreign, federal, state, county, and city law enforcement officers, bankers, government officials, and dignitaries. To date, his investigative work has saved financial institutions more than $52 million in fines. His clients have received over $11 million in settlements. His training manual "Trace It" has been given free to more than 95,000 federal, state, and local prosecutors, and law enforcement. In June 2016, he wrote the cover story in the Counter Terrorist International Edition Magazine concerning international financial terrorism.

At **the Firm**, we believe in the value of relationships. We view every client relationship like a partnership and truly believe that our success is a result of your success. We are committed to providing close, personal attention to our clients. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience, and financial acumen.

Our continual investment of time and resources in professional continuing education, state-of-the art computer technology and equipment and extensive business relationships is indicative of our commitment to excellence. All members of our staff are equipped with laptop computers that are loaded with up-to-date software so your audit can be completed in the most efficient and effective manner. **The Firm** prides itself on the quality of staff it employs and the tenure of the staff it maintains.

Partner, Supervisory and Staff Qualifications and Experience
The Supervisory Staff and Auditors assigned to this engagement are as follows (individual information follows):

President, Managing Partner	Jodey L. Altier, CPA, CFF
Principal and Quality Control & Technical Specialist	Cynthia J. Reid, CPA
Principal	Jessica E. Heldman, CPA

Advisory Manager	Brett Burns, CPA
Senior Information Systems Analyst	Thomas Martin, CISA
Senior Audit Manager	Christopher L. Barkley
Audit Managers	Mariah P. Richards and Ryan C. Lynn, CPA

Continuing Professional Education

See the Mandatory Requirements pages of this proposal for the affirmation of the Firm and all assigned key professional staff's compliance with the Comptroller General of the United States' *Government Auditing Standards* continuing professional education requirements. Continuing professional education for the past two years and membership in professional organizations are listed on following pages.

JODEY L. ALTIER – PRESIDENT, MANAGING PARTNER

Current Position / Title with the Firm		President, Managing Partner
Educational Background		B.B.A., Accounting, Ohio University / BS, Psychology, Ohio University
Professional Certification(s)		CPA / Chartered Global Management Accountant / Certified in Financial Forensics (CFF)
Total Years of Experience	26	

Audit Experience and Engagement Duties:

Ms. Altier **(JLA)** served as the President, Managing Partner on numerous **West Virginia and Ohio Public Service District**, **Solid Waste Authority**, **Water and/or Sewer District**, **Conservation District**, County, City, Village, and other governmental and not-for-profit clients in various Counties (please refer to the "Government Experience - Demonstrated Prior Experience of Firm and Personnel" portion of this proposal for an example of these engagements). She has also served as President, Managing Partner on numerous Not-For-Profit, For-Profit, Accounting and Tax engagements.

Ms. Altier is the President, Managing Partner in charge of our Firm's auditing department. She is responsible for the overall performance of the engagement, assurance of delivery of quality services, and will perform final report and working paper reviews of the engagement.

She earned certification in financial forensics in 2015 and she has provided litigation support in the areas of fraud and forensic financial reporting to many local governments and attorneys.

Ms. Altier performs engagement and system reviews of other firms participating in the American Institute of Public Accountants Peer Review Program and conducts continuing education on the subject matter.

Professional Accomplishments, Affiliations, and Other

Organization Name	Title in Organization
American Institute of Certified Public Accountants (AICPA)	Member
Government Financing Officers Association (GFOA)	Member
Ohio Society of Certified Public Accountants (OSCPA)	Member
West Virginia Society of Certified Public Accountants (WSCPA)	Member

Continuing Professional Education (2022, 2021, and 2020)

Date	Course Name / Description	Sponsor	CPE Hours	A & A Yes / No
06/25/2022	AICPA Peer Review Technical Reviewer Update Course	AICPA	02.5	Yes
06/21/2022	Peer Review RAB Update	AICPA	02.5	Yes
06/03/2022	Peer Review Case Study Review Session - Auditing	OSCPA	06.0	Yes
06/03/2022	Peer Review Case Study Review Session – Auditing (Serving as Lecturer)	OSCPA	02.0	Yes
05/16-17/2022	21st Annual Emerging Trends in Fraud Investigation & Prevention Conference	COACFE	16.0	Yes
03/21/2022	Oversight of Corporate Culture: A Core Asset in Driving Performance and Deterring Fraud	AICPA	02.0	No
02/20/2022	AICPA Peer Review Must-Select Industry Update: Governmental-GO\ Auditing Standards	AICPA	02.5	Yes
09/13/2021	AICPA Peer Review Update Course	AICPA	01.5	Yes

06/11/2021	Peer Review Case Study (AU)	AICPA	04.0	Yes
06/11/2021	Peer Review Case Study (AC)	AICPA	04.0	No
08/03-05/2020	Engagements under Government Auditing Standards, Peer Review Update, System Review Conference Cases and PRIMA Update	AICPA	07.0	Yes
05/19/2020	Managing Partner Roundtable - Spring 2020	RSM	06.0	No
02/26/2020	AICPA Peer Review Must-Select Industry Update: Governmental - Government Auditing Standards	AICPA	02.5	Yes
01/26/2020	Peer Review Update	AICPA	02.0	Yes
01/14/2020	Introduction to RSM Orb	RSM	10.0	Yes
11/30/2019	MBA Math Primer	Villanova University	03.0	No

CYNTHIA J. REID – PRINCIPAL AND QUALITY CONTROL & TECHNICAL SPECIALIST

Current Position / Title with the Firm		Principal and Quality Control & Technical Specialist
Educational Background		B.S., Mathematics, Muskingum University
Professional Certification(s)		CPA
Total Years of Experience	25	

Audit Experience and Engagement Duties:

Mrs. Reid **(CJR)** has served as Principal and Quality Control & Technical Specialist on numerous **West Virginia and Ohio Public Service District**, **Solid Waste Authority**, **Water and/or Sewer District**, **Conservation District**, County, City, Village, and other governmental and not-for-profit clients in various Counties (please refer to the "Government Experience- Demonstrated Prior Experience of Firm and Personnel" portion of this proposal for an example of these engagements). She has also served as Principal and Quality Control & Technical Specialist on numerous Not-For-Profit, For-Profit, Accounting and Tax engagements.

Mrs. Reid will be responsible for planning the engagement; performing control and substantive testing of cash and GAAP sections; required Ohio Compliance Supplement testing; Single Audit control and substantive testing; preparing draft audit reports and management letters; and supervising the work of staff on engagements. She also reports engagement status and difficulties encountered to the President, Managing Partner.

Mrs. Reid has also served as a GFOA CAFR reviewer.

Professional Accomplishments, Affiliations, and Other

Organization Name	Title in Organization
American Institute of Certified Public Accountants (AICPA)	Member
Government Financing Officers Association (GFOA)	Member
Ohio Society of Certified Public Accountants (OSCPA)	Member

Continuing Professional Education (2022 and 2021)

Date	Course Name / Description	Sponsor	CPE Hours	A & A Yes / No
11/03/2022	Annual Governmental GAAP Update - 2022	GFOA	04.0	Yes
09/14/2022	2022 IPA Conference	OHAOS	06.9	Yes
07/20/2022	Preparation, Compilation, and Review Engagements: Update and Review	AICPA	04.0	Yes
07/17/2022	The Bottom Line on the New Lease Accounting Requirements	AICPA	04.0	Yes
06/29/2022	Single Audit Update	Galasso Learning Solutions	02.0	Yes
06/13/2022	SAS 134-141: The New Auditor's Report	Galasso Learning Solutions	02.0	Yes

05/22/2022	Interpreting the New Revenue Recognition Standard: What All CPAs Need to Know	AICPA	04.0	Yes
05/20/2022	Coronavirus Relief Fund: How to Choose a FACCR	OHAOS	00.2	Yes
02/15/2022	Governmental Auditing Update: Yellow Book and Uniform Guidance What You Need to Know	Galasso Learning Solutions	04.0	Yes
01/31/2022	Planning a State and Local Government Audit	RMS	02.0	Yes
01/14/2022	Yellow Book: Staying Compliant with Government Auditing Standards	AICPA	08.0	Yes
11/04/2021	Accounting (Governmental)	GFOA	04.0	Yes
09/02/2021	Auditing (Governmental)	WV DOE	02.0	Yes
07/15/2021	Auditing (Governmental) and Regulatory Ethics	WV DOE	15.0	Yes
06/23/2021	Accounting & Tax	AICPA	01.0	Yes
03/29/2021	Auditing (Governmental)	AICPA	08.0	Yes
03/24/2021	Business Management & Organization	AICPA	02.0	Yes
03/17/2021	Specialized Knowledge	AICPA	02.0	Yes
03/08/2021	Accounting and Auditing (Governmental)	AICPA	08.0	Yes

JESSICA E. HELDMAN - PRINCIPAL

Current Position / Title with the Firm		Principal
Educational Background		MBA, University of Cincinnati, BS of Management, Marietta College
Professional Certification(s)		CPA
Total Years of Experience	15	

Audit Experience and Engagement Duties:

Mrs. Heldman **(JEH)** served as Principal on numerous **West Virginia and Ohio Public Service District**, **Solid Waste Authority**, **Water and/or Sewer District**, **Conservation District**, County, City, Village, and other governmental and not-for-profit clients in various Counties (please refer to the "Government Experience- Demonstrated Prior Experience of Firm and Personnel" portion of this proposal for an example of these engagements). She has also served as Principal on numerous Not-For-Profit, For-Profit, Accounting and Tax engagements.

Mrs. Heldman will be responsible for planning the engagement; performing control and substantive testing of cash and GAAP sections; required WV / OH legal compliance testing; Single Audit control and substantive testing; preparing draft audit reports and management letters; and supervising the work of staff on engagements. She also reports engagement status and difficulties encountered to the President, Managing Partner.

Professional Accomplishments, Affiliations, and Other

Organization Name	Title in Organization
Ohio Society of Certified Public Accountants Affiliate Membership (OSCPA)	Member
American Institute of Certified Public Accountants (AICPA)	Member
Washington State Community College	Adjunct Faculty of Business

Continuing Professional Education (2022 and 2021)

Date	Course Name / Description	Sponsor	CPE Hours	A & A Yes / No
09/14/2022	2022 IPA Conference	OHAOS	06.9	Yes
04/29/2022	EBP Audit Conference: The Current State, Accounting, Retirement Legislation, Planning, Peer Review Findings, and Electronic Audit Evidence	OSCPA	08.0	Yes
01/30/2022	Accounting for Liabilities	Checkpoint Learning	09.0	Yes
12/30/2021	Employee Benefit Plans II: Auditing Considerations	Thomson Reuters	06.0	Yes
12/30/2021	Audit Documentation and Workpaper Review – CLADWR	Thomson Reuters	01.0	Yes
08/09/2021	Applying the Uniform Guidance in your Single Audit	AICPA	08.0	Yes

BRETT M. BURNS, ADVISORY MANAGER

Current Position / Title with the Firm		Advisory Manager
Educational Background		Marietta College – Bachelor of Arts in Public Accounting and Finance
Professional Certification(s)		CPA, CGFM
Total Years of Experience	11	

Audit Experience and Engagement Duties:

Mr. Burns **(BMB)** currently serves as Advisory Manager. His current job duties involve overseeing **the Firm's** Advisory services, preparing and compiling financial statements, notes, and supplementary information for state and local government entities and not-for-profit organizations. He specializes in GASB 68 and GASB 75 compilations for state and local government entities.

Mr. Burns will serve as Advisory Manager on the projects and will perform the detailed work in accordance Statements on Standards for Accounting and Review Services (SSARSs) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care. "

A listing of projects that Mr. Burns has worked on can and will be provided upon request.

Professional Accomplishments, Affiliations, and Other

Organization Name	Title in Organization
American Institute of Certified Public Accountants (AICPA)	Member
Ohio Society of Certified Public Accountants (OSCPA)	Member
Government Financing Officers Association (GFOA)	Member
West Virginia Society of Certified Public Accountants (WSCPA)	Member

Continuing Professional Education (2022 and 2021)

Date	Course Name / Description	Sponsor	CPE Hours	A & A Yes / No
11/30/2022	Applied Statistics	Cumberland College	45.0	Yes
10/07/2022	Project Management	Cumberland College	45.0	Yes
10/07/2022	Marketing Management	Cumberland College	45.0	Yes
08/26/2022	Entrepreneurship: New Venture Creation	Cumberland College	45.0	Yes
08/26/2022	Computer Information System	Cumberland College	45.0	Yes
06/30/2022	Managerial Planning and Leadership	Cumberland College	45.0	Yes
06/30/2022	Organizational Theory & Analysis	Cumberland College	45.0	Yes
01/26/2022	Is your NFP Ready to Implement FASB's Leases?	AICPA	02.0	Yes
11/17-18/2021	Breakthrough Leaders Institute – Session 2	RSM	12.0	Yes
10/26/2021	Agility in Practice as a Modern Advisor – Advisor Conference	RSM	01.0	Yes
09/16/2021	BLI – Full Engagement	RSM	02.0	Yes
07/15/2021	BLI – Knowing and Utilizing Your Strengths	RSM	02.0	Yes
06/28/2021	Breakthrough Leaders Institute – Session 1	RSM	17.0	Yes
06/21/2021	Asking Beyond: What more can you learn? Once upon a Time: Compelling Clients with Stories. Listening Across the Great Divide. Bridging the Gap: Engaging clients in meaningful dialogue.	RSM	02.0	Yes
05/18/2021	Leaders Conference General Session: Keynote Presentation	RSM	01.0	Yes

THOMAS MARTIN, CISA – SENIOR INFORMATION SYSTEMS ANALYST

Current Position / Title with the Firm	Senior Information Systems Analyst

Educational Background		Master of Science in Accounting from Marshall University
Professional Certification(s)		CISA (Certified Information Systems Auditor)
Total Years of Experience	4+	

Audit Experience and Engagement Duties:

Mr. Martin's experience includes leading the implementation of computer aided auditing techniques (CAATS), has led the data analytics side of a large internal C# based project utilizing SQL databases to better optimize business processes and utilized Microsoft Power Bi to make powerful data visuals. **Mr. Martin** has also led an internal effort to improve process documentation, has aided in forensic financial investigations, and has developed analytical procedures to enhance the audit process. **Mr. Martin** has aided in the planning and testing of numerous West Virginia and Ohio **College**, **School District**, City, Metropolitan Housing Authority, Water / Sewer District, Village, Fire District, Township, Library, Cemetery, and other governmental entity's audits. **Mr. Martin** has helped clients understand their internal processes and internal controls through interviews and the development of process Flow Charts.

Professional Accomplishments, Affiliations, and Other

Organization Name	Title in Organization
Information Systems Audit and Control Association (ISACA)	Member

Continuing Professional Education (2022 - 2019)

Date	Course Name / Description	Sponsor	CPE Hours	A & A Yes / No
5/5-6/2022	ISSA (Information Systems Security Association) Ohio Conference	ISSA	18	No
01/14/2020	Introduction to RSM Orb	RSM	10	Yes
10/30/2019	Data Analysis 2	RSM	9.5	Yes
10/29/2019	Data Analysis 1	RSM	4.5	Yes
9/12/2019	Digital Pathways: Transforming Your Business and Professional Services Firm	RSM	1	No
8/15/2019	Introduction to Audit Sampling	RSM	2.5	Yes

CHRISTOPHER L. BARKLEY – SENIOR AUDIT MANAGER

Current Position / Title with the Firm		Senior Audit Manager
Educational Background		Bachelor of Business Administration – Ohio University – Accounting and Business Law Majors
Professional Certification(s)		
Total Years of Experience	9	

Audit Experience and Engagement Duties:

Mr. Barkley (**CLB**) served as the Senior Audit Manager on numerous **West Virginia and Ohio Public Service District**, **Solid Waste Authority**, **Water and/or Sewer District**, **Conservation District**, County, City, Village, and other governmental and not-for-profit clients in various Counties (please refer to the "Government Experience- Demonstrated Prior Experience of Firm and Personnel" portion of this proposal for an example of these engagements). He has also served a Senior Audit Manager on Not-For-Profit, For-Profit, Accounting and Tax engagements.

Mr. Barkley will be responsible for reviewing the work performed by the Audit Managers, In-Charge Auditors and Auditors assigned to him. He will also be responsible for providing assistance to the Principals in developing the engagement plan, assist in organizing the staff, and for assisting in providing the link between the client, the Principals, Audit Managers, In-Charge Auditors and Auditors. He will document and perform internal control and substantive testing on cash and GAAP sections; perform WV / OH legal compliance testing, and perform Single Audit internal control and substantive testing, if required. He will be responsible for the initial development of non-compliance citations and management comments and communication of any difficulties encountered on the engagement to the President, Managing Partner and Principals.

Professional Accomplishments, Affiliations, and Other

Organization Name	Title in Organization
American Institute of Certified Public Accountants (AICPA)	Member
Ohio Society of Certified Public Accountants (OSCPA)	Member

Continuing Professional Education (2022 and 2021)

Date	Course Name / Description	Sponsor	CPE Hours	A & A Yes / No
11/03/2022	Annual Governmental GAAP Update - 2022	GFOA	04.0	Yes
09/14/2022	2022 IPA Conference	OHAOS	06.9	Yes
11/17-18/2021	Breakthrough Leaders Institute – Session 2	RSM	12.0	Yes
10/21/2021	BLI: Enhancing Advisory Relationships	RSM	02.0	Yes
09/22-24/2021	34th Ohio GFOA Annual Conference & Membership Meeting	OGFOA	19.0	Yes
09/16/2021	BLI: Full Engagement	RSM	02.0	Yes
09/07/2021	GASB 84 Implementation Webinar	WVDE	02.0	Yes
08/12/2021	BLI: Managing Work-Life Effectiveness	RSM	02.0	Yes
08/09/2021	Applying the Uniform Guidance In Your Single Audits	AICPA	08.0	Yes
06/28-7/1/2021	Breakthrough Leaders Institute – Session 1	RSM	18.5	Yes
06/28/2021	Bridging the Gap: Engaging clients in meaningful dialogue. Asking Beyond: What more can you learn? Listening Across the Great Divide. Once Upon a Time: Compelling Clients with Stories.	RSM	02.0	Yes

MARIAH P. RICHARDS, AUDIT MANAGER

Current Position / Title with the Firm		Audit Manager
Educational Background		B.S. Accounting, West Virginia University
Professional Certification(s)		
Total Years of Experience	8.5	

Audit Experience and Engagement Duties:

Ms. Richards **(MPR**) served as Audit Manager on numerous **West Virginia and Ohio Public Service District**, **Solid Waste Authority**, **Water and/or Sewer District**, **Conservation District**, County, City, Village, and other governmental and not-for-profit clients in various Counties (please refer to the "Government Experience- Demonstrated Prior Experience of Firm and Personnel" portion of this proposal for an example of these engagements). She has also served as Audit Manager on numerous Not-For-Profit, For-Profit, Accounting and Tax engagements.

Ms. Richards will be responsible for reviewing the work performed by the In-Charge Auditors and Auditors assigned to her. She will also be responsible for providing assistance to the Principals and Senior Audit Manager in developing the engagement plan, assist in organizing the staff, and for assisting in providing the link between the client, the Principals, Senior Audit Manager and Auditors. She will document and perform internal control and substantive testing on cash and GAAP sections; perform WV / OH legal compliance testing, and perform Single Audit internal control and substantive testing, if required. She will be responsible for the initial development of non-compliance citations and management comments and communication of any difficulties encountered on the engagement to the President, Managing Partner, Principals and the Senior Audit Manager.

Professional Accomplishments, Affiliations, and Other

Organization Name	Title in Organization
American Institute of Certified Public Accountants (AICPA)	Member
Ohio Society of Certified Public Accountants Affiliate Membership (OSCPA)	Member

Continuing Professional Education (2022 and 2021)

Date	Course Name / Description	Sponsor	CPE Hours	A & A Yes / No
12/22/2022	Comprehending Single Audits, Determining Major Programs, Pass-throughs and Subrecipients, Requirements and Cost Principles, Advanced Topics in Single Audits, and Top Governmental and Accounting Issues	AICPA	09.5	Yes
12/20/2022	Accounting, Auditing, and the COVID-19 Pandemic, Fraud Update: PPE, Fraud Update: Top 10 Schemes, Fundamentals of Governmental Accounting, Fundamentals of Governmental Accounting: GAAP, and Fundamentals of Governmental Accounting: Reporting	AICPA	09.5	Yes
12/16/2022	GASB Update and Implementations	AICPA	01.5	Yes

12/14/2022	Accounting for Pensions	Thomson Reuters	05.0	Yes
09/14/2022	2022 IPA Conference	OHAOS	06.9	Yes
12/22/2021	Internal Control and Fraud Detection, Fraud 101-Fraudulent Financial Reporting	RSM	11.0	Yes
12/21/2021	Analytical Fraud Detection, Fraud Prevention, Introduction to Fraud Symptoms and Detection	RSM	13.0	Yes
08/30-31/2021	Governmental Accounting and Auditing	WVSAO	16.0	Yes

RYAN C. LYNN, AUDIT MANAGER

Current Position / Title with the Firm		Auditor Manager
Educational Background		Marietta College, Bachelor of Arts in Public Accounting
Professional Certification(s)		CPA
Total Years of Experience	6	

Audit Experience and Engagement Duties:

Mr. Lynn **(RCL**) served as Auditor Manager on numerous **West Virginia and Ohio Public Service District**, **Solid Waste Authority**, **Water and/or Sewer District**, **Conservation District**, County, City, Village, and other governmental and not-for-profit clients in various Counties (please refer to the "Government Experience- Demonstrated Prior Experience of Firm and Personnel" portion of this proposal for an example of these engagements). He has also served as Auditor Manager on numerous Not-For-Profit, For-Profit, Accounting and Tax engagements.

Mr. Lynn will be responsible for assisting in the review of work performed by the Auditors assigned to him. He will also be responsible for providing assistance to the to the Principals and Senior Audit Manager in developing the engagement plan, assist in organizing the staff, and for assisting in providing the link between the client and the Auditors. He will document and perform internal control and substantive testing on cash and GAAP sections; perform required compliance testing; and perform Single Audit internal control and substantive testing (if applicable). He will be responsible for the initial development of non-compliance citations and management comments and communication of any difficulties encountered on the engagement to the President, Managing Partner, Principals and the Senior Audit Manager.

Professional Accomplishments, Affiliations, and Other

Organization Name	Title in Organization
Ohio Society of Certified Public Accountants (OSCPA)	Member

Continuing Professional Education (2022, 2021 and 2020)

Date	Course Name / Description	Sponsor	CPE Hours	A & A Yes / No
12/30/2022	Planning an ERISA Plan Audit & Auditing the Statements of Net Assets Available for Benefits	AICPA	02.0	Yes
12/30/2022	ERISA Plan Fundamentals	AICPA	02.0	Yes
11/03/2022	Annual Governmental GAAP Update - 2022	GFOA	04.0	Yes
09/14/2022	2022 IPA Conference	OHAOS	06.9	Yes
08/29-30/2022	Governmental Accounting and Auditing	WVSAO	16.0	Yes
07/12-14/2022	County Finances, Take Me Home	WVDOE	13.0	Yes
09/22-24/2021	34th Ohio GFOA Annual Conference & Membership Meeting	OGFOA	19.0	Yes
09/02/2021	GASB 84 Implementation Webinar	WVSAO	02.0	Yes
08/30-31/2021	Governmental Accounting and Auditing	WVSAO	16.0	Yes
11/02/2020	Single Audit Fundamentals Part 1: What is a Single Audit? and Single Audit Fundamentals Part 2: Major Program Determination	AICPA	04.0	Yes
09/24/2020	Ohio Auditor of State-COVID-19 & the Impact on Single Audit-A Webinar for IPAs	OAOS	01.5	Yes
07/16-13/2020	WVDE - We're All In This Together Summer Conference - Monday, Tuesday, and Wednesday Morning and Afternoon Sessions	AICPA & NASBA	12.0	Yes
1/14/2020	Introduction to RSM Orb	RSM	10.0	Yes

Government Experience- Demonstrated Prior Experience of Firm and Personnel

For the fiscal years ended December 31, 2022, 2021 and 2020, and June 30, 2022, 2021, and 2020, the Firm has performed numerous County, City, School District, College, Metropolitan Housing Authority, Airport, Village, Health District, Water / Sewer District, Fire District, Township, Library, Cemetery, and other governmental entities audits) of various sizes. These audits were conducted in accordance with audits in accordance with the American Institute of Certified Public Accountants' auditing standards generally accepted in the United States of America and the most recent applicable U.S. Government Accountability Office's Government Auditing Standards and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* (applicable to some of these audits). The Firm has performed these types of audits in the preceding fiscal years, as well.

The following list is a small example of such audits:

Client Name	Contact	Contact Number	JLA	CJR	JEH	CLB	MAR	RCL
Charles Town Utility Board	April Shultz	304-724-3255		✓	✓		✓	
Hancock County Public Service District	Anita Mahan	304-564-7005	✓	✓	✓	✓		
Monongahela Conservation District	Amy Cosco	304-296-0081	✓	✓	✓		✓	
Huntington Water Quality Board	Mark Davidson	304-781-1909						✓
Ohio County Solid Waste Authority	Rebecca Friend	304-234-3884	✓	✓	✓		✓	
Little Kanawha Conservation District	Jessica Nichols	304-422-9088	✓		✓	✓		
Marshall County Public Service District #3	Christy Swoboda	304-843-1905		✓	✓	✓	✓	
Raleigh County Solid Waste	James Allen	304-255-9335	✓	✓	✓	✓		
Jefferson County Commission	Michelle Gordon	304-724-8425	✓	✓	✓		✓	✓
Berkeley County Council	Alan Davis	304-267-5102	✓	✓	✓		✓	
Monongalia County Commission	Carye Blaney	304-291-7230	✓	✓	✓	✓	✓	
Wood County Commission	Joe Gonzales	304-424-1850	✓			✓	✓	
Raleigh County Commission	R. D. Tolliver	304-255-9369		✓	✓	✓	✓	
City of Charles Town	Breanna Andrews	304-725-2311	✓	✓	✓	✓	✓	✓
City of Wheeling	Seth D. McIntyre	304-234-3654	✓		✓	✓		✓
Corporation of Harpers Ferry	Deborah Kelly	304-535-2206x3			✓			✓
City of Huntington	Kathy Burks	304-696-5590	✓	✓	✓		✓	✓
Jefferson County Board of Education	Melanie Meadows	304-348-6691	✓		✓			
Berkeley County Board of Education	James S. Butts	304-267-3500x13219	✓	✓	✓	✓	✓	✓
Eastern Panhandle Instructional Cooperative	James S. Butts	304-267-3500x13219		✓	✓		✓	
James Rumsey Technical Institute	James S. Butts	304-267-3500x13219	✓	✓	✓		✓	
Hampshire County Board Education	Denise Hott	304-822-3528	✓	✓	✓	✓		✓
Grant County Board of Education	Tony Oates	304-257-1011	✓	✓	✓			✓
South Branch Career and Technical Center	Tony Oates	304-257-1331		✓	✓			✓
Brooke County Board of Education	Deidra Parr	304-737-3481x217			✓			
Gilmer County Board of Education	Clay Chesser	304-462-7386	✓	✓	✓	✓	✓	✓
Greenbrier County Board of Education	David McClure	304-647-6460	✓		✓	✓	✓	✓
Jefferson County Board of Education	Joyce White	304-728-9227	✓	✓	✓		✓	✓
Logan County Board of Education	Rhonda Justice	304-792-2090	✓	✓	✓	✓		✓
Mercer County Board of Education	Deborah Akers	304-487-1551	✓	✓	✓			✓
Nicholas County Board of Education	Kevin Hess	304-872-3611x231			✓			✓
West Virginia Secondary School Activities Commission	Bernie Dolan	304-485-5494	✓	✓	✓		✓	
Upshur-Buckhannon Health Department	Susan McKisic	304-472-2810	✓	✓	✓	✓		
Eastern Ohio Regional Wastewater Authority	Valerie Moore	740-676-5911	✓		✓			
Coshocton, Fairfield, Licking, Perry Solid Waste District	Carol Philipps	740-349-6308	✓	✓	✓			✓
DKMM Solid Waste District	Cheryl A. Corbin	740-393-4600x2	✓	✓	✓	✓		
Le Ax Regional Water District	John Simpson	740-594-0123	✓		✓	✓		
Madison Water District	Sue Cook	419-589-2135		✓	✓			
Noble County Water Authority	Tom Hesson	740-732-5948	✓		✓	✓		
Scioto County Regional Water District #1	Kathie Edwards	740-259-2301	✓	✓	✓			
Southwest Licking Community Water and Sewer District	Kathy Killen	740-927-0410x105		✓	✓		✓	
Twin Keystone Water District	Robert S. Kagler	330-425-4497	✓	✓	✓			
Morgan County	Randy Williams	740-962-4475			✓			

City of Bucyrus	Joyce Schifer	419-562-6767 ext. 223	✓	✓	✓			✓
City of Galion	Eunice A. Collene	419-468-1823	✓	✓	✓		✓	✓
City of New Carlisle	Colleen Harris	937-845-9492x21		✓	✓	✓		✓
City of North Canton	Jina Alaback	330-499-3466	✓	✓	✓	✓	✓	
City of Tipp City	John Green	937-506-3164	✓	✓	✓	✓		
City of Twinsburg	Christina M. Conway	330-963-6237	✓	✓	✓	✓	✓	

Initials	Name
JLA	Jodey L. Altier, CPA, CFF
CJR	Cindy J. Reid, CPA
JEH	Jessica E. Heldman, CPA
BMB	Brett M. Burns, CPA, CGFM
CLB	Christopher L. Barkley
MPR	Mariah P. Richards
RCL	Ryan C. Lynn, CPA

The Firm has also performed numerous audits of other West Virginia and Ohio entities. A listing of additional West Virginia and Ohio entities can and will be provided, if requested.

Technical and Specialist Support – Availability and Experience of Management Support Personnel

The Firm's supervisory personal are available and involved on every audit and are readily available to staff for assistance.

The Firm's policies mandate uses of or consulting with specialists when situations arise needing clarification, interpretation, etc. beyond existing expertise. The following is a list of some of the resources available and used by **the Firm**:

- **The Firm** has numerous peer Firm Partners that we consult with regularly.
- Ohio Auditor of State, Center for Audit Excellence – **The Firm**'s policy is to inquire for guidance and ask for assistance with new GAAP and GASB pronouncements and Auditor of State Bulletins.
- The Ohio and National Government Financing Officers Association (GFOA). Association and membership in these organizations provide us the opportunity to talk and discuss current governmental pronouncements, trends and papers with larger firms, a variety of governmental entities and leading experts in the field of governmental accounting and auditing.
- Generally Accepted Auditing Standards, issued by the American Institute of Certified Public Accountants.
- Government Auditing Standards, issued by the Comptroller General of the United States (Yellow Book).
- Standards for Audits of Governmental Entities.
- The West Virginia State Auditor Office and the West Virginia Revised Code.
- Audits of State and Local Governmental Units, American Institute of Certified Public Accountants.
- Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), as applicable.

CHARLES TOWN UTILITY BOARD
PROPOSAL FOR AUDIT AND NON-AUDIT SERVICES

Anti-Lobbying Certification

Entities may use Federal funds to pay audit fees. Therefore, this certification must be completed by a CPA firm when (1) any fee associated with the audit contract is being solicited under a federal award, and (2) the CPA firm's bid for a contract exceeds $100,000 (total for all years, inclusive of the nonaudit service fees and the 8% Chief Inspector processing fee).

The firm certifies, to the best of its knowledge and belief, that:

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

JLA
Initials

If any funds other than Federal appropriated funds have been or will be paid to any person for making lobbying contracts to an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the Federal contract, grant, loan, or cooperative agreement, the undersigned certifies that they have completed and submitted the Standard Form-LLL, Disclosure Form to Report Lobbying, in accordance with its instructions as amended by the Utility Board wide Guidance for New Restrictions on Lobbying, 61 Fed. 1414 (01/19/96).

JLA
Initials

Pursuant to 31 U.S.C. 1452(c)(1)-(2)(A), any person who makes a prohibited expenditure or fails to file or amend a required certification or disclosure form shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

By signing below, the firm certifies the truthfulness and accuracy of each of the above statements of its certification and disclosure, if any.

Perry & Associates Certified Public Accountants, A.C.	Jodey L. Altier President, CPA, CFF, Managing Partner
Firm Name	Name and Title
August 23, 2023	
Date	Signature

BUCKLER, McKENNEY & NADZADI, P.C.
Certified Public Accountants
116 Fox Plan Road
Monroeville, PA 15146-2799
(412) 856-7880
FAX (412) 856-0510
11 West Market Street
Blairsville, PA 15717
(724) 459-5025
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Mitchell K. McKenney, CPA
Jennifer Nadzadi, CPA

Merle L. Buckler, CPA (1931-1996)

July 28, 2021

Report on Firm's System of Quality Control

To the Partners of Perry & Associates CPAs AC
and the Peer Review Committee of the Ohio Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Perry & Associates CPAs AC (the firm) in effect for the year ended September 30, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility
The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility
Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations
Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act and audits of employee benefit plans.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion
In our opinion, the system of quality control for the accounting and auditing practice of Perry & Associates CPAs AC in effect for the year ended September 30, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Perry & Associates CPAs AC has received a peer review rating of pass.

Buckler, McKenney & Nadzadi, P.C.

Members:
American Institute of Certified Public Accountants
Pennsylvania Institute of Certified Public Accountants
Private Companies Practice Section, AICPA

WBENC
WOMEN'S BUSINESS ENTERPRISE NATIONAL COUNCIL
JOIN FORCES. SUCCEED TOGETHER.

hereby grants

National Women's Business Enterprise Certification

to

Perry & Associates Certified Public Accountants, A.C.

who has successfully met WBENC's standards as a Women's Business Enterprise (WBE).
This certification affirms the business is woman-owned, operated and controlled and is valid through the date herein.

WBENC National WBE Certification was processed and validated by Women's Business Enterprise Council Ohio River Valley, a WBENC Regional Partner Organization.

Certification Granted: February 21, 2023
Expiration Date: February 29, 2024
WBENC National Certification Number: WBE2300484

Authorized by Lynnise Smith, Executive Director
Women's Business Enterprise Council Ohio River Valley

WBECORV
WOMEN'S BUSINESS ENTERPRISE COUNCIL OHIO RIVER VALLEY

NAICS: 541211
UNSPSC: 81112213, 84110000, 84111502

SUMMARY NOTICE OF PROPOSED CLASS ACTION SETTLEMENT AND COURT-APPROVAL HEARING

In re: Aqueous Film-Forming Foams Products Liability Litigation, MDL No. 2:18-mn-02873
This Document relates to: *City of Camden, et al., v. 3M Company*, No. 2:23-cv-03147-RMG

UNITED STATES DISTRICT COURT, DISTRICT OF SOUTH CAROLINA, CHARLESTON DIVISION

TO THE SETTLEMENT CLASS: All Active Public Water Systems in the United States of America that have one or more Impacted Water Sources as of June 22, 2023; and all Active Public Water Systems that do not have one or more Impacted Water Sources as of June 22, 2023 and

(i) are required to test for certain PFAS under U.S. EPA's UCMR-5, or
(ii) serve more than 3,300 people, according to U.S. EPA's SDWIS data system.

All capitalized terms not otherwise defined herein shall have the meanings set forth in the Settlement Agreement, available for review at **www.PFASWaterSettlement.com**.

Active Public Water System means a Public Water System whose activity-status field in SDWIS states that the system is "Active."

Impacted Water Source means a Water Source that has a Qualifying Test Result showing a Measurable Concentration of PFAS.

As used above, **Public Water System** means a system for the provision to the public of water for human consumption through pipes or other constructed conveyances, if such system has at least fifteen (15) service connections or regularly serves an average of at least twenty-five (25) individuals daily at least sixty (60) days out of the year, consistent with the use of that term in the Safe Drinking Water Act, 42 U.S.C. § 300f(4)(A), and 40 C.F.R. Part 141.

Public Water System includes (i) any collection, treatment, storage, and distribution facilities under control of the operator of such system and used primarily in connection with such system, and (ii) any collection or pretreatment storage facilities not under such control which are used primarily in connection with such system. Solely for purposes of the Settlement Agreement, the term "Public Water System" refers to a Community Water System of any size or a Non-Transient Non-Community Water System that serves more than 3,300 people, according to SDWIS; or any Person (but not any financing or lending institution) that has legal authority or responsibility (by statute, regulation, other law, or contract) to fund or incur financial obligations for the design, engineering, installation, operation, or maintenance of any facility or equipment that treats, filters, remediates, or manages water that has entered or may enter Drinking Water or any Public Water System; but does not refer to a Non-Transient Non-Community Water System that serves 3,300 or fewer people, according to SDWIS, or to a Transient Non-Community Water System of any size. It is the intention of the Settlement Agreement that the definition of "Public Water System" be as broad, expansive, and inclusive as possible.

What Is the Purpose of this Notice? The purpose of this Notice is (i) to advise you of a proposed settlement of certain Claims against 3M Company ("3M" or "Defendant") in the United States District Court for the District of South Carolina (the "Court"); (ii) to summarize your rights in connection with the Settlement; and (iii) to inform you of a Court hearing to consider whether to grant final approval of the Settlement (the "Final Fairness Hearing"), to be held on February 2, 2024. at 10:00 a.m. EST in Charleston Courtroom #1, J. Waties Waring Judicial Center, before the Honorable Richard M. Gergel, United States District Judge of the United States District Court for the District of South Carolina, located at 85 Broad Street, Charleston, South Carolina 29401.

What Are the Key Terms of the Proposed Settlement? 3M has agreed to pay an amount not less than

$10,500,000,000 and not more than $12,500,000,000, inclusive (the "Settlement Amount"), subject to final approval of the Settlement by the Court and certain other conditions specified in the Settlement Agreement. 3M shall additionally pay up to $5,000,000 to cover costs incurred by the Notice Administrator in the course of executing the Notice Plan. Together, these payments constitute the "Settlement Funds." In no event shall 3M be required under the Settlement Agreement to pay any amounts above the Settlement Funds. Any fees, costs, or expenses payable under the Settlement Agreement shall be paid out of, and shall not be in addition to, the Settlement Funds. Each Settlement Class Member that has not excluded itself from the Class will be eligible to receive a settlement check(s) from the Claims Administrator based on the Allocation Procedures developed by Class Counsel, which are subject to final approval by the Court as fair and reasonable and whose administration is under the oversight of the Special Master.

What Are My Options?

YOU CAN PARTICIPATE IN THE SETTLEMENT. You must file a Claims Form to be eligible to receive a payment under the Settlement. You can submit your Claims Form online at **www.PFASWaterSettlement.com**, or you can download, complete, and mail your Claims Form to the Claims Administrator at AFFF Public Water System Claims, P.O. Box 4466, Baton Rouge, Louisiana 70821. The deadline for a Phase One Settlement Class Member to submit a Phase One Public Water System Settlement Claims Form is 60 days following the Effective Date, and the deadline for a Phase Two Settlement Class Member to submit a Phase Two Action Fund Claims Form is July 31, 2026.

Regardless of whether you file a Claims Form or receive any distribution under the Settlement, unless you timely opt out as described below, you will be bound by the Settlement and any judgment or other final disposition related to the Settlement, including the Release set forth in the Settlement Agreement, and will be precluded from pursuing claims against 3M separately if those Claims are within the scope of the Release.

YOU CAN OPT OUT OF THE SETTLEMENT. If you do not wish to be a Settlement Class Member and do not want to participate in the Settlement and receive a settlement check, you may exclude yourself from the Class by completing and mailing a notice of intention to opt out. Any Person within the Settlement Class that wishes to opt out of the Settlement Class and Settlement must serve a written and signed statement entitled "Request for Exclusion" on the Notice Administrator, the Special Master, the Claims Administrator, 3M's Counsel, and Class Counsel no later than **December 11, 2023**.

YOU CAN OBJECT TO THE SETTLEMENT. Any Settlement Class Member that has not successfully excluded itself ("opted out") may object to the Settlement. Any Settlement Class Member that wishes to object to the Settlement or to an award of fees or expenses to Class Counsel must file a written and signed statement designated "Objection" with the Clerk of the Court and provide service on 3M's Counsel and Class Counsel no later than **November 11, 2023**.

VISIT WWW.PFASWATERSETTLEMENT.COM FOR COMPLETE INFORMATION ABOUT YOUR RIGHTS

The Court's Final Fairness Hearing. The Court will hold the Final Fairness Hearing in Charleston Courtroom #1, J. Waties Waring Judicial Center of the United States District Court for the District of South Carolina, located at 85 Broad Street, Charleston, South Carolina 29401, on **February 2, 2024 at 10:00 a.m. EST**. At that time, the Court will determine, among other things, (i) whether the Settlement should be granted final approval as fair, reasonable, and adequate, (ii) whether the Litigation should be dismissed with prejudice pursuant to the terms of the Settlement Agreement, (iii) whether the Settlement Class should be conclusively certified, (iv) whether Settlement Class Members should be bound by the Release set forth in the Settlement Agreement, (v) the amount of attorneys' fees and costs to be awarded to Class Counsel, if any, and (vi) the amount of the award to be made to the Class Representatives for their services, if any.

The Final Fairness Hearing may be postponed, adjourned, or continued by Order of the Court without further notice to the Class.

How Do I Get More Information? Please visit **www.PFASWaterSettlement.com** or call toll free **1-855-714-4341.** You may also contact Class Counsel or the Notice Administrator for more information:

Class Counsel	Class Counsel
Scott Summy **Baron & Budd, P.C.** 3102 Oak Lawn Ave., Ste. 1100 Dallas, TX 75219 Email: ssummy@baronbudd.com	Michael A. London **Douglas & London** 59 Maiden Lane, 6th Fl. New York, NY 10038 Email: mlondon@douglasandlondon.com
Paul J. Napoli **Napoli Shkolnik** 1302 Avenida Ponce de Leon San Juan, PR 00907 Email: pnapoli@NSPRlaw.com	Elizabeth A. Fegan **Fegan Scott LLC** 150 S. Wacker Drive, 24th Floor Chicago, IL 60606 beth@feganscott.com
Joseph F. Rice **Motley Rice LLC** 28 Bridgeside Blvd. Mt. Pleasant, SC 29464	

Notice Administrator	Claims Administrator
In re: Aqueous Film-Forming Foams Products Liability Litigation c/o 3M Notice Administrator 1650 Arch Street, Suite 2210 Philadelphia, PA 19103 Email: PFASSettlement@AngeionGroup.com	AFFF Public Water System Claims PO Box 4466 Baton Rouge, LA 70821 Email: Info@pfaswatersettlement.com

NOTICE OF PROPOSED CLASS ACTION SETTLEMENT AND COURT-APPROVAL HEARING

In re: Aqueous Film-Forming Foams Product Liability Litigation, MDL No. 2:18-mn-02873
This Document relates to: City of Camden, et al., v. E.I. DuPont de Nemours and Company, et al., No. 2:23-cv-03230-RMG

UNITED STATES DISTRICT COURT, DISTRICT OF SOUTH CAROLINA, CHARLESTON DIVISION

TO THE SETTLEMENT CLASS: All Public Water Systems in the United States of America that draw or otherwise collect from any Water Source that, on or before June 30, 2023, was tested or otherwise analyzed for PFAS and found to contain any PFAS at any level; and

All Public Water Systems in the United States of America that, as of June 30, 2023, are (i) subject to the monitoring rules set forth in the U.S. EPA's Fifth Unregulated Contaminant Monitoring Rule ("UCMR 5") (i.e., "large" systems serving more than 10,000 people and "small" systems serving between 3,300 and 10,000 people), or (ii) required under applicable state or federal law to test or otherwise analyze any of their Water Sources or the water they provide for PFAS before the deadline of sample collection under UCMR 5.

All capitalized terms not otherwise defined herein shall have the meanings set forth in the Settlement Agreement and the Allocation Procedures, available for review at www.PFASWaterSettlement.com.

As used above, "Public Water System" means a system for the provision of water to the public for human consumption through pipes or other constructed conveyances, if such system has at least fifteen (15) service connections or regularly serves at least twenty-five (25) individuals. A "Public Water System" shall include the owner and/or operator of that system and any public entity that is legally responsible for funding (by statute, regulation, other law, or contract), other than a State or the federal government, a Public Water System described in such Paragraph or has authority to bring a claim on behalf of such a Public Water System.

What Is The Purpose of This Notice? The purpose of this Notice is (i) to advise you of a proposed settlement of certain claims against The Chemours Company, The Chemours Company FC, LLC, DuPont de Nemours, Inc., Corteva, Inc., and E.I. DuPont de Nemours and Company n/k/a EIDP, Inc. (collectively the "Settling Defendants") in the United States District Court for the District of South Carolina (the "Court"); (ii) to summarize your rights in connection with the Settlement; and (iii) to inform you of a Court hearing to consider whether to grant final approval of the Settlement (the "Final Fairness Hearing"), to be held on December 14, 2023 at 10:00 a.m., before the Honorable Richard M. Gergel, United States District Judge of the United States District Court for the District of South Carolina, located at 85 Broad Street, Charleston, South Carolina 29401.

What Are The Key Terms of the Proposed Settlement? The Settling Defendants have agreed to pay one billion one hundred eighty-five million dollars ($1,185,000,000)(the "Settlement Amount"), subject to final approval of the Settlement by the Court and certain other conditions specified in the Settlement Agreement. In no event shall the Settling Defendants be required to pay any amounts under the Settlement Agreement above the Settlement Amount. Any fees, costs, or expenses payable under the Settlement Agreement shall be paid out of, and shall not be in addition to, the Settlement Amount. Each Settlement Class Member who has not excluded itself from the Class will be eligible to receive a settlement check(s) from the Claims Administrator based on the Allocation Procedures developed by Class Counsel, which are subject to final approval by the Court as fair and reasonable and which are under the oversight of the Special Master.

What Are My Options?

YOU CAN PARTICIPATE IN THE SETTLEMENT. You must file a Claims Form to be eligible to

receive a payment under the Settlement. You can submit your Claims Form online at **www.PFASWaterSettlement.com**, or you can download, complete and mail your Claims Form to the Claims Administrator at AFFF Public Water System Claims, PO Box 4466, Baton Rouge, LA 70821. The deadlines to submit a Claim Forms are illustrated below. Regardless of whether you file a Claims Form or receive any distribution under the Settlement, unless you timely opt out as described below, you will be bound by any judgment or other final disposition of the Released Claims, including the Release set forth in the Settlement Agreement, and will be precluded from pursuing claims against the Settling Defendants separately if those Claims are within the scope of the Release.

Deadline Description	Deadline Date
Phase One Public Water System Claims Form	60 Days after the Effective Date
Phase One Special Needs Claims Form	45 Days after the Phase One Public Water System Claims Form Deadline
Phase Two Testing Claims Form	1/1/2026
Phase Two Public Water System Claims Form	6/30/2026
Phase Two Special Needs Claims Form	8/1/2026
Phase One Supplemental Fund Claims Form	12/31/2030
Phase Two Supplemental Fund Claims Form	12/31/2030

YOU CAN OPT OUT OF THE SETTLEMENT. If you do not wish to be a Settlement Class Member, and do not want to participate in the Settlement and receive a Settlement Benefit Check, you may exclude yourself from the Class by completing and mailing a notice of intention to opt out. Any Person within the Settlement Class who wishes to opt out of the Settlement Class and Settlement must file a written and signed statement entitled "Request for Exclusion" with the Notice Administrator and provide service on all Parties no later than **DECEMBER 4, 2023**.

YOU CAN OBJECT TO THE SETTLEMENT. Any Settlement Class Member who has not successfully excluded itself ("opted out") may object to the Settlement. Any Settlement Class Member who wishes to object to the Settlement or to an award of fees or expenses to Class Counsel must file a written and signed statement designated "Objection" with the Clerk of the Court and provide service on all Parties in no later than **NOVEMBER 4, 2023**.

VISIT WWW.PFASWATERSETTLEMENT.COM FOR COMPLETE INFORMATION ABOUT YOUR RIGHTS

The Court's Final Fairness Hearing. The Court will hold the Final Fairness Hearing in Hon. Sol Blatt, Jr., Courtroom of the United States District Court for the District of South Carolina, located at 85 Broad Street, Charleston, South Carolina 29401, on **December 14, 2023 at 10:00 a.m**. At that time, the Court will determine, among other things, (i) whether the Settlement should be granted final approval as fair, reasonable, and adequate, (ii) whether the Released Claims should be dismissed with prejudice pursuant to the terms of the Settlement Agreement, (iii) whether the Settlement Class should be conclusively certified, (iv) whether Settlement Class Members should be bound by the Release set forth in the Settlement Agreement, (v) the amount of attorneys' fees and costs to be awarded to Class Counsel, if any, and (vi) the amount of the award to be made to the Class Representatives for their services, if any. The Final Fairness Hearing may be postponed, adjourned, or continued by Order of the Court without further notice to the Class.

How Do I Get More Information? Please visit **www.PFASWaterSettlemeent.com** or call toll free **1-855-714-4341.** You may also contact Class Counsel or the Notice Administrator for more information:

Class Counsel	Class Counsel	Class Counsel
Scott Summy **Baron & Budd, P.C.** 3102 Oak Lawn Ave., Ste. 1100 Dallas, TX 75219 Email: summy@baronbudd.com	Michael A. London **Douglas & London** 59 Maiden Lane, 6th Fl. New York, NY 10038 Email: london@douglasandlondon.com	Paul J. Napoli **Napoli Shkolnik** 1302 Ponce de Leon Santurce, PR 00907 Email: pnapoli@NSPRLaw.com

Notice Administrator	Claims Administrator
In re: Aqueous Film-Forming Foams Products Liability Litigation c/o Notice Administrator 1650 Arch Street, Ste 2210 Philadelphia, PA 19103 PFASSettlement@AngeionGroup.com	AFFF Public Water System Claims PO Box 4466 Baton Rouge, LA 70821 Email: info@pfaswatersettlement.com

The paragraphs above provide only a general summary of the terms of the settlement. In the event of a conflict between this Notice and the Settlement Agreement, the terms of the Settlement Agreement control. You can review the Settlement Agreement itself for more information about the exact terms of the settlement. The Settlement Agreement is available at www.PFASWaterSettlement.com.

VENDOR SORT KEY	DESCRIPTION	FUND	DEPARTMENT	AMOUNT

========== FUND TOTALS ==========	
50 WATER FUND	66,328.37
60 SEWER FUND	89,472.78
GRAND TOTAL:	155,801.15

TOTAL PAGES: 4

APPROVED BY: _____

APPROVED BY: _____

This Packet: $ 155,801.15
City of Charles Town, check dated 9/13/23: 17,307.30
City of Ranson, check dated 9/13/23: 3,651.05
City of Ranson, CIF check dated 9/27/23: 107,250.00

Total: $ 284,009.50

Note:

Highlighted are for the R&R Project;

Highlighted is for the Collection System Project

VENDOR SORT KEY	DESCRIPTION	FUND	DEPARTMENT		AMOUNT
				TOTAL:	1,223.20
SG PLUMBING, INC.	160 SPRINGDALE DR	WATER FUND	WATER		1,300.00
	REYMANN ST: 9/12 - 9/15/23	WATER FUND	WATER		5,250.00
				TOTAL:	6,550.00
SHENANDOAH SALES & SERVICE, INC.	WATER VEHICLE SERVICE	WATER FUND	WATER		155.89
	WATER VEHICLE SERVICE	WATER FUND	WATER		151.71
	REPAIR JETTER TRUCK	SEWER FUND	SEWER		166.00
	SEWER VEHICLE SERVICE	SEWER FUND	SEWER		168.71
				TOTAL:	642.31
STEPTOE & JOHNSON PLLC	GENERAL EMPLOYER COUNSELIN	WATER FUND	WATER		162.50
	GENERAL ENVIRONMENTAL	SEWER FUND	SEWER		8,490.00
				TOTAL:	8,652.50
SVG COMMERCIAL CLEANING LLC	CLEANING 7/25 - 9/19/23	WATER FUND	WATER		300.00
	CLEANING 7/25 - 9/19/23	WATER FUND	WATER		839.97
	CLEANING 7/25 - 9/19/23	SEWER FUND	SEWER		600.00
	CLEANING 7/25 - 9/19/23	SEWER FUND	SEWER		839.97
				TOTAL:	2,579.94
GERALD TAYLOR CO., INC.	PUMP / TRANSPORT	WATER FUND	WATER		509.32
	PUMP / TRANSPORT	WATER FUND	WATER		464.75
	TRANSPORT	SEWER FUND	SEWER		847.44
	TRANSPORT	SEWER FUND	SEWER		1,377.09
	VAC LIFT STATIONS	SEWER FUND	SEWER		3,271.97
				TOTAL:	6,470.57
THE CI THORNBURG CO, INC.	5/8X3/4"SRIITRPL100GPL/BTM	WATER FUND	WATER		1,100.82
	5/8X3/4"SRIITRPL100GPL/BTM	WATER FUND	WATER		3,433.47
				TOTAL:	4,534.29
TYLER TECHNOLOGIES	MAINT: 11/01/23- 10/31/24	WATER FUND	WATER		1,734.13
	MAINT: 11/01/23- 10/31/24	SEWER FUND	SEWER		1,734.13
				TOTAL:	3,468.26
HD SUPPLY INC	FLOOR SQUEEGEE	SEWER FUND	SEWER		159.80
				TOTAL:	159.80
WASTE MANAGEMENT OF WEST VIRGINIA, INC	29-14111-13004	SEWER FUND	SEWER		701.52
				TOTAL:	701.52
XYLEM WATER SOLUTIONS U.S.A., INC.	HOSE & FITTINGS	SEWER FUND	SEWER		1,875.80
				TOTAL:	1,875.80
ZETA SOLUTIONS, LLC	KEMIRA PAX-XL8	WATER FUND	WATER		13,273.20
				TOTAL:	13,273.20

VENDOR SORT KEY	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
GANNETT FLEMING VALUATION & RATE CONSU	WA & WW COST SVC STUDY	WATER FUND	WATER	2,300.00
	WA & WW COST SVC STUDY	SEWER FUND	SEWER	255.00
			TOTAL:	2,555.00
GWIN DOBSON & FOREMAN INC	KINGS XNG WTP SLDGEFRCMN T	WATER FUND	NON-DEPARTMENTAL	1,468.78
	WWTP UPGRADES	SEWER FUND	NON-DEPARTMENTAL	19,184.25
	WWTP UPGRADES	SEWER FUND	NON-DEPARTMENTAL	4,278.88
	WW RETAINER SVCS	SEWER FUND	SEWER	390.00
			TOTAL:	25,321.91
ANDREAS HALE	PER DIEM 10/15 - 10/20/23	SEWER FUND	SEWER	324.50
			TOTAL:	324.50
JASON HARRIS	CTWWTP	SEWER FUND	SEWER	4,500.00
			TOTAL:	4,500.00
INWOOD QUARRY, INC.	C1 & I8 & I10 PICKUPS: 9/1	WATER FUND	WATER	455.45
	C1 & I8 & I10 PICKUPS: 9/1	WATER FUND	WATER	455.44
	C1 & I8 & I10 PICKUPS: 9/1	SEWER FUND	SEWER	294.82
			TOTAL:	1,205.71
JEFFERSON RENTALS	36" WIDE WALK BHND SKID LO	SEWER FUND	SEWER	402.00
			TOTAL:	402.00
KAY CASTO & CHANEY PLLC	GENERAL: THRU 8/31/23	WATER FUND	WATER	308.75
	JLNWAQLTYCMPLT: THRU 8/31/	WATER FUND	WATER	205.50
	LCSTHLL: THRU 8/31/23	WATER FUND	WATER	243.75
	CLLCTNSYSTM: THRU 8/31/23	SEWER FUND	NON-DEPARTMENTAL	5,037.50
	PSC REPRSNT: THRU 8/31/23	SEWER FUND	SEWER	32.50
	GENERAL: THRU 8/31/23	SEWER FUND	SEWER	2,063.25
	LCSTHLL: THRU 8/31/23	SEWER FUND	SEWER	243.75
			TOTAL:	8,135.00
MCKINNEY'S AUTO REPAIR	MAINT VEHICLE BRAKE SVC	WATER FUND	WATER	882.20
	SEWER VEHICLE INSPECTION	SEWER FUND	SEWER	14.00
			TOTAL:	896.20
DONALD MICKEY	9/14 MWNG SMMTPT & PLYGRND	WATER FUND	WATER	137.50
	9/14 MWNG SMMTPT & PLYGRND	SEWER FUND	SEWER	137.50
			TOTAL:	275.00
MISS UTILITY OF WV, INC.	MESSAGE FEES: AUG	WATER FUND	WATER	195.30
	MESSAGE FEES: AUG	SEWER FUND	SEWER	195.30
			TOTAL:	390.60
THOMAS NALLS	AUG TANK LOT RENT	WATER FUND	NON-DEPARTMENTAL	4,263.07
			TOTAL:	4,263.07
PACE ANALYTICAL SERVICES, LLC	TESTING: CT WKLY	SEWER FUND	SEWER	225.70
	TESTING: CT WKLY	SEWER FUND	SEWER	289.80
	TESTING: TUSC MNTHLY	SEWER FUND	SEWER	408.50
	TESTING: CT WKLY	SEWER FUND	SEWER	267.60
	TESTING: TUSC WKLY	SEWER FUND	SEWER	177.70
			TOTAL:	1,369.30
FCI GROUP LLC	TIRES SEWER VEHICLE	SEWER FUND	SEWER	1,223.20

VENDOR SORT KEY	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
ALS GROUP USA CORP	TESTING: CAV	WATER FUND	WATER	315.00
			TOTAL:	315.00
AMERIGAS PROPANE LP	PRPNE& SFTYCK: 303 S MARSH	SEWER FUND	SEWER	1,129.31
			TOTAL:	1,129.31
B.A. MARTIN CERTIFIED WELDING, LLC	CTWWTP FLANGES	SEWER FUND	SEWER	1,520.00
			TOTAL:	1,520.00
B.E.S. TECHNOLOGY, INC	ANNUAL WEBSITE HOSTING	WATER FUND	WATER	750.00
	ANNUAL WEBSITE HOSTING	SEWER FUND	SEWER	750.00
			TOTAL:	1,500.00
CHARLES TOWN SEWER	AUG FUNDING	SEWER FUND	NON-DEPARTMENTAL	15,308.69
			TOTAL:	15,308.69
CHARLES TOWN WATER	AUG FUNDING	WATER FUND	NON-DEPARTMENTAL	11,003.27
			TOTAL:	11,003.27
CORE & MAIN	HYMAX GRIP CPLG	WATER FUND	WATER	1,137.70
	BRSSAD, BALLCORPSTOPCCXPJ	WATER FUND	WATER	152.99
	HYDRANT EXTENSION KIT	WATER FUND	WATER	627.50
	FLG ACC SET, TAPT BLIND FL	WATER FUND	WATER	525.20
	BLLCRBSTP,BLLBRP,C900/C909	WATER FUND	WATER	4,240.36
	SSTAPSLVCSFLG,TAPVLV,VLVBX	WATER FUND	WATER	3,553.86
	FRM&CVR,313-334-NL,313-324	WATER FUND	WATER	2,153.96
	SOCKET SET	SEWER FUND	SEWER	742.64
	BRS SAD	SEWER FUND	SEWER	46.75
	REC MONITOR CVR	SEWER FUND	SEWER	498.62
	CPLG,PVCSDR35SWRPIP,SPIGOT	SEWER FUND	SEWER	4,376.75
			TOTAL:	18,056.33
COYNE CHEMICAL	CES PACL 2040	SEWER FUND	SEWER	2,030.00
			TOTAL:	2,030.00
WV DEPT OF HEALTH & HUMAN SERVICES	FLOURIDE TEST	WATER FUND	WATER	15.00
	BACTERIOLOGICAL TEST	WATER FUND	WATER	120.00
			TOTAL:	135.00
STEVEN FARIAS	PER DIEM 10/15 - 10/20/23	SEWER FUND	SEWER	324.50
			TOTAL:	324.50
FERGUSON US HOLDINGS, INC	HIP WADERS	SEWER FUND	SEWER	130.00
			TOTAL:	130.00
FIRE SAFETY EQUIPMENT SUPPLY	FIRE EXTINGUISHER INSPECTI	WATER FUND	WATER	872.00
	FIRE EXTINGUISHER INSPECTI	SEWER FUND	SEWER	872.00
			TOTAL:	1,744.00
GUTTMAN ENERGY	W/E 9/10/23	WATER FUND	WATER	700.86
	W/E 9/17/23	WATER FUND	WATER	569.17
	W/E 9/10/23	SEWER FUND	SEWER	824.38
	W/E 9/17/23	SEWER FUND	SEWER	694.74
	W/E 9/17/23	SEWER FUND	SEWER	46.22
			TOTAL:	2,835.37

CHARLES TOWN UTILITY BOARD
WATER FUND
FISCAL YEAR 2024 CAPITAL EXPENDITURE REPORT
As of September 13, 2023

CAPITAL EXPENDITURE DISBURSEMENT REPORT

DATE	BUDGET LINE ITEM	AMOUNT	DESCRIPTION
FY 2023	WTP RIVER INTAKE VFD	$ 82,419.30	GDF - VFD PROJECT INVOICE NO. 1
8/2/2023	FLEET TRUCKS & EQUIPMENT	$ 54,910.00	2023 FORD F-350 (MAINT DEPT)
8/9/2023	FLEET TRUCKS & EQUIPMENT	$ 14,853.32	JD 17G MINI ESCAVATOR
9/13/2023	FLEET TRUCKS & EQUIPMENT	$ 54,910.00	2023 FORD F-150 (WATER PLANT)
TOTAL		**$ 207,092.62**	

CAPITAL EXPENDITURE BUDGET VS. ACTUAL

BUDGET LINE ITEM	BUDGET	FY 2023	AS OF 9/13/2023	BUDGET REMAINING
ASSET MANAGEMENT SOFTWARE IMPLEMENTATION	35,000.00	-	-	35,000.00
BILLING & ACCOUNTING SOFTWARE IMPLEMENTATION	25,000.00	-	-	25,000.00
FLEET TRUCKS & EQUIPMENT	150,000.00	-	(124,673.32)	25,326.68
VALVE MAINTENANCE TRAILER	100,000.00	-	-	100,000.00
SAFETY EQUIPMENT	50,000.00	-	-	50,000.00
METER REPLACEMENT	150,000.00	-	-	150,000.00
WTP RIVER INTAKE VFD INSTALLATION	232,900.00	(82,419.30)	-	150,480.70
TOTAL CAPITAL EXPENDITURE BUDGET	**$ 742,900.00**	**$ (82,419.30)**	**$ (124,673.32)**	**$ 535,807.38**

CHARLES TOWN UTILITY BOARD
SEWER FUND
FISCAL YEAR 2024 CAPITAL EXPENDITURE REPORT
As of September 13, 2023

CAPITAL EXPENDITURE DISBURSEMENT REPORT

DATE	BUDGET LINE ITEM	AMOUNT	DESCRIPTION
8/3/2023	FLEET TRUCKS & EQUIPMENT	$ 60,119.00	2022 FORD F-250 (SEWER DEPT)
8/9/2023	FLEET TRUCKS & EQUIPMENT	14,853.32	JD 17G MINI ESCAVATOR
TOTAL		**$ 74,972.32**	

CAPITAL EXPENDITURE BUDGET VS. ACTUAL

BUDGET LINE ITEM	BUDGET	DISBURSEMENTS AS OF 9/13/2023	BUDGET REMAINING
ASSET MANAGEMENT SOFTWARE IMPLEMENTATION	35,000.00	-	35,000.00
BILLING & ACCOUNTING SOFTWARE IMPLEMENTATION	25,000.00	-	25,000.00
FLEET TRUCKS & EQUIPMENT	80,000.00	(74,972.32)	5,027.68
STANDARD WORK FLEET	60,000.00	-	60,000.00
OFFICE STANDARD FLEET	20,000.00	-	20,000.00
REPLACEMENT PUMPS	100,000.00	-	100,000.00
MANHOLE SUPPLIES FOR REHAB	75,000.00	-	75,000.00
PUMP STATION REPAIRS/REHABILITATION	200,000.00	-	200,000.00
COLLECTION SYSTEM REPAIRS/REHABILTATION	125,000.00	-	125,000.00
TOTAL CAPITAL EXPENDITURE BUDGET	**$ 720,000.00**	**$ (74,972.32)**	**$ 645,027.68**