CHARLES TOWN UTILITY BOARD
AGENDA

WEDNESDAY, FEBRUARY 8, 2023

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

CALL TO ORDER

1. **APPROVAL OF MINUTES**
   a. Approval of January 18, 2023 Special Meeting Minutes
      UB MINUTES 2023.01.18.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/89742549865?pwd=SEh5TS9Ccisvc0kwMko4NFROVmluZz09

   Meeting ID: 897 4254 9865
   Passcode: 806084
   +1 301 715 8592 US

3. **UNFINISHED BUSINESS**
   a. Colandrea Request
   b. Miller Station Evaluation
      Miller Station Evaluation 2022.12.13.pdf

4. **NEW BUSINESS**
   a. Resolution 2023-01 - A Resolution Honoring Joseph D. Burris
      Resolution 2023-01 Joseph Burris.pdf
   b. Renewal and Replacement Project Resolution No. 4 – Contractor Pay Application No. 4
      Pay App 4 Renewal Project.pdf
   c. River Intake VFD Installation
      River Intake VFD Installation.pdf

5. **MANAGER REPORTS**
   a. Utility Manager Report
      UM Report 2023.02.08.pdf
   i. City of Charles Town ARPA Request
      CTUB Application for ARPA Funds 2023.01.27.pdf
   b. Chairman Report

6. **APPROVAL OF BILLS**
   a. February 8, 2023
      Board Report 2023.02.08.pdf

7. **ADJOURNMENT**

8. **INFORMATION ONLY**
   a RFQ Legal Services
      RFQ Legal Services.pdf
   b. Revenue & Expense Report December 2022
      Revenue & Expense December 2022.pdf
   c. Fiscal Year 2022 Financial Statement
      FY22 Financial Statements CTUB.pdf
   d. Next Meeting - February 22, 2023 at 4:00 PM

Charles Town Utility Board
Special Board Meeting
January 18, 2023

The Charles Town Utility Board held a special meeting on January 18, 2023 at 4:00 P.M. Members of the Board present were John Barkley, Duke Pierson, Tommy Stocks and Jeff Whitten. Also present were Kristen Stolipher, April Shultz, Hoy Shingleton and Ashley Stottlemyer.

CALL TO ORDER

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

APPROVAL OF MINUTES

Approval of December 14, 2022 Special Meeting Minutes

The Chairman called for changes or corrections to the December 14, 2022 special meeting minutes.

Action: **Motion by Mr. Pierson, second by Mr. Stocks, the Board unanimously approved the minutes as presented.**

PUBLIC COMMENT

The Board received a public comment from Elizabeth Ricketts.

SWEARING IN OF NEW BOARD MEMBER

The Chairman swore in Mr. Pierson for another three-year term as a CTUB board member.

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

ELECTION OF OFFICERS

Action: **Motion made by Mr. Whitten, second by Mr. Stocks, the Board unanimously approved the nomination of Mr. Pierson as Vice Chairman. Mr. Pierson accepted the nomination.**

Action: **Motion made Mr. Pierson, second by Mr. Whitten, the Board unanimously approved the nomination of Ms. Stottlemyer as Secretary. Ms. Stottlemyer accepted the nomination.**

Action: **Motion made by Mr. Pierson, second by Mr. Whitten, the Board unanimously approved the nomination of Mr. Stocks as Treasurer. Mr. Stocks accepted the nomination.**

OLD BUSINESS

Legal Services Discussion - Possible Executive Session Under: WV State Code Section §6-9A-4(b)(9) - To consider matters involving or affecting the purchase, sale or lease of property, advance construction planning, the investment of public funds or other matters involving commercial competition, which if made public, might adversely affect the financial or other interest of the state or any political subdivision and involving contract matters.

Action: **Motion made by Mr. Pierson, second by Mr. Whitten, the Board unanimously approved convening into Executive Session at the end of the meeting.**

NEW BUSINESS

Colandrea Request

Mrs. Stolipher provided that in April of 2021, the Board evaluated a request for Mr. Colandrea's property. At that time, the Board offered a reduction based on actual usage for the proposed establishment. She explained the fee was reduced from around $68,000 to $11,099.73 at the old CIF rate of $1,127.00 plus the $1,625.00 (the Flowing Springs pump station fee). Mrs. Stolipher mentioned that since that time the CIF has increased to $2,930.00 plus the $1,625.00 giving a total of $18,356.65 for that location. Mr. Whitten informed the Board that he is the general contractor for Mr. Colandrea's project and has recused himself from the discussion.

Andy Colandrea was in the audience and mentioned he is in attendance as the owner of the property, Inferno Brewery, that is being discussed and not as a Ranson City Councilman. Mr. Colandrea is now ready to break ground and requested the Board allow him to pay the original CIF of $11,099.73 instead of the higher fee. The Board held discussions and decided to discuss further in executive session later in the meeting.

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

RK&K Scope of Work Change No. 02

John Cole and Rhiannon Dodge from RK&K reviewed the Scope of Work for change no. 2 relating to the Collection System Project. Through the course of the design of the project, modifications were needed regarding Evitts Run, the Flowing Springs Pump Station, the Lakeland Pump Station and the Jetts Farm force main. Mr. Cole provided the new scope of work would not exceed $85,000.00.

Action: **Motion made by Mr. Pierson, second by Mr. Stocks, the Board unanimously approved the Scope of Work for Change No. 2.**

RK&K Collection System Project Update

Mr. Cole and Mrs. Dodge of RK&K gave an update on the project. Mrs. Dodge mentioned construction costs have increased to $7 million due to the availability of supplies, inflation and modifications made to the project design. Mr. Cole briefed the Board on the project funding package, which will not increase customer rates. The Board held discussions.

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

Alternate Mainline Extension Agreement – Ranson School Site

Mrs. Stolipher provided this agreement is with the Board of Education for the new Ranson School site. The sewer will be extended from the school site down Route 115 towards Lloyds Flat. Mr. Shingleton has reviewed the agreement.

Action: **Motion made by Mr. Pierson, second by Mr. Stocks, the Board unanimously approved the Alternate Mainline Extension Agreement for the Ranson School site as presented.**

Renewal & Replacement Project Resolution No. 3 – Contractor Pay Application No. 3

Mrs. Stolipher provided an update on the progress of the project. The contractor has submitted an application for payment no. 3 in the amount of $134,861.40.

Action: Motion by Mr. Whitten, second by Mr. Pierson, the Board unanimously approved the Contractor Pay Application No. 3.

Pump Station Discharge Line Piping

- Work Change Directive and Approval to Purchase Material

Mrs. Stolipher mentioned the plant operators requested to have a bypass connection installed on the line that exits the headworks building and the influent pump station. Staff would purchase the materials and Alverez would complete the installation as a Work Change Directive with the Renewal and Replacement project. Mrs. Stolipher mentioned bids were received from Ferguson, Core & Main and Citco Water. She recommended the Board approve the bid from Ferguson totaling $12,651.31.

Action: Motion by Mr. Whitten, second by Mr. Pierson, the Board unanimously approved the bid from Ferguson for the pump station discharge line piping.

MANAGER REPORTS

Utility Manager Report

Mrs. Stolipher briefed the Board on this month's sewer and water efforts including the ongoing lead and copper inventory, progress on the security grant and Gannet Fleming has initiated their efforts on the cost of service study for water and sewer. She also mentioned the PSC Hearings will take place on January 25th and 26th with a Public Comment Hearing in Jefferson County on February 6th. The Board provided discussions.

Action: No action required by the Board.

Chairman Report

The Chairman congratulated Mr. Pierson on his renewed term as a board member.

Action: No action required by the Board.

APPROVAL OF BILLS

January 18, 2023

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

EXECUTIVE SESSION

- Legal Services Discussion - Possible Executive Session Under: WV State Code Section §6-9A-4(b)(9) - To consider matters involving or affecting the purchase, sale or lease of property, advance construction planning, the investment of public funds or other matters involving commercial 1 competition, which if made public, might adversely affect the financial or other interest of the state or any political subdivision and involving contract matters.
- Temporary Access Easement Lease Agreement - Possible Executive Session Under: WV State Code Section §6-9A-4(b)(9) - To consider matters involving or affecting the purchase, sale or lease of property, advance construction planning, the investment of public

funds or other matters involving commercial competition, which if made public, might adversely affect the financial or other interest of the state or any political subdivision and involving contract matters.

- Burns Farm Agreement Renewal - Possible Executive Session Under: WV State Code Section §6-9A-4(b)(9) - To consider matters involving or affecting the purchase, sale or lease of property, advance construction planning, the investment of public funds or other matters involving commercial competition, which if made public, might adversely affect the financial or other interest of the state or any political subdivision and involving contract matters.
- Colandrea Request

Action: **Motion by Mr. Pierson, second by Mr. Whitten, the Board unanimously approved convening into Executive Session at 4:51 P.M. to discuss legal services, a temporary access easement lease agreement, the Burns Farm Agreement Renewal and the Colandrea Request. Mayor Trainor was invited to attend the discussion on the Colandrea Request.**

Executive session was over at 5:29 P.M.

Action: **Motion by Mr. Pierson, second by Mr. Whitten, the Board unanimously approved the Utility Manager to negotiate a timetable and site access safety for the Temporary Access Lease Agreement and bring back to the Board for final approval.**

Action: **Motion by Mr. Stocks, second by Mr. Pierson, the Board unanimously approved the Burns Farm Agreement Renewal.**

There being no further business at this time, the Board adjourned the meeting at 5:30 P.M.

Action: **Motion by Mr. Stocks, second by Mr. Pierson, the Board unanimously approved the motion to adjourn.**

INFORMATION ONLY

The next special meeting is scheduled for Wednesday, February 8, 2023 at 4:00 P.M. at 661 S. George Street.

_____ _____

John Barkley
Chairman

Ashley Stottlemyer
Secretary

CHARLES TOWN UTILITY BOARD

CITY OF CHARLES TOWN

JEFFERSON COUNTY, WEST VIRGINIA

MILLER STATION SEWER EVALUATION

DECEMBER 2022

GD&F
GWIN
DOBSON &
FOREMAN
ENGINEERS

Introduction

The Charles Town Utility Board (CTUB) is currently evaluating options to sewer the proposed Miller Station development which is located on Patrick Henry Way near Walmart. Morris & Ritche Associates, Inc. (MRA) has submitted conceptual design plan drawings to CTUB. GD&F has been requested to briefly summarize CTUB's options to provide sewer service to the Miller Station apartment complex.

MRA is proposing an apartment complex that would house 218 units on a lot size that is 436,259 square feet. They are also proposing several hundred feet of new 8" PVC gravity sewer pipe which would flow to an abandoned existing pump station on the northeast side of the lot. Per 2016 RK&K sewer drawings, the existing 8" invert elevation to the abandoned pump station wet well is 446.00 feet. Meanwhile, within 20' of this pump station is an existing 12" PVC CTUB gravity sewer line that extends along Patrick Henry Way. The apparent invert of this gravity sewer is approximately at elevation 449.78 feet. Thus, the existing apartment complex gravity sewer is about 4 feet lower than the CTUB gravity main. GD&F believes there are two (2) options for CTUB to consider: installing a pump station and small section of forcemain or install a new gravity main down to Walmart.

Pump Station Option

There is an existing pump station that was known as "Patrick Henry Pump Station" that was apparently removed/abandoned at the northeast corner of the lot. There appears to be sufficient space for a new pump station within a small existing easement which was granted to the City; however, not enough for an access road and maintenance area. GD&F would recommend that a new duplex submersible pump wet well and valve vault arrangement be constructed. The old abandoned pump station had power to the site; however, a new meter and service would be required. Some type of access off Patrick Henry Way would also need to be constructed. GD&F recommends at a minimum, a stabilized driveway with stabilized access area around the pump station be constructed. A chainlink security fence is not recommended due the nature of the proposed development from an aesthetic standpoint. Some type of landscape buffer should be considered. A pump control panel with level control, float backup, disconnect, emergency generator plug and telemetry panel are recommended. An odor control system should also be provided. A new valve vault with magnetic flow meter should also be considered. A permanent electrical equipment enclosure or standby generator are not recommended for this site.

The total estimated construction cost is $100,000 and the total project cost is $125,000. Refer to attached pump station option cost estimate.

Gravity Option

There is an existing CTUB gravity system manhole identified as MH W2 located between Walmart and State Route 340. This manhole has a reported invert elevation of 435.80 feet. Thus, there is approximately 10 feet of fall between the apartment complex and MH W2, which is more than adequate slope for an 8" diameter gravity sewer line. The approximate distance from the old abandoned pump station to MH W2 is 1,850 feet. Note that most of this new gravity sewer line would need to be installed beneath Patrick Henry Way, parallel to the existing 12" gravity sewer. Pavement restoration, traffic control and WVDOT inspection would be required for this project. Several temporary and permanent easements would also need to be obtained for this option.

The total estimated construction cost is $287,000 and the total project cost is $360,000. Refer to attached gravity sewer option cost estimate.

Recommendation to CTUB

Based on capital costs, it is cheaper to construct a pump station than to install new gravity sewer for Miller Station. Electrical and maintenance costs should also be considered for the pump station option. Projected yearly O&M costs for this station are estimated at $10,000 per year. Based on this evaluation, it is recommended to construct a pump station.

CHARLES TOWN UTILITY BOARD
MILLER STATION - PUMP STATION OPTION
PROJECT COST ESTIMATE

ITEM NO.	DESCRIPTION	UNIT	QTY.	UNIT PRICE	TOTAL PRICE
1.	**SANITARY SEWER PIPE**				
	a. 4" Diameter, HDPE Forcemain Pipe				
	1. 4' deep	LF	20	$250.00	$5,000.00
2.	**SANITARY SEWER RECONNECTIONS**				
	a. 8" Core Through Existing MH	EA	1	$1,000.00	$1,000.00
3.	**CONCRETE WET WELL AND VALVE VAULT**				
	a. 6' Diameter Precast Wet Well 12' Deep	EA	1	$17,500.00	$17,500.00
	b. Precast Concrete Valve Vault	EA	1	$10,000.00	$10,000.00
4.	**PIPING**				
	a. 4" DI Piping, Valves and Accessories	LS	1	$12,000.00	$12,000.00
5.	**RESTORATION**				
	a. Paved WVDOT Streets	SY	8	$110.00	$880.00
	b. Crushed Stone Stabilization	CY	50	$35.00	$1,750.00
6.	**PUMPS/CONTROL PANEL/WIRING**	JOB	JOB	LS	$27,500.00
7.	**TELEMETRY SYSTEM**	JOB	JOB	LS	$5,000.00
8.	**POWER TO SITE (New Meter and Service)**	JOB	JOB	LS	$7,500.00
9.	**DISCONNECT AND GENERATOR PLUG**	JOB	JOB	LS	$5,000.00
10.	**EROSION & SEDIMENT CONTROL**	JOB	JOB	LS	$2,000.00
11.	**ODOR CONTROL SYSTEM**	JOB	JOB	LS	$1,500.00
12.	**LANDSCAPING**	JOB	JOB	LS	$3,000.00
	TOTAL CONSTRUCTION COST ESTIMATE				**$99,630.00**
	Soft Costs (25%)				**$24,908**
	TOTAL PROJECT COST ESTIMATE				**$124,538**
				USE	**$125,000**

CHARLES TOWN UTILITY BOARD
MILLER STATION - GRAVITY SEWER OPTION
PROJECT COST ESTIMATE

ITEM NO.	DESCRIPTION	UNIT	QTY.	UNIT PRICE	TOTAL PRICE
1.	**SANITARY SEWER PIPE**				
	a. 8" Diameter, SDR 35, PVC Pipe				
	1. 0'-8' deep	LF	1,850	$90.00	$166,500.00
2.	**SANITARY SEWER RECONNECTIONS**				
	a. 8" Core Through Existing MH	EA	1	$1,000.00	$1,000.00
3.	**CONCRETE MANHOLES**				
	a. 4' Diameter Manhole 0'-6' Depth	EA	4	$3,500.00	$14,000.00
	b. Depth 6' and Over (4' Diameter)	VF	8	$200.00	$1,600.00
4.	**MANHOLE FRAMES AND COVERS**				
	a. Standard	EA	4	$600.00	$2,400.00
5.	**RESTORATION OF TRENCH AREA**				
	a. Paved WVDOT Streets	SY	800	$95.00	$76,000.00
	b. Crushed Stone Stabilization	CY	125	$35.00	$4,375.00
6.	**MOBILIZATION/DEMOBILIZATION**	JOB	JOB	LS	$5,000.00
7.	**WVDOT BONDS/INSPECTION/ INSURANCE (ALLOWANCE)**	JOB	JOB	LS	$5,000.00
8.	**MAINTENANCE AND PROTECTION OF VEHICULAR TRAFIC**	JOB	JOB	LS	$7,500.00
9.	**EROSION & SEDIMENT CONTROL**	JOB	JOB	LS	$3,500.00
	TOTAL CONSTRUCTION COST ESTIMATE				**$286,875.00**
	Soft Costs (25%)				**$71,719**
	TOTAL PROJECT COST ESTIMATE				**$358,594**
				USE	**$360,000**

RESOLUTION NO. 2023-01

CHARLES TOWN UTILITY BOARD

A RESOLUTION HONORING JOSEPH DANIEL BURRIS

WHEREAS, the Charles Town Utility Board (CTUB) lost a valued friend, boss, mentor, co-worker and community leader on January 31, 2023; and

WHEREAS, Joseph (Joe) Burris served eighteen (18) years at CTUB; and

WHEREAS, Joe's sense of humor, kindness, energy and graciousness enriched those fortunate enough to know and work with him; and

WHEREAS, Joe dedicated countless hours over the years to ensure that the environment was protected and that customers received the best service possible; and

WHEREAS, Joe was much loved and respected by his family, friends, co-workers, consultants and many residents in Charles Town, Ranson and Jefferson County;

WHEREAS, through his many years of service to this Utility and its employees, Joe's devotion to make CTUB a better utility serves as an example to the Board and the entire staff who acknowledge and appreciate all of his contributions;

NOW THEREFORE, BE IT RESOLVED, on behalf of its staff and the community in which we serve, CTUB honors the memory of Joe and the remarkable achievements serving as Chief Operator of the Wastewater Facility operations for almost two decades.

AND FURTHER BE IT RESOLVED, That CTUB hereby adopts Resolution No. 2023-01 to express its sincerest condolences to his friends, family and co-workers during this time of loss.

UTILITY BOARD

CHAIRMAN
City of Charles Town
City Manager
John Barkley

VICE CHAIRMAN
City of Ranson
Mayor
Duke Pierson

TREASURER
Thomas Stocks

SECRETARY
Ashley Stottlemyer

Board Member
Jefferson Whitten

UTILITY MANAGER
Kristen Stolipher

_____ _____

Chairman John Barkley Vice Chairman Duke Pierson

Attest:

_____

Dated: February 8, 2023

CHARLES TOWN UTILITY BOARD
2022 RENEWAL AND REPLACEMENT PROJECT

RESOLUTION NO. 4

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

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

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED the City of Charles Town Utility Board that the payment of the attached Contractor's Application for Payment No. 4 as summarized below, is hereby authorized and directed.

Vendor	**Renewal and Replacement Project at the Charles Town Wastewater Treatment Facility**
Alvarez Contractors, Inc.	$91,314.99
Total	**$91,314.99**

ADOPTED BY the City of Charles Town Utility Board, at the meeting held on the 8th day of February 2023.

By: _____
John Barkley, Chairman

EJCDC
ENGINEERS JOINT CONTRACT DOCUMENTS COMMITTEE

Contractor's Application for Payment No. 4

To (Owner): CHARLES TOWN UTILITY BOARD	Application Period: 1/01/23-1/31/23	Application Date: 1/31/2022
Project: CHARLES TOWN WASTEWATER TREATMENT PLANT IMPROVEMENTS PROJECT	From (Contractor): ALVAREZ CONTRACTORS, INC.	Via (Engineer): GWIN, DOBSON & FOREMAN INC.
Owner's Contract No.:	Contract: CONTRACT #1	
	Contractor's Project No.:	Engineer's Project No.:

Application For Payment

Change Order Summary

Approved Change Orders

Number	Additions	Deductions
TOTALS		
NET CHANGE BY CHANGE ORDERS		

1. ORIGINAL CONTRACT PRICE	$	$10,151,000.00
2. Net change by Change Orders	$	
3. Current Contract Price (Line 1 ± 2)	$	$10,151,000.00
4. TOTAL COMPLETED AND STORED TO DATE (Column F total on Progress Estimates)	$	$748,010.10
5. RETAINAGE:		
a. 10% X $682,089.00 Work Completed	$	$68,208.90
b. 10% X $65,921.10 Stored Material	$	$6,592.11
c. Total Retainage (Line 5.a + Line 5.b)	$	$74,801.01
6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5.c)	$	$673,209.09
7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application)	$	$581,894.10
8. AMOUNT DUE THIS APPLICATION	$	$91,314.99
9. BALANCE TO FINISH, PLUS RETAINAGE (Column G total on Progress Estimates + Line 5.c above)	$	$9,477,790.91

Contractor's Certification

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

Contractor Signature

By:	Date:
	1/31/2023

Payment of: $ $91,314.99
(Line 8 or other - attach explanation of the other amount)

is recommended by: _____ 1/26/2023
(Engineer) (Date)

Payment of: $ $91,314.99
(Line 8 or other - attach explanation of the other amount)

is approved by: _____ _____
(Owner) (Date)

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

EJCDC® C-620 Contractor's Application for Payment
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Progress Estimate - Lump Sum Work

Contractor's Application

For (Contract):	CHARLES TOWN WASTEWATER TREATMENT PLANT IMPROVEMENTS PROJECT	Application Number:	4
Application Period:	1/01/23-1/31/23	Application Date:	1/31/2023

A		B	C	D	E	F		G
Schedule of Values Item No.	Description	Scheduled Value ($)	From Previous Application (C+D)	This Period	Materials Presently Stored (not in C or D)	Total Completed and Stored to Date (C + D + E)	% (F / B)	Balance to Finish (B - F)
1	D1 - Moblization/Demob.	$20,000.00	$15,000.00	$5,000.00	$0.00	$20,000.00	100.0%	$0.00
2	D1 - Bonds/Insurance	$178,000.00	$178,000.00	$0.00	$0.00	$178,000.00	100.0%	$0.00
3	D1 - Video Taping	$4,500.00	$4,500.00	$0.00	$0.00	$4,500.00	100.0%	$0.00
4	D1 - Field Office	$18,000.00	$6,480.00	$540.00	$0.00	$7,020.00	39.0%	$10,980.00
5	D1 - QC Testing (Cash Allowance)	$50,000.00	$6,150.00	$6,500.00	$0.00	$12,650.00	25.3%	$37,350.00
6	D1 - Submittals/Shop Drawings by ACI	$40,000.00	$28,000.00	$4,000.00	$0.00	$32,000.00	80.0%	$8,000.00
	DIVISION 2 - SITE WORK							
7	D2 - Sediment & Erosion Control	$20,200.00	$15,150.00	$0.00	$0.00	$15,150.00	75.0%	$5,050.00
	SITE DEMOLITION							
8	D2 - Concrete Pads	$4,100.00	$205.00	$0.00	$0.00	$205.00	5.0%	$3,895.00
9	D2 - Remove all Ex. Underground Lines at Centrifuge Bldg. Site	$32,900.00	$17,108.00	$0.00	$0.00	$17,108.00	52.0%	$15,792.00
10	D2 - Remove all Ex. Underground Lines at Electrical Bldg. Site	$12,400.00				$0.00		$12,400.00
11	D2 - Remove Portions of Underground Lines at Ex. Press Bldg.	$4,200.00				$0.00		$4,200.00
	STRUCTURES & BUILDING DEMOLITION							
12	D2 - Headworks Building	$40,200.00				$0.00		$40,200.00
13	D2 - Influent Pump Station & Bypass Pump Set Up	$97,500.00				$0.00		$97,500.00
14	D2 - UV Equipment	$18,300.00				$0.00		$18,300.00
15	D2 - Plant Drain Pump Station	$14,800.00				$0.00		$14,800.00
16	D2 - Electrical Building by ACI	$7,900.00				$0.00		$7,900.00
17	D2 - Sludge Day Tank & Pump Building	$97,800.00	$78,240.00	$0.00	$0.00	$78,240.00	80.0%	$19,560.00
18	D2 - Digester Blower Building	$32,500.00	$0.00	$19,500.00	$0.00	$19,500.00	60.0%	$13,000.00
19	D2 - Sludge Transfer Pump Building	$3,200.00				$0.00		$3,200.00
20	D2 - Digester Tank	$8,200.00	$7,790.00	$0.00	$0.00	$7,790.00	95.0%	$410.00
21	D2 - SBR	$1,600.00				$0.00		$1,600.00
	EXCAVATION (MAJOR STRUCTURES)							
22	D2 - Centrifuge Building	$38,900.00	$13,615.00	$0.00	$0.00	$13,615.00	35.0%	$25,285.00
23	D2 - Electrical Building by ACI	$7,800.00				$0.00		$7,800.00
24	D2 - Blower Pad	$5,100.00				$0.00		$5,100.00
25	D2 - Generator Pad	$5,200.00				$0.00		$5,200.00
	BACKFILL (MAJOR STRUCTURES)							
26	D2 - Centrifuge Building	$42,300.00				$0.00		$42,300.00
	STRUCTURAL STONE							
27	D2 - Centrifuge Building	$13,400.00				$0.00		$13,400.00
28	D2 - Electrical Building	$5,600.00				$0.00		$5,600.00
29	D2 - FRP Building	$2,000.00				$0.00		$2,000.00
30	D2 - Generator Pad	$1,500.00				$0.00		$1,500.00
31	D2 - Blower Pad	$1,500.00				$0.00		$1,500.00
	YARD PIPING							

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Progress Estimate - Lump Sum Work

Contractor's Application

For (Contract):	CHARLES TOWN WASTEWATER TREATMENT PLANT IMPROVEMENTS PROJECT	Application Number:	4
Application Period:	1/01/23-1/31/23	Application Date:	1/31/2023

			Work Completed		E	F		G
A		B	C	D				
Schedule of Values Item No.	Description	Scheduled Value ($)	From Previous Application (C+D)	This Period	Materials Presently Stored (not in C or D)	Total Completed and Stored to Date (C + D + E)	% (F / B)	Balance to Finish (B - F)
32	D2 - 2" Sch 80 PVC Water Service to Headworks Bldg.	$9,900.00				$0.00		$9,900.00
33	D2 - 2" Sch 80 PVC Water Service to Centrifuge Bldg.	$25,100.00				$0.00		$25,100.00
34	D2 - 4" DIP WAS Line from Centrifuge Bldg. to Sanitary Sewer	$16,600.00	$0.00	$0.00	$5,000.00	$5,000.00	30.1%	$11,600.00
35	D2 - 4" DIP WAS Inlet to Centrifuge Bldg.	$17,400.00				$0.00		$17,400.00
36	D2 - 4" DIP Sludge Drain Off Line from Digester	$16,800.00				$0.00		$16,800.00
37	D2 - 4" DIP WAS Line from Centrifuge Bldg. to Digester	$16,700.00	$0.00	$0.00	$2,000.00	$2,000.00	12.0%	$14,700.00
38	D2 - 6" PVC Drain from Centrifuge Bldg. to Manhole	$16,500.00				$0.00		$16,500.00
39	D2 - 4" PVC Drain from Centrifuge Bldg. to Manhole	$15,200.00				$0.00		$15,200.00
40	D2 - 6" DIP Existing System Connection to New T-Valve	$16,700.00				$0.00		$16,700.00
41	D2 - 8" PVC Drain Line Under Centrifuge Bldg.	$13,500.00				$0.00		$13,500.00
42	D2 - 24" & 12" HDPE Storm Drain at Centrifuge Bldg.	$58,000.00	$0.00	$0.00	$11,475.03	$11,475.03	19.8%	$46,524.97
43	D2 - 18" HDPE Storm Drain at Electrical Bldg.	$39,000.00				$0.00		$39,000.00
44	D2 - 10" Stainless Steel Air Line to Digester	$10,900.00				$0.00		$10,900.00
	YARD STRUCTURES							
45	D2 - 4' Dia. Precast Drain Line Manhole	$3,400.00				$0.00		$3,400.00
46	D2 - Type G Precast Drop Inlet	$9,200.00				$0.00		$9,200.00
	FINAL RECLAMATION							
47	D2 - Asphalt Paving	$98,800.00				$0.00		$98,800.00
48	D2 - Final Grading, Seed & Mulch	$5,700.00				$0.00		$5,700.00
	DIVISION 3 - CONCRETE							
	SITE CONCRETE							
49	D3 - Generator Pad	$10,100.00				$0.00		$10,100.00
50	D3 - FRP Shelter Pad	$9,400.00				$0.00		$9,400.00
51	D3 - Digester Blower Pad	$28,200.00				$0.00		$28,200.00
52	D3 - Digester Equipment Pads	$24,900.00				$0.00		$24,900.00
53	D3 - Sidewalks at Blower Bldg. Area	$10,700.00				$0.00		$10,700.00
54	D3 - Sidewalks at Covered Sludge Storage Area	$11,400.00				$0.00		$11,400.00
	ELECTRICAL BLDG.							
55	D3 - Grade Beams	$38,300.00				$0.00		$38,300.00
56	D3 - Concrete Pads/SOG	$18,100.00				$0.00		$18,100.00
57	D3 - Door Stoops/Pads	$12,000.00				$0.00		$12,000.00
58	D3 - Exterior SOG/Sidewalks	$15,400.00				$0.00		$15,400.00
59	D3 - Misc. Equipment Pads	$3,000.00				$0.00		$3,000.00
	COVERED SLUDGE STORAGE AREA & CENTRIFUGE BLDG.							
60	D3 - Footings, Grade Beams & Walls	$162,000.00				$0.00		$162,000.00
61	D3 - Thickened SOG at Trench Drains	$22,200.00				$0.00		$22,200.00
62	D3 - 6" SOG at 2 - Areas	$49,700.00				$0.00		$49,700.00
63	D3 - Equipment Pads, Containment Curbs & Walls	$15,400.00				$0.00		$15,400.00

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Progress Estimate - Lump Sum Work

Contractor's Application

For (Contract):	CHARLES TOWN WASTEWATER TREATMENT PLANT IMPROVEMENTS PROJECT	Application Number:	4
Application Period:	1/01/23-1/31/23	Application Date:	1/31/2023

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

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Progress Estimate - Lump Sum Work

Contractor's Application

For (Contract):	CHARLES TOWN WASTEWATER TREATMENT PLANT IMPROVEMENTS PROJECT	Application Number:	4
Application Period:	1/01/23-1/31/23	Application Date:	1/31/2023

			Work Completed		E	F		G
A		B	C	D				
Schedule of Values Item No.	Description	Scheduled Value ($)	From Previous Application (C+D)	This Period	Materials Presently Stored (not in C or D)	Total Completed and Stored to Date (C + D + E)	% (F / B)	Balance to Finish (B - F)
86	D8 - Overhead Door (10'x12')	$16,200.00				$0.00		$16,200.00
87	D8 - Fixed Window	$3,800.00				$0.00		$3,800.00
	DIVISION 9 - FINISHES							
	ELECTRICAL BLDG.							
88	D9 - ACT Ceiling	$38,900.00				$0.00		$38,900.00
89	D9 - Paint Walls, Floors & Doors	$11,000.00				$0.00		$11,000.00
	CENTRIFUGE BUILDING							
90	D9 - Paint Walls, Floors & Doors	$31,000.00				$0.00		$31,000.00
91	D9 - Chemical Containment	$6,500.00				$0.00		$6,500.00
92	D9 - Piping	$5,700.00				$0.00		$5,700.00
	DIVISION 10 - SPECIALTIES							
93	D10 - Fire Extinguishers	$400.00				$0.00		$400.00
94	D10 - Project Signs	$6,700.00				$0.00		$6,700.00
	DIVISION 11 - EQUIPMENT							
	SITE							
95	D11 - Influent Pump Station - Submersible Pumps	$189,200.00	$18,920.00	$0.00	$0.00	$18,920.00	10.0%	$170,280.00
96	D11 - Plant Drain Pump Station Submersible Pumps	$89,400.00	$8,940.00	$0.00	$0.00	$8,940.00	10.0%	$80,460.00
	CENTRIFUGE BUILDING							
97	D11 - Centrifuge System	$619,200.00	$61,920.00	$0.00	$0.00	$61,920.00	10.0%	$557,280.00
98	D11 - Digester Sludge Pump	$30,000.00	$3,000.00	$0.00	$0.00	$3,000.00	10.0%	$27,000.00
99	D11 - Inline Grinder	$34,500.00	$3,450.00	$0.00	$0.00	$3,450.00	10.0%	$31,050.00
100	D11 - Polymer Feed System	$32,900.00	$3,290.00	$0.00	$0.00	$3,290.00	10.0%	$29,610.00
101	D11 - Polymer Bulk Tank	$7,800.00	$780.00	$0.00	$0.00	$780.00	10.0%	$7,020.00
	UV BUILDING							
102	D11 - UV System with Controls	$303,900.00	$30,390.00	$0.00	$0.00	$30,390.00	10.0%	$273,510.00
	HEADWORKS BUILDING							
103	D11 - Mechanical Bar Screen w/Controls	$159,000.00	$15,900.00	$0.00	$0.00	$15,900.00	10.0%	$143,100.00
104	D11 - Washer/Compactor w/Controls	$85,600.00	$8,560.00	$0.00	$0.00	$8,560.00	10.0%	$77,040.00
105	D11 - Grit Removal System w/Controls	$262,000.00	$26,200.00	$0.00	$0.00	$26,200.00	10.0%	$235,800.00
	EXISTING DIGESTER							
106	D11 - Digester Aeration & Mixing System w/Controls	$670,000.00	$67,000.00	$0.00	$0.00	$67,000.00	10.0%	$603,000.00
	EXISTING SBR TANKS							
107	D11 - MCP w/ PLC & Instrumentation	$274,800.00				$0.00		$274,800.00
	DIVISION 13 - SPECIAL CONSTRUCTION							
	SCADA / INTEGRATION							
108	D13 - SCADA, Control Panels, MCC, Field Instrumentation	$765,000.00				$0.00		$765,000.00
	DIVISION 14 - CONVEYING SYSTEMS							
	CENTRIFUGE BUILDING							

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Progress Estimate - Lump Sum Work

Contractor's Application

For (Contract):	CHARLES TOWN WASTEWATER TREATMENT PLANT IMPROVEMENTS PROJECT	Application Number:	4
Application Period:	1/01/23-1/31/23	Application Date:	1/31/2023

			Work Completed		E	F		G
A		B	C	D				
Schedule of Values Item No.	Description	Scheduled Value ($)	From Previous Application (C+D)	This Period	Materials Presently Stored (not in C or D)	Total Completed and Stored to Date (C + D + E)	% (F / B)	Balance to Finish (B - F)
109	D14 - Hoist & Monorail	$27,700.00				$0.00		$27,700.00
	HEADWORKS BUILDING							
110	D14 - Screw Conveyor	$70,200.00	$7,020.00	$0.00	$0.00	$7,020.00	10.0%	$63,180.00
	DIVISION 15 - MECHANICAL							
	PROCESS PIPING							
111	D15 - Influent PS - DI Pipe, Fittings, Valves & Sch 40 Stilling Well	$49,000.00	$0.00	$0.00	$9,725.85	$9,725.85	19.8%	$39,274.15
112	D15 - Effluent PS- Sch 40 Stilling Well	$3,900.00				$0.00		$3,900.00
113	D15 - Plant Drain PS - DI Pipe, Fittings, Valves & Sch 40 Stilling Well	$19,500.00	$0.00	$0.00	$4,488.80	$4,488.80	23.0%	$15,011.20
114	D15 - Plan Drain PS - New Top Slab w/Hatch & Vent Pipe	$5,000.00				$0.00		$5,000.00
115	D15 - Plant Drain PS - Portable Hoist w/Socket	$3,000.00				$0.00		$3,000.00
116	D15 - Electrical Bldg- 12" Lug Style BF Valve w/SS Flange Spool	$10,700.00				$0.00		$10,700.00
117	D15 - Centrifuge Bldg. - DI Pipe, Fittings & Valves	$86,800.00	$0.00	$0.00	$11,305.20	$11,305.20	13.0%	$75,494.80
118	D15 - Centrifuge Bldg. - Sch 80 PVC Polymer Feed System	$27,100.00				$0.00		$27,100.00
119	D15 - Sludge Transfer Pump Bldg - DI Pipe, Fittings & Valves	$5,700.00	$0.00	$0.00	$684.20	$684.20	12.0%	$5,015.80
120	D15 - Headworks Bldg. - DI Pipe, Fittings & Valves	$47,200.00				$0.00		$47,200.00
121	D15 - Headworks Bldg. - Sch 80 PVC Drains	$9,000.00				$0.00		$9,000.00
122	D15 - Ex. Digester Bldg. Mixing Sys. Air Comp. Room - 2" SS Air Pipe	$11,600.00				$0.00		$11,600.00
123	D15 - Ex. Digester Bldg. Mixing Sys. Air Comp. Room - 2" Sch 40 PV	$3,200.00				$0.00		$3,200.00
124	D15 - Ex. Digester Tank - 6" DI Pipe & Fittings w/Elec. Actuated T-Va	$43,000.00				$0.00		$43,000.00
125	D15 - Ex. Digester Tank - 10" SS Pipe & Valve Air Supply Line to Mar	$19,500.00				$0.00		$19,500.00
126	D15 - Ex. Digester Tank - Pipe Penetrations to Tank by Mack Ind.	$15,700.00				$0.00		$15,700.00
127	D15 - Digester Blower Pad - 10" & 8" SS Pipe, Fittings & Valves	$15,800.00				$0.00		$15,800.00
128	D15 - SBR Tanks - Install Process Sensors & Instrumentation	$12,000.00				$0.00		$12,000.00
	PLUMBING							
129	D15 - Headworks Bldg. - Sch 80 PVC Water Pipe, Fittings, Valves, BF	$35,800.00				$0.00		$35,800.00
130	D15 - Centrifuge Bldg. - Sch 80 PVC Water Pipe, Fittings, Valves, BFF	$46,200.00				$0.00		$46,200.00
131	D15 - Centrifuge Bldg. - Sch 80 PVC Drain Pipe, Fittings, Floor Drains	$16,700.00				$0.00		$16,700.00
132	D15 - Centrifuge Bldg. - Plumbing Fixtures & Eyewash/Shower	$32,800.00				$0.00		$32,800.00
	HVAC							
133	D15 - Electrical Bldg. - Split System HVAC Unit	$22,600.00				$0.00		$22,600.00
134	D15 - Centrifuge Bldg. - Exhaust Fans, Louvers, Unit Heaters	$29,900.00				$0.00		$29,900.00
	DIVISION 16 - ELECTRICAL							
	ELECTRICAL WORK BY S&S ELECTRIC							
135	D16 - Electrical Demolition	$163,500.00	$8,175.00	$0.00	$0.00	$8,175.00	5.0%	$155,325.00
136	D16 - Lighting - Material	$11,300.00	$0.00	$0.00	$3,299.00	$3,299.00	29.2%	$8,001.00
137	D16 - Lighting - Labor	$8,900.00				$0.00		$8,900.00
138	D16 - Gear - Material	$278,300.00	$5,566.00	$0.00	$0.00	$5,566.00	2.0%	$272,734.00
139	D16 - Gear - Labor	$60,900.00				$0.00		$60,900.00

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Progress Estimate - Lump Sum Work

Contractor's Application

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Application Period:	1/01/23-1/31/23	Application Date:	1/31/2023

A		B	C	D	E	F		G
Schedule of Values Item No.	Description	Scheduled Value ($)	Work Completed: From Previous Application (C+D)	Work Completed: This Period	Materials Presently Stored (not in C or D)	Total Completed and Stored to Date (C + D + E)	% (F / B)	Balance to Finish (B - F)
140	D16 - Emergency Generator - Material	$382,500.00				$0.00		$382,500.00
141	D16 - Emergency Generator - Labor	$22,700.00				$0.00		$22,700.00
142	D16 - Devices - Material	$5,600.00				$0.00		$5,600.00
143	D16 - Devices - Labor	$7,300.00				$0.00		$7,300.00
144	D16 - Boxes/Troughs - Material	$101,900.00				$0.00		$101,900.00
145	D16 - Boxes/Troughs - Labor	$59,900.00				$0.00		$59,900.00
146	D16 - SCADA Equipment Install - Labor	$25,800.00				$0.00		$25,800.00
147	D16 - Conduit - Material	$380,500.00				$0.00		$380,500.00
148	D16 - Conduit - Labor	$634,000.00				$0.00		$634,000.00
149	D16 - Cable - Material	$487,600.00				$0.00		$487,600.00
150	D16 - Cable - Labor	$358,000.00				$0.00		$358,000.00
151	D16 - Grounding - Material	$12,000.00				$0.00		$12,000.00
152	D16 - Grounding - Labor	$20,700.00				$0.00		$20,700.00
153	D16 - Temporary Electric	$53,500.00				$0.00		$53,500.00
	BID ALTERNATE A - INFLUENT METERING VAULT							
154	Bonds & Insurance	$2,800.00	$2,800.00	$0.00	$0.00	$2,800.00	100.0%	$0.00
155	Demolition	$14,000.00				$0.00		$14,000.00
156	Excavation & Backfill	$7,600.00				$0.00		$7,600.00
157	Precast Concrete Vault	$23,000.00				$0.00		$23,000.00
158	Piping, Fittings, Valves & Supports	$45,000.00	$0.00	$0.00	$15,329.59	$15,329.59	34.1%	$29,670.41
159	16" Mag Meter	$14,600.00				$0.00		$14,600.00
160	Electrical Material	$16,000.00				$0.00		$16,000.00
161	Electrical Labor	$29,000.00				$0.00		$29,000.00
	BID ALTERNATE B - WAS METERING VAULT							
162	Bonds & Insurance	$4,400.00	$4,400.00	$0.00	$0.00	$4,400.00	100.0%	$0.00
163	Demolition	$14,700.00				$0.00		$14,700.00
164	Excavation & Backfill	$10,200.00				$0.00		$10,200.00
165	Precast Concrete Vault	$21,000.00				$0.00		$21,000.00
166	Piping, Fittings, Valves & Supports	$65,600.00	$0.00	$0.00	$2,613.43	$2,613.43	4.0%	$62,986.57
167	Flow Meters	$17,100.00				$0.00		$17,100.00
168	Misc. Metals	$23,000.00				$0.00		$23,000.00
169	Electrical Material	$33,000.00				$0.00		$33,000.00
170	Electrical Labor	$46,000.00				$0.00		$46,000.00
	SubTotal	**$10,151,000.00**	**$646,549.00**	**$35,540.00**	**$65,921.10**	**$748,010.10**	**7.4%**	**$9,402,989.90**

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Stored Material Summary

Contractor's Application

For (Contract):	CHARLES TOWN WASTEWATER TREATMENT PLANT IMPROVEMENTS PROJECT							Application Number:	4		
Application Period:	1/01/23-1/31/23							Application Date:	1/31/2023		
A		B	C		D		E	F			G
					Stored Previously				Incorporated in Work		
Bid Item No.	Supplier Invoice No.	Submittal No. (with Specification Section	Storage Location	Description of Materials or Equipment Stored	Date Placed into Storage (Month/Year)	Amount ($)	Amount Stored this Month ($)	Subtotal Amount Completed and Stored to Date (D + E)	Date (Month/ Year)	Amount ($)	Materials Remaining in Storage ($) (D + E - F)
34, 37, 42, 158, 166	S100204638.001		Inwood shop	CITCO Water - Piping, Valves, Fittings for Yard Piping & Bid Alternates	1/2023		$16,302.08	$16,302.08			$16,302.08
111, 113, 117, 119, 158, 166	S100198279.001		Inwood shop	CITCO Water - Piping, Valves, Fittings for Mechanical Piping & Bid Alternates	1/2023		$33,962.32	$33,962.32			$33,962.32
136	3624349		onsite	Scott Electric - lighting	1/2023		$3,299.00	$3,299.00			$3,299.00
42	S100204638.002		Inwood shop	CITCO Water - Piping, Valves, Fittings for Yard Piping	1/2023		$5,281.95	$5,281.95			$5,281.95
158	S100198279.002		Inwood shop	CITCO Water - Piping, Valves, Fittings for Bid Alternate A	1/2023		$7,075.75	$7,075.75			$7,075.75

SCOTT ELECTRIC

CORPORATE OFFICE

1000 South Main Street
Greensburg PA 15601-0899
Phone: 724-834-4321
Fax: 724-838-7893

ELECTRICAL DISTRIBUTOR

Please Remit Payment To:
P.O. Box S GREENSBURG PA 15601-0899

Inquiries: invoicing@scottelectricusa.com

INVOICE

INVOICE NO: 3624349
INVOICE DATE: 01/09/2023
ORIGINAL ORDER NO: 5030879
ORDER DATE: 12/14/2022

SHIP TO: S & S ELECTRIC INC
C/O SHOP
2252 FRANKFORT HWY
RIDGELEY WV 26753

CUSTOMER PO: 3692-4
JOB NAME: 305/229 CHARLES TOWN WWTP IMPR
TERMS: NET 30

ALL CLAIMS AND RETURN GOODS MUST BE ACCOMPANIED BY THIS INVOICE.

SOLD TO: 14589
S & S ELECTRIC INC
2252 FRANKFORT HWY
RIDGELEY WV 26753

CORPORATE FEDERAL ID
25-1052048

SALESMAN: KIRK MCCUNE/JOE JENCA
SHIP DATE: 01/09/2023

Visit us at:
www.scottelectricusa.com

Line	Ordered	Shipped	Back Order	Item#	Catalog Number / Description	Price/Um	Extension
1	3	3		702907	WILLIAMS 96-4-L110/840-HIAFR-(L100)-(2)GC2/L/10/PWU-SSCMB-DIM-UNV		
2					(TYPE: LED-1)		
3							
4	4	4		702908	WILLIAMS 96-2-L29/840-HIAFR-(2)GC2/L/10/PWU-SSCMB-DIM-UNV		
5					(TYPE: LED-2)		
6							
7	9	9		702909	WILLIAMS 96-4-L110/840-HIAFR-(2)GC2/L/10/PWU-SSCMB-DIM-UNV		
8					(TYPE: LED-3)		
9							
10	1	1		50847	LOT PRICE	3299.000/E	3299.00
11							
12					V/2023000645/536/ODFL 09951709647		
13							

Attention: Accounts Payable, GO GREEN!

Have your Invoices or Statements Emailed Directly to you, Contact:

accountservices@scottelectricusa.com

With a valid 'deliver to' email address

Cash discount allowed only when previous invoices are paid
ALL SALES ARE FINAL. Request for claims or returns must be accompanied by this invoice and are subject to a Return Charge. No claims will be allowed for labor or damages. If the account has not been paid at maturity and the account has to be placed for collection, collection fees will be added. No credit will be allowed for goods returned without consent. Service charges on past due accounts will be assessed at 2% per month. Pricing in US dollars.

NO CASH REFUNDS MERCHANDISE CREDIT ONLY

SUB TOTAL:	3,299.00
TRANSPORTATION:	0.00
MISC./HANDLING:	0.00
SALES TAX:	~~197.94~~
AMOUNT DUE:	~~$3,496.94~~

CITCO WATER

Invoice

INVOICE DATE	INVOICE NUMBER
01/11/2023	S100198279.001

REMIT TO:
CITCO Water
P.O. BOX 2163
HUNTINGTON, WV 25722

PAGE NO.
1 of 1

BILL TO:

ALVAREZ CONTRACTORS INC.
P O BOX 555
OAKLAND, MD 21550

SHIP TO:

ALVAREZ CONTRACTORS INC.
CHARLES TOWN WWTP
842 SOUTH GEORGE STREET
CHARLES TOWN, WV 25414

CUSTOMER NUMBER	CUSTOMER PO NUMBER	JOB NAME / RELEASE NUMBER	SALESPERSON
24115	VALVES		WV Contractor

WRITER	SHIP VIA	TERMS	SHIP DATE	ORDER DATE
Scott Sagraves	ROUTE 68 EAST	NET 30 DAYS	01/11/2023	10/05/2022

ORDER QTY	SHIP QTY	DESCRIPTION	UNIT PRICE	EXT PRICE
2ea	2ea	4" MILLIKEN 851 125# FLANGED FLEXIBLE DISC CHECK VALVE	612.950/ea	1225.90
2ea	2ea	6" MILLIKEN 851 125# FLANGED FLEXIBLE DISC CHECK VALVE	970.600/ea	1941.20
3ea	3ea	8" MILLIKEN 851 125# FLANGED FLEXIBLE DISC CHECK VALVE	1549.050/ea	4647.15
1ea	1ea	3" MILLIKEN 601 FLG PLUG VALVE W/ GEAR AND HANDWHEEL, SS BOLTING	684.200/ea	684.20
7ea	7ea	3" MILLIKEN 601N1 FLANGED PLUG VALVE WITH 2" OPERATING NUT	286.624/ea	2006.37
12ea	11ea	4" MILLIKEN 601 FLG PLUG VALVE W/GEAR AND HANDWHEEL, SS BOLTING	916.300/ea	10079.30
2ea	2ea	6" MILLIKEN 601 FLG PLUG VALVE W/ GEAR AND HANDWHEEL, SS BOLTING	1273.800/ea	2547.60
3ea	3ea	8" MILLIKEN 601 FLG PLUG VALVE W/ GEAR AND HANDWHEEL, SS BOLTING	1692.900/ea	5078.70
1ea	1ea	16" MILLIKEN 601 FLG PLUG VALVE W/ GEAR AND HANDWHEEL	5751.900/ea	5751.90
		01-11-2023 11:07:51 AM Dan Don		

Invoice is due by 02/10/2023

Past Due invoices may be subject to 1.50% late charge.
Effective June 1, 2022, CITCO Water is updating its ACH/wire instructions as outlined below. Please continue to send all remittance

Subtotal	33962.32
S&H Charges	0.00
Tax	0.00
Payments	0.00
Amount Due	33962.32

Printed By: KLAKRY on 1/13/2023 2:31:12 PM

CITCO WATER

Invoice

INVOICE DATE	INVOICE NUMBER
01/11/2023	S100204638.001

REMIT TO:
CITCO Water
P.O. BOX 2163
HUNTINGTON, WV 25722

PAGE NO.
1 of 5

BILL TO:

ALVAREZ CONTRACTORS INC.
P O BOX 555
OAKLAND, MD 21550

SHIP TO:

ALVAREZ CONTRACTORS INC.
CHARLES TOWN WWTP
842 SOUTH GEORGE STREET
CHARLES TOWN, WV 25414

CUSTOMER NUMBER	CUSTOMER PO NUMBER	JOB NAME / RELEASE NUMBER	SALESPERSON
24115	RELEASE		WV Contractor

WRITER	SHIP VIA	TERMS	SHIP DATE	ORDER DATE
Alan Morrison	ROUTE 68 EAST	NET 30 DAYS	01/11/2023	12/22/2022

ORDER QTY	SHIP QTY	DESCRIPTION	UNIT PRICE	EXT PRICE
2ea	1ea	20"X16" DI C153 MJ SSB REDUCER (MK. 1)	585.660/ea	585.66
2ea	2ea	16" SIGMA SLDEP16 ONE-LOK DIP MEGA LUG GLAND W/ ACC (MK. 1B)	247.570/ea	495.14
1ea	1ea	667-S CI VALVE BOX W/LID 51"-71" (MK. 2B)	0.000/ea	0.00
1ea	1ea	5-1/4" DROP LID - SEWER (MK. 2B)	0.000/ea	0.00
-1ea	-1ea	5-1/4" DROP LID - WATER (EXCHANGE LIDS PLEASE)	0.000/ea	0.00
18ft	18ft	16" MCWANE CL/350 DI TYTON JOINT PIPE, 18' LENGTHS (MK. 2C)	78.952/ft	1421.14
1ea	1ea	6"X2"IPT ROMAC 202U-7.60X2IP DS SADDLE (6.63-7.60) (MK. 3A)	61.460/ea	61.46
1ea	1ea	2" AYM 74104BCAP-44 MIPT X PJ IPS PVC BALL CORP STOP NL (MK. 3B)	407.240/ea	407.24
40ft	40ft	2" SCH-80 PVC PIPE PE (MK. 3)	4.850/ft	194.00
3ea	3ea	2"X45 SCH-80 PVC SOC ELL (MK. 4)	9.590/ea	28.77

Subtotal	
S&H Charges	
Tax	
Payments	
Amount Due	

Printed By: KLAKRY on 1/13/2023 2:31:12 PM

CITCO WATER

Invoice

INVOICE DATE	INVOICE NUMBER
01/11/2023	S100204638.001

REMIT TO:
CITCO Water
P.O. BOX 2163
HUNTINGTON, WV 25722

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842 SOUTH GEORGE STREET
CHARLES TOWN, WV 25414

CUSTOMER NUMBER	CUSTOMER PO NUMBER	JOB NAME / RELEASE NUMBER	SALESPERSON
24115	RELEASE		WV Contractor

WRITER	SHIP VIA	TERMS	SHIP DATE	ORDER DATE
Alan Morrison	ROUTE 68 EAST	NET 30 DAYS	01/11/2023	12/22/2022

ORDER QTY	SHIP QTY	DESCRIPTION	UNIT PRICE	EXT PRICE
3ea	3ea	4" HYMAX-2 860-54-0108-16 FLIP GASKET COUPLING (4.25-5.00) (4.92-5.63) (MK.1-6,2-8)	217.180/ea	651.54
10ea	10ea	4"X45 DI C153 MJ SSB ELL (MK. 2-7,2-9,1-24,1-28,4-201)	57.110/ea	571.10
33ea	33ea	4" SIGMA SLDEP4 ONE-LOK DIP MEGA LUG GLAND W/ ACC (MK. 4-7A,4-9A,4-26A,4-33B,1-63A,8-202,8-404)	42.890/ea	1415.37
4ea	4ea	6"X45 SCH-80 PVC SOC ELL (MK. 2-12,2-19)	55.590/ea	222.36
1ea	1ea	6"X6" SCH-80 PVC SOC WYE (MK. 14)	194.695/ea	194.70
2ea	2ea	6" HYMAX-2 860-54-0163-16 FLIP GASKET COUPLING (6.42-7.05) (7.01-7.68) (MK. 1-15,1-31)	287.630/ea	575.26
12ea	12ea	PROCO PEN-SEAL PS-475SS LINK SEAL W/ SS HARDWARE (MK. 15A)	10.300/ea	123.60
80ft	33ft	4" SCH-80 PVC PIPE PE (MK. 20'-16,60'-66)	13.980/ft	461.34

Subtotal	
S&H Charges	
Tax	
Payments	
Amount Due	

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CITCO WATER

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01/11/2023	S100204638.001

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CITCO Water
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CHARLES TOWN, WV 25414

CUSTOMER NUMBER	CUSTOMER PO NUMBER	JOB NAME / RELEASE NUMBER	SALESPERSON
24115	RELEASE		WV Contractor

WRITER	SHIP VIA	TERMS	SHIP DATE	ORDER DATE
Alan Morrison	ROUTE 68 EAST	NET 30 DAYS	01/11/2023	12/22/2022

ORDER QTY	SHIP QTY	DESCRIPTION	UNIT PRICE	EXT PRICE
4ea	4ea	4"X45 SCH-80 PVC SOC ELL (MK. 1-17,3-68)	42.443/ea	169.77
1ea	1ea	6"X4" SCH-80 PVC SOC REDUCER COUPLING (MK. 17A)	107.207/ea	107.21
5ea	5ea	4" HYMAX-2 860-54-0108-16 FLIP GASKET COUPLING (4.25-5.00) (4.92-5.63) (MK. 1-18,2-23,1-27,1-62)	217.180/ea	1085.90
2ea	2ea	6"X90 SCH-80 PVC SOC ELL (MK. 20)	46.270/ea	92.54
6ea	6ea	4"X90 DI C153 MJ SSB ELL (MK. 1-25,1-29,4-401)	68.530/ea	411.18
1ea	1ea	6"X4" DI C153 MJ SSB REDUCER (MK. 30)	65.520/ea	65.52
1ea	1ea	6" SIGMA SLDEP6 ONE-LOK DIP MEGA LUG GLAND W/ ACC (MK. 33A)	52.980/ea	52.98
40ft	40ft	12" ASTM F2648 DW IB ST HDPE PIPE (MK. 39)	9.360/ea	374.40
80ft	80ft	24" ASTM F2648 DW IB ST HDPE PIPE (MK. 40)	30.900/ea	2472.00
56ft	56ft	8"X14' SDR35 PVC SEWER PIPE (MK. 45)	11.450/ft	641.20

Subtotal	
S&H Charges	
Tax	
Payments	
Amount Due	

Printed By: KLAKRY on 1/13/2023 2:31:12 PM

CITCO WATER

Invoice

INVOICE DATE	INVOICE NUMBER
01/11/2023	S100204638.001

REMIT TO:
CITCO Water
P.O. BOX 2163
HUNTINGTON, WV 25722

BILL TO:

ALVAREZ CONTRACTORS INC.
P O BOX 555
OAKLAND, MD 21550

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ALVAREZ CONTRACTORS INC.
CHARLES TOWN WWTP
842 SOUTH GEORGE STREET
CHARLES TOWN, WV 25414

CUSTOMER NUMBER	CUSTOMER PO NUMBER	JOB NAME / RELEASE NUMBER	SALESPERSON
24115	RELEASE		WV Contractor

WRITER	SHIP VIA	TERMS	SHIP DATE	ORDER DATE
Alan Morrison	ROUTE 68 EAST	NET 30 DAYS	01/11/2023	12/22/2022

ORDER QTY	SHIP QTY	DESCRIPTION	UNIT PRICE	EXT PRICE
1ea	1ea	8" SDR35 GXG SEWER REPAIR COUPLING (MK. 46)	52.000/ea	52.00
180ft	180ft	2" SCH-80 PVC PIPE PE (MK. 47)	4.850/ft	873.00
7ea	7ea	2"X90 SCH-80 PVC SOC ELL (MK. 48)	4.070/ea	28.49
4ea	4ea	2"X45 SCH-80 PVC SOC ELL (MK. 49)	9.590/ea	38.36
1ea	1ea	2" HYMAX-2 860-54-0054-16 FLIP GASKET COUPLING (2.10-2.60) (2.56-3.03) (MK. 49A)	128.480/ea	128.48
3ea	3ea	3" HYMAX-2 860-54-0088-16 FLIP GASKET COUPLING (3.46-3.90) (3.86-4.33) (MK. 61)	169.490/ea	508.47
1ea	1ea	4"X3" DI C153 MJ SSB REDUCER (MK. 63)	59.190/ea	59.19
1ea	1ea	3" SIGMA SLDEP3 ONE-LOK DIP MEGA LUG GLAND W/ ACC (MK. 63B)	39.400/ea	39.40
1ea	1ea	4"X90 SCH-80 PVC SOC ELL (MK. 67)	16.260/ea	16.26
80ft	80ft	18" ASTM F2648 DW IB ST HDPE PIPE (MK. 69)	18.550/ea	1484.00

Subtotal	
S&H Charges	
Tax	
Payments	
Amount Due	

Printed By: KLAKRY on 1/13/2023 2:31:12 PM

CITCO WATER

Invoice

INVOICE DATE	INVOICE NUMBER
01/11/2023	S100204638.001

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CITCO Water
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842 SOUTH GEORGE STREET
CHARLES TOWN, WV 25414

CUSTOMER NUMBER	CUSTOMER PO NUMBER	JOB NAME / RELEASE NUMBER	SALESPERSON
24115	RELEASE		WV Contractor

WRITER	SHIP VIA	TERMS	SHIP DATE	ORDER DATE
Alan Morrison	ROUTE 68 EAST	NET 30 DAYS	01/11/2023	12/22/2022

ORDER QTY	SHIP QTY	DESCRIPTION	UNIT PRICE	EXT PRICE
3ea	3ea	4"X12" DI C153 MJ SSB SOLID SLEEVE (MK. 200) 01-11-2023 11:07:51 AM Don Don	64.350/ea	193.05

Invoice is due by 02/10/2023

Past Due invoices may be subject to 1.50% late charge.
Effective June 1, 2022, CITCO Water is updating its ACH/wire instructions as outlined below. Please continue to send all remittance

Subtotal	16302.08
S&H Charges	0.00
Tax	0.00
Payments	0.00
Amount Due	16302.08

Printed By: KLAKRY on 1/13/2023 2:31:12 PM

CITCO WATER

Invoice

INVOICE DATE	INVOICE NUMBER
01/02/2024	S100204638.002

REMIT TO:
CITCO Water
P.O. BOX 2163
HUNTINGTON, WV 25722

PAGE NO.: 1 of 1

BILL TO:

ALVAREZ CONTRACTORS INC.
P O BOX 555
OAKLAND, MD 21550

SHIP TO:

ALVAREZ CONTRACTORS INC.
CHARLES TOWN WWTP
842 SOUTH GEORGE STREET
CHARLES TOWN, WV 25414

CUSTOMER NUMBER	CUSTOMER PO NUMBER	JOB NAME / RELEASE NUMBER	SALESPERSON
24115	RELEASE		WV Contractor

WRITER	SHIP VIA	TERMS	SHIP DATE	ORDER DATE
Alan Morrison	ROUTE 68 EAST	NET 30 DAYS	01/02/2024	12/22/2022

ORDER QTY	SHIP QTY	DESCRIPTION	UNIT PRICE	EXT PRICE
1ea	1ea	20"X16" DI C153 MJ SSB REDUCER (MK. 1)	585.660/ea	585.66
80ft	80ft	6" SCH-80 PVC PIPE PE (MK. 40'-11,40'-21)	27.060/ft	2164.80
47ft	47ft	4" SCH-80 PVC PIPE PE (MK. 20'-16,60'-66)	13.980/ft	657.06
1ea	1ea	12"X6" ADS 1281WT DW WT BXBXB WYE -drain (MK. 22)	353.290/ea	353.29
1ea	1ea	12" ADS 1266AA DW PREMIMUM SPLIT COUPLING (MK. 22A)	35.840/ea	35.84
20ft	20ft	6" CL/50/350 DI TYTON JOINT PIPE, 20' LENGTHS (MK. 33)	25.890/ft	517.80
150ea	150ea	3/4" TRUMBULL 364-1010 DOMESTIC 6.OZ LARGE ZINC ANODE CAP	6.450/ea	967.50

01-23-2023 11:03:53 AM

Joe Alverza

Invoice is due by 02/01/2024

Past Due invoices may be subject to 1.50% late charge.
Effective June 1, 2022, CITCO Water is updating its ACH/wire instructions as outlined below. Please continue to send all remittance

PLEASE BE ADVISED THAT EFFECTIVE APRIL 1, 2021, CITCO Water IS CHANGING OUR POLICY ON ACCEPTING PAYMENTS BY USE OF A CREDIT CARD. PAYMENTS AT TIME OF DELIVERY WILL BE ACCEPTED WITH NO CREDIT CARD FEE. ALL OTHER PAYMENTS WITH A CREDIT CARD WILL BE CHARGED A 3.5% FEE IN ADDITION TO THE PAYMENT AMOUNT.
FOR QUESTIONS, PLEASE CALL 1-800-999-3484.

Printed By: KLAKRY on 1/23/2023 2:13:08 PM

Subtotal	5281.95
S&H Charges	0.00
Tax	0.00
Payments	0.00
Amount Due	5281.95

CITCO WATER

Invoice

INVOICE DATE	INVOICE NUMBER
01/20/2023	S100198279.002

REMIT TO:
CITCO Water
P.O. BOX 2163
HUNTINGTON, WV 25722

PAGE NO.: 1 of 1

BILL TO:

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ALVAREZ CONTRACTORS INC.
CHARLES TOWN WWTP
842 SOUTH GEORGE STREET
CHARLES TOWN, WV 25414

CUSTOMER NUMBER	CUSTOMER PO NUMBER	JOB NAME / RELEASE NUMBER	SALESPERSON
24115	VALVES		WV Contractor

WRITER	SHIP VIA	TERMS	SHIP DATE	ORDER DATE
Scott Sagraves	ROUTE 68 EAST	NET 30 DAYS	01/20/2023	10/05/2022

ORDER QTY	SHIP QTY	DESCRIPTION	UNIT PRICE	EXT PRICE
1ea	1ea	16" MILLIKEN 600 MJ PLUG VALVE W/ GEAR AND 2" NUT, SS BOLTING	6455.900/ea	6455.90
1ea	1ea	6" PROCO 730/NN PROFLEX SLIP-ON RUBBER DUCKBILL CHECK VALVE WITH HEAVY DUTY SS CLAMPS, 6.90" OD PIPE	619.850/ea	619.85

01-23-2023 11:03:53 AM

Joe Alverza

Invoice is due by 02/19/2023

Past Due invoices may be subject to 1.50% late charge.
Effective June 1, 2022, CITCO Water is updating its ACH/wire instructions as outlined below. Please continue to send all remittance

PLEASE BE ADVISED THAT EFFECTIVE APRIL 1, 2021, CITCO Water IS CHANGING OUR POLICY ON ACCEPTING PAYMENTS BY USE OF A CREDIT CARD. PAYMENTS AT TIME OF DELIVERY WILL BE ACCEPTED WITH NO CREDIT CARD FEE. ALL OTHER PAYMENTS WITH A CREDIT CARD WILL BE CHARGED A 3.5% FEE IN ADDITION TO THE PAYMENT AMOUNT.
FOR QUESTIONS, PLEASE CALL 1-800-999-3484.

Printed By: KLAKRY on 1/23/2023 2:12:05 PM

Subtotal	7075.75
S&H Charges	0.00
Tax	0.00
Payments	0.00
Amount Due	7075.75

Date: February 8, 2023

Charles Town Utility Board
2022 Renewal and Replacement Project
Schedule B

A. COST OF PROJECT	APPROVED CONSTRUCTION BUDGET	Paid by CTUB from Operating Account	Paid by CTUB from Operating Account 6/1/2022-11/7/2022	Paid by CTUB from Operating Account 11/8/2022-12/8/2022	Paid by CTUB from Operating Account 12/9/2022-1/18/2023	Resolution No. 1 Contractor's Application for Payment No. 1	Resolution No. 2 Contractor's Application for Payment No. 2	Resolution No. 3 Contractor's Application for Payment No. 3	Resolution No. 4 Contractor's Application for Payment No. 4	BALANCE REMAINING
1 **CONSTRUCTION**										
a. Contract	$ 10,151,000.00					$ 258,858.00	$ 188,174.70	$ 134,861.40	$ 91,314.99	$ 9,477,790.91
b. Construction Contingency (5%)	$ 507,550.00									$ 507,550.00
2 **ENGINEERING SERVICES**										
GDF Engineering fees (including CA and RPR)	$ 760,000.00	$ 410,782.47	$ 32,115.37	$ 8,829.82	$ 50,270.24					$ 258,002.10
Additional RPR inspection (not yet Board approved)	$ 125,000.00									$ 125,000.00
Initial GDF R&R Report	$ 40,082.50	$ 40,082.50								$ -
3 **LEGAL SERVICES**										
a. Local Project Attorney	$ 20,000.00	$ 544.00	$ 2,312.00							$ 17,144.00
4 **ADMINISTRATIVE SERVICES**										
a. Project Accountant (CPA)	$ 20,000.00	$ 2,937.50	$ 7,400.00							$ 9,662.50
b. Other Administrative Costs	$ 10,000.00	$ 1,190.00	$ 4,196.01							$ 4,613.99
5 **Total Project Costs Lines 1-6**	**$ 11,633,632.50**	**$ 455,536.47**	**$ 46,023.38**	**$ 8,829.82**	**$ 50,270.24**	**$ 258,858.00**	**$ 188,174.70**	**$ 134,861.40**	**$ 91,314.99**	**$ 10,399,763.50**

B. SOURCES OF FUNDS	APPROVED PROJECT FUNDING									
1 PROJECT FUNDS										
a. Capacity Improvement Fees	$ 1,170,163.00									$ 1,170,163.00
b. R&R, Operating Cash, Working Capital (Reduced to Actual)	$ 1,516,939.50	$ (455,536.47)	$ (46,023.38)	$ (8,829.82)	$ (50,270.24)					$ 956,279.59
c. EEG Grant Funds	$ 1,966,030.00									$ 1,966,030.00
Total Internal Funds & EEG Grant Funds	**$ 4,653,132.50**									**$ 4,092,472.59**
d. Bond Proceeds 2022B & 2022C	**$ 6,980,500.00**					$ (258,858.00)	$ (188,174.70)	$ (134,861.40)	$ (91,314.99)	**$ 6,307,290.91**
Total Funds Available	**$ 11,633,632.50**	**$ (455,536.47)**	**$ (46,023.38)**	**$ (8,829.82)**	**$ (50,270.24)**	**$ (258,858.00)**	**$ (188,174.70)**	**$ (134,861.40)**	**$ (91,314.99)**	**$ 10,399,763.50**

CHARLES TOWN UTILITY BOARD

CITY OF CHARLES TOWN

JEFFERSON COUNTY, WEST VIRGINIA

WTP RIVER INTAKE STRUCTURE VFD INSTALLATION

JANUARY 2023

GD&F
GWIN
DOBSON &
FOREMAN
ENGINEERS

Introduction

The Charles Town Utility Board (CTUB) is currently evaluating contractor quotes to replace the two (2) existing WTP Raw Water Intake Facility soft starters with variable frequency drives (VFD). The existing 150 HP raw water pump soft starters have reached the end of their useful life and are in need of replacement. CTUB previously procured two (2) new Allen-Bradley VFDs to replace the existing soft starters located at the top of the Raw Water Intake Facility. GD&F provided CTUB with a written scope of work outlining the VFD installation. CTUB used this written scope of work and obtained three (3) quotes from local electrical contractors for the installation.

VFD Installation Scope of Work

The room at the top of the Raw Water Intake Facility does not provide sufficient space nor ideal conditions for installation of the procured VFDs. In 2015, CTUB installed a Raw Water Intake Generator Building approximately 750 feet away from the intake structure. As part of that project, a new electric service and standby generator was installed for the Raw Water Intake Facility. This building provides adequate installation space outside of the floodplain for the proposed VFDs. The VFDs are to be installed along the wall of the Generator Building with feeders from the VFD to a proposed disconnect switch located in the top of the Intake Facility in order to power and control the pumps. Two (2) new circuit breakers are to be installed in the Generator Building 480V panelboard to feed the VFDs. A local start/stop control pushbutton switch is to be installed at the top of the Intake Facility with hardwired connections back to the VFDs for local control at the pumps. Existing conduits between the Intake Facility and Generator Building will be utilized for the new feeders and control cables. Proposed conduits will need installed at both the Intake Facility and Generator Building to extend the existing conduits to the various equipment. A new telemetry RTU panel will be installed in the Generator Building to allow for remote control and monitoring of the VFDs via CTUB's existing telemetry network.

One raw water pump needs to be operational at all times in order to maintain operations of the Intake Facility. The VFD installation will be sequenced to replace just one soft starter at a time. Following the installation and startup of that VFD, the second soft starter will be replaced with the other VFD.

Project Cost Estimate

CTUB used the VFD installation scope of work to obtain three (3) quotes from local electrical contractors to complete the work. The three quotes received were as follows:

1. S&S Electric, Inc. - $179,765.00
2. RCD, Inc. Electrical Services - $285,378.00
3. KM Electrical Solutions - $307,000.00

CTUB also received a quote of $23,150 for the fabrication of a new Telemetry RTU panel by CITCO Water. A construction contingency of $18,000 should also be included in the construction cost budget.

GD&F also estimates that the following soft costs will be needed in order to provide construction administration throughout the project:

1. Submittal Review - $2,250 (20 hours)
2. Site Visits Throughout Construction - $6,375 (5 visits + mileage)
3. Startup - $2,550 (2 visits + mileage)

Recommendation to CTUB

Based on the quotes that have been received to date, GD&F recommends that CTUB proceeds with the quote from S&S Electric, Inc. for a total of $179,765.00. GD&F also recommends that CTUB budgets $52,325.00 for procurement of the Telemetry RTU panel, construction contingency and construction administration. The total cost for the VFD installation project is $232,090.00.

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

MEMORANDUM TO THE BOARD OF DIRECTORS

FROM: Kristen Stolipher, Utility General Manager
SUBJECT: Utility General Manager's Report
DATE: February 8, 2023

ADMINISTRATIVE

- Customer Counts
  - Sewer 8,428
  - Water 6,546

WATER

- Lead and Copper Inventory on-going

SEWER

- Renewal and Replacement project – see attached project update

CHARLES TOWN UTILITY BOARD
GD&F ENGINEER'S REPORT
February 8, 2023

Charles Town Wastewater Treatment Plant Improvements (R&R Project)

- The Contractor (Alvarez) has mostly completed initial mobilization work in preparation for the coming year. A major change to the foundation of the Centrifuge Building has been designed and Alvarez is in process of obtaining quotes to complete the work. Submittals and delivery coordination continue.
- GD&F RPR, Dave Gustkey, has been coordinating efforts between Alvarez and CTUB personnel. Dave will be present on site as work continues.
- GD&F has received 69 submittals to date and several revised submittals. Most of the major equipment submittals have been reviewed and approved. 20 requests for information (RFI's) have been submitted to date and 3 are currently under review.
- The next Progress Meeting is scheduled for the first Thursday in March.
- Alvarez submitted Application for Payment No. 4 in the amount of $91,314.99. This Application has been reviewed and approved by GD&F. This Application is presented in Resolution No. 004.

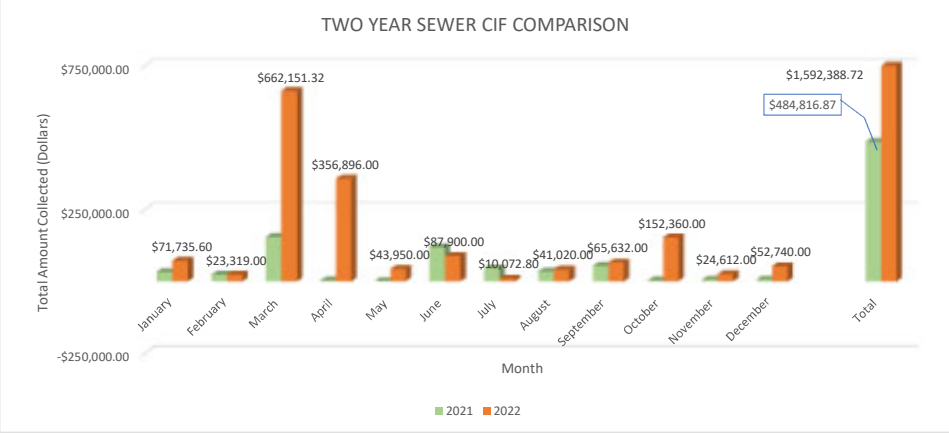
GD&F
GWIN DOBSON & FOREMAN
ENGINEERS

CIF Tracking as of February 1, 2023

Location	Lot Number	CIF Date Paid	Number of Sewer EDUs	Sewer CIF Amount Paid	Number of Water EDU's	Water CIF Amount Paid
Shenandoah Springs	5, 6	1/10/2023	2	$ 9,110.00		
Beckwith/Shutter		1/10/2023	4	$ 11,720.00	4	$ 17,596.00
Norborne Glebe	T015-T021, T068-T074	1/20/2023	14	$ 41,020.00	14	$ 61,586.00
Aspen Greens	75	1/20/2023	1	$ 2,930.00		
Lennar	1-4	1/20/2023	4	$ 18,220.00		
Tate Manor	75-80	1/26/2023	6	$ 17,580.00	6	$ 26,394.00
Tate Manor	70-74	1/26/2023	5	$ 14,650.00	6	$ 21,995.00
		Total	**36**	$ 115,230.00	**30**	$ 127,571.00

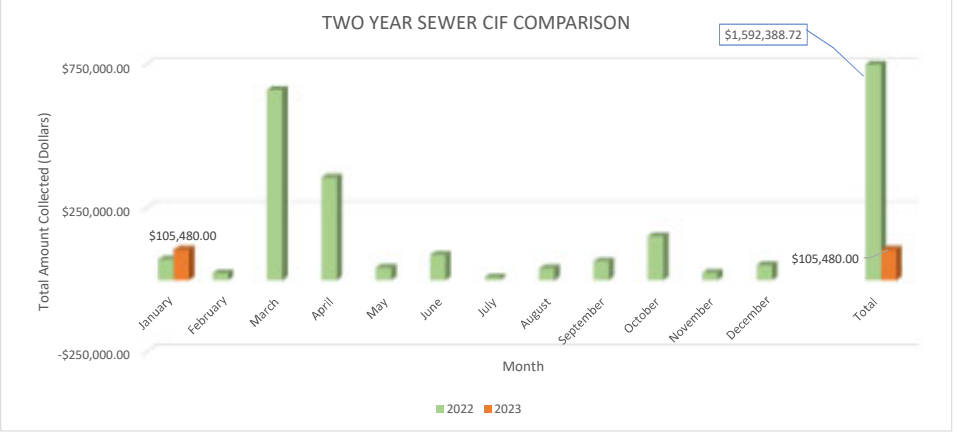
Charles Town Utility Board
2022 Capacity Improvement Fee Collections/EDU for Sewer

Month	Commercial	Residential	Total Number of EDU's	Total Sewer CIF Collected	CIF Paid to Ranson	Total
Jan-22	1.53	29.03	30.56	$ 71,735.60		$ 71,735.60
Feb-22		17	17	$ 23,319.00		$ 23,319.00
Mar-22	146.59	34	180.59	$ 662,151.32		$ 662,151.32
Apr-22		129	129	$ 389,396.00	$ 32,500.00	$ 356,896.00
May-22		15	15	$ 43,950.00		$ 43,950.00
Jun-22		30	30	$ 87,900.00		$ 87,900.00
Jul-22	0.04	3	3.04	$ 10,072.80		$ 10,072.80
Aug-22		14	14	$ 41,020.00		$ 41,020.00
Sep-22	0.4	22	22.4	$ 90,007.00	$ 24,375.00	$ 65,632.00
Oct-22	0	52	52	$ 175,110.00	$ 22,750.00	$ 152,360.00
Nov-22	0	8	8.4	$ 24,612.00		$ 24,612.00
Dec-22	0	18	18	$ 52,740.00		$ 52,740.00
Total 2022	**1.97**	**301**	**519.99**	**$1,672,013.72**	**$79,625.00**	**$1,592,388.72**



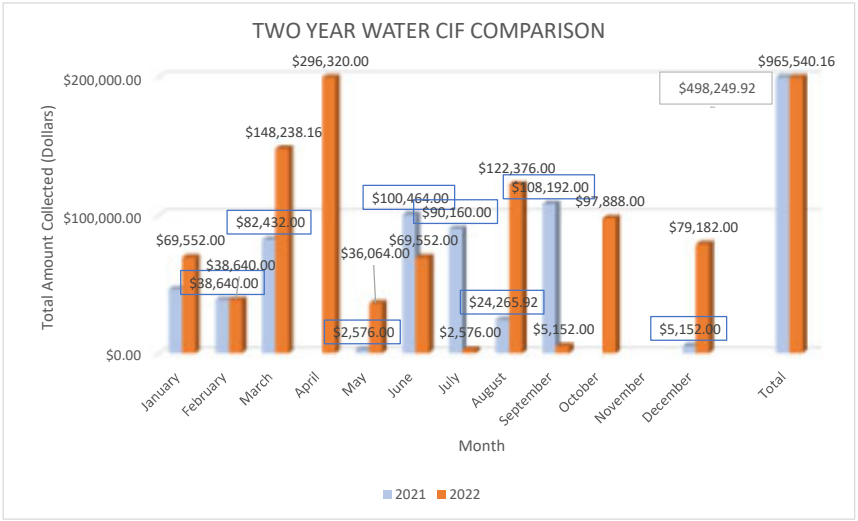
Charles Town Utility Board
2023 Capacity Improvement Fee Collections/EDU for Sewer

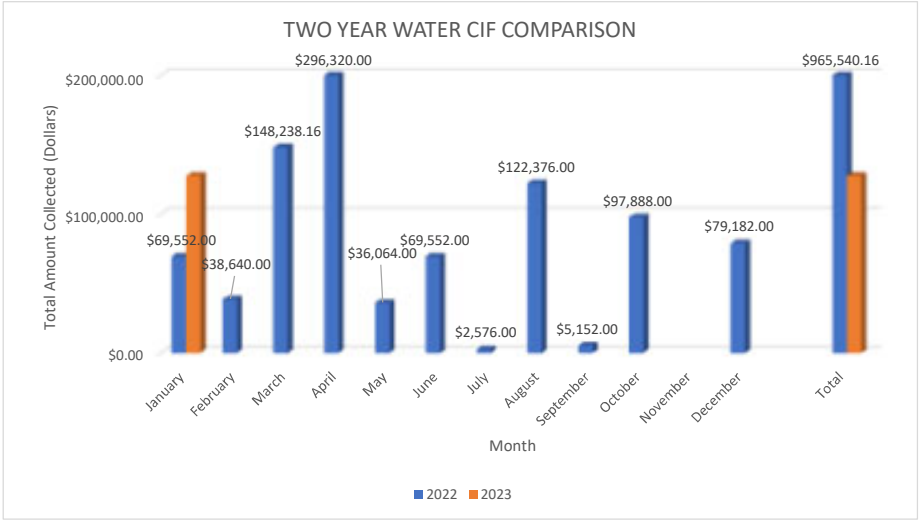
Month	Commercial	Residential	Total Number of EDU's	Total Sewer CIF Collected	CIF Paid to Ranson	Total
Jan-23		36	36	$ 115,230.00	$ 9,750.00	$ 105,480.00
Feb-23						
Mar-23						
Apr-23						
May-23						
Jun-23						
Jul-23						
Aug-23						
Sep-23						
Oct-23						
Nov-23						
Dec-23						
Total 2023	**0**	**36**	**36**	**$115,230.00**	**$9,750.00**	**$105,480.00**



2022 Capacity Improvement Fee Collections/EDU for Water				
Month	Commercial	Residential	Total Number of EDU's	Total Water CIF
Jan-22		27	27	$ 69,552.00
Feb-22		15	15	$ 38,640.00
Mar-22	39.35	30	69.35	$ 148,238.16
Apr-22	23.03	92	115.03	$ 296,320.00
May-22		14	14	$ 36,064.00
Jun-22		27	27	$ 69,552.00
Jul-22		1	1	$ 2,576.00
Aug-22	36	12	47.5	$ 122,376.00
Sep-22		2	2	$ 5,152.00
Oct-22	0	38	38	$ 97,888.00
Nov-22	0	0	0	
Dec-22	0	18	18	$ 79,182.00
Total 2022	**97.88**	**238**	**373.88**	**$ 965,540.16**

2023 Capacity Improvement Fee Collections/EDU for Water				
Month	Commercial	Residential	Total Number of EDU's	Total Water CIF
Jan-22		30	30	$ 127,571.00
Feb-22				
Mar-22				
Apr-22				
May-22				
Jun-22				
Jul-22				
Aug-22				
Sep-22				
Oct-22				
Nov-22				
Dec-22				
Total 2023	**0**	**30**	**30**	**$ 127,571.00**





CHARLES TOWN UTILITY BOARD
WASTEWATER TREATMENT PLANT FLOW DATA

CHARLES TOWN WASTEWATER PLANT FLOW DATA						
YEAR	Total Design (MGD)	TOTAL ANNUAL FLOW (MG)	AVERAGE DAILY (MGD)	Total Design minus Average Daily	Total Available (gpd)	Total Available (EDU's)
2015	1.75	384	1.05	0.7	700,000	4,667
2016	1.75	419	1.14	0.61	610,000	4,067
2017	1.75	393	1.08	0.67	670,000	4,467
2018	1.75	491	1.34	0.41	410,000	2,733
2019	1.75	459	1.26	0.49	490,000	3,267
2020	1.75	419.7	1.15	0.60	603,333	4,022
2021	1.75	401.61	1.11	0.64	637,500	4,250
2022	1.75	387.15	1.06	0.69	687,500	4,583
2023	1.75	36.55	1.21	0.54	540,000	3,600

TUSCAWILLA WASTEWATER PLANT FLOW DATA						
YEAR	Total Design (MGD)	TOTAL ANNUAL FLOW (MG)	AVERAGE DAILY (MGD)	Total Design minus Average Daily	Total Available (gpd)	Total Available (EDU's)
2015	0.5	48	0.13	0.37	370,000	2,467
2016	0.5	49	0.13	0.37	370,000	2,467
2017	0.5	48	0.14	0.36	360,000	2,400
2018	0.5	78	0.21	0.29	290,000	1,933
2019	0.5	55.24	0.15	0.35	350,000	2,333
2020	0.5	1.09	0.16	0.34	340,000	2,267
2021	0.5	32.55	0.10	0.40	400,833	2,672
2022	0.5	62.8	0.17	0.33	328,333	2,189
2023	0.5	7.3	0.24	0.26	260,000	1,733

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

2021		
	Total	AVERAGE
JANUARY	35.83	1.22
FEBRUARY	32.98	1.18
MARCH	36.39	1.17
APRIL	34.33	1.18
MAY	33.24	1.07
JUNE	36.24	1.21
JULY	30.99	1.00
AUGUST	29.94	0.97
SEPTEMBER	36.36	1.17
OCTOBER	29.97	0.97
NOVEMBER	30.12	1.00
DECEMBER	35.22	1.21
Annual Total	401.61	1.11

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

2023		
	Total	AVERAGE
JANUARY	36.55	1.21
FEBRUARY		
MARCH		
APRIL		
MAY		
JUNE		
JULY		
AUGUST		
SEPTEMBER		
OCTOBER		
NOVEMBER		
DECEMBER		
Annual Total	36.55	1.21

2021		
	Total	AVERAGE
JANUARY	0.52	0.07
FEBRUARY	2.22	0.08
MARCH	4.22	0.14
APRIL	1.12	0.04
MAY	0.89	0.03
JUNE	3.37	0.11
JULY	3.9	0.13
AUGUST	3.6	0.12
SEPTEMBER	4.53	0.15
OCTOBER	3.94	0.13
NOVEMBER	3.73	0.12
DECEMBER	0.51	0.07
Annual Total	32.55	0.10

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

2023		
	Total	AVERAGE
JANUARY	7.3	0.24
FEBRUARY		
MARCH		
APRIL		
MAY		
JUNE		
JULY		
AUGUST		
SEPTEMBER		
OCTOBER		
NOVEMBER		
DECEMBER		
Annual Total	7.3	0.24

CHARLES TOWN UTILITY BOARD
WATER TREATMENT PLANT FLOW DATA

CHARLES TOWN WATER PLANT FLOW DATA						
YEAR	Total Design (MGD)	TOTAL ANNUAL FLOW (MG)	AVERAGE DAILY (MGD)	Total Design minus Average Daily	Total Available (gpd)	Total Available (EDU's)
2019	2.8	644.32	1.77	1.03498	1,034,980	6,900
2020	2.8	615.64	1.68	1.12	1,117,946	7,453
2021	2.8	601.87	1.64	1.16	1,164,627	7,764
2022	2.8	588.97	1.60	1.20	1,204,163	8,028
2023	2.8	0.00	0.00	2.80	2,800,000	18,667

2021		
	Total	AVERAGE
JANUARY	50,030,727	1,613,894
FEBRUARY	45,304,029	1,618,001
MARCH	50,881,983	1,641,354
APRIL	49,098,224	1,636,607
MAY	53,910,537	1,739,050
JUNE	53,051,728	1,711,346
JULY	53,198,248	1,716,073
AUGUST	54,959,872	1,772,899
SEPTEMBER	49,200,580	1,587,115
OCTOBER	49,336,781	1,591,509
NOVEMBER	45,777,260	1,476,686
DECEMBER	47,118,143	1,519,940
Annual Total	601,868,112	1,635,373

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

2023		
	Total	AVERAGE
JANUARY	50,324,969	1,623,386
FEBRUARY		0
MARCH		0
APRIL		0
MAY		0
JUNE		0
JULY		0
AUGUST		0
SEPTEMBER		0
OCTOBER		0
NOVEMBER		0
DECEMBER		0
Annual Total	50,324,969	135,282

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

2021		
	Total	AVERAGE
JANUARY	242,200	7,813
FEBRUARY	203,500	7,268
MARCH	241,800	8,636
APRIL	262,300	8,743
MAY	289,700	9,345
JUNE	276,500	8,919
JULY	302,900	9,771
AUGUST	302,900	9,771
SEPTEMBER	227,800	7,348
OCTOBER	285,100	9,197
NOVEMBER	227,200	7,329
DECEMBER	201,500	6,500
Annual Total	3,063,400	8,387

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

2023		
	Total	AVERAGE
JANUARY	233,300	7,526
FEBRUARY		0
MARCH		0
APRIL		0
MAY		0
JUNE		0
JULY		0
AUGUST		0
SEPTEMBER		0
OCTOBER		0
NOVEMBER		0
DECEMBER		0
Annual Total	233,300	627

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

2021		
	Total	AVERAGE
JANUARY	150,900	4,868
FEBRUARY	132,900	4,746
MARCH	145,800	5,207
APRIL	152,900	5,097
MAY	177,900	5,739
JUNE	159,000	5,129
JULY	169,600	5,471
AUGUST	177,300	5,719
SEPTEMBER	175,600	5,665
OCTOBER	176,000	5,677
NOVEMBER	151,200	4,877
DECEMBER	143,000	4,613
Annual Total	1,912,100	5,234

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

2023		
	Total	AVERAGE
JANUARY	134,900	4,352
FEBRUARY		0
MARCH		0
APRIL		0
MAY		0
JUNE		0
JULY		0
AUGUST		0
SEPTEMBER		0
OCTOBER		0
NOVEMBER		0
DECEMBER		0
Annual Total	134,900	363

APPLICATION FOR AMERICAN RESCUE PLAN ACT (ARPA) FUNDS FROM CHARLES TOWN'S ALLOCATION

(DEADLINE FOR FINAL APPLICATIONS - JANUARY 27, 2023 BY 5:00 PM)

CONTACT INFORMATION

NAME OF APPLICANT ORGANIZATION: Charles Town Utility Board

NAME OF PRIMARY CONTACT: Kristen Stolipher

ORGANIZATION MAILING ADDRESS: 661 S. George Street, Ste. 101

Charles Town,	West Virginia	25438
CITY	STATE	ZIP

WEBSITE ADDRESS: www.ctubwv.com

EMAIL ADDRESS: kstolipher@ctubwv.com

TELEPHONE: 304-724-7080

PROJECT SUMMARY (applicant may respond in the space provided below or attach a separate document)

Please provide a detailed narrative of your project with specific data where appropriate, including but not limited to the following:

1. Brief Description of project.

The project includes installation of a multi-use trail along the 2022 CTUB Collection System Project gravity sewer line corridor. The trail will connect Evitt's Run Park at Washington Street to the Perry Fields Nature Park to Augustine Avenue. The trail will consist of existing sidewalk improvements, 760 feet of boardwalk through wetlands, and 695 feet of asphalt path.

A map of the proposed project has been included with this application.

2. Which of the following categories best describes your project (see attached supplemental document for additional details; check one):

- ☐ Address Negative Economic Impacts
- ☒ Capital Expenditures for Community Revitalization, Economic Stimulus, Response, and Recovery
- ☐ Housing Assistance
- ☒ Water, Sewer, or Broadband Infrastructure
- ☐ Community and Social Services
- ☒ Support Public Health
- ☐ Other

3. Purpose and key anticipated outcomes (if your organization is seeking funds to address Negative Economic Impacts, you must demonstrate that either your organization was specifically harmed by the pandemic and that the recovery funds will help address those impacts, or that your organization serves or will serve community members or groups negatively affected by the COVID-19 Pandemic).

This purpose of this project is to combine a proposed sewer collection system project area to construct a trail that will benefit the citizens of Charles Town. Not only will the proposed trail benefit the community through health and well-being opportunities it will provide connectivity it will provide for significant cost savings if the trail can be constructed at the same time as the CTUB sewer collection system project.

4. Individuals or communities served. Include details about those served in Charles Town and how the project benefits the citizens of Charles Town. Projects that also include benefits for those living outside of Charles Town may still be considered for funding.

Grant funding from the City of Charles Town for a portion of the capital costs of this project will enable the construction of a trail for all of the citizens in the area at a lower cost. The ability to receive local ARPA monies is important to IJDC and would be included within our grant request to the State. A partnership to construct a trail during the construction of our 2022 Collection System project will reduce the cost of the trail and minimize the disruption in this area by completing both projects at the same time.

5. Total project budget.

The construction cost is estimated to be $150,000.00.

6. Amount of ARPA funding requested and specific use to complete the project. *Please provide a prioritized list and description of project funding elements, including an itemized breakout of costs to be considered in the event of an award of partial funding of the request.*

The request is for funds to construct a linear trail system as part of the CTUB Sewer collection system project in the area between Augustine Avenue and Washington Street along Evitts Run. The sewer collection system project is anticipated to be bid in the 1st or 2nd quarter of 2023.

7. Amount of matching funds raised or committed by your organization.

CTUB will be contributing $2,000,000.00 in internal funds from Capacity Improvement fees and operating cash towards the project. CTUB also intends to request Economic Enhancement Grant funds from the WV Infrastructure and Jobs Development Council for the project in the amount of $1,700,000.00.

8. Source of matching funds raised or committed by your organization.

The source of matching funds will be committed from internal operating cash as well as Capacity Improvement fees.

9. Describe how the COVID-19 pandemic has necessitated this request.

The COVID-19 pandemic resulted in significant funds to be made available for public utility water and sewer infrastructure costs. This funding has resulted in an opportunity to improve utility service as well as public health and community revitalization efforts.

10. Provide a project timeline that includes the number of months to complete the project after an award (Funds must be obligated by December 31, 2024, and expended by December 31, 2026).

The sewer collection system project is anticipated to be bid no later than the 2nd quarter of 2023 with a completion date of September 2024.

11. Include a list of other partners in the project, relationship to your organization, and their role in completing the project.

- Rummel, Klepper, Kahl, LLP (RK&K) - Provide professional engineering services for the construction project; which includes design, permitting, bidding phase assistance, and inspection phase services throughout construction.
- John Kunkle, CPA - Provide professional accounting services related to the project.
- Hoy Shingleton - Provide professional legal services related to the project.
- Steptoe & Johnson, Bond Counsel - Provide services related to the construction project financing.

12. Describe your plan for sustainability of the project/initiative after the grant award has been exhausted.

The project will continue to be sustainable in perpetuity once the grant award has been exhausted. CTUB remains committed to the cooperative maintenance of the sewer and trail easement with the City of Charles Town.

ORGANIZATIONAL INFORMATION

1. Please provide your organization's mission statement and goals.

Our mission is to provide reliable water and sewer services that protect public health and the environment with financial accountability, regional stewardship, and superior customer service.

2. Describe the history of your organization and list any significant current programs and activities.

The Charles Town Utility Board (CTUB) was created in 1998 by the City of Charles Town City Council upon the issuance of Combined Waterworks and Sewerage System Revenue Bonds under Article 147 of the Codified Ordinances of the City. The Waterworks and Sewerage System of the City was combined into a single undertaking (the "System"). The supervision, management, control and operation of the System is vested in the Charles Town Utility Board (the "Utility Board").

CTUB owns and operates a potable water treatment, storage and distribution system and a sewerage collection and treatment system. We provide water and sanitary sewer service within the corporate boundaries of the City of Charles Town, Ranson, and in unincorporated areas of Jefferson County.

3. List the Owner(s), Board of Directors, and senior staff members of your organization.

- John Barkley, City of Charles Town City Manager, Manager
- Keith Pierson, City of Ranson Mayor, Vice Chairman
- Thomas Stocks, Treasurer
- Jefferson Whitten, Board Member
- Kristen Stolipher, Utility General Manager
- April Shultz, Assistant Utility Manager

4. List the staff involved with this project and describe their roles and responsibilities.

Kristen Stolipher - Manages the project and works directly with our engineering firm, RK&K. April Shultz - Assists with the financial components of the project.

5. If your organization has previously received funds from the City of Charles Town, please list the amount, nature of the project(s), and current status of the funding and project(s).

N/A

6. If you have an application for funding for this project with any other sources (city, state, federal, private, or non-profit entity), please list the same here.

CTUB is in the process of requesting additional grant funding from the WV Infrastructure and Jobs Development Council in the amount of $1,700,000.00 for the combined project.

SUPPORTING DOCUMENTS (Please provide the following materials with your application)

- Current operating budget
- Two years of financial statements (audited if available)
- Cash flow statement for most recent fiscal year

CERTIFICATION

I certify that I have reviewed the US Treasury Guidelines regarding the eligible uses of American Rescue Plan State and Local Fiscal Recovery Funds and, to the best of my knowledge, believe the request to be eligible for assistance. I further certify that I am authorized to submit this application request on behalf of the organization requesting the funds, and I acknowledge that the City Council reserves the right to accept or deny any application, with or without a formal explanation to the applicant.

Kristi Stolipher _____ 1/27/23

Signature of Applicant _____ Date

CHARLES TOWN MANAGEMENT REVIEW FOR ELIGIBILTY

☐ Eligible for ARPA Funding ☐ Not-Eligible for ARPA Funding

Accounting Manager Signature: _____ Date: _____

City Manager Signature: _____ Date: _____

CHARLES TOWN CITY COUNCIL REVIEW

☐ Approved ☐ Partially Funded ☐ Denied

City Council Meeting Date: _____

Amount of Funding: $ 150,000.00

Application Revised: November 21, 2022 – Due by 5:00 PM on January 27, 2023

ARPA CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS
SUPPLEMENTAL INFORMATION

The U.S. Department of Treasury issued its Final Rule for the American Rescue Plan Act's (ARPA) Coronavirus State and Local Fiscal Recovery Funds on January 6, 2022. The Final Rule contains new details regarding the use of funds to respond to acute pandemic needs, fill revenue shortfalls for state and local governments, address the negative economic impacts of the pandemic, revitalize neighborhoods and business districts, and support the communities and populations hardest-hit by the COVID-19 crisis. Organizations interested in seeking a share of Charles Town's local recovery funds should review these additional details on eligibility before submitting a request.

In the Final Rule, Treasury has added "nonprofits" in most cases whenever "small businesses" are mentioned as eligible for funding. Some units of governments were using the omission of "nonprofits" in these eligible use areas as reasons to not support nonprofit organizations. The updated guidance confirms that, in most every instance, when small businesses are eligible for support, so are nonprofits, because nonprofits are businesses too.

ELIGIBLE PROJECTS

Support Public Health Response and Building Stronger Communities Through Investments in Housing and Neighborhoods. The Final Rule enumerates a broader set of uses in response to the public health crisis.

These investments may include construction and improvement of parks, public plazas, outdoor recreation spaces, green spaces, recreational facilities, sidewalks, pedestrian safety features like crosswalks, projects that increase access to healthy foods, streetlights, neighborhood cleanup, rehabilitation of blighted properties, demolition of abandoned or vacated properties, and other projects that revitalize public spaces.

Address Negative Economic Impacts. The Final Rule recognizes that the pandemic caused certain populations to be "impacted" or "disproportionately impacted". Eligible uses may include rehiring public sector workers, workforce training, health insurance coverage, providing aid to households facing food, housing, or other financial insecurity, offering small business assistance, supporting nonprofit organizations, extending support for industries and businesses hardest hit by the crisis including the tourism/travel/hospitality sector, and engaging in community revitalization activities.

Please note that when providing recovery funds to address negative economic impacts, applicants must demonstrate that the specific organizations aided, or the class of organizations aided, were actually harmed by the COVID health emergency and/or its negative economic impacts and must confirm that the recovery funds will help address those impacts. Further, the recovery fund assistance provided to businesses, non-profits, or households must be reasonably proportional to the extent and type of harm experienced and not "grossly disproportionate" to the type or extent of COVID harm experienced.

The Final Rule designates two categories to help determine if a small business is in an industry that has been impacted due to the COVID-19 public health emergency. These include:

- Industries in the travel, tourism, or hospitality sectors; and
- Any industry outside the above sectors that have experienced at least 8% employment loss from pre-pandemic levels or is experiencing comparable or worse economic impacts as the national travel, tourism, and hospitality sectors as of January 6, 2022.

Assistance to Small Businesses and Non-Profits. To assess which small businesses and non-profits were impacted, the City may consider a variety of factors ranging from financial insecurity to increased costs. Eligible uses include loans, grants, in-kind assistance, or technical assistance to help mitigate financial hardship. The Final Rule further clarifies that recovery funds may be provided to a small business or non-profit even when that sub-recipient organization is not itself financially harmed by the pandemic but is serving beneficiaries who are impacted.

Capital Expenditures for Public Health or Economic Response. The Final Rule clarifies and expands the use of recovery funds for capital expenditures. Projects eligible for capital expenditures include funding for public facilities, schools, health and medical facilities, telemedicine facilities, COVID testing or vaccination sites, testing lab and equipment, emergency operations centers and equipment, public health data systems and technology, emergency response equipment, congregate living facilities, incarceration settings, homeless shelters, affordable housing, and other such expenditures. Depending on the amount of recovery funds invested, the City may be required to submit a written justification in advance of an award.

Water, Sewer, and Broadband Infrastructure. In addition to clean drinking water and wastewater projects, the Final Rule confirms that stormwater management infrastructure, lead pipe testing and replacement, and other remedial activities are also permitted uses for the funds. Necessary investments include projects that are required to maintain a level of service that, at minimum, meets applicable health-based standards or establishes or improves broadband service to underserved populations to reach adequate levels to permit a household to work or attend school, and that are unlikely to be met with private sources of funds. The standards for underserved areas in which funds may be invested for reliable broadband services have been made more flexible, allowing investment in areas with service levels below 100 megabits per second (Mbps) download and 20 Mbps upload speeds.

VENDOR SORT KEY	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
USA BLUEBOOK	CHLORINE	WATER FUND	WATER	671.09
	CHEMICALS FOR WTP	WATER FUND	WATER	466.74
	CHEMICALS FOR WTP	WATER FUND	WATER	1,731.37
	SUPPLIES GH	WATER FUND	WATER	730.77
	12.2GPD65PSIFLEXFLO PUMP	WATER FUND	WATER	1,044.80
	STENNER #1 PUMP TUBE	WATER FUND	WATER	46.95
	WIPES, RAINGAUGE, PAINT	SEWER FUND	SEWER	1,346.34
	WIPES, RAINGAUGE, PAINT	SEWER FUND	SEWER	342.06
			TOTAL:	6,380.12
WAKEFIELD & ASSOCIATES INC	PSD JAN COLLECTIONS	SEWER FUND	SEWER	43.19
			TOTAL:	43.19
WV BUREAU OF PUBLIC HEALTH	K.STOLIPHER CLASS I WW CER	WATER FUND	WATER	62.50
	K.STOLIPHER CLASS I WW CER	SEWER FUND	SEWER	62.50
			TOTAL:	125.00
WV DEPT OF TRANSPORTATION	DRIVING RECORD FOR NEW EMP	WATER FUND	WATER	7.50
			TOTAL:	7.50
WV RURAL WATER ASSOCIATION	VOTING DUES	WATER FUND	WATER	2,500.00
	VOTING DUES	SEWER FUND	SEWER	2,500.00
			TOTAL:	5,000.00
WV WATER DEVELOPMENT AUTHORITY	#2017-175 INFRSTRCTR FNDPR	SEWER FUND	NON-DEPARTMENTAL	577.16
			TOTAL:	577.16

FUND TOTALS	
50 WATER FUND	111,564.37
60 SEWER FUND	282,663.63
GRAND TOTAL:	394,228.00

TOTAL PAGES: 5

APPROVED BY: _____

APPROVED BY: _____

This Packet: $ 394,228.00

Security Deposit Refunds: 2,038.51

Security Deposit Refunds, checks dated 1/25/2023: 213.71

Bob Davidson Ford Lincoln, check dated 1/30/2023: 58,947.85

Total: $ 455,428.07

Note:

Highlighted invoices are for the R&R Project;

Highlighted payment was reimbursed from Water R&R Account;

Highlighted invoice is to be reimbursed with Capacity Improvement Fees

VENDOR SORT KEY	DESCRIPTION	FUND	DEPARTMENT		AMOUNT
				TOTAL:	166.80
SG PLUMBING, INC.	HYDRANT RPLC'D WALMART	WATER FUND	WATER		2,325.00
	2" WA SVC LN FOR MTR TSTNG	WATER FUND	WATER		2,571.28
	CHURCH ST 2/2 - 2/3/23	WATER FUND	WATER		3,225.00
				TOTAL:	8,121.28
SHENANDOAH SALES & SERVICE, INC.	WATER VEHICLE	WATER FUND	WATER		310.20
	WATER VEHICLE	WATER FUND	WATER		160.05
	SEWER VEHICLE	SEWER FUND	SEWER		152.03
	SEWER VEHICLE	SEWER FUND	SEWER		288.16
	SEWER VEHICLE	SEWER FUND	SEWER		28.00
	SEWER VEHICLE	SEWER FUND	SEWER		176.86
	SEWER VEHICLE	SEWER FUND	SEWER		800.80
				TOTAL:	1,916.10
LAW OFFICES OF HOY SHINGLETON, L.C.	GENERAL 1/05 - 1/31/23	WATER FUND	WATER		867.00
	GENERAL 1/05 - 1/31/23	SEWER FUND	SEWER		1,921.00
	WVAW 12/31/22 - 1/26/23	SEWER FUND	SEWER		10,349.50
				TOTAL:	13,137.50
SPRINT	MONTHLY CELL SERVICE	WATER FUND	WATER		186.40
	MONTHLY CELL SERVICE	SEWER FUND	SEWER		242.34
				TOTAL:	428.74
STEPTOE & JOHNSON PLLC	GENERAL ENVIRONMENTAL	SEWER FUND	SEWER		6,240.00
				TOTAL:	6,240.00
GERALD TAYLOR CO., INC.	PUMP / TRANSPORT	WATER FUND	WATER		849.42
	PUMP / TRANSPORT	WATER FUND	WATER		481.95
	TRANSPORT	SEWER FUND	SEWER		427.97
	VAC LIFT STATIONS	SEWER FUND	SEWER		1,889.96
	TRANSPORT	SEWER FUND	SEWER		1,817.64
				TOTAL:	5,466.94
THE CI THORNBURG CO, INC.	5/8X3/4"IPERLTRPL100GI5S1G	WATER FUND	WATER		4,238.40
	CHLORINE	WATER FUND	WATER		2,340.00
				TOTAL:	6,578.40
BOB TRAINOR	PER DIEM 1/24 - 1/24/23	WATER FUND	WATER		80.00
	PER DIEM 1/24 - 1/24/23	SEWER FUND	SEWER		80.00
				TOTAL:	160.00
U.S. BANK	PCARD 9146	WATER FUND	WATER		2,610.70
	PCARD 9146	WATER FUND	WATER		135.61
	PCARD 9146	WATER FUND	WATER		472.18
	PCARD 9146	WATER FUND	WATER		392.61
	PCARD 9146	WATER FUND	WATER		828.45
	PCARD 9146	WATER FUND	WATER		67.09
	PCARD 9146	SEWER FUND	SEWER		2,220.88
	PCARD 9146	SEWER FUND	SEWER		659.47
	PCARD 9146	SEWER FUND	SEWER		289.34
	PCARD 9146	SEWER FUND	SEWER		273.80
	PCARD 9146	SEWER FUND	SEWER		828.46
	PCARD 9146	SEWER FUND	SEWER		403.20
				TOTAL:	9,181.79

VENDOR SORT KEY	DESCRIPTION	FUND	DEPARTMENT		AMOUNT
L/B WATER SERVICE, INC	TWWTP 4"BRSS FIPBALLVALVE	SEWER FUND	SEWER		830.00
				TOTAL:	830.00
TRAVIS MARKLEY	MILEAGE 1/01 - 1/19/23	WATER FUND	WATER		35.04
	MILEAGE 1/01 - 1/19/23	SEWER FUND	SEWER		35.05
				TOTAL:	70.09
MCKINNEY'S AUTO REPAIR	WATER VEHICLE	WATER FUND	WATER		538.13
	SEWER VEHICLE	SEWER FUND	SEWER		161.08
				TOTAL:	699.21
METLIFE, INC	AD&D PAYABLE	WATER FUND	WATER		9.30
	LIFE PAYABLE	WATER FUND	WATER		45.00
	LTD PAYABLE	WATER FUND	WATER		316.53
	STD PAYABLE	WATER FUND	WATER		330.24
	AD&D PAYABLE	SEWER FUND	SEWER		9.30
	LIFE PAYABLE	SEWER FUND	SEWER		45.00
	LTD PAYABLE	SEWER FUND	SEWER		313.61
	STD PAYABLE	SEWER FUND	SEWER		326.97
				TOTAL:	1,395.95
LOGICAL CONCEPTS, INC	PS MONITORING	SEWER FUND	SEWER		595.00
	PS MONITORING 2023	SEWER FUND	SEWER		137.01
				TOTAL:	732.01
PACE ANALYTICAL SERVICES, LLC	TESTING: GH ANNL	WATER FUND	WATER		39.00
	TESTING: CAV QRTLY	WATER FUND	WATER		57.60
	TESTING: CT WKLY	SEWER FUND	SEWER		192.22
	TESTING: TUSC WKLY	SEWER FUND	SEWER		108.60
	TESTING: QRTLY SLDG	SEWER FUND	SEWER		354.90
	TESTING: CT INDSTRL	SEWER FUND	SEWER		87.90
	TESTING: RCKWL MNTHLY	SEWER FUND	SEWER		356.80
	TESTING: CT ANNL	SEWER FUND	SEWER		475.90
	TESTING: CT WKLY	SEWER FUND	SEWER		225.70
	TESTING: TUSC WKLY	SEWER FUND	SEWER		135.80
	TESTING: CT WKLY	SEWER FUND	SEWER		225.70
	TESTING: TUSC WKLY	SEWER FUND	SEWER		135.80
	TESTING: RT QRTLY	SEWER FUND	SEWER		108.90
	TESTING: JCPSD IU04 QRTLY	SEWER FUND	SEWER		114.80
				TOTAL:	2,619.62
PYRZ WATER SUPPLY CO, INC	TWO PUMPS FOR TWWTP	SEWER FUND	SEWER		6,500.00
				TOTAL:	6,500.00
COREY RAMEY	TOW DUMP TRUCK 12/30/22	WATER FUND	WATER		930.00
				TOTAL:	930.00
RK & K ENGINEERS	TO19 2021 CLLCTNSYSTM PRJC	SEWER FUND	NON-DEPARTMENTAL		37,697.82
	TO22 GRNFLD FRC MN UPGRDS	SEWER FUND	NON-DEPARTMENTAL		6,392.68
				TOTAL:	44,090.50
ROSS H BARE	CHK 3 VFD'S	SEWER FUND	SEWER		480.00
	RPLC #4BLWR VRBL FRQNCYDRV	SEWER FUND	SEWER		2,310.00
				TOTAL:	2,790.00
PHONETICS, INC	GH/CAV ETHERNET RNWL	WATER FUND	WATER		166.80

VENDOR SORT KEY	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
			TOTAL:	20,080.07
CREAMER'S WRECKER SERVICE, LLC	TOWING SEWER VEHICLE	SEWER FUND	SEWER	105.00
			TOTAL:	105.00
CRYSTAL SPRINGS	MONTHLY SVC @ 661 & 842	WATER FUND	WATER	119.47
	MONTHLY SVC @ 661 & 842	SEWER FUND	SEWER	93.49
			TOTAL:	212.96
D.R. HORTON, INC.	SEWER UPSIZING PER AMEA	SEWER FUND	NON-DEPARTMENTAL	7,500.00
			TOTAL:	7,500.00
WV DEPT OF HEALTH & HUMAN SERVICES	BACTERIOLOGICAL TEST	WATER FUND	WATER	100.00
	BACTERIOLOGICAL TEST	WATER FUND	WATER	100.00
			TOTAL:	200.00
EAST MOUNTAIN HEALTH PHYSICIANS, INC	A.HALE DRGSCR & R.PACE HEP	WATER FUND	WATER	92.00
	A.HALE DRGSCR & R.PACE HEP	SEWER FUND	SEWER	46.00
			TOTAL:	138.00
ENCOVA INSURANCE	INSTALLMENT	WATER FUND	WATER	2,855.32
	INSTALLMENT	SEWER FUND	SEWER	2,635.68
			TOTAL:	5,491.00
FERGUSON US HOLDINGS, INC	12"PLGVLV&FTTNGS FORPS DSC	SEWER FUND	NON-DEPARTMENTAL	336.96
	12" PLGVLV & FTTNGS FR PS	SEWER FUND	NON-DEPARTMENTAL	289.04
	FLG,MJC15390BEND,DIMJWDGRE	SEWER FUND	NON-DEPARTMENTAL	4,134.26
	12 MJ N/LUBE PLUG VLV L/A	SEWER FUND	NON-DEPARTMENTAL	4,243.63
			TOTAL:	9,003.89
GUTTMAN ENERGY	W/E 1/15/23	WATER FUND	WATER	724.28
	W/E 1/22/23	WATER FUND	WATER	251.01
	W/E 1/29/23	WATER FUND	WATER	549.40
	W/E 1/15/23	SEWER FUND	SEWER	1,119.91
	W/E 1/22/23	SEWER FUND	SEWER	615.33
	W/E 1/29/23	SEWER FUND	SEWER	1,049.09
			TOTAL:	4,309.02
GWIN DOBSON & FOREMAN INC	WA RETAINER SVCS	WATER FUND	WATER	674.70
	WWTP UPGRADES	SEWER FUND	NON-DEPARTMENTAL	8,227.93
	WWTP UPGRADES	SEWER FUND	NON-DEPARTMENTAL	399.75
	WW RETAINER SVCS	SEWER FUND	SEWER	2,846.35
	CAVE RD ASSESSMENT	SEWER FUND	SEWER	4,977.38
			TOTAL:	17,126.11
HACH COMPANY	S-TKN TNT	SEWER FUND	SEWER	880.00
	S-TKN TNT	SEWER FUND	SEWER	1,210.91
			TOTAL:	2,090.91
PROTOUCH COMMUNICATIONS, LLC	JAN SVCS: AFTER-HRS EMERGE	WATER FUND	WATER	119.85
	JAN SVCS: AFTER-HRS EMERGE	SEWER FUND	SEWER	119.85
			TOTAL:	239.70
J.C. KUNKLE & ASSOCIATES, A.C.	PROFF SVCS 1/01 - 1/31/23	SEWER FUND	SEWER	12,150.00
			TOTAL:	12,150.00

VENDOR SORT KEY	DESCRIPTION	FUND	DEPARTMENT		AMOUNT
120 WATER AUDIT, INC	PWSPRO & KIT	WATER FUND	WATER		8,800.00
	PWSPRO & KIT	WATER FUND	WATER		11,312.00
	PWS EXPRT & CNSLTAST & KIT	WATER FUND	WATER		24,169.00
	PWS EXPRT & CNSLTAST & KIT	WATER FUND	WATER		808.00
				TOTAL:	45,089.00
WILLIAM HOAK	PAVING 12/01/22	WATER FUND	WATER		690.00
	PAVING 12/01/22	WATER FUND	WATER		2,700.00
	PAVING 12/13/22	WATER FUND	WATER		1,525.00
	PAVING 12/13/22	WATER FUND	WATER		6,130.00
	PAVING 12/08/22	SEWER FUND	SEWER		8,340.00
	PAVING 12/01/22	SEWER FUND	SEWER		4,200.00
				TOTAL:	23,585.00
ALVAREZ CONTRACTORS, INC	WWTP PROJECT	SEWER FUND	NON-DEPARTMENTAL		91,314.99
				TOTAL:	91,314.99
AUTOZONE	SEWER VEHICLE WIPERS &AIRF	SEWER FUND	SEWER		41.54
				TOTAL:	41.54
BIEDLER'S ELECTRIC MOTOR REPAIR, INC.	CTWWTP FAN KIT	SEWER FUND	SEWER		100.23
	WENDY'S PS PMP	SEWER FUND	SEWER		125.00
				TOTAL:	225.23
JP & RF BURNS PARTNERSHIP	JAN LOADS - 86	SEWER FUND	SEWER		15,394.00
				TOTAL:	15,394.00
CITY NATIONAL BANK	LOCKBOX SVCS: JAN	WATER FUND	WATER		148.20
	LOCKBOX SVCS: JAN	SEWER FUND	SEWER		148.20
				TOTAL:	296.40
CITY OF CHARLES TOWN	DEC UTILIES@ 661 S GEORGE	WATER FUND	WATER		676.29
	FEB RENT@ 661 S GEORGE ST	WATER FUND	WATER		1,275.00
	DEC UTILIES@ 661 S GEORGE	SEWER FUND	SEWER		676.29
	FEB RENT@ 661 S GEORGE ST	SEWER FUND	SEWER		1,275.00
				TOTAL:	3,902.58
CLIFFS CLEANING SERVICE	JAN CLEANING	WATER FUND	WATER		125.00
	JAN CLEANING	WATER FUND	WATER		456.25
	JAN CLEANING	SEWER FUND	SEWER		300.00
	JAN CLEANING	SEWER FUND	SEWER		100.00
	JAN CLEANING	SEWER FUND	SEWER		456.25
				TOTAL:	1,437.50
CORE & MAIN	FORD CURB BOX KEY FOR CUTO	WATER FUND	WATER		190.56
	WATER TAPS CHURCH ST	WATER FUND	WATER		3,466.68
	860-54-0163-16 6HYMAX2FLIP	WATER FUND	WATER		1,044.08
	PLSTCMTRTL,MNTRCVFLGTL,MNT	WATER FUND	WATER		1,777.20
	2 HYMAX CPLG	WATER FUND	WATER		2,448.60
	SEWER TAPS	SEWER FUND	SEWER		845.64
	L84-33NL 3/4 90BND MIPXJCT	SEWER FUND	SEWER		334.44
				TOTAL:	10,107.20
COYNE CHEMICAL	CP-837,HYDRFLSLCACD,AMMNMS	WATER FUND	WATER		6,365.78
	ZETAG 8868 FS	SEWER FUND	SEWER		10,225.89
	MICRO C2000	SEWER FUND	SEWER		3,488.40

CHARLES TOWN UTILITY BOARD

UTILITY LEGAL SERVICES REQUEST FOR QUALIFICATIONS

February 1, 2023

CHARLES TOWN UTILITY BOARD
REQUEST FOR QUALIFICATIONS – UTILITY LEGAL SERVICES

The Charles Town Utility Board (CTUB) is soliciting proposals from law firms to provide utility legal services. Law firms are invited to submit proposals containing their qualifications to provide such services to CTUB. Proposals must include a response to each item listed in this document and a complete rate and fee schedule for each category of services to be considered. Applicants must also demonstrate through its answers and documentation that it has sufficient capacity to provide a high level of service and expertise on topics covering a full range of utility related legal matters.

Applicants may submit a proposal for a flat, monthly retainer amount or an hourly rate to provide general services and representation. An hourly rate for special projects and litigation is required.

CTUB reserves the right to not select any of the submitted proposals. CTUB also reserves the right to hire other, outside counsel for special purposes.

Any questions regarding this Request for Qualifications (RFQ) should be addressed to Kristen Stolipher, Utility General Manager at kstolipher@ctubwv.com. To be considered, proposals must be received no later than:

5:00 pm on March 3, 2023.

Submission of a hard copy must be received prior to the deadline in a sealed envelope addressed to:

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

An electronic version of the proposal will also be accepted by the same deadline at the following e-mail address:

kstolipher@ctubwv.com

Please note on the cover of the envelope or in the subject line of the email: UTILITY LEGAL SERVICES RFQ - (Firm Name)

Upon selection, it is anticipated that CTUB and the selected law firm will enter into a contract subject to the information contained in the RFQ and the firm's proposal.

STATEMENT OF QUALIFICATIONS - PROPOSAL

Each applicant should provide a proposal, no more than 10 pages long including attachments, that addresses each of the following items:

1. Name of firm, year organized, brief history of the firm, and any legal specialties;

2. Address and telephone number of the applicant;

3. Provide the name of the principal in the firm who will have responsibility for CTUB's dealings with the firm;

4. Attach a list of attorneys who will provide services to CTUB;

5. Include a description of each attorney's education, years of legal experience, years of utility related experience, and information on any areas of specialty within the field of municipal and utility law;

6. Provide a list of current municipal and/or utility clients, a contact person for each, and a telephone number for the contact person;

7. For each municipal and/or utility client, please summarize the type of services provided and information on any areas of specialty;

8. Please note if the firm has represented or sued CTUB and/or the City of Charles Town during the last five years and if so the outcome;

9. Please list any clients that you currently represent that may cause a conflict of interest with your responsibilities with CTUB and/or the City of Charles Town. Describe how you plan to resolve these or any future conflicts of interest;

10. Please provide proof of a malpractice policy in an amount of $1 million aggregate and an agreement to keep in effect while representing CTUB;

11. Please provide proof that the firm and its attorneys are in good standing with the WV State Bar and that the firm is registered to do business in the state with the WV Secretary of State;

12. Please provide a list of grievances filed with the WV State Bar against the attorney's providing services to CTUB;

13. Please provide a list of any lawsuits filed against the attorneys that will be providing services to CTUB or against the law firm; and

14. Please provide proof that the firm has a WV business license and has or will obtain a Charles Town business license prior to conducting business in the city.

FEES

The scope of services for which fees and rates are requested is divided into three categories: general legal advice and representation, special projects, and litigation. These categories are more fully described below for your clarification. The firm will be required to provide a monthly, detailed, and itemized billing for each category (including general legal advice and representation).

General Legal Advice and Representation

- Consultation with CTUB Directors and General Manager via telephone and/or email on a variety of utility legal matters;

- Comprehensive and daily legal support and risk management of routine water and sewer operations;

- Preparation and/or negotiation of resolutions, contracts, transactional documents, easements and other utility-related documents to ensure the continued success of the Board at the lowest possible cost to ratepayers;

- Attendance, reports and participation at regularly announced and special meetings of the Utility Board, as directed by the Chairman or General Manager;

- Litigation of matters before administrative bodies of the State, including, but not limited to, the Public Service Commission, the Unemployment Compensation Review Board, the Workers Compensation Review Board, the Ethics Commission and the Environmental Quality Board;

- Management and coordination of legal services provided by third party insurers and appointed Counsel;

- Support of the Board's legislative initiatives, including state and local bill drafting and advocacy;

- Research of local, state, and national utility laws, as needed, and provide legal advice on matters concerning CTUB business;

- Assist CTUB with guidance regarding the release of public information, including sensitive public documents, etc.;

- Serve as counsel to CTUB Board of Directors at its regular and special board meetings and write findings of fact and conclusions of law resulting from actions;

- Attend city council as requested to provide legal advice/guidance to local elected and appointed leaders (generally no more frequent than once per month);

- Attend other special meetings as requested; and

- Other general legal services needs as requested.

Selection of Utility Legal Services Contractor

The following factors will be considered when selecting a contractor to provide legal services for the city:

- A complete proposal that includes responses to all the items listed in this RFQ (must be complete to be considered);

- Experience working with utilities and municipal governments with preference for firms working with utilities in West Virginia;

- Cost for legal services; and

- A physical presence of the firm in or near the Eastern Panhandle of West Virginia.

CHARLES TOWN UTILITY BOARD
Proposed Fee Schedule for Utility Legal Services

The following rates are proposed for Utility Legal Services to CTUB by the individual or firm listed below:

General Legal Advice and Representation:
(flat, monthly retainer) $_____
or
(per hour rate) $_____

Litigation (per hour rate):
Pre-Trial Services: $_____
Trial Services: $_____

Other Fees and Expenses (please explain):

_____

_____

_____

I, _____, acting on behalf of the firm of _____certify that I have reviewed and fully understand CTUB's Request for Qualifications for Utility Legal Services. I further certify and swear that the information submitted in response to the Request for Qualifications is a true, correct, and complete representation of our firm's ability to provide such services.

_____ _____

Signature Date

Charles Town Water Department
Revenue & Expense Summary
12/31/2022

Annual Budget		Y-T-D Budget	Y-T-D Actual	Difference
	REVENUES			
2,650,000	Metered Sales - Residential	1,325,000	1,320,652	(4,348)
1,340,000	Metered Sales - Commercial	670,000	665,829	(4,171)
105,000	Metered Sales - Glen Haven/Cavaland	52,500	48,885	(3,615)
20,000	Sale for Resale - Bulk Water	10,000	11,257	1,257
80,000	Forfieted Discounts	40,000	41,418	1,418
30,000	Misc. Service Rev - Reconnection / Tap Fees	15,000	13,357	(1,643)
525,000	Tank Lot Rental Income	262,500	303,038	40,538
8,000	Interest Income	4,000	6,953	2,953
2,000	Sinking Fund Income	1,000	7,048	6,048
85,000	Miscellaneous Income	42,500	13,680	(28,820)
0	Grant Revenue - OEHS SWAP EWM	-	11,080	11,080
0	CIF & CAC Revenue	-	309,750	309,750
0	Checking Acct @ 6/30/22	-	635,062	635,062
4,845,000	**TOTAL REVENUES**	2,422,500	3,388,009	965,509
	EXPENSES			
15,000	Supplies & Expense	7,500	9,606	2,106
20,000	Maint of Water Source	10,000	1,480	(8,520)
350,000	Operation Labor - WTP	175,000	177,111	2,111
125,000	Power & Fuel - WTP	62,500	68,958	6,458
6,000	Power & Fuel - WTP GH/CAV	3,000	2,432	(568)
130,000	Chemicals	65,000	72,868	7,868
40,000	Testing	20,000	17,624	(2,376)
20,000	Supplies & Expense - WTP	10,000	17,223	7,223
10,000	Supplies & Expense - GH/CAV	5,000	1,727	(3,273)
100,000	Maint of Water Treatment Plant	50,000	55,441	5,441
10,000	Maint of Water Plant - GH/CAV	5,000	-	(5,000)
446,000	Maintenance Labor	223,000	210,756	(12,244)
20,000	Supplies & Expense - Maint	10,000	9,285	(715)
100,000	Maint Dist Reservior & Standpipes	50,000	13,294	(36,706)
150,000	Maint of Mains	75,000	30,010	(44,990)
200,000	Maint of Services	100,000	45,830	(54,170)
175,000	Maint of Meters	87,500	65,866	(21,634)
20,000	Maint of Hydrants	10,000	2,953	(7,047)
162,000	Accounting & Collecting Labor	81,000	83,909	2,909
20,000	Supplies & Expense - Acct & Collect	10,000	10,863	863
15,000	Bad Debt Expense	7,500	(605)	(8,105)
125,000	Admin & General Salaries	62,500	57,877	(4,623)
187,000	Employee Insurance & Benefits	93,500	84,584	(8,916)
97,000	Employee Pension Expense	48,500	43,229	(5,271)
83,000	Payroll Taxes - FICA Tax Expense	41,500	40,858	(642)
10,000	OPEB (other post empl benefits)	5,000	5,942	942
15,000	Employee 457 Expense	7,500	8,554	1,054

Charles Town Water Department
Revenue & Expense Summary
12/31/2022

114,000	Office Supplies & Other Expense	57,000	49,436	(7,564)
15,000	Maintenance of General Property	7,500	9,280	1,780
45,000	Contractual Services - Engineering	22,500	10,559	(11,941)
20,000	Contractual Services - Accounting	10,000	3,800	(6,200)
15,000	Contractual Services - Legal	7,500	7,916	416
85,000	Contractual Services - Other	42,500	24,001	(18,499)
55,000	Transportation Expense	27,500	35,236	7,736
80,000	Property Insurance	40,000	60,519	20,519
35,000	Injuries & Damages	17,500	13,605	(3,895)
20,000	Regulatory Commission Expense	10,000	2,349	(7,651)
6,000	Bond Administration Fees	3,000	2,659	(341)
10,000	Misc General Expense	5,000	1,379	(3,621)
1,165,000	Depreciation Expense	582,500	582,500	-
445,000	Interest on Long Term debt	222,500	202,140	(20,360)
78,000	Amortization of Debt Discount & Exp	39,000	39,000	-
4,839,000	**TOTAL EXPENSES**	2,419,500	2,182,054	(237,447)

6,000	Excess (Deficit)	3,000	1,205,956	
	Reconciliation to Cash:			
	Cash Balance @ 6/30/22		635,062	
	Disbursements To Date		(2,636,777)	
	Expenses		2,182,054	
	Deposits To Date		2,778,139	
	Revenues		(3,388,009)	
	CASH BALANCE @ 12/31/2022		776,424	
			776,424	Water Operating
			0	
	Water Capacity Improvement Fees		3,072,149	
	Water Renewal & Replacement		818,634	
	Water Working Capital Fund		383,828	

Charles Town Sewer Department
Revenue & Expense Summary
12/31/2022

Annual Budget		Y-T-D Budget	Y-T-D Actual	Difference
	REVENUES			
2,400,000	CTUB Service Revenue	1,200,000	1,206,856	6,856
1,440,000	Sewer Service Revenue - Ranson	720,000	727,652	7,652
2,485,000	Sewer Service Revenue - JCPSD	1,242,500	1,217,964	(24,536)
40,000	Customer Forfieted Discounts	20,000	19,866	(134)
25,000	Customer Forfieted Discounts- RA	12,500	13,251	751
40,000	Customer Forfieted Discounts- PSD	20,000	22,624	2,624
40,000	Misc. Sewer Revenues	20,000	6,913	(13,087)
0	CIF & CAC Revenues	-	347,113	347,113
8,000	Interest Income	4,000	10,304	6,304
2,000	Sinking Fund Income	1,000	6,019	5,019
0	Checking Acct @ 6/30/22	-	2,351,976	2,351,976
6,480,000	**TOTAL REVENUES**	3,240,000	5,930,538	2,690,538
	EXPENSES			
20,000	CS - Supplies & Expense	10,000	3,208	(6,792)
50,000	CS - Maint of Service Connections	25,000	9,424	(15,576)
250,000	CS - Maint of Collecting & Trans. Mains	125,000	120,447	(4,553)
370,000	PS - Operation Labor	185,000	153,727	(31,273)
135,000	PS - Power & Fuel	67,500	58,555	(8,945)
25,000	PS - Supplies & Expense	12,500	8,849	(3,651)
250,000	PS - Maint of Pump Stations	125,000	58,420	(66,580)
244,000	T&D - Operation Labor	122,000	143,022	21,022
130,000	T&D - Power - CT Plant	65,000	60,665	(4,335)
80,000	T&D - Power - TUI	40,000	38,744	(1,256)
10,000	T&D - Power - Deerfield	5,000	3,217	(1,783)
155,000	T&D - Chemical Expense - CT	77,500	66,479	(11,021)
20,000	T&D - Chemical Expense - TUI	10,000	3,488	(6,512)
35,000	T&D - Testing - CT	17,500	16,299	(1,201)
7,000	T&D - Testing - TUI	3,500	6,634	3,134
102,000	T&D - Supplies & Expense	51,000	63,196	12,196
120,000	T&D - Maint. Burns Farm	60,000	43,139	(16,861)
200,000	T&D - Maint. Treatment Plant - CT	100,000	62,746	(37,254)
90,000	T&D - Maint. Treatment Plant - TUI	45,000	32,505	(12,495)
15,000	T&D - Maint. Treatment Plant - Deerfield	7,500	1,024	(6,476)
212,000	CA - Billing, Collecting & Accounting Lab	106,000	107,049	1,049
150,000	CA - Billing Fees Expense	75,000	37,553	(37,448)
15,000	CA - Bad Debt Expense	7,500	5,404	(2,096)
188,000	G&A Admin. & General Salaries	94,000	101,289	7,289
170,000	Employee Insurance & Benefits	85,000	85,241	241
92,000	Employee Pension Expense	46,000	42,209	(3,791)
78,000	Payroll Taxes - FICA Tax Expense	39,000	38,659	(341)
8,000	OPEB (other post empl. benefits)	4,000	5,888	1,888
14,000	Employee 457 Expense	7,000	7,888	888
135,000	Office Supplies & Expense	67,500	52,562	(14,938)

Charles Town Sewer Department
Revenue & Expense Summary
12/31/2022

35,000	Maint. of General Property	17,500	12,426	(5,074)
60,000	Contractual Services - Engineering	30,000	10,133	(19,867)
32,000	Contractual Services - Accounting	16,000	11,250	(4,750)
170,000	Contractual Services - Legal	85,000	104,808	19,808
83,000	Contractual Services - Other	41,500	11,739	(29,761)
65,000	Transportation Expense	32,500	41,299	8,799
110,000	Insurance	55,000	60,080	5,080
32,000	Worker's Comp	16,000	12,558	(3,442)
30,000	Regulatory Commission Expense	15,000	1,158	(13,842)
65,000	Bond Administration Fees	32,500	25,163	(7,337)
10,000	Misc. General Expense	5,000	3,139	(1,861)
1,985,000	Depreciation Expense	992,500	992,500	-
325,000	Interest on Long Term Debt	162,500	147,873	(14,627)
57,000	Amort. Of Debt Discount & Expense	28,500	28,500	-
0	Bond Issuance Costs	-	198,767	198,767
6,429,000	**TOTAL EXPENSES**	3,214,500	3,098,924	(314,344)
51,000	**Excess (Deficit)**	25,500	2,831,615	
	Reconciliation to Cash:			
	Cash Balance @ 6/30/22		2,351,976	
	Disbursements To Date		(3,430,488)	
	Expenses		3,098,924	
	Deposits To Date		3,828,484	
	Revenues		(5,930,538)	
	CASH BALANCE 12/31/2022		2,749,972	
			2,749,972	Sewer Operating
			(0)	
	Sewer Capacity Improvement Fees		4,061,603	
	Sewer Renewal & Replacement		728,380	
	Sewer Working Capital Fund		706,313	

CHARLES TOWN UTILITY BOARD

COMPONENT UNIT OF MUNICIPALITY OF CHARLES TOWN

FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2022

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Charles Town Utility Board
SCHEDULE OF FUNDS INCLUDED IN REPORT
June 30, 2022

BUSINESS-TYPE FUNDS

Major Funds

Water Fund

Sewer Fund

Charles Town Utility Board
BOARD OFFICIALS AND MANAGEMENT
June 30, 2022

Mayor of City of Charles Town, Interim Chairman	Mayor Robert Trainor	
Mayor of City of Ranson, Vice Chair	Mayor Keith Pierson	06/01/18-12/31/22
Treasurer	Thomas Stocks	01/01/21-12/31/24
Board Member	Jacquelyn Milliron	06/01/19-08/26/22
Board Member	Jefferson Whitten	01/01/22-12/31/25
Utility Manager	Kristen Stolipher	
Assistant Utility Manager	April Shultz	
Board Attorney	Hoy Shingleton, Jr.	
Interim Secretary	Ashley Stottlemyer	

J.C. Kunkle & Associates, A.C.
CERTIFIED PUBLIC ACCOUNTING & CONSULTING

ACCOUNTANT'S COMPILATION REPORT ON FINANCIAL STATEMENTS

Utility Board of Directors
Charles Town Utility Board
Charles Town, West Virginia

Management is responsible for the accompanying basic financial statements of Charles Town Utility Board (the "Utility Board"), a component unit of the Municipality of Charles Town, as of and for the year ended June 30, 2022, and the related notes to financial statements, which collectively comprise the Utility Board's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

We are not independent with respect to Charles Town Utility Board.

Accounting principles generally accepted in the United States of America require that the Management Discussion and Analysis, Schedules of the Utility Board's Proportionate Share of the Collective Net Pension Liability, Schedules of the Utility Board's Pension Plan Contributions, Schedules of the Utility Board's Proportionate Share of the Net OPEB Liability, and Schedules of the Utility Board's OPEB Plan Contributions contained on pages 6 to 11 and pages 43 to 48 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. The required supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

The introductory information contained on pages 3 and 4 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement, however, we have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

J.C. Kunkle & Associates, A.C.

Martinsburg, West Virginia
January 29, 2023

164 Lina Lane ▪ Martinsburg, WV 25405
304/263-9299 ▪ Fax 304/267-7032 ▪ e-mail: jckunkle@jckunkleassociates.com
MEMBER: AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

The discussion and analysis of the Charles Town Utility Board's (Utility Board) financial performance provides an overview of the Utility Board's financial activities for the fiscal year ended June 30, 2022. Please read it in conjunction with the Utility Board's financial statements.

FINANCIAL HIGHLIGHTS

The Utility Board's net position increased $5.3 million as a result of this year's operations. Net position of the water fund increased $2.1 million compared to the previous year, or 32.3 percent. Net position of the sewer fund increased by $3.2 million, or 11.2 percent compared to the previous year. The water and sewer fund increases are primarily the result of developer contributions including contributions in aid of construction and capacity improvement fees.

The Utility Board's operating revenues remained constant at $10.2 million. Operating expenses decreased $0.2 million to $8.6 million for 2022. Water fund operating income remained constant at $0.3 million and sewer operating income increased $0.2 million to $1.3 million for 2022.

The Utility Board implemented a 7.5% decrease in sewer user rates to the former Jefferson County Public Service District territory and a 5% increase in user rates to the Charles Town territory during the latter part of fiscal year 2021. Although the sewer user rate adjustments were projected to decrease annual operating revenues by $175,000, the Utility Board has not experienced a decline in operating revenues for 2022.

The Utility Board added approximately $2.2 million and $5.3 million in utility plant assets during 2022 and 2021, respectively. During 2022, the Utility Board added approximately $1.9 million in water and sewer utility plant through developer contributions and advances. The Utility Board completed construction of a major sewer line extension during 2021. The construction was funded by an alternate mainline extension agreement consisting of an initial customer deposit of $10.5 million. This agreement was then assumed by the West Virginia Water Development Authority. The customer deposit will be repaid by the Utility Board to the Water Development Authority when new customers are connected to the extension for a period of 25 years, after which any remaining amount will be converted to a grant. The Utility Board made approximately $6,000 of reimbursements during 2022 and none in 2021.

The COVID-19 pandemic had no significant financial impact on the Utility Board for 2022 and 2021. The Utility Board received approximately $71,000 of Cares Act Grant funding during 2021.

The Utility Board refunded its outstanding Series 2015A and 2015B revenue bonds in 2022. The refunding significantly lowered annual bond debt service costs. In 2021, the Utility Board refunded its 2013B, 2014C, 2014D, and 2014E revenue bonds.

The Utility Board entered into alternate mainline extension agreements with developers. These agreements amounted to approximately $1.9 million and $1.0 million for 2022 and 2021, respectively. Certain repayments are due to one developer based on new customer connections to the main line extension.

The Utility Board made all required contractual payments to the West Virginia Public Employees Retirement System and West Virginia Retiree Health Benefits Trust during 2022 and 2021. Both plans had asset balances at the end of 2022.

FINANCIAL HIGHLIGHTS (continued)

The Utility Board adopted GASB No. 87, *"Leases"* as of July 1, 2021. The adoption had the following effect on Financial Position at July 1, 2021:

	Water and Sewer Facility Lease	Water Cellular Leases
Increase in Assets	$ 438,000	$ 7,103,000
Increase in Liabilities	(453,000)	-
Increase in deferred inflows	-	(6,730,000)
Increase in Net Position	$ (15,000)	$ 373,000

The 2021 comparative financial information contained in the Management Discussion and Analysis has not been restated for the effects of GASB No.87.

USING THIS ANNUAL REPORT

1. Management's Discussion and Analysis

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

2. Financial Statements

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

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

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

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

USING THIS ANNUAL REPORT (continued)

2. Financial Statements (continued)

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

3. Notes to Financial Statements

The Notes to Financial Statements provide additional information that is essential to a full understanding of the data provided in the basic financial statements. The Notes to Financial Statements can be found in the financial statements mentioned at #2 above.

REPORTING THE UTILITY BOARD AS A WHOLE

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

Table 1 - Net Position (in Millions)

	Water		Sewer		Total	
	2022	2021	2022	2021	2022	2021
Current and other assets	$ 13.3	$ 4.7	$ 9.4	$ 7.0	$ 22.7	$ 11.7
Capital assets	19.0	19.5	55.7	55.3	74.7	74.8
Total assets	32.3	24.2	65.1	62.3	97.4	86.5
Deferred outflows of resources	0.6	0.7	0.4	0.4	1.0	1.1
Total assets and deferred outflows of resources	$ 32.9	$ 24.9	$ 65.5	$ 62.7	$ 98.4	$ 87.6
Long-term debt outstanding	$ 16.6	$ 17.3	$ 21.9	$ 22.9	$ 38.5	$ 40.2
Other liabilities	0.4	0.8	10.9	10.9	11.3	11.7
Total liabilities	17.0	18.1	32.8	33.8	49.8	51.9
Deferred inflows of resources	7.3	0.3	0.9	0.3	8.2	0.6
Net position:						
Net investment in capital assets	2.7	2.4	23.4	22.3	26.1	24.7
Restricted	3.9	2.8	4.7	3.1	8.6	5.9
Unrestricted	2.0	1.3	3.7	3.2	5.7	4.5
Total net position	8.6	6.5	31.8	28.6	40.4	35.1
Total liabilities, deferred inflows, and net position	$ 32.9	$ 24.9	$ 65.5	$ 62.7	$ 98.4	$ 87.6

REPORTING THE UTILITY BOARD AS A WHOLE (continued)

The net position of the Utility Board as a whole increased by 15.1 percent ($5.3 million). Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements, increased from $4.5 million at June 30, 2021, to $5.7 million at the end of this year, a 26.7 percent increase.

Water net position increased by $2.1 million or 32.3 percent and sewer net position increased by $3.2 million or 11.2 percent.

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

Table 2 - Changes in Net Position (in Millions)

	Water		Sewer		Total	
	2022	2021	2022	2021	2022	2021
Operating revenues	$ 4.0	$ 4.0	$ 6.2	$ 6.2	$ 10.2	$ 10.2
Operating expenses	3.7	3.7	4.9	5.1	8.6	8.8
Operating income	0.3	0.3	1.3	1.1	1.6	1.4
Non-operating revenues (expenses)	0.1	(0.1)	(0.6)	(1.1)	(0.5)	(1.2)
Changes in net position before capital contributions	0.4	0.2	0.7	-	1.1	0.2
Capital contributions	1.4	0.3	2.5	1.5	3.9	1.8
Change in net position	$ 1.8	$ 0.5	$ 3.2	$ 1.5	$ 5.0	$ 2.0

The Utility Board's operating revenues remained constant at $10.2 million. Operating expenses of the water department remained constant at $3.7 million and operating expenses of the sewer department decreased $0.2 million to $5.1 million. The analysis separately considers the operations of the water and sewer funds.

BUDGETARY HIGHLIGHTS

For the year ended June 30, 2022, budgets were prepared by the Utility Board's management and were approved by the Utility Board of Directors. The budgets were primarily used as a management tool and have no legal stature. The budgets were prepared in accordance with principles used in the preparation of the basic financial statements.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2022, the Utility Board had $74.7 million invested in a broad range of capital assets, including land, structures, machinery and equipment, and water and sewer lines (see Table 3 below). This amount represents a net decrease (including additions, disposals, and depreciation) of $0.1 million compared to the previous year.

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

	2022	2021
Capital assets not depreciated - utility plant	$ 3.1	$ 2.2
Capital assets depreciated - utility plant	113.7	112.2
Totals	116.8	114.4
Accumulated depreciation	(42.1)	(39.6)
Capital assets, net of depreciation	$ 74.7	$ 74.8

2022 Utility Plant Additions	
Water (at cost excluding accumulated depreciation)	
Pumping equipment	$ 0.1
Water treatment equipment	0.1
Transmission and distribution mains	0.4
Services	0.1
Hydrants and other	0.1
	0.8
Sewer (at cost or estimated fair value excluding depreciation)	
Collection plant	8.4
Pumping plant	4.0
Transportation and other	0.1
Utility plant classified from 2021 unclassified	(11.1)
	1.4
Total 2022 additions to utility plant in service	2.2
2022 utility plant retirements	
Water	0.3
Sewer	0.4
Total 2022 utility plant retirements	0.7
Net increase in utility plant (cost) for 2022	$ 1.5

Debt

At year-end, the Utility Board had $38.5 million in long-term debt outstanding compared to $40.2 million in the previous year.

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

	2022	2021
Financed Purchases	$ -	$ 0.1
Lease Liability	0.4	-
Loans (Municipality of Charles Town)	0.5	0.5
Bonds	37.6	39.6
	$ 38.5	$ 40.2

The Utility Board refunded its Series 2015A and 2015B bonds through the issuance of Series 2022A bonds during 2022.

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

ECONOMIC FACTORS

The Utility Board's management considered many factors when setting the fiscal-year 2022 budget. One of those factors was the economy. The County's population has a direct impact on the Utility Board's economic growth.

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

CONTACTING THE UTILITY BOARD'S FINANCIAL MANAGEMENT

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

Charles Town Utility Board
STATEMENT OF NET POSITION
June 30, 2022

ASSETS AND DEFERRED OUTFLOWS

	Water Fund	Sewer Fund	Totals
ASSETS			
CURRENT ASSETS			
Cash	$ 1,116,828	$ 3,212,693	$ 4,329,521
Customer accounts receivable, net of allowances	14,080	210,860	224,940
Lease receivable (current portion)	276,974	-	276,974
Inventory, at cost	114,995	1,943	116,938
Accrued utility revenue	350,293	516,050	866,343
Total current assets	1,873,170	3,941,546	5,814,716
RESTRICTED ASSETS			
Debt service and debt service reserve funds	403,835	246,596	650,431
Construction funds	115,516	-	115,516
Capacity improvement funds	2,687,664	3,735,240	6,422,904
Repair and replacement funds	777,187	704,766	1,481,953
Total restricted assets	3,984,202	4,686,602	8,670,804
CAPITAL ASSETS			
Utility plant in service	37,854,657	77,896,231	115,750,888
Less: accumulated depreciation and amortization	18,871,567	23,219,100	42,090,667
Net utility plant in service	18,983,090	54,677,131	73,660,221
Construction in progress	57,877	974,502	1,032,379
Total capital assets	19,040,967	55,651,633	74,692,600
RIGHT TO USE ASSET			
Office facility	242,041	242,041	484,082
Less: accumulated amortization	(33,204)	(33,204)	(66,408)
Total right to use asset	208,837	208,837	417,674
OTHER ASSETS			
Lease receivable (net of current portion)	6,624,140	-	6,624,140
Prepaid bond insurance	96,465	95,723	192,188
Collective net pension asset	492,241	519,633	1,011,874
Net OPEB asset	8,209	713	8,922
Total other assets	7,221,055	616,069	7,837,124
Total assets	32,328,231	65,104,687	97,432,918
DEFERRED OUTFLOWS OF RESOURCES			
Unamortized amounts from refunding of debt	209,494	41,509	251,003
Defined benefit pension plan contribution	98,635	90,706	189,341
Other post employment plan contribution	15,818	14,566	30,384
Collective deferred outflows related to pension plan	173,939	155,697	329,636
Collective deferred outflows related to post employment plan	45,149	38,869	84,018
Total deferred outflows	543,035	341,347	884,382
Total assets and deferred outflows	$ 32,871,266	$ 65,446,034	$ 98,317,300

See accountant's compilation report and notes to financial statements.

Charles Town Utility Board
STATEMENT OF NET POSITION (CONTINUED)
June 30, 2022

LIABILITIES, DEFERRED INFLOWS AND NET POSITION

	Water Fund	Sewer Fund	Totals
CURRENT LIABILITIES (PAYABLE FROM CURRENT ASSETS)			
Accounts payable	$ 100,035	$ 55,024	$ 155,059
Accrued expenses	20,915	22,853	43,768
Customer deposits	116,419	165,589	282,008
Financed purchases payable	2,192	3,195	5,387
Lease liability	7,421	7,421	14,842
Total current liabilities (payable from current assets)	246,982	254,082	501,064
CURRENT LIABILITIES (PAYABLE FROM RESTRICTED ASSETS)			
Revenue bonds payable	948,260	1,150,194	2,098,454
Accrued revenue bond interest payable	104,589	24,653	129,242
Customer advances for construction	-	10,598,076	10,598,076
Total current liabilities (payable from restricted assets)	1,052,849	11,772,923	12,825,772
LONG-TERM LIABILITIES (NET OF CURRENT PORTION)			
Revenue bonds payable	15,076,763	20,414,298	35,491,061
Financed purchases payable	2,256	3,458	5,714
Lease liability	211,458	211,458	422,916
Accrued expenses	63,418	46,603	110,021
Loan from Charles Town	394,020	105,799	499,819
Total long-term liabilities	15,747,915	20,781,616	36,529,531
Total liabilities	17,047,746	32,808,621	49,856,367
DEFERRED INFLOWS OF RESOURCES			
Collective deferred inflows related to other post employment benefit plan	201,667	188,219	389,886
Collective deferred inflows related to pension plan	663,532	674,608	1,338,140
Collective deferred inflows related to lease receivable	6,389,408	-	6,389,408
Total deferred inflows of resources	7,254,607	862,827	8,117,434
Total liabilities and deferred inflows	24,302,353	33,671,448	57,973,801
NET POSITION			
Net investment in capital assets	2,732,992	23,376,613	26,109,605
Restricted	3,879,613	4,661,949	8,541,562
Unrestricted	1,956,308	3,736,024	5,692,332
Total net position	8,568,913	31,774,586	40,343,499
Total liabilities, deferred inflows and net position	$ 32,871,266	$ 65,446,034	$ 98,317,300

See accountant's compilation report and notes to financial statements.

Charles Town Utility Board

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

For the year ended June 30, 2022

	Water Fund	Sewer Fund	Totals
OPERATING REVENUES			
Sales and services to customers	$ 4,042,190	$ 6,251,247	$ 10,293,437
Total operating revenues	4,042,190	6,251,247	10,293,437
OPERATING EXPENSES			
Personal services	1,132,433	982,365	2,114,798
Contractual services	168,678	266,501	435,179
Administrative and general	159,153	295,404	454,557
Materials and supplies	342,308	447,419	789,727
Utilities	125,537	325,283	450,820
Maintenance	590,877	696,359	1,287,236
Depreciation and amortization	1,201,603	1,897,227	3,098,830
Total operating expenses	3,720,589	4,910,558	8,631,147
Operating income	321,601	1,340,689	1,662,290
NONOPERATING REVENUES (EXPENSES)			
Interest revenue	192,699	8,376	201,075
Interest and fiscal charges	(529,049)	(462,807)	(991,856)
Bond issuance costs	(139,733)	(32,856)	(172,589)
Gain (loss) on disposition of assets	-	(153,496)	(153,496)
Rental income	475,042	-	475,042
Miscellaneous revenues	42,108	8,800	50,908
Total nonoperating revenues (expenses)	41,067	(631,983)	(590,916)
Income before contributed capital	362,668	708,706	1,071,374
CONTRIBUTED CAPITAL	1,409,901	2,508,717	3,918,618
Change in net position	1,772,569	3,217,423	4,989,992
Total net position at beginning of year, as adjusted	6,796,344	28,557,163	35,353,507
Total net position at end of year	$ 8,568,913	$ 31,774,586	$ 40,343,499

See accountant's compilation report and notes to financial statements.

Charles Town Utility Board
STATEMENT OF CASH FLOWS
For the year ended June 30, 2022

	Water Fund	Sewer Fund	Totals
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from customers	$ 4,051,732	$ 6,282,055	$ 10,333,787
Cash paid for operation and maintenance expenses	(2,763,961)	(3,355,896)	(6,119,857)
Net cash provided by operations	1,287,771	2,926,159	4,213,930
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Acquisition and construction of capital assets	(303,307)	(913,714)	(1,217,021)
Proceeds from revenue bonds and financed purchases	3,174,066	1,184,716	4,358,782
Principal paid on revenue bonds and financed purchases	(4,038,647)	(2,307,876)	(6,346,523)
Interest paid on bonds and financed purchases	(463,367)	(323,195)	(786,562)
Principal paid on lease liability	(7,815)	(7,815)	(15,630)
Interest paid on lease liability	(7,485)	(7,485)	(14,970)
Bond administration fees paid	(5,119)	(51,328)	(56,447)
Bond issuance costs paid	(139,733)	(32,856)	(172,589)
Bond insurance paid	(17,087)	(6,425)	(23,512)
Reimbursed interest for Rt. 9 project	-	(59,888)	(59,888)
Customer advance deposits (repayments) for construction	-	(5,848)	(5,848)
Decrease (increase) in restricted assets, net	(813,128)	(1,545,655)	(2,358,783)
Contributed capital	932,901	1,456,104	2,389,005
Net cash used in capital and related financing activities	(1,688,721)	(2,621,265)	(4,309,986)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest and miscellaneous non-operating income received	234,807	17,176	251,983
Rental income received	336,615	-	336,615
Repayment of City of Charles Town general fund advances	(10,180)	(2,636)	(12,816)
Net cash provided by investing activities	561,242	14,540	575,782
Net increase in cash and cash equivalents	160,292	319,434	479,726
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	956,536	2,893,259	3,849,795
CASH AND CASH EQUIVALENTS AT END OF YEAR	$ 1,116,828	$ 3,212,693	$ 4,329,521

See accountant's compilation report and notes to financial statements.

Charles Town Utility Board
STATEMENT OF CASH FLOWS (CONTINUED)
For the year ended June 30, 2022

	Water Fund	Sewer Fund	Totals
Operating income	$ 321,601	$ 1,340,689	$ 1,662,290
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation and amortization expense	1,201,603	1,897,227	3,098,830
Decrease (increase) in receivables	9,483	(8,020)	1,463
Decrease (increase) in accrued revenues	10,805	17,478	28,283
Decrease (increase) in inventory	10,488	(175)	10,313
Decrease (increase) in deferred outflows	55,912	15,432	71,344
Increase (decrease) in accounts payable	33,700	(30,178)	3,522
Increase (decrease) in customer deposits	(10,746)	21,350	10,604
Increase (decrease) in accrued expenses	(11,114)	(3,871)	(14,985)
Increase (decrease) in collective net pension liability	(812,679)	(806,109)	(1,618,788)
Increase (decrease) in net OPEB liability	(70,518)	(66,244)	(136,762)
Increase (decrease) in deferred inflows	549,236	548,580	1,097,816
Net cash provided by operating activities	$ 1,287,771	$ 2,926,159	$ 4,213,930
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION			
Noncash investing, capital, and financing transactions:			
Utility plant contributed through developer advances	$ -	$ 353,900	$ 353,900
Utility plant contributed by developer	477,000	1,052,613	1,529,613
	$ 477,000	$ 1,406,513	$ 1,883,513
RECONCILIATION OF CASH			
Cash per statement of net position	$ 1,116,828	$ 3,212,693	$ 4,329,521
Cash per statement of cash flows	$ 1,116,828	$ 3,212,693	$ 4,329,521

See accountant's compilation report and notes to financial statements.

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

NATURE OF BUSINESS

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

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

The Utility Board serves 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.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

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

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

Basis of Presentation

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Accounting

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

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

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

Utility Plant

Utility plant purchased or acquired under 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
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.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Restricted Assets

Assets whose use is limited include:

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

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

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.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Advance Refunding of Debt

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

Income Taxes

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

Inventories

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Interfund Transactions

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

Pension

For purposes of measuring the net pension 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.

NOTE 2 - NEW ACCOUNTING PRONOUNCEMENT ADOPTED

The Utility Board has adopted the following GASB Pronouncement during the fiscal year ended June 30, 2022:

GASB Statement No. 87, *Leases*, aims to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset.

NOTE 3 - NEW ACCOUNTING PRONOUNCEMENTS

The Utility Board will adopt the following new accounting standards issued by GASB by the required effective dates:

GASB Statement No. 91, *Conduit Debt Obligations* seeks to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. Statement 91 will be effective for fiscal year ending June 30, 2023.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* aims to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements. Statement 94 will be effective for fiscal year ending June 30, 2023.

NOTE 3 - NEW ACCOUNTING PRONOUNCEMENTS (continued)

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, is to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset-an intangible asset-and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. Statement 96 will be effective for fiscal year ending June 30, 2023.

GASB Statement No. 100, *Summary of Accounting Changes and Error Corrections - An Amendment of GASB Statement No. 62*, aims to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions of assessing accountability. Statement 100 will be effective for fiscal year ending June 30, 2024.

GASB Statement No. 101, *Compensated Absences*, aims to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. Statement 101 will be effective for fiscal year ending June 30, 2025.

The Utility Board has not yet determined the effect these Statements will have on its financial statements.

NOTE 4 - FAIR VALUE OF FINANCIAL INSTRUMENTS

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

NOTE 5 - CASH

Cash consists of the following accounts and amounts at June 30, 2022:

	Water	Sewer	Total
Petty cash	$ 175	$ 125	$ 300
Operation and maintenance accounts	635,062	2,351,976	2,987,038
Security deposit accounts	98,332	155,327	253,659
Working capital reserve accounts	383,259	705,265	1,088,524
	$ 1,116,828	$ 3,212,693	$ 4,329,521

NOTE 6 - LEASES RECEIVABLE

Beginning in the year ended June 30, 2016, the Utility Board has entered into multiple cellular equipment right to use agreements for space on the Utility Board's water standpipes. The remaining terms of the lease agreements range from 2022-2050. Payments required under the lease agreements are variable based on the specific terms contained in the agreements. Minimum payments due the Utility Board for the next five years are as follows:

Year	Amount
2023	$ 518,513
2024	$ 520,379
2025	$ 511,597
2026	$ 509,787
2027	$ 524,967

Leases receivable were calculated using a discount rate of 3.5%. Leases receivable amounted to $6,901,114 at June 30, 2022. Collective deferred inflows related to the leases amount to $6,389,408 at June 30, 2022. The deferred inflows are being recognized in nonoperating revenues based on the terms of the leases using the straight-line method. The Utility Board recognized $340,320 of lease revenue and $186,987 of interest income on leases during the year ended June 30, 2022, which is included in nonoperating revenues in the Statement of Revenues, Expenses, and Changes in Financial Position.

NOTE 7 - CAPITAL ASSETS

	Balance at June 30, 2021	Other Additions	Reductions	Balance at June 30, 2022
Capital Assets Not Depreciated				
Land and land rights	$ 1,690,921	$ 374,688	$ -	$ 2,065,609
Construction in progress	506,872	526,707	(1,200)	1,032,379
Total Capital Assets Not Depreciated	2,197,793	901,395	(1,200)	3,097,988
Capital Assets Depreciated				
Utility plant in service	112,237,196	2,200,536	(752,453)	113,685,279
Less accumulated depreciation	(39,611,764)	(3,077,860)	598,957	(42,090,667)
Net Capital Assets Depreciated	72,625,432	(877,324)	(153,496)	71,594,612
Total Capital Assets	$74,823,225	$ 24,071	$ (154,696)	$ 74,692,600
Depreciation Expense	$ 3,077,860			

NOTE 8 - RIGHT TO USE ASSET

Changes in right to use asset as of June 30, 2022 is as follows:

	Balance 6/30/2021	Increase	Decrease	Balance 6/30/2022
Right to use asset - office facility	$484,082	$ -	$ -	$ 484,082
Less: accumulated amortization	(45,437)	(20,971)	-	(66,408)
Total net right to use asset	$438,645	$ (20,971)	$ -	$ 417,674

Amortization expense amounted to $20,971 for the year ended June 30, 2022.

NOTE 9 - LONG-TERM DEBT

The following is a summary of bonds payable at June 30, 2022:

Bonds Payable - Water Fund

Issue	Maturity Date	Interest Rates	Balance June 30, 2021	Additions	Payments	Balance June 30, 2022	Due Within One Year
1987B	2026	0.00%	$ 65,309	$ -	$ 10,885	$ 54,424	$ 10,885
1988B	2028	0.00%	114,452	-	14,308	100,144	14,308
1989B	2029	0.00%	27,110	-	3,011	24,099	3,013
2002A	2039	5.80%	825,681	-	24,956	800,725	26,403
2002B	2042	0.00%	1,963,636	-	93,507	1,870,129	93,506
2010A	2031	2.00%	490,230	-	46,007	444,223	46,933
2010B	2031	2.00%	53,727	-	5,042	48,685	5,144
2015A	2030	1.50%-3.50%	1,297,800	-	1,297,800	-	-
2015B	2029	1.50%-4.00%	2,215,350	-	2,215,350	-	-
2016A	2046	1.60%-4.50%	6,890,000	-	175,000	6,715,000	180,000
2018A-7	2046	0.50%	807,754	-	31,411	776,343	31,568
2020A	2043	2.00%-2.25%	2,068,000	-	77,550	1,990,450	164,500
2022A	2033	.63%-1.63%	-	3,188,000	-	3,188,000	372,000
Total Bonds Payable			$ 16,819,049	$ 3,188,000	$ 3,994,827	16,012,222	$ 948,260
					Unamortized Premiums/ Discounts, Net	12,801	
						$ 16,025,023	

NOTE 9 - LONG-TERM DEBT (continued)

Bonds Payable - Water Fund (continued)

Maturities of water bonds payable for years succeeding June 30, 2022, are as follows:

Year	Principal	Interest	Total
2023	$ 948,260	$ 397,680	$ 1,345,940
2024	1,008,349	375,482	1,383,831
2025	1,023,898	357,089	1,380,987
2026	1,029,215	342,155	1,371,370
2027	1,014,400	326,200	1,340,600
2028-2032	3,797,629	1,363,923	5,161,552
2033-2037	2,643,250	932,915	3,576,165
2038-2042	2,787,702	530,384	3,318,086
2043-2046	1,759,519	151,855	1,911,374
	$ 16,012,222	$ 4,777,683	$ 20,789,905

Bonds Payable - Sewer Fund

Issue	Maturity Date	Interest Rates	Balance June 30, 2021	Additions	Payments	Balance June 30, 2022	Due Within One Year
1988B	2028	0.00%	$ 60,688	$ -	$ 7,588	$ 53,100	$ 7,588
2010C	2041	0.00%	833,320	-	41,668	791,652	41,668
2010D	2041	0.00%	333,320	-	16,668	316,652	16,668
2011A	2041	0.00%	5,007,455	-	250,373	4,757,082	250,373
2013A	2044	0.50%	466,409	-	18,964	447,445	19,060
2014A	2046	0.50%	3,391,792	-	129,065	3,262,727	129,712
2015A	2030	1.50%-3.50%	762,200	-	762,200	-	-
2015B	2030	1.50%-4.00%	519,650	-	519,650	-	-
2016B	2046	1.50%-4.00%	3,840,000	-	130,000	3,710,000	50,000
2018A-1	2029	0.00%	87,340	-	10,917	76,423	10,917
2018A-3	2038	1.00%	598,118	-	32,443	565,675	32,768
2018A-4	2030	0.00%	110,355	-	12,612	97,743	12,612
2018A-5	2032	0.00%	404,208	-	38,496	365,712	38,496
2018A-6	2039	0.00%	1,169,560	-	66,832	1,102,728	66,832
2018B	2033	2.25%-3.50%	2,715,000	-	180,000	2,535,000	185,000
2020A	2043	2.00%-2.25%	2,332,000	-	87,450	2,244,550	185,500
2022A	2033	.63%-1.63%	-	1,192,000	-	1,192,000	103,000
Total Bonds Payable			$ 22,631,415	$ 1,192,000	$ 2,304,926	$ 21,518,489	$ 1,150,194
				Unamortized Premiums/ Discounts, Net		46,003	
						$ 21,564,492	

NOTE 9 - LONG-TERM DEBT (continued)

Bonds Payable - Sewer Fund

Maturities of sewer bonds payable for years succeeding June 30, 2022, are as follows:

Year	Principal	Interest	Total
2023	$ 1,150,194	$ 293,889	$ 1,444,083
2024	1,198,918	279,327	1,478,245
2025	1,212,299	265,584	1,477,883
2026	1,231,037	252,706	1,483,743
2027	1,205,033	238,106	1,443,139
2028-2032	6,078,040	942,349	7,020,389
2033-2037	4,359,630	515,564	4,875,194
2038-2042	3,495,041	293,909	3,788,950
2043-2046	1,588,297	77,866	1,666,163
	$ 21,518,489	$ 3,159,300	$ 24,677,789

Certain of the water and sewer revenue bonds require administrative fees to be paid to the governmental issuers. Administrative fees amounted to $2,545 and $48,321 for the water and sewer funds, respectively, for the year ended June 30, 2022. Administrative fees are not considered interest expense for rate establishment purposes and are not included in the above maturity schedules.

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

The covenants contained in the water and sewer bond issues include a required debt service coverage ratio of 115%. The Utility Board met the required coverage for the year ended June 30, 2022.

The water and sewer bond issues require monthly deposits to the renewal and replacement fund equal to 2-1/2% of monthly gross revenues. The Utility Board's deposits, including necessary expenditures for renewals and replacements, exceeded this requirement for the year ended June 30, 2022.

NOTE 10 - FINANCED PURCHASES

The Charles Town Utility Board financed various equipment and vehicles under financed purchase agreements expiring at various times. The assets and liabilities under the financed purchases are recorded at their present value of the minimum purchase payments.

The financed purchase obligations are secured by the purchased equipment and vehicles. Depreciation of financed purchases is included in depreciation expense for the year ended June 30, 2022.

Financed Purchases	Expiration	Water Fund Remaining Minimum (net of interest) Payments	Sewer Fund Remaining Minimum (net of interest) Payments	Total
Various utility improvements, equipment, and vehicles	2023-2024			
Total financed purchases payable at June 30, 2022		$ 4,448	$ 6,653	$ 11,101
Less: Current portion due in upcoming year		(2,192)	(3,195)	(5,387)
Long-term financed purchases payable at June 30, 2022 (net of current portion)		$ 2,256	$ 3,458	$ 5,714

Estimated minimum future water financed purchase payments as of June 30, 2022 are as follows:

Year	Principal	Interest	Total
2023	$ 2,192	$ 148	$ 2,340
2024	2,256	83	2,339
	$ 4,448	$ 231	$ 4,679

Estimated minimum future sewer financed purchase payments as of June 30, 2022 are as follows:

Year	Principal	Interest	Total
2023	$ 3,195	$ 549	$ 3,744
2024	3,458	286	3,744
	$ 6,653	$ 835	$ 7,488

NOTE 11 - LEASE COMMITMENT

The Utility Board entered into a facility lease agreement with the Municipality of Charles Town on April 1, 2019, which expires on June 1, 2042. Monthly rental payments of $2,550 are required during the term of the lease including principal and interest at 3.5%. The related liability under the lease was $437,758 at June 30, 2022. The Utility Board recognized $14,970 of interest expense during the year ended June 30, 2022.

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

Year	Principal	Interest	Total
2023	$ 14,842	$ 15,758	$ 30,600
2024	16,054	14,546	30,600
2025	16,625	13,975	30,600
2026	17,216	13,384	30,600
2027	17,828	12,772	30,600
2028-2032	99,117	53,883	153,000
2033-2037	118,043	34,957	153,000
2038-2042	138,033	12,418	150,451
Total minimum lease payments	$ 437,758	$ 171,693	$ 609,451

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

	Balance June 30, 2021	Additions	Reductions	Balance June 30, 2022
Financed purchases payable	$ 57,871	$ -	$ 46,770	$ 11,101
Leases	453,388	-	15,630	437,758
Loan from Charles Town	512,635	-	12,816	499,819
Accrued compensated absences	124,131	-	14,110	110,021
Collective net pension liability (asset)	606,914	287,953	1,906,741	(1,011,874)
Net other post employment benefit liability (asset)	127,840	186,219	322,981	(8,922)
Total	$ 1,882,779	$ 474,172	$2,319,048	$ 37,903

NOTE 13 - EMPLOYEE RETIREMENT SYSTEM AND PLAN

Plan Description, Contribution Information, and Funding Policies

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

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

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

Eligibility to participate:	All Utility Board full-time employees, except those covered by other pension plans
Authority establishing contribution obligations and benefit provisions:	West Virginia State Code Section 5-10d
Tier 1 Plan member's contribution rate:	4.50% (Employees hired before July 1, 2015)
Tier 2 Plan member's contribution rate:	6.00% (Employees hired after July 1, 2015)
Utility Board's contribution rate:	10.00% for fiscal year 2021 (Effective July 1, 2022, the Utility Board is required to contribute 9%)
Period required to vest:	5 years for Tier 1 and 10 years for Tier 2
Benefits and eligibility for distribution:	Tier 1 A member who has attained age 60 and has earned 5 years or more of contributing service or age 55 if the sum of his/her age plus years of credited service is equal to or greater than 80. The final average salary (three highest consecutive years in the last 15) times the years of service times 2% equals the annual retirement benefit. Tier 2 Qualification for normal retirement is age 62 with 10 years of service or at least age 55 plus service years equal to 80 or greater. The final average salary is the average of the five consecutive highest annual earnings years out of the last fifteen years. The final average salary times the years of service times 2% equals the annual retirement benefit.
Deferred retirement portion:	No
Provisions for:	
Cost of living	No
Death benefits	Yes

NOTE 13 - EMPLOYEE RETIREMENT SYSTEM AND PLAN (continued)

Trend Information

Fiscal Year	Annual Pension Cost	Percentage Contributed
2022	$189,341	100%
2021	$183,928	100%
2020	$176,926	100%

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

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

At June 30, 2022, the Utility Board reported the following liability (asset) for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2021, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of June 30, 2020, rolled forward to the measurement date of June 30, 2021. The Utility Board's proportion of the net pension asset was based on a projection of the Utility Board's long-term share of contributions to the pension plan relative to the projected contributions of all participating governments, actuarially determined. At June 30, 2022, the Utility Board reported the following proportion:

Amount for proportionate share of net pension asset	$1,011,874
Percentage for proportionate share of net pension asset	0.115256%
Increase/(decrease) % from prior proportion measured	0.000456%

For the year ended June 30, 2022, the Utility Board recognized the following pension expense (offset):

	Water	Sewer	Total
Pension expense (offset)	$(81,988)	$(126,791)	$(208,779)

NOTE 13 - EMPLOYEE RETIREMENT SYSTEM AND PLAN (continued)

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

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	$ -	$ 1,296,046
Difference between expected and actual experience	115,481	3,836
Changes in proportion and differences between Utility Board contributions and proportionate share of contributions	21,630	30,056
Change in assumptions	192,525	8,202
Utility Board contributions subsequent to the measurement date	189,341	-
	$ 518,977	$ 1,338,140

The amount reported as deferred outflows of resources related to the pension plan resulting from Utility Board contributions subsequent to the measurement date will be recognized as a reduction of the net pension asset (liability) in the year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the pension plan will be recognized in pension expense as follows:

Year ended June 30	
2023	$ (219,293)
2024	(198,472)
2025	(272,900)
2026	(317,839)
Total	$ (1,008,504)

NOTE 13 - EMPLOYEE RETIREMENT SYSTEM AND PLAN (continued)

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of July 1, 2020, and rolled forward to June 30, 2021, which is the measurement date, using the following actuarial assumptions, applied to all periods included in the measurement.

Actuarial cost method	Individual entry age normal cost with level percentage of payroll
Asset valuation method	Fair value
Amortization method	Level dollar, fixed period
Amortization period	Through Fiscal Year 2035
Actuarial assumptions:	
Investment rate of return	7.25%
Projected salary increases	3.60-6.75%%, including inflation
Inflation rate	2.75%
Discount rate	7.50%
Mortality rates	Active-100% of Pub-2010 General Employees table, below-median, headcount weighted, projected with scale MP-2018 Retired healthy males - 108% of Pub-2010 General Retiree Male table, below-median, headcount weighted, projected with scale MP-2018 Retired healthy females - 122% of Pub-2010 General Retiree Male table, below-median, headcount weighted, projected with scale MP-2018 Disabled males - 118% of Pub 2010 General/ Teachers Disabled Male table, below-median headcount weighted, projected with scale MP-2018 Disabled females - 117% of Pub 2010 General/ Teachers Disabled Male table, below-median headcount weighted, projected with scale MP-2018
Withdrawal rates	
State	2.28-45.63%%
Non-state	2.50-35.88%%
Disability rates	0.005-0.0540%%
Retirement rates	12 - 100%%
Date range in most recent experience study	2015-2020 - Economic assumptions; 2013-2018 - All other assumptions

NOTE 13 - EMPLOYEE RETIREMENT SYSTEM AND PLAN (continued)

Actuarial Assumptions (continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which estimates of expected real rates of returns (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Rates summarized in the following table as of June 30, 2021, include the inflation component and were used for the defined benefit plan:

Asset Class	Long-Term Expected Rate of Return	PERS Target Asset Allocation
US Equity	5.5%	27.50%
International Equity	7.0%	27.50%
Private Equity	8.5%	10.00%
Fixed Income	2.2%	15.00%
Real Estate	6.6%	10.00%
Hedge Funds	4.0%	10.00%
		100.00%

Discount Rate

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

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

	1% Decrease 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
Utility Board's proportionate share of net pension liability asset	$ (11,562)	$ 1,011,874	$ 1,875,704

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

NOTE 13 - EMPLOYEE RETIREMENT SYSTEM AND PLAN (continued)

Summary of Deferred Outflow/Inflow Balances

	Total	Water	Sewer
Difference between expected and actual experience	$ 111,645	$ 59,552	$ 52,093
Net difference between projected and actual earnings on pension plan investments	(1,296,046)	(650,497)	(645,549)
Changes in proportion and differences between Utility Board contributions and proportionate share of contributions	(8,426)	9,211	(17,637)
Change in assumptions	184,323	92,141	92,182
Utility Board contributions subsequent to the measurement date	189,341	98,635	90,706
	$ (819,163)	$(390,958)	$(428,205)

NOTE 14 - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

General Information about the OPEB Plan

Plan Description

The Utility Board contributes to the West Virginia Other Postemployment Benefit Plan (The Plan), a cost-sharing, multiple-employer defined benefit postemployment healthcare plan. The financial activities of the Plan are accounted for in the West Virginia Retiree Health Benefit Trust Fund (RHBT), a fiduciary fund of the State of West Virginia. The Plan is administered by a combination of the West Virginia Public Employees Insurance Agency (PEIA) and the RHBT staff. Plan benefits are established and revised by PEIA and the RHBT management with approval of the Finance Board. The Finance Board is comprised of nine members. Finance Board members are appointed by the Governor, serve a term of four years and are eligible for reappointment. The State Department of Administration cabinet secretary serves as Chairman of the Board. Four members represent labor, education, public employees and public retirees. The four remaining members represent the public at large. The Plan had approximately 43,000 policyholders and 64,000 covered lives at June 30, 2021. The RHBT audited financial statements and actuarial reports can be found on the PEIA website at www.peia.wv.gov. You can also submit your questions in writing to the West Virginia Public Employees Insurance Agency, 601 57th Street, SE, Suite 2, Charleston WV 25304.

Benefits Provided

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

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

Contributions

Paygo premiums are established by the Finance Board annually. All participating employers are required by statute to contribute this premium to the RHBT at the established rate for every active policyholder per month. The active premiums subsidized the retirees' health care by approximately $137 million for the fiscal year ended June 30, 2021. Contributions to the OPEB plan from the Utility Board were as follows:

Year	Water	Sewer	Total
2022	$ 15,818	$ 14,566	$ 30,384
2021	$ 28,215	$ 26,505	$ 54,720
2020	$ 28,461	$ 27,300	$ 55,761

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

At June 30, 2022, the Utility Board reported an asset of $8,209 and $713 for the water and sewer funds, respectively, for its proportionate share of the net OPEB asset. The net OPEB asset, deferred inflows and outflows of resources, and OPEB expense (offset) were determined by an actuarial valuation date as of June 30, 2020, rolled forward to June 30, 2021, which is the measurement date. The Utility Board's proportion of the net OPEB asset was based on a projection of the Utility Board's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating governments, actuarially determined. At June 30, 2021, the Utility Board's proportionate share was 0.030006865%, which was an increase of 0.001063553% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the Utility Board recognized OPEB expense (offset) of $(82,310) and $(77,322) for the water and sewer funds, respectively.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion and differences between Utility Board contributions and proportionate share of contributions	$ 84,018	$ 74,674
Change in assumptions	-	188,803
Net difference between projected and actual investment earnings on OPEB plan investments	-	61,576
Difference between expected and actual experience	-	61,462
Reallocation of opt-out employer change in proportionate share	-	3,371
Utility Board contributions subsequent to the measurement date	30,384	-
	$ 114,402	$ 389,886

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

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

The amount reported as deferred outflows of resources related to OPEB resulting from Utility Board contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability (asset) in the year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense (offset) as follows:

Year Ended June 30:	
2023	$ (148,048)
2024	(121,350)
2025	(17,659)
2026	(18,811)
Total	$ (305,868)

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified.

Inflation rate	2.25%
Wage inflation	2.75%
Salary increases	Dependent upon pension system, ranging from 2.75% to 5.18%, including inflation.
Investment rate of return	6.65%, net of OPEB plan investment expense, including inflation.
Healthcare cost trend rates	Trend rate for pre-Medicare per capita costs of 7.0% for plan year end 2022, 6.50% for plan year end 2023, decreasing by 0.25% each year thereafter, until ultimate trend rate of 4.25% is reached in plan year end 2032. Trend rate for Medicare per capita costs of 31.11% for plan year end 2022, 9.15% for plan year end 2023, 8.40% for plan year end 2024, decreasing gradually each year thereafter, until ultimate trend rate of 4.25% is reached in plan year end 2036.
Actuarial Cost Method	Entry age normal

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

OPEB Liabilities (Assets), OPEB Expense (Offset), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (continued)

Actuarial Assumptions (continued)

Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	20 year closed period as of June 30, 2017
Mortality Rates	Post Retirement: TRS: Pub-2010 General Healthy Retiree Mortality Tables projected with MP-2019 and scaling factors of 100% for males and 108% for females. PERS: Pub-2010 Below-Median Income General Healthy Retiree Mortality Tables projected with MP-2019 and scaling factors of 106% for males and 113% for females. Troopers A and B: Pub-2010 Public Safety Healthy Retiree Mortality Tables projected with scale MP-2019 and scaling factors of 100% for males and females.

The actual assumptions used in the valuation were based on the results of an actuarial experience study for the period July 1, 2010 through June 30, 2015.

The long-term rates of return on OPEB plan investments are determined using a building-block method in which estimates of future real rates of returns (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentages and by adding expected inflation. The strategic asset allocation consists of 55% equity, 15% fixed income, 10% private equity, 10% hedge fund and 10% real estate invested. Short-term assets used to pay current year benefits and expenses are invested with the WVBTI. Best estimates of long-term geometric rates are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return
Global Equity	4.80%
Core Plus Fixed Income	2.10%
Core Real Estate	4.10%
Hedge Fund	2.40%
Private Equity	6.80%

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

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

Discount Rate

A single discount rate of 6.65% was used to measure the OPEB liability (asset). This single discount rate was based on the expected rate of return on OPEB plan investments of 6.65%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made in accordance with prefunding and investment policies. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability. Discount rates are subject to change between measurement dates.

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

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

	1% Decrease 5.65%	Discount Rate 6.65%	1% Increase 7.65%
Net OPEB Liability (Asset)	$ 47,876	$ (8,922)	$ (56,080)

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

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

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Net OPEB Liability (Asset)	$ (65,875)	$ (8,922)	$ 60,454

OPEB Plan Fiduciary Net Position

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

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

OPEB Liabilities (Assets), OPEB Expense (Offset), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (continued)

Summary of Deferred Outflow/Inflow Balances

	Total	Water	Sewer
Difference between expected and actual experience	$ (61,462)	$ (30,812)	$ (30,650)
Net difference between projected and actual earnings on OPEB plan investments	(61,576)	(31,669)	(29,907)
Changes in proportion and differences between Utility Board contributions and proportionate share of contributions	9,344	(700)	10,044
Change in assumptions	(188,803)	(91,671)	(97,132)
Reallocation of opt-out employer change in proportionate share	(3,371)	(1,666)	(1,705)
Utility Board contributions subsequent to the measurement date	30,384	15,818	14,566
	$(275,484)	$(140,700)	$(134,784)

NOTE 15 - RISK MANAGEMENT

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

NOTE 16 - LOAN FROM MUNICIPALITY OF CHARLES TOWN

The Municipality of Charles Town loaned the Utility Board $640,795 to finance certain water and sewer construction projects. The loans bear no interest and are generally being repaid over a 50 year term. Annual required loan payments amount to $12,816. The loan balances are $394,020 and $105,799 for the water and sewer departments, respectively, at June 30, 2022.

NOTE 17 - RESTRICTED NET ASSETS

Restricted net assets reflect that portion of total net assets legally or contractually segregated for a specific future use. The following amounts represent restricted net assets at June 30, 2022:

Cash and temporary investments	
Debt service and debt service reserve funds	$ 650,431
Construction funds	115,516
Repair and replacement funds	1,481,953
Capacity improvement funds	6,422,904
Accrued interest	(129,242)
Total	$ 8,541,562

NOTE 18 - COMMITMENTS AND CONTINGENCIES

Alternate Mainline Extension Agreements

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

Customer advances for construction under alternate mainline extension agreements amounted to $10,598,076 at June 30, 2022. The Utility Board reimbursed $5,847 of advances to customers (developers) under the agreements for the year ended June 30, 2022.

NOTE 19 - CONTRIBUTED CAPITAL

A summary of contributed capital for the year ended June 30, 2022 is as follows:

	Water	Sewer	Total
Capacity improvement fees received from customers and developers	$ 886,136	$1,400,004	$2,286,140
Contributed capital received from customers developers, and grantor agencies	523,765	1,108,713	1,632,478
Total	$1,409,901	$2,508,717	$3,918,618

NOTE 20 - PRIOR PERIOD ADJUSTMENT

Net position required restatement at the beginning of the year as follows:

	Water	Sewer	Total
Net position, as previously stated	$ 6,430,436	$ 28,564,534	$ 34,994,970
Implementation of GASB No. 87, *Leases*	365,908	(7,371)	358,537
Net position as restated	$ 6,796,344	$ 28,557,163	$ 35,353,507

NOTE 21 - SUBSEQUENT EVENTS

The Utility Board has evaluated all subsequent events through January 29, 2023, the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

Charles Town Utility Board
SCHEDULES OF THE UTILITY BOARD'S PROPORTIONATE SHARE OF THE COLLECTIVE NET PENSION LIABILITY (ASSET)
June 30, 2022

Public Employees Retirement System
Last 10 Fiscal Years

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Utility Board's proportionate share of the net pension liability (%)	0.115256%	0.114800%	0.105962%	0.122021%	0.091775%	0.09351%	0.0858%	0.0802%		
Utility Board's proportionate share of the net pension liability (asset) ($)	$(1,011,874)	$ 606,914	$ 260,340	$ 315,120	$ 396,145	$ 859,464	$ 479,022	$ 295,926		
Utility Board's covered-employee payroll	$ 1,898,244	$1,839,277	$1,764,571	$1,777,610	$ 1,249,466	$1,244,131	$ 1,289,097	$ 1,163,400		
Utility Board's proportionate share of net pension liability (asset) as a % of its covered-employee payroll	-53.31%	33.00%	14.75%	17.73%	31.71%	69.08%	37.16%	25.44%		
Plan fiduciary net position as a percentage of the total pension liability (asset)	111.07%	92.89%	96.99%	96.33%	99.56%	86.11%	91.29%	93.98%		

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

Charles Town Utility Board
SCHEDULES OF THE UTILITY BOARD'S PENSION PLAN CONTRIBUTIONS
June 30, 2022

Public Employees Retirement System
Last 10 Fiscal Years

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Contractually required contribution	$ 189,824	$ 183,928	$ 176,926	$ 155,565	$ 137,439	$ 149,296	$ 174,028	$ 162,876		
Contributions in relation to the contractually required contribution	(189,824)	(183,928)	(176,926)	(155,565)	(137,439)	(149,296)	(174,028)	(162,876)		
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Utility Board's covered-employee payroll	$ 1,898,244	$ 1,839,277	$ 1,764,571	$ 1,555,646	$ 1,249,446	$ 1,244,131	$ 1,289,097	$ 1,163,400		
Contributions as a percentage of covered-employee payroll	10.0%	10.0%	10.0%	10.0%	11.0%	12.0%	13.5%	14.0%		

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

Charles Town Utility Board
SCHEDULES OF THE UTILITY BOARD'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)
For the year ended June 30, 2022

Public Employees Insurance Agency

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

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

Charles Town Utility Board
SCHEDULES OF THE UTILITY BOARD OPEB PLAN CONTRIBUTIONS
For the year ended June 30, 2022

Public Employees Insurance Agency

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

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

PERS

A. Change in Benefit Terms

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

B. Change in Assumptions

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

C. Actuarial Revisions

Total Pension Liability	$ 7,927,948
Plan Fiduciary Net Position	(8,805,884)
Net Pension (Asset) Liability	$ (877,936)
Plan Fiduciary Net Position as a percentage of the total pension liability	111.07%

OPEB

A. Subsequent Events

The OPEB valuation measured at June 30, 2021, does not reflect the recent and still developing impact of COVID-19, which is likely to influence healthcare claims experience, demographic experience and economic expectations.

B. Actuarial Revisions

Total OPEB Liability	$ 1,643,289,292
Plan Fiduciary Net Position	(1,673,024,000)
Net OPEB (Asset) Liability	$ (29,734,708)
Plan Fiduciary Net Position as a percentage of the total OPEB liability	101.81%

OPEB (continued)

C. Changes in Assumptions

- General/price inflation - Decrease price inflation rate from 2.75% to 2.25%..
- Discount rate - Decrease discount rate from 7.15% to 6.65%.
- Wage inflation - Decrease wage inflation from 4.00% to 2.75%.
- OPEB retirement - Develop explicit retirement rates for members who are eligible to retire with health care benefits and elect health care coverage.
- Waived annuitant termination - Develop explicit waived termination rates for members who are eligible to retire with health care benefits but waive health coverage.
- SAL conversion - Develop explicit SAL conversion rates for members who are eligible to convert sick and annual leave (SAL) balances at retirement and convert SAL balances into OPEB benefits.
- Lapse/re-entry - Develop net lapse/re-entry rates for members who either lapse coverage after electing health care coverage or elect health care coverage after waiving coverage.
- Other demographic assumptions - Develop termination, disability, and mortality rates based on experience specific to OPEB covered group.
- Salary increase - Develop salary increase assumptions based on experience specific to the OPEB covered group.