

**Regular Board Meeting Agenda**  
**Wednesday, October 3, 2018**  
**JCPSD Office 7:00PM**

**The Board will discuss and may take action on the following items:**

**Call to Order:**

- Roll call
- Approval of the agenda
- Public Comments
- JCPSD Employee Comments

**Old Business:**

- Review minutes of the September 10 regular board meeting
- Discuss the District's financial status of paying bills
- Discuss update on pump station repairs, upgrades and related costs/funding options
  - Update on repairs/upgrades to pump station 4-2
  - Update on repairs to pump station 3-9
  - Update on relocation of office generator
- Update on the District's Sanitary Sewer Specifications and Standards
- Update on grease trap inspection policy and process
  - Update on Holiday Inn – no grease trap
- Update on the next newsletter edition

**New Business:**

- Consider for approval the District's draft financial statement audit for the fiscal year ended June 30, 2018, presentation by Yount, Hyde & Barbour PLLC
- Consider for approval the 2018-2019 contract pricing with Evoqua for Bioxide
- Update on JCPSD transition to City of Charles Town
  - Update on billing system transfer to Charles Town
- Update on status of current legal cases:
  - Jefferson County Commission PSC Case No. [17-0915-PSWD-PC](#) consolidated with Complaint Case PSC Case No. [18-0006-PSD-C](#)
- Discuss monthly staff reports
  - General Manager report
  - Other staff reports
    - Operations Manager report
    - Engineering/Technology report
    - Billing Department report
- Discuss monthly correspondence
- Discuss any expenses over budget for the year
- Approve monthly disbursements
  - Update on Sheetz finance charge
- Approve transfer of \$5,353.20 from the New Sewer Security Deposit account to the Sewer Operating account for 44 security deposit refunds
- Approve transfer of \$5,874.41 from the Renewal & Replacement account to the Sewer Operating account for re-piping at Deerfield wastewater treatment plant
- Approve transfer of \$2,678.48 from the Renewal & Replacement account to the Sewer Operating account for check valves at pump station 4-2
- Approve transfer of \$1,316.37 from the Renewal & Replacement account to the Sewer Operating account for new pump at Deerfield wastewater treatment plant
- Approve transfer of \$965.50 from the Renewal & Replacement account to the Sewer Operating account for repair at pump station 4-4
- Approve transfer of \$760.12 from the Water Renewal & Replacement account to the Water Operating account for repair to LMI pump for water systems
- Public comments

**Discuss Litigation, Personnel Matters, and Contract Negotiations:**

(The items below may be discussed in Executive Session)

- Discuss consolidated cases Jefferson County Commission PSC Case No. [17-0915-PSWD-PC](#) & Complaint Case PSC Case No. [18-0006-PSD-C](#)

- Discuss the District's status on the 16-0616 Project

**September Billing:**

Public Service District: Sewer (Metered)

- Residential – 2438 Customers
  - September 2017 – 2383 Customers
- Commercial – 168 Customers
  - September 2017 – 165 Customers
- Public Authority – 11 Customers
  - September 2017 – 11 Customers
- Industrial – 7 Customers (7 on Billing, 4 on NPDES Permit)
  - September 2017 – 7 Customers
- EDU's – 12,775,850 Gallons Billed in July (4500 avg gal/customer/mo) = 2839 EDU's
- 4 New Homes in September (4 EDU's)
- 1 New Commercial in September (1 EDU's)

Public Service District: Sewer (Unmetered)

- Residential – 78 Customers, (110 Units)
- Commercial – 0 Customers, (0 Units)

Public Service District: Water

- Glen Haven – 73 Customers
- Cavaland – 41 Customers

Public Service District: Capital Improvement Fees Paid by EDU's

- 2013 – 110 (87 residential, 23 commercial)
- 2014 – 47 (45 residential, 2 commercial)
- 2015 – 132 (32 residential, 100 commercial)
- 2016 – 85 (34 residential, 51 commercial)
- 2017 – 66 (65 residential, 1 commercial)
- 2018 – 59 (30 residential, 29 commercial)

Public Service District: Capacity Assurance Fees Paid by EDU's

- 2017 – 18 (18 residential (3 converted to CIFs)

**Next Meeting:**

- Monday, November 5, 2018 at 7:00PM – Jefferson County PSD Office, 340 Edmond Road, Suite A, Kearneysville

# *Jefferson County*

## *Public Service District*

---

### Jefferson County Public Service District Regular Board Meeting September 10, 2018

The monthly meeting of the Jefferson County Public Service District was held at 7:00PM on Monday, September 10, 2018 in the meeting room at the District's office in Kearneysville. Those in attendance included: Chairman, Roger Forshee; Secretary, Tara Ashley; Treasurer, Todd Milliron; General Manager, April Shultz; Office Administrator, Ashley Stottlemeyer; Operations Manager, Joseph Freeze; legal counsel from Spilman Thomas & Battle, Susan Riggs (speakerphone); and County Commission liaison, Commissioner Josh Compton.

#### **CALL TO ORDER**

Mr. Forshee called the meeting to order at 7:00PM.

#### **Approval of agenda**

Mr. Forshee suggested moving the General Manager's evaluation to the end of the meeting. Commission Compton stated that the employee may request to go into public or executive session for any part of the discussion.

**Action:** Motion made by Mr. Forshee and seconded by Ms. Ashley to approve the agenda as presented with the exception of moving the General Manager's evaluation to the end of the meeting. Unanimously approved.

#### **Public Comments**

None.

#### **Employee Comments**

None.

#### **OLD BUSINESS**

##### **Review minutes of July 31 special board meeting**

**Action:** Motion made by Mr. Forshee and seconded by Mr. Milliron to accept the July 31, 2018 special board meeting minutes as presented. Unanimously approved.

##### **Review minutes of August 7 regular board meeting**

**Action:** Motion made by Mr. Forshee and seconded by Mr. Milliron to accept the August 7, 2018 regular board meeting minutes as presented. Unanimously approved.

##### **Discuss the District's financial status (status of paying bills)**

Mrs. Shultz stated the District will have enough to pay the September disbursements for sewer, but will need to collect \$2,450.00 to cover the previous disbursements for water.

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

##### **Discuss pump station repairs, upgrades and related costs/funding options**

- Update on repairs/upgrades to pump station 4-2
- Update on repairs to pump station 3-9
- Update on relocation of office generator

Mrs. Shultz explained that Mr. Freeze had asked Marcum Pump for a revised quote to include Ductile Iron rather than Schedule 80 per the suggestions of Charles Town. Staff also received 3 quotes for the relining of the wetwell for that pump station. Mrs. Shultz expressed that Charles Town reviewed the quotes and preferred Lytle and staff agreed. Mr. Freeze mentioned that he would not like the floor lined at this pump

station due to having problems at 3-6 after the floor is lined. Mr. Freeze stated the 50 year warranty will still be valid if the floor is not lined.

Mr. Forshee stated the Board already approved the quote and course of action from Marcum Pump to complete the repairs/upgrades to pump station 4-2 based on Mrs. Shultz and Mr. Freeze's recommendations last month. He was concerned because the approved repairs have not been started yet. Mrs. Shultz stated that staff was waiting on starting the repair until after the relining bids to come in. Staff had now received 3 bids and can move forward on the repairs. For consistency and standardization, Mr. Forshee asked staff to work with Charles Town. He asked if Mr. Freeze and Mrs. Shultz need anything from the Board relating to pump station 4-2 and they responded no.

Mr. Freeze stated that he is still waiting on the Keen pumps to be delivered from Marcum Pump. Mr. Milliron asked Mr. Freeze how long the District have been waiting for the pumps from the vendor. Mrs. Shultz replied too long and Mr. Freeze stated that the pumps have to be made specific to that pump station so it takes time. He also suggested it may be due to a tariff of not getting certain metals. Mr. Milliron requested staff keep the Board updated weekly on the status of the pumps at pump station 3-9 and update every two weeks on the status of pump station 4-2. Ms. Ashley suggested getting shipping tracking information from the vendor.

Regarding moving the office generator, Mr. Freeze spoke with Charles Town's electrician to get a price to install a portable generator hookup at pump station 1-12 and is waiting to hear back from him to visit the site. Mr. Forshee requested this to be done sooner than later in case of an emergency situation at that pump station. Mr. Freeze will provide an update and solution at the October meeting.

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

#### **NEW BUSINESS**

##### **Discuss and possible action on sewer service request from Shenandoah Junction Public Sewer**

The discussion on this item was deferred until the District's attorney, Susan Riggs, was on the phone.

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

##### **Discuss customer feedback from July 31, 2018 Special Meeting regarding Title 150 Sewer Rules**

Mr. Forshee explained that a District customer made a public comment at a previous meeting stating the District was not utilizing Title 150 Sewer Rules when formalizing the sewer project and deferring service to Shenandoah Junction Public Sewer, Inc until after the sewer project was completed. The basis for the comment was on page 78 of the November 2017 Public Service Commission documents filed by Shenandoah Junction Public Sewer, Inc that was included in the Board packet. Mr. Forshee stated there was an email in the documents from Mr. Lee Snyder to the previous General Manager requesting sewer service for Shenandoah Junction, similar to the recent letter from Mr. Snyder.

In the email, it stated that DEP reduced their permit limits and the new limits were difficult to meet at the current plant. It also indicated that DEP requested Shenandoah Junction provide a plan on how they will meet those new requirements, as stated by Mr. Forshee. Also outlined in the email were two options explained by Mr. Snyder; one to design and construct a substantial upgrade to the plant or to design and construct pump stations to take their flow to the District's force main.

Mr. Forshee explained that the email then asked if the District would be able to accept the flows at that location by directing that question to the Board. Mr. Forshee asked staff if that was ever put on the agenda for the Board to review. Mrs. Shultz stated she would have to review the agenda's from that time period.

Mr. Forshee then explained that the email then questioned rates if the flow would have been accepted by the District. He questioned if the Shenandoah Junction customers would be charged the District's regular sewer rate since there is no bulk rate charge in the tariff. Ms. Ashley commented that she would think rates would have to be approved by the PSC since they were governed by them. She questioned if Shenandoah Junction should be talking with Charles Town at this point since consolidation is moving

forward. Mr. Forshee agreed and was concerned that the letter drafted by Mrs. Shultz and Ms. Riggs agreed to provide sewer service and requested further discussions.

Mr. Forshee also explained in the email it stated the previous General Manager informed Mr. Snyder that Shenandoah Junction would max out the District's capacity and requested the District's engineer look into the costs of upgrading the system to accept their flows. Mr. Forshee stated that these claims concerned him since the District would be maxing out its system and hurting current District customers.

He then stated that the email ended with the former General Manager requesting that Mr. Snyder inform the DEP the District will have the necessary capacity after the sewer project is complete. Then Mr. Snyder replied stating he would inform DEP of that and that he would need an official response from the District at some point because he wasn't confident the situation would get any better if one of the haters is appointed to the Board. Mr. Forshee stated that the email then goes into Ms. Lawton stating that if it's more than reasonable then they may not want it added on the agenda because she would have to share Mr. Snyder's email or him attend in person to discuss the problem which would mean the haters would be all over him saying he was polluting. Mr. Forshee stated Ms. Lawton went on to say if it's not a reasonable amount to do the upgrades to Mr. Snyder's system then to not have on the District's agenda to discuss. Mr. Forshee stated it seemed like the Board did not entertain the request at that time.

Mr. Forshee commented that he had several concerns with that string of emails which led to concerns with the draft letter to Mr. Snyder that was prepared by Mrs. Shultz and Ms. Riggs. Mrs. Shultz stated that she drafted the letter with Mrs. Stolipher and then it was reviewed by Ms. Riggs and she was not going to send until after the Board had reviewed.

Commissioner Compton asked why that sewer utility is not upgrading their system as the District has to upgrade its system. He asked why the District is being made to look like it's failing to provide adequate service when Shenandoah Junction is failing to maintain its own system. Mr. Forshee agreed and raised this concern at other meetings and requested further discussion on this. He was concerned with the costs, impact to the District's system and current customers, violation history and does not want to jeopardize consolidation.

Mr. Milliron explained that this is where the Title 150 rules come into play. He explained that this is an expansion of a system where the line is not there. As discussed at previous meetings, he stated that the onsite is the responsibility of the developer and it has been a question in the past of who is responsible for the offsite. Mr. Milliron commented that with Driswood Elementary and Aspen Greens, the developer paid for the offsite as they should by his interpretation of the Title 150 rules. He was also concerned with the downstream effect with all the pump stations this flow would hit after entering the District's system.

Mr. Forshee raised concern about Sue Lawton's warning about exceeding capacity. He stated they are a separate entity that was issued a Certificate of Need and Convenience permit by the State with a requirement to comply with all State requirements. He went on to say that if the District entertains their request then there could be some unintended consequences for the District and doesn't want to jeopardize consolidation with Charles Town.

Ms. Ashley suggested action on this item be deferred until after consolidation is finalized or not. She stated it is up to that District to take care of their own customers. Mr. Forshee stated that if consolidation doesn't happen within the next couple of months then the District will need to think of other options and 2019 priorities.

Ms. Riggs informed the Board she spoke with Mr. Hoy Shingleton regarding this issue and he requested a copy of the draft letter to Mr. Snyder. He informed her he would take the draft to the Utility Board since the consolidation is moving forward and verify his Board would provide a similar response.

Mr. Forshee asked if it was wise to defer discussion on this until a later time with so many unknowns, including the violation history, exceeding limits, and tariffs. Ms. Riggs commented that she isn't sure how Shenandoah Junction's violations will affect the District since they would remain a utility and this would

only be a connection to the District's system. She suggested drafting a letter to Mr. Snyder stating his request is being reviewed by both the District and Charles Town.

Mr. Forshee then stated that on page 102 of the documents, there is an email included in there where someone is bringing up a concern regarding Charles Town.

Mr. Milliron explained that the District has a requester trying to figure out what to do next. He found in past minutes that there have been multiple forms of requests and the District's engineer would evaluate that request and provide costs for connection which was a service paid for by the customers. Mr. Milliron explained that this current Board will follow the Title 150 rules and costs for such capacity improvement will fall on the requester.

Mr. Milliron also stated that this requester tried to sell the system to the District in previous years, but wasn't sure what happened with that request.

Mr. Forshee stated that if this requester has waited for over a year for a response from the District then waiting two more months should not be a problem so the Board can assure that the request is handled properly. He commented that if consolidation doesn't happen then the District has a duty to evaluate the request. Ms. Ashley agreed and stated she had a lot of reservations with the request to service with all the unknown risks including the violation history, flow requirements, permit requirements, etc.

Commissioner Compton stated that as a core function of the District, it is the Board's duty to represent its own rate payers.

The Board agreed to allow Mrs. Shultz and Ms. Riggs to provide a response to Mr. Snyder to defer action on this until after consolidation.

**Action: Motion made by Mr. Forshee and seconded by Mr. Milliron to draft a letter to the requester stating the Board's priority to support consolidation and defer consideration until after consolidation at a minimum or potentially next year. Unanimously approved.**

Discuss retaining an engineer for a capacity analysis

Mr. Milliron discussed that a possible inspection of the District's system may need to be completed by an engineer to determine capacity needs and to get a full analysis of the system. He stated this could shift from a capacity inspection to a general system wide inspection. He stated this could also be a plus for consolidation with Charles Town.

Ms. Ashley stated that since the consolidation has been approved by both the PSC and Charles Town, she doesn't feel this analysis or additional costs are necessary at this time. She commented that if the consolidation fails, then this could be revisited.

Mr. Forshee stated that over the last few months he has noticed things in the field as odd or being missed in inspections and felt some things could use improvement.

Mr. Forshee asked if the District had an engineer on staff. Mrs. Shultz replied that Dunn Engineering was hired as the District's day-to-day engineer since there was not one on staff. Mr. Forshee stated that the District's specifications talk about an engineer for various inspections and asked if staff performing those inspections are qualified to do them. Mrs. Shultz replied no, that person is not a qualified engineer, but has always done them. Mr. Forshee stated that per the specifications that person is not qualified to perform the inspections and that concerned him. Mrs. Shultz explained that the District used to use Specialized Engineering to do inspections, but the District's engineering technician has been doing them for the last year. Mr. Forshee stated that in the monthly board reports, it states inspections that were done month after month by an unqualified person so maybe the specifications need to be revised.

Mr. Forshee stated that if consolidation doesn't happen then this should be addressed in 2019. Ms. Ashley stated that if consolidation doesn't occur then the Board could evaluate this further by possibly hiring additional staff to perform the inspections or revising the specifications.

Mr. Forshee also commented that he is worried about the cost to benefit for a capacity analysis. Mr. Milliron clarified that it is not a capacity analysis, rather a system-wide inspection. Mr. Forshee suggested moving this discussion to the agenda item regarding the District's standards and specifications. Mr. Milliron agreed.

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

Review and execute the addendum to the Yount, Hyde, & Barbour auditing engagement letter dated August 10 2018

Mr. Forshee explained that at the June Board meeting, the Board voted and accepted the bid from Yount, Hyde & Barbour (YHB) in the amount not to exceed \$27,000 to prepare the audit and associated reports. After reviewing the August 10<sup>th</sup> engagement letter from YHB to perform the audit, it mentioned additional costs that will be incurred which would exceed the \$27,000. Mr. Forshee executed the engagement letter noting the additional costs, but the Board now needed to approve the \$1,500 necessary to cover the out-of-pocket and the fixed asset/depreciation non-attest services.

**Action: Motion made by Mr. Forshee and seconded by Ms. Ashley to approve the additional costs not to exceed \$1500 to cover the out-of-pocket and the fixed asset/depreciation non-attest services. Unanimously approved.**

Discuss the District's Sanitary Sewer Specifications and Standards

Mr. Forshee had several concerns relating to the District's Sanitary Sewer Specifications and Standards, which were revised in 2016, after driving around various locations in the District's service area. His initial concern to these specifications involved manhole covers and I&I. He stated the District approved two vendors, Capitol Foundry of VA, Inc. and East Jordan Iron Works, listed in the approved specifications. Mrs. Shultz stated that in the beginning of the specifications it also contains a clause about the District approving "equal" parts.

Mr. Forshee explained that the two approved vendors were American and a manhole cover he found in Norborne Glebe had India marked on it. Since it was contrary to the specifications, he questioned how inspections of the system were done. Mrs. Shultz stated that when this subdivision was installed, the District utilized Specialized Engineering for inspection services.

Mr. Freeze stated that in Aspen Greens, it was brought to the developer's attention that incorrect manhole covers were installed after the District inspected installation. They then got approval from the previous General Manager to install equal manhole covers and he was sure approval for equals happened at other developments as well.

Mr. Forshee stated he visited developments with new construction, including Briar Run, Beallair, Norborne Glebe and Aspen Greens, and he was concerned that the written specifications that are used for inspections which are currently being done by the District's engineering technician, who is not a qualified engineer he added, do not match what is installed. Mr. Freeze stated that Mr. Forshee would have to go back into the records for that development and see if an equal alternative was approved by the General Manager at that time. Mr. Freeze stated that there may be a paper trail showing approval. Mr. Forshee stated that if manhole covers are not according to standard then what else is not in accordance with the standards.

Mr. Forshee explained that if something was approved that is not an approved standard, then show him the "written point-to-point detailed comparison to material currently specified shall be submitted with any points of exceptions noted when requesting approval of alternative material as "or equal"" as stated in the specifications.

Mrs. Shultz stated that the District used Specialized Engineering for all inspections until the dissolution began and then the previous General Manager allowed the District's Engineering Technician to perform

the inspections since he did them for Thrasher Engineering and Greenway Engineering. He recently began doing the inspections for the District in 2017 and the only development he had inspected was Phase II of Aspen Greens. Mrs. Shultz stated all other inspections for all developments were completed by Specialized Engineering.

Mrs. Shultz suggested the Board hire an engineer to perform the inspections. Mr. Forshee stated that if one is needed, as it sounds like it is, they can hire but this is the first-time staff has requested one. He did not recall a meeting where staff requested an engineer to assure the District was following its own processes. He is concerned that inspections are now being done by someone at the District who may not be qualified to perform them and the manhole cover was just an example.

Mr. Forshee asked what the purpose of the specifications are; a guideline, a suggestion, or a requirement. Mr. Freeze stated the specifications are something "we would like" and staff reviews all plans based on the specifications. Mr. Forshee stated the specifications are requirements not guidelines or suggestions in his opinion. Ms. Ashley stated the specifications are the absolute minimum requirement, but there is some leeway in the document as the General Manager can make decisions and the developer has certain responsibilities.

Mr. Milliron commented that the District's specifications are the minimum standards that need to be met in his opinion. He stated that the document seems to be a boiler plate from something and asked who drafted the document. He questioned if it was cut and paste from various documents and how was it referenced. Mr. Milliron discussed that the initial Flowing Springs project was held to ARRA standards, and was curious if the specifications at that time were created based on those standards. He stated that Charles Town's specification state "or equal" and exclude specific vendors. Mr. Milliron stated that the document may be too restrictive and would like to substantiate the document prior to hiring an engineer. He questioned who the quality assurance for the document is and how does the District know if the specifications are up to today's standards.

Ms. Ashley suggested if consolidation fails then the District take a deep dive into the specifications and have them reviewed and revised if necessary.

Mr. Forshee wondered if this would be an opportunity for the District to start utilizing Charles Town's specifications now. Ms. Ashley suggested the District remain as is and if consolidation fails within the next few months then move toward a change.

Mr. Milliron suggested putting the current specifications to a litmus test and find out if Thrasher used these to design the recent sewer project while consolidation is continuing to move forward.

Mr. Freeze asked the Board if a Professional Engineer should be used to conduct lateral sewer inspections the staff performs. Mr. Forshee stated staff should follow the District's written process.

Mr. Forshee was concerned the District was having its engineering technician performing inspections that he may not be qualified to perform. Mr. Forshee highlighted the definition of an engineer as written in the specifications as a professional engineer. He suggested staff reach out to Charles Town to find out their practices they use.

Mr. Forshee requested Mrs. Shultz think about how she would like to handle this issue and report to the Board next month.

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

#### Discuss onsite inspections policy and process

Mr. Forshee was concerned that the District may not have a documented process or qualified engineers performing site/other inspections. As stated in the board packet memo, Mr. Forshee read that "in 2017, at the start of Phase II at Aspen Greens, the District's Engineering Technician, Travis Markley, began performing the daily site inspections for the sanitary installation. He performed site inspections at his previous jobs for Thrasher Engineering and Greenway Engineering. Mr. Markley created an inspection

report template for the District that he utilizes to describe the inspection documenting the events and the progress that took place on site for each day." Mr. Forshee mentioned that Mr. Markley sent him a copy of the inspection report he uses and Mr. Forshee described it as very basic and not a comprehensive inspection checklist.

Mr. Forshee then read from the memo that "in 2016, the District started specifying 2 manhole frame and covers that are made in USA but an approved equal does not have to be. Staff also informed Mr. Forshee that the District doesn't discriminate against an approved equal frame and cover, as long as it is watertight and bolted, it is acceptable." Mr. Forshee stated that he disagreed with this based upon the minimum specifications listed in the specifications which states a point to point comparison should be done with an alternate and he did not see a point to point comparison.

Mr. Forshee referenced page 357 of the packet and explained that the manhole that got his attention was one in the Norborne Glebe subdivision that was made in India. He was also concerned because it is not on the approved vendor list as mentioned in the specifications. Mr. Forshee stated that the District's specifications list Capitol Foundry of VA, Inc. and East Jordan Iron Works, both American made, as approved vendors so felt the need to ask staff.

Mr. Freeze stated that he had looked this up in the past and he thought it was referencing India, Ohio or India, Illinois, but not India the country. Mr. Forshee stated that may be the case, but the approved specifications only list two and India, Indiana, or Illinois are not listed as approved.

Mrs. Shultz stated she does not recall what the previous specifications listed as approved manhole lids since they were revised in 2016 and this manhole lid would have been installed prior to that time. Mr. Forshee commented that since only two lids are listed as approved lids then clearly someone thought that was important and that should be trusted and followed. If an alternate was approved, then Mr. Forshee hoped that alternate be held to the same ASTM 848 standards as the approved lids and a point to point comparison should have been done on the alternative. Mr. Freeze stated that the approval for the alternate may be in the file for that location.

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

#### Discuss grease trap inspection policy and process

Mr. Forshee was also concerned with the District's policy and process of grease trap inspections. He explained that the District was to follow the Sanitary Specifications and Standards in conjunction with the Sewer Use Ordinance District for grease traps requirements. The grease traps are inspected monthly as stated on the Operations Manager report and submitted to Charles Town. Mr. Forshee's concern was that the requirement explained in the Sewer Use Ordinance states that all and any commercial and industrial establishments dealing with grease shall be subject to the requirements listed in the Fat, Oil, and Grease (FOG) section. Along with this ordinance, Mr. Forshee stated that the specifications state "Any and all commercial establishments dealing with food preparation, automotive/mechanical repairs, or any business handling grease by-products shall install an adequately sized grease interceptor to remove grease from the wastewater stream prior to discharging into the public sanitary sewer system".

As stated in the requirements, plumbing plans are to be submitted to the District prior to construction so Mr. Forshee asked Mr. Freeze if this was done. Mr. Freeze stated that he personally did not approve the plumbing plans, but assumed someone on staff did. Mr. Forshee then asked Mrs. Shultz and she stated that she has not approve plumbing plans for Holiday Inn.

Mr. Forshee had requested from staff the list of monthly grease trap inspections and to validate its accurateness, he drove around the District's service area to verify that establishments were on the list. He noticed numerous establishments not on the list, such as Papa John's, and wondered how they were missed.

Mr. Forshee then questioned why 7-11, Charles Town Auto Wash, Sweet Frog, and multiple hotels including Hampton Inn, Holiday Inn, and Home2Suites were missed. Mr. Freeze commented that he had not checked those hotels previously because the previous General Manager had told him not too. Mr.

Forshee stated we cannot keep blaming everything on Ms. Lawton, show initiative and that staff must look forward and not back. Mr. Forshee stated that the District should review its policies on a regular basis and not rely on what previous staff had done.

Mr. Forshee questioned whether Holiday Inn and Home2Suites are required to have a grease traps since they serve breakfast and wondered how they got by overlooked if staff is supposed to be approving plumbing plans.

Mr. Forshee had also asked about the Roadway Inn and the Mediterranean Restaurant, formally called the Turf. Mrs. Shultz stated there is only one restaurant, the Mediterranean, on that site and that staff inspects it, which is listed as the Turf on the inspection sheet. Commission Compton suggested the name be updated on the chart.

Mr. Forshee asked if Wendy's was a District customer. Mrs. Shultz responded no.

Mr. Forshee also asked about the Golden Horseshoe and Child's First Development. Mrs. Shultz stated both are customers and neither have been inspected for grease traps. Mr. Forshee stated that both serve food and questioned why the District is not inspecting all food service sites in accordance with the process.

Mrs. Stolipher stated Charles Town inspects all food establishments dealing with grease, but does not inspect 7-11.

Mr. Forshee then discussed the requirement of the maintenance records of the companies that are to be submitted to the District according to the Sewer Use ordinance. Prior to the meeting he had asked staff for the recent biannually reports documenting compliance with the ordinance regarding items 1 through 5 which are due to the District on March 1 for August through January. He stated staff could not provide that request because staff does not have them.

Ms. Ashley commented that if consolidation does not go through then the Board and staff can look into this further to make sure processes are being followed and address further issues. Mr. Forshee agreed and requested staff add the additional establishments to the monthly list. Ms. Ashley also stated that a bulk of the agenda items at this meeting could have been addressed if consolidation fails to go through.

Mr. Milliron requested staff provide the Board with an updated checklist of facilities for next month's meeting. Mr. Forshee added for staff to also provide a list of documentation that each establishment should be submitting to the District if Mrs. Shultz deems that requirement is still necessary.

Mr. Freeze asked if the Board would like the District to follow Charles Town's grease trap policy. Mr. Forshee commented that staff should follow the process as listed in the District's specifications unless the process needs to be revised then staff should consider working with Charles Town.

Mrs. Stolipher explained that Charles Town does not do monthly inspections rather they require the owners of the establishments to submit records twice a year and will do inspections if those records are not submitted. Mr. Freeze stated that the District inspects the tanks every month and doesn't require records be submitted, but does have the grease interceptor contracts for each.

Mr. Forshee requested staff report to the Board next month on the progress.

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

#### Discuss topics for the next newsletter edition

Mr. Forshee explained that the District published its' last newsletter at the end of April. He thought the newsletter was to be drafted quarterly and suggested staff bring topics and a possible draft for next meeting. Mr. Forshee suggested many possible topics include online bill paying and items from the recent Source Water Protection Plan that can educate customers on safe practices. Additionally, Mr. Forshee thought topics from staff and customers could be considered.

Ms. Ashley stated she felt a yearly newsletter would suffice.

Mr. Milliron suggested the newsletter include topics such as the status of the Supreme Court appeal, consolidation, status of repairs, extension of the office lease, annual audit update, and an outsourcing corner for customers to offer their services if necessary. Mr. Milliron requested a draft newsletter next meeting.

Ms. Riggs suggested staff refrain from discussing the specifics of the appeal case. Mr. Forshee asked if it would be acceptable to post a link to the WV Supreme Court scheduling site, and Ms. Riggs stated it would be acceptable to include the link to the associated case. Mr. Milliron asked Ms. Riggs to provide a statement about consolidation.

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

Discuss the District's status on the 16-0616 Project

Last month Mr. Milliron gave a refresher on the approved sewer project and gave a chronology of events that occurred after the March, 2017 Public Service Commission (PSC) approval of the project. Since the Board voted to put this approved PSC project on an indefinite hold at the December 7, 2017 special board meeting, Mr. Milliron stated that he would consider reopening the certificate case and ask the PSC to withdraw the project certificate if necessary.

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

Update on JCPSD transition to City of Charles Town

- Update on billing system transfer to Charles Town
- Discuss staffing

Mrs. Shultz stated that staff tried to meet with Charles Town to discuss the billing transfer, but their IT staff was out of the office for personal reasons last month so staff will try to arrange a meeting for this month.

Mr. Milliron mentioned one of the District's employees resigned and made an early migration over to Charles Town this past month. He stated he would like to think there is a way to prevent that from happening in the future, but if other employees quit the Board may have to consider a Memorandum of Understanding (MOU) with Charles Town's Board or other avenues to deal with the lack of staffing.

Mr. Forshee commented that he was disappointed when he read the employee's resignation letter which stated he would forfeit his accrued annual leave at the District and not be compensated since he was being offered his accrued balance at Charles Town. Mrs. Shultz stated that was a misunderstanding and the employee issued a revised resignation letter where the District compensated him for his accrued annual leave and Charles Town would negotiate his employment terms with him. Mr. Forshee replied that the District decided to pay this employee for his accrued leave only after Mr. Forshee intervened. Mr. Forshee asked that the District needs to follow its established processes.

Mr. Forshee also made the comment that after discussing the Emergency Response Plan at previous meetings, it was stated numerous times the Board should keep the employees happy and so he looked at the employees' salaries. At this time, Mr. Compton and Mrs. Shultz warned Mr. Forshee of discussing personnel issues in public session. They both stated discussions involving current and past employees should be in executive session. Ms. Ashley agreed that the Board should not discuss a previous employee who is now employed with Charles Town. Mr. Forshee replied that he was talking about the employees in general and the Board should do their best to try to keep the employees happy and be consistent with how the Board does that.

Mr. Forshee then discussed the request from Mr. Freeze to hire a new employee as soon as possible. Mrs. Shultz stated she does not agree with Mr. Freeze and would like to hold off on hiring a new employee until after the Supreme Court appeal hearing. Mr. Freeze stated he would be happy to hold off on a new employee at the moment if Charles Town is willing to lend a hand in times of needs. Mr.

Forshee suggested the option of staff earning overtime for the time being. Mrs. Shultz and Mr. Freeze agreed that could be an option as well as working with Charles Town if the District needs assistance.

Mrs. Stolipher stated that Charles Town will offer help in emergency situations and recommended Mrs. Shultz evaluate efficiencies internally and work through overtime.

Mr. Freeze stated that some employees are not happy at the District and some of that is from the pressure the Board puts on Mrs. Shultz and it gets passed down. He asked how do you keep the other employees happy.

Mr. Milliron explained that he has researched a court case that utilized an MOU between two utilities with one having a lack of manpower. He stated a similar MOU could be utilized between the District and Charles Town to address staffing and billing issues.

Mr. Forshee asked whether a previous employee was working for both the District and the City of Ranson. Mr. Freeze stated the previous engineering technician worked between both entities updating the GIS system of each which did not need PSC approval. Mr. Forshee asked whether this process could be utilized.

Mr. Milliron explained that the MOU would need PSC approval.

Mrs. Stolipher stated the Utility Board may be open to discussing a MOU, but reiterated that Charles Town does want the consolidation to move forward with all staffing.

Mr. Milliron asked if the District is at a point to utilize its membership in WARN and possibly ask Berkeley County for staffing assistance. Mrs. Shultz recommended holding off on hiring any new employees until after the hearing. Ms. Ashley agreed with Mrs. Shultz recommendation. Mr. Freeze stated he is ok with that decision if Charles Town would offer assistance when needed.

Mr. Freeze stated that many places as far as operators go are also hurting for manpower and would be hesitant to give up a staff member if they are short staffed themselves. Given a standard workday, he would like to have someone fulltime, but if he knows consolidation is near then could hold off. Mr. Freeze also stated employee cross training could also be beneficial to each entity at this time.

As a part of emergency planning and day to day operations, Mr. Forshee asked Mrs. Stolipher to discuss the possibility of a MOU with the Utility Board.

Mr. Forshee also asked if staff has considered asking previous employees for assistance or a temp agency. Mr. Forshee asked what the job title would be of the person Mr. Freeze is looking for. Mr. Freeze stated an Operator-in-Training would work at this time.

Mr. Milliron stated that staffing is the job of the General Manager and she should handle this situation. He mentioned that if she needs to take action to hire/retain necessary staff to maintain operations. If staffing resources are needed with Charles Town to alert the Board so it may convene with CTUB's Board to request personnel from that entity.

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

#### Update on Status of Current Public Service Commission Cases

- Jefferson County Commission PSC Case No. 17-0915-PSWD-PC consolidated with Complaint Case PSC no. 18-0006-PSD-C- Ms. Riggs stated she submitted the joint respondents brief to the WV Supreme Court today that she drafted with legal counsel of both the Jefferson County Commission and Charles Town. She mentioned the PSC should have filed their response today as well.

Mr. Forshee asked if the current Supreme Court Justices will remain on the bench until the impeachment is over or have they been replaced. Ms. Riggs stated that two are fighting the impeachment, the two that resigned have been replaced until the election in November and the one under suspension has been

replaced indefinitely. She stated she isn't sure if the October hearing will take place or be delayed with all that is happening at the moment, if the Supreme Court will rule without a hearing, or if the Supreme Court will send back to the Public Service Commission.

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

#### General Manager's Report

In the General Manager's report this month, Mrs. Shultz informed the Board that Yount Hyde and Barbour were onsite August 21-24 to begin their field work for the audit. They plan on attending the October meeting to discuss the audit.

Last month the Board requested that staff contact the PSC regarding on-site training. Mrs. Stottlemeyer stated that David Acord, Public Utilities Director at the PSC, sent her an email detailing numerous training options. Mr. Acord wrote that the PSC was offering two up and coming seminars that staff could attend, they could provide on-site assistance/training which typically focused on the respective PSC Water & Sewer Rules, or they could provide assistance with any questions the District had via phone or email. Mrs. Shultz stated she could attend the Board Member seminar in six months.

Mr. Milliron asked when the beds at Deerfield should be serviced since Snyder Environmental replaced all the 2" piping at the plant. Mr. Freeze stated it should be replaced soon or at least be raked to get more life out of it. He would find out the costs involved to replace and dispose. Mr. Forshee commented that in the specifications of the Deerfield system, it stated the lifetime of the sand is the lifetime of the plant.

Ms. Ashley requested Mrs. Shultz let her know when staff meets with Charles Town to discuss the billing/IT.

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

#### Other staff reports

Mr. Forshee questioned a sewer backup that was listed on Mr. Freeze's Operations Manager Report. Mr. Freeze explained that the backup was at Countryside Vet and was found to be the District's responsibility. Mr. Forshee requested staff put the results in their reports for inspections and testing. Mr. Freeze stated that all inspections listed in the reports are good unless otherwise noted. Additionally, all inspections are completed in accordance with the District's specifications.

Mr. Milliron questioned Mr. Freeze on the repairs needed at pump station 4-4 and 4-5. Mr. Freeze stated that pump station 4-4 needed one pump replaced and the other pump repaired while at pump station 4-5 the pumps wore out the saddles and sockets. Mr. Milliron explained that these two pump stations were not included in the sewer project to be repaired or replaced which goes back to his suggestion of a system wide assessment to get a better picture of the system's condition. He would like to know if there is a ticket of \$1 million or \$5 million so the District could go out for one lump sum of money to repair. He stated that there has been a number of system wide studies and would like to know where that information is located and if the District staff use it. Mr. Milliron would like to know the current condition of the District's system. Mr. Forshee added that all that extra bypass has to increase costs and wastes energy.

Mr. Forshee questioned the Tema site plan that was described in the Engineering Technician Report. Mrs. Shultz explained that they would like to add an additional building and canopy that would be placed over existing sewer infrastructure. She stated staff was still reviewing the information. Mr. Forshee mentioned compaction testing that should be done according to the District's specifications.

Mr. Forshee also asked about the employee injury that was also listed in the Engineering Technician Report. Mr. Freeze stated that one of the maintenance technician's cut his leg at pump station 4-5 during pump station rounds which required stitches. Staff had filed all the proper paperwork with Workers Compensation and OSHA. Mrs. Shultz stated the last injury was probably three years ago and cannot remember any others.

Mr. Forshee also had a question regarding the number of disconnections listed on the Billing Report and if that number should match the number of disconnections listed on the Operations Manager Report. Mr. Freeze stated that he records customers who are cut off for non-payment as well as cut off for discontinued service and that could be the discrepancy. Mrs. Shultz stated she would look into where the numbers are being pulled from to determine if they should be the same or labeled different on each report.

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

Correspondence  
None discussed.

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

Discussion of any expenses over budget for the year

There were no items over budget for the year, but Mrs. Shultz informed the Board that the Admin & General Insurance line item will have to be revised when the budget revision was prepared. The quarterly payment went from \$12,203 a quarter to \$12,514 as of 7/1/18.

Mr. Forshee asked if the 206% coverage could warrant a rate decrease. Mrs. Shultz explained that the minimum coverage required for bond coverage was 115%. She stated that the 206% was the monthly coverage and not for the year.

Mr. Milliron requested that any extra cash surplus be used to pay down the greatest interest debt, which would be the \$660,000 loan. Mrs. Shultz stated this was an automatic withdrawal, but will look into after the October 23<sup>rd</sup> appeal hearing. Both Mr. Forshee and Mr. Milliron liked the idea of paying down the BCT debt with surplus funds.

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

Approve monthly disbursements

Mr. Milliron questioned several invoices including Fluid Solutions, R. M. Roach and Sons, and USA Bluebook.

Mr. Forshee questioned the invoice from Cox Hollida & Professionals listed on the disbursement list. Mrs. Shultz explained the \$441 was for the services relating to the District out of the \$879 invoice from last month.

**Action:** Motion made by Mr. Milliron and seconded by Ms. Ashley to approve disbursements for Public Service District sewer expenses in the amount of \$196,111.43. Unanimously approved.

Mr. Milliron questioned why Mrs. Shultz only paid \$500 toward the amount due back to sewer since last month she paid \$1500. Mrs. Shultz explained that there were three paychecks in July which increased the labor. Mr. Milliron asked what it would take to pay down the remainder by next month. Mrs. Shultz commented that it would depend on what is collected this month, but she should have it paid in full within the next two months.

Mr. Forshee questioned the finance charge that is on the Sheetz invoices. Mr. Forshee and Mr. Milliron highlighted that the District appeared to have paid over \$100.00 each month for many months for finance charges. Mr. Milliron asked if it's a charge as a credit card then possibly the District look into other options. Mr. Forshee raised a concern about the District receiving a discount from Sheetz while being charged much more than the amount saved each month. Mrs. Shultz would look into it.

Ms. Ashley suggested staff add the DHHR and other agencies that offer financial assistance to customers to the next newsletter.

**Action:** Motion made by Mr. Milliron and seconded by Ms. Ashley to approve disbursements for the Public Service District water expenses in the amount of \$6,608.57. Unanimously approved.

Approve transfer of \$5,530.51 from the New Sewer Security Deposit account to the Sewer Operating account for 51 security deposit refunds

Approve transfer of \$114.24 from the Water Security Deposit account to the Water Operating account for 2 security deposit refunds

Approve transfer of \$1508.96 from the Renewal & Replacement account to the Sewer Operating account for upgrade/repair to pump station 3-6

Approve transfer of \$6158.20 from the Renewal & Replacement account to the Sewer Operating account for new pump at pump station 4-4

Approve transfer of \$1600.42 from the Renewal & Replacement account to the Sewer Operating account for pump repair and capacitors at pump station 4-4

**Action: Motion made by Mr. Milliron and seconded by Mr. Forshee to approve the transfer amounts as presented in the board packets. Unanimously approved.**

Conduct annual evaluation of the General Manager

Mrs. Shultz requested her evaluation take place in public session.

Mr. Forshee stated his initial request for the evaluation was in July because the employee manual stated evaluations are conducted in July of each year. He also stated that since Mrs. Shultz was on maternity leave in July, but was being paid as an employee and attending regular meetings, that if the opportunity presented itself to conduct the evaluation he pursued it as timely as possible.

Mrs. Shultz explained that staff normally evaluated the General Manager rather than the Board since they are not involved in staffing unless there was a problem, so she provided the Board with the recent evaluations from her staff.

Ms. Ashley asked why the Board was conducting an evaluation of the General Manager and if it was a written policy. Mrs. Shultz replied that it was not a written policy. Mr. Forshee stated that in his experience, subordinates did not provide evaluations of their superiors, but Ms. Ashley disagreed. She stated that if there are no standards stating this then why not follow what has been stated earlier tonight with following written standards and procedures.

Mr. Forshee disagreed and stated that an employee who reports to the Board and has their salary set by that Board, then they should be able to evaluate that employee. Ms. Ashley disagreed and explained that the Board should be focusing on changing a policy to allow for the Board to evaluate the General Manager rather than doing an evaluation that is not written in a policy. Mr. Forshee commented that in the WV code, the Board has overview over the General Manager and should be able to provide feedback on that performance. Ms. Ashley asked if there was any guidance to allow the Board to perform an evaluation.

Ms. Riggs reviewed the WV code and was unable to identify a stipulation denying the practice, most likely since not addressing this granularity of oversight. It stated the Board may employ and set the salary of the General Manager. Mr. Forshee stated that the employee handbook does not specify that either and asked who completed the excel worksheet for the previous General Manager when the employees did the evaluation. Mrs. Shultz explained that she herself and the previous General Manager would prepare the salaries for the employees and get them approved in the budget by the Board. If it was above the cost of living raise then the Board made direct decisions on that she stated.

Mr. Forshee stated that page 21 of the employee manual, all employees are evaluated after their 90 day employment and each July after. He said it also stated that each employee will have an action plan each year and the evaluation will be based on that. Mr. Forshee stated that it does not limit or specify who would do those. Mrs. Ashley asked if the Board was even empowered to perform an evaluation without changing that policy. Mr. Forshee believed the Board has that authority since they can employ and set a salary for that individual, then he felt it would imply some sort of oversight, but Ms. Ashley stated the oversight would be to terminate the employee if dissatisfied. Mr. Forshee did not think it would be fair to

fire someone without giving the employee an evaluation. Ms. Ashley agreed, however she stated the Board has no authority to conduct it so a change would need to be made to the policy.

Commissioner Compton suggested rather than performing an evaluation the Board provide feedback on Mrs. Shultz performance. Mr. Forshee commented that shouldn't the General Manager be treated the same as the other employees to have an evaluation by the Board to provide feedback. Ms. Ashley commented that providing feedback is different than performing an evaluation and had no problem providing feedback.

Mrs. Shultz stated in the past, the General Manager was evaluated by the staff and the Board only got involved if she requested a performance-based increase from the Board. Mrs. Shultz stated she is not asking for an increase in pay. She commented that raises were given in July to all staff and she did not receive one.

Mr. Forshee stated he wanted to go over the position description and see if it needed changes, to see if she had the training and tools to perform her job, if there was anything the Board could do, and give some observations of her performance over the last year. Ms. Ashley stated that all of that could be done personally through email without it being an authority of the Board because she doesn't see any actionable items for the Board on this matter. Mr. Forshee commented that according to the employee handbook, employees who have unsatisfactory performance than an action plan is drafted and he believed this should be done with the General Manager because he is not satisfied with her job performance. Mr. Forshee commented that Mrs. Shultz was a great financial manager, but was unfortunately put into the General Manager by the Board when it was just posted the job advertisement in the breakroom and as a General Manager there are things that could be improved upon.

Ms. Ashley disagreed and stated that based on what is currently written, the Board has no authority to perform the evaluation. She stated that if Mr. Forshee wanted to provide his feedback then that is fine, but it would not go in her employee file or be the official review of the entire Board, but the Chairman's opinion.

Mrs. Shultz added that in the employee handbook it stated the District would attempt to promote employees from within whenever possible. She explained that her and Mrs. Stottlemeyer worked with the previous General Manager for 15 years and thought it would have been best for the District to have Mrs. Shultz take over the General Manager position and Mrs. Stottlemeyer take over portions of the Finance Manager position to save the District money and because of the consolidation efforts that were being made.

Mr. Milliron stated he is fine with each Board member providing comments if they wish.

Ms. Ashley stated she had no comments and thanked Mrs. Shultz for her efforts.

Mr. Milliron stated he viewed this as more of a 180 review and asked how she thought she was doing and if she was able to keep up with her daily obligations for the General Manager and finance duties. Mrs. Shultz replied that she felt she is doing very well with staff and daily tasks. She stated it has been tough lately with the amount of emails on the General Manager side and the finance side because she is busy with the audit. She commented that Mrs. Stottlemeyer did great with finance tasks while she was on maternity leave.

Mr. Milliron asked her if she has been able to reach out and work with the contractors such as accountants, engineering, and legal. He also asked when was the last time the District went through 3 new board members in one year. She stated having 3 new members in a year has never happened and also couldn't remember a time when there wasn't access to an attorney or engineer on a more day to day basis.

Mr. Milliron also commented that he realized that soliciting vendors was a new scope for Mrs. Shultz. She stated that she tried not to manage Mr. Freeze and started to have discussions with Mrs. Stolipher to

expand the vendor list so had gotten more involved lately. Mr. Milliron stated that he personally took on the tasks of finding an attorney and auditor and felt Mrs. Shultz could improve upon that skill set. Mrs. Shultz replied that she did contact numerous vendors for those and felt there were instances where staff tried to take on that task and the Board took over. He stated that as a Board member he didn't want to have to take on that task, but knew it needed to be done and didn't feel it was done. Mrs. Shultz disagreed that the tasks were being done, but were getting limited responses from vendors which she was not used to.

Mr. Milliron asked how Mrs. Shultz felt the Board was doing with her. Mrs. Shultz stated that staff spends a lot of time answering questions. She felt that Mr. Milliron's correspondence were very pleasant and easy, Ms. Ashley is the same, but Mr. Forshee was never satisfied with answers. Mr. Milliron questioned if the nature and quantity should be changed and Mrs. Shultz replied yes to both. She stated that staff is trying to answer Board requests as well as the daily operations. Since she has become the General Manager she now has maintenance meetings with staff and can be more involved when the audit is complete. She stated there are things she has changed since taking over.

Mr. Milliron asked if any efficiencies can come about with staff the Board can help with. He asked if the Board needed to create more staff positions or assist with procedure changes that could increase staff productivity. This could include possible changes to the grease trap or phone call/doorknocker procedures. Mrs. Shultz stated that staff can change policies and can review procedures to become more efficient. As the 180 concept, he asked if there was something more the Board could provide to assist staff. Mrs. Shultz explained that tasks typically handled by the General Manager were being involved with the Board and the volume of Board emails make it difficult. Mrs. Ashley suggested possibly setting a time each day or certain day of the week to deal with the Board emails.

Mr. Milliron then suggested maybe Mrs. Shultz provide a weekly report to the Board rather than each month or possibly have more than one meeting a month. Mrs. Shultz suggested that some of the agenda items could be handled through email with staff rather than the Board meeting. Mr. Forshee shared his concern with having only one meeting per month and stated that most staff emails are responded to in a timely manner. Ms. Ashley suggested this be looked at if consolidation fails. Mr. Forshee explained his frustration that the Board asks a question one month, with the expectation of an answer the next month only to find they have to wait another month.

Mr. Milliron had nothing further to discuss with Mrs. Shultz, so Mr. Forshee began to provide his feedback. He started with the General Manager's job description which was last revised to add financial duties, but the other sections had not been revised in some time. He suggested going through each section and asking Mrs. Shultz what she thought should be revised. Ms. Ashley suggested that in the interest of time she do that at a later time and report back to the Board. Mr. Forshee agreed, and wanted to make notice that it does not state the Board evaluate the General Manager, but it does mention the General Manager reports to the Board, keeps them informed of developments, and seeks direction from them when necessary. He stated that he thought it was appropriate what the Board was doing and appreciated the time for allowing the Board to do it.

As Mr. Forshee went through the job description, it referenced the General Manager meeting with County Agencies such as the Planning Commission and he asked whether Mrs. Shultz does that regularly. She stated that she hasn't, but would if she needed to for a certain project, etc. Also in the description, it stated the General Manager develop an annual plan and submit to the County Commission and general public. Mrs. Shultz stated this had never been done. Mr. Forshee expressed concerns about the District tracking due dates. Mr. Forshee commented that he would like to highlight some of the things that are required to be done and asked whether Mrs. Shultz would like to change anything. She replied she would like to review it a later time.

Mr. Forshee asked whether Mrs. Shultz if she had any challenges or obstacles meeting items listed in the job description or if she needed anything from the Board. She stated no to both. He then asked if she had any opportunities to attend any training while being the General Manager. She again stated no.

Mr. Forshee asked Mrs. Shultz what her major accomplishments have been as the General Manager. Mrs. Shultz stated that she fully funded both SB 234 accounts, paid down the water labor which was almost paid off, have started staff meetings, have had a positive working relationship with Charles Town, and overall have worked hard with Mrs. Stottlemeyer to fill the void as best as they could while maintaining a great relationship with staff. Mr. Forshee added to her list of accomplishments by stating she has setup online meetings despite challenges, electronic board books which saved time and money while offering efficiency, and the purchase of a lawnmower for staff.

Mr. Forshee then went on to state the things that bug him, which included the survey from a County Commissioner that was allowed to be placed in the office lobby. Mrs. Shultz stated she was not the General Manager at that time. He stated that he stands corrected and would be stricken. Another item was the use of public funds for coffee, candy and other things. Ms. Ashley commented that the Board had approve those funds and an annual budget so can't hold it against her. Mr. Forshee replied that they were approved after the fact and funds were used prior to Board approval. Mrs. Shultz stated the disbursements were also approved by the Board. Mr. Forshee acknowledged the Board approves an annual budget, but does not imply improper approval for improper purchases.

Mr. Forshee continued by stating Mrs. Shultz initially was resistant to having meetings with the staff, there were questions about bid limit prices, and provided inaccurate bid information for pump station 4-2. She stated that the bid documents were reviewed by Mr. Freeze and she was told they were similar in scope after she had questioned the price difference. Mr. Forshee also stated he had concerns because specification documents are not being followed, professional engineers are not being used for inspections, email responses are fairly timely except for a couple lagging on I&I, and employee evaluations were not completed in a timely manner after she was hired. Mrs. Shultz replied that she was hired after the date the evaluations were to be completed by the previous General Manager, but Mr. Forshee insisted it was her responsibility and they were not completed in a timely manner. She stated she conducted them in February and then again in June.

Mr. Forshee stated that the District had incurred late fees, but stated he was aware Mrs. Shultz has been working on eliminating them. He was also concerned that the website had out of date documentation and shouldn't be the Board's duty to bring it to staff attention. He stated, however, that it does get resolved in a timely manner when he brings it to the staffs attention. Mrs. Stottlemeyer commented that she is responsible for updating the website and to get the blame for that. Mr. Forshee stated he was not citing blame, but rather opportunities for improvement.

Mr. Forshee explained another concern was her decision to close the office due to a power outage when weeks prior the Board had a discussion about the need for the office generator. Mrs. Shultz stated that the County shut down and according to the District's policy, if the County closes then the District's office closed so she was following policy and the Board should change the policy if they had concerns. He stated she still had the final decision and Ms. Ashley stated the Board cannot be inconsistent and criticize when policies aren't being followed then criticize when policies are being followed.

Mr. Forshee continued by stating he had drove to the various sites and found multiple hazards including broken conduit, no locks on electrical panels, an electrical line on an antenna, and no fences at two pump stations, which had all been fixed since that time. Commissioner Compton stated that Mrs. Shultz should not be blamed for items that were done under a previous Board or staff and Ms. Ashley agreed. Mr. Forshee explained that these discrepancies were noted when Mrs. Shultz was General Manager. Ms. Ashley stated that Mr. Forshee could have done these inspections last year while he was on the Board to the old General Manager as well.

Mr. Forshee stated the District hasn't conducted grease trap inspections on many sites, the credit card policy was changed after being found in the Perry audit, and at the May 16<sup>th</sup> Special meeting she walked out. Mrs. Shultz explained that she was not feeling well at that meeting and had a C-section the next day. Mr. Forshee also requested the board meeting management books be sent to the Board prior to 4pm Friday before the meeting. Mrs. Stottlemeyer stated that Mr. Forshee added several items to be included

in the Board books on Friday morning. Mr. Freeze commented that he thought there was a policy stating a deadline for submitting items for the books.

Mr. Forshee also stated he was concerned that earlier in the year when Mrs. Shultz was asked if a former employee access to email and the building was disabled, she asked if she should be preparing for someone to be fired. He also stated that in an email about late fees and her evaluation, Mrs. Shultz stated she would add it to the agenda so he could continue his attacks on her and staff. Mrs. Shultz stated that Mr. Forshee has attacked her and her staff on multiple occasions and the other two Board members can vouch for that. She stated the way he speaks to her on occasions and, for instance, when asked what he could do to make her maternity leave better, ended up being her constantly answering emails and Mrs. Stottlemeyer having to do more unnecessary work. She stated he continued to attack all the time. Mr. Forshee stated his expectation was that if she was on leave then she was on leave. Mrs. Shultz stated that there are things she had to still do throughout her leave.

Mr. Forshee commented that Mrs. Shultz major strong points are a historical knowledge of the PSD and a great understanding of the financials and accounting system, but could use management training, should attend the PSC board member seminar, and change management as there seems to be a resistance to change. Mrs. Shultz stated she was not resistant to change and that is his opinion. Mr. Forshee stated that if consolidation doesn't happen then the Board and General Manager should define clear-job related requirements, training, performance expectations and performance metrics.

Commission Compton commented that Mrs. Shultz has done a fantastic job as General Manager and has far exceeded the previous General Manager in her short tenure. He also stated that the worst thing to experience as an employee is being micromanaged and even more worse to have employees flourish because of it.

Mr. Forshee responded that he has laid out several examples at this meeting, such as the specifications discussion, causing a need for the Board's involvement with the operations at this time. Mrs. Shultz commented that a simple change to specifications could have taken care of the problem rather than a three day email chain and certain decisions that were made were by the previous management such as Mr. Markley performing inspections. Mr. Forshee suggested that maybe a temporary assistant General Manager should be hired to help out. Mr. Forshee stated that at some point the District needs to quit blaming the previous administration. Mrs. Shultz stated that she does not feel comfortable coming to the Board. Ms. Ashley made the suggestion to possibly hire a person to handle the updating of documentation if consolidation fails.

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

#### Public Comment

Jacquelyn Milliron commented that listening to the pump stations that are in need of repair are not the ones listed in the sewer project and felt that \$6.9 million proposed for the project could have been used much better. She stated that the District spent millions in unnecessary costs in engineering, legal and accounting fees over the last decade for nothing. Mrs. Milliron commented that she doesn't know why there isn't a nice complete document showing current capacity with all the engineering that has been done over the years. She stated this shortcoming is most likely on the previous management. Mrs. Milliron asked the Board if they have investigated any alternatives that Shenandoah Junction had mentioned in their consent decree.

Mrs. Milliron also commented on the 2016 revised specifications and that certain things may be grandfathered in as long as they are operating properly. She stated that she had received several phone calls on how great the last newsletter was and wanted to reiterate the value of it. Mrs. Milliron also commented that in the proposed sewer project, it never stated Shenandoah Junction would be served and when the previous General Manager told them to wait until after the project was complete to get service, why didn't Shenandoah Junction come forward and contribute money for the project. She thanked the Board and staff for continuing to do a good job and to not feel guilty for the last night meetings because in the past the meetings were long as well.

Joe Freeze commented on how things have changed for the better at the District since Mrs. Shultz took over as the General Manager. He stated she is doing an excellent job and does not micromanage her staff. Mr. Freeze stated that he has noticed Mrs. Shultz upset over emails from Mr. Forshee, which are almost to the point of harassment. He stated he believed that some of the manuals do need to be updated. He commented that staff will get to the revision/changes to the policies because staff are professionals and perfectionist. Mr. Freeze also commented that Mrs. Shultz is an asset to the District and he supported her.

**Action: Motion made by Mr. Forshee and seconded by Ms. Ashley to adjourn.  
Unanimously approved.**

There being no further business at this time, the meeting was adjourned at 11:17PM.

The next regular meeting is scheduled for Wednesday, October 3, 2018 at 7:00PM at 340 Edmond Road, Suite A at the Districts office in Kearneysville.

Respectfully Submitted,

Roger C. Forshee  
Chairman

Tara D. Ashley  
Secretary

## **MEMORANDUM**

Re: Discuss the Districts financial status of paying bills  
To: Jefferson County PSD Board Members & Professionals  
Date: October 2, 2018  
Preparers: April Shultz, General Manager

Background:

As of today, the District has the funds available to pay all of the September sewer and water disbursements.

Action:

Staff is not aware of any action at this time.

## MEMORANDUM

Re: Discuss pump station repairs, upgrades and related costs/funding options

- Update on repairs/upgrades to pump station 4-2
- Update on repairs needed for pump station 3-9
- Update on relocation of office generator

To: Jefferson County PSD Board Members & Professionals

Date: September 28, 2018

Preparers: April Shultz, General Manager

### Background:

#### Pump Station 4-2

Operation's Manager, Joe Freeze, has scheduled the repair/upgrade with all the vendors for the week of October 22<sup>nd</sup>.

#### Pump Station 3-9

The new pumps arrived and were installed for this pump station.

#### Office Generator

Mr. Freeze met with the electrician Charles Town uses at pump station 1-12. The electrician believed the generator would be too top heavy to be put on a trailer and suggested using the Godwin connection that is already there as the backup for this station in the event of an emergency. Mrs. Stolipher agreed and suggested that since there isn't an immediate need to move the generator at the office, Charles Town will address the relocation of that when the time comes.

### Action:

Staff is not aware of any action at this time.

## **MEMORANDUM**

Re: Discuss JCPSD Sanitary Sewer Specifications and Standards

To: Jefferson County PSD Board Members & Professionals

Date: September 6, 2018

Preparers: April Shultz, General Manager

**Background:**

Last month Chairman Roger Forshee requested this agenda item and had several questions regarding the 2016 revised Sanitary Sewer Specification and Standards. Since that discussion, staff has decided to remove the term “Engineer” from the inspections section and insert “or approved equal” to the manhole frame and lids section.

Last month the Board also asked staff to look into the specs for the manhole frames and covers that were used for the sewer project. Below is the information staff found:

The manhole frames and covers in the project were described to be Domestic Cast Iron castings, ASTM 48, Class 30 or better, and watertight with 24” clear opening with bolted lid. ASTM 48 Class 30 means gray cast irons with ability to withstand medium or large pressure loads that are free of air bubbles, sand and other imperfections.

**Action:**

Staff is not aware of any action at this time.

## **MEMORANDUM**

Re: Update on grease trap inspection policy and process  
• Update on Holiday Inn – no grease trap

To: Jefferson County PSD Board Members & Professionals

Date: September 28, 2018

Preparers: April Shultz, General Manager

### Background:

Last month Mr. Forshee requested this item and questioned the District's grease trap inspection policy and process. Since that discussion, staff has been working with Charles Town to mirror their policy and process. Each of the policies are very similar in nature. The District has drafted a letter, similar to the letter Charles Town sends, to send to the grease trap customers requesting them to submit maintenance records every 6 months. The District will also schedule periodic inspections throughout the year of those customers rather than monthly inspections.

Establishments that have been added to the inspection list were Papa John's, Hampton Inn, Home2Suites, and Children First Child Development Center, all of which have operating grease traps.

Staff has also spoke with Charles Town on how to handle the Holiday Inn since they currently do not have a grease trap. The District will be sending them, along with the Golden Horseshoe, a letter requiring them to install a grease trap according to our ordinance.

### Action:

Staff is not aware of any action at this time.

## **MEMORANDUM**

Re: Update on the next newsletter edition

To: Jefferson County PSD Board Members & Professionals

Date: September 28, 2018

Preparers: April Shultz, General Manager

Background:

Staff has drafted the next newsletter edition which follows this memo. The Board should review and provide feedback.

Action:

Staff is not aware of any action at this time.



# Jefferson County Public Service District NEWSLETTER

Vol. 2

## Board of Directors

Roger C. Forshee  
Chairman

Tara D. Ashley  
Secretary

Todd M. Milliron  
Treasurer

General Manager  
April Shultz  
[gm@jcpsd.com](mailto:gm@jcpsd.com)

Operations Manager  
Joseph Freeze  
[opsmanager@jcpsd.com](mailto:opsmanager@jcpsd.com)

For general  
questions:  
[admasst@jcpsd.com](mailto:admasst@jcpsd.com)

For billing  
questions:  
[billingclerk@jcpsd.com](mailto:billingclerk@jcpsd.com)

Jefferson County  
Public Service District  
340 Edmond Road, Suite A  
Kearneysville, WV 25430  
Phone: (304) 725-4647  
Fax: (304) 725-5976  
[www.jcpsd.com](http://www.jcpsd.com)



## Current Events

- ❖ In June, the District Board hired Yount, Hyde, and Barbour, P.C. of Winchester, VA to perform a financial audit for 1 year. The audit should be complete by the end of September. It can be found at [www.jcpsd.com](http://www.jcpsd.com).
- ❖ In July, the District Board voted to execute a lease extension for its current office location. The office will remain in Kearneysville until further notice.
- ❖ Also in July, the District Board hired Ms. Susan Riggs of Spilman Thomas & Battle, PLLC out of Charleston, WV.
- ❖ The District has been working diligently to make much needed repairs to the collection system. Staff has recently completed repairs/upgrades to Pump Station 3-6 (by Applebee's). Next, repairs/upgrades to Pump Station 4-2 (on Federal Way) will begin soon.

**JUST A  
REMINDER...**

Please be sure to update your  
phone number and email address  
with our office!!

## WHAT'S NEW?

The District now offers **LIVE** audio broadcast of the monthly regular board meetings on our website. You can also find the meeting packets online to view the information that will be discussed. Please go to our website for details.

Up and coming meetings:  
Monday, November 5<sup>th</sup>  
Wednesday, December 5<sup>th</sup>  
\*\*\*All meetings begin at 7:00PM.

## CONSOLIDATION

The WV Public Service Commission issued a final order in the consolidation case No. 17-0915-PSWD-PC on June 26<sup>th</sup> approving the dissolution of the District and consolidation with Charles Town Utility Board. However, on July 25<sup>th</sup> the PSC order was appealed to the WV Supreme Court of Appeals. The District's consolidation with Charles Town is on hold until resolution of the appeal. For more information on the appeal case, please visit:

<http://www.courtswv.gov/supreme-court/calendar/2018/dockets/oct-23-18ad.html>

## IN NEED OF ASSISTANCE?

The organizations below **may** offer assistance to customer's with delinquent utility bills.

**Community Ministries**  
238 W. Washington Street  
Charles Town, WV  
304-725-3186

**DHHR**  
240 Willow Springs Drive  
Charles Town, WV  
304-724-2600  
Martinsburg-304-267-0100

**Salvation Army**  
Charles Town-304-724-2600  
Martinsburg-304-267-4612

**Catholic Community Services**  
Martinsburg, WV  
304-267-8837

# WEBPAY 101

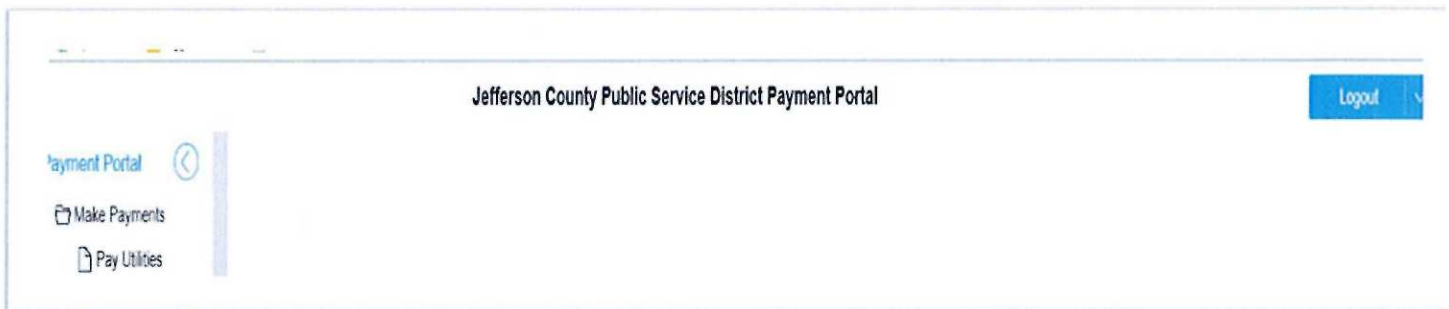
## HOW TO LOGIN AND REGISTER FOR THE WEB PAY

If you have Registered before, click "Login" on the Payment Portal screen to open Jefferson County Public Service District's Web Pay screen. If you have not registered previously, you'll need to Register by clicking on the "Register" button on the Payment Portal screen.

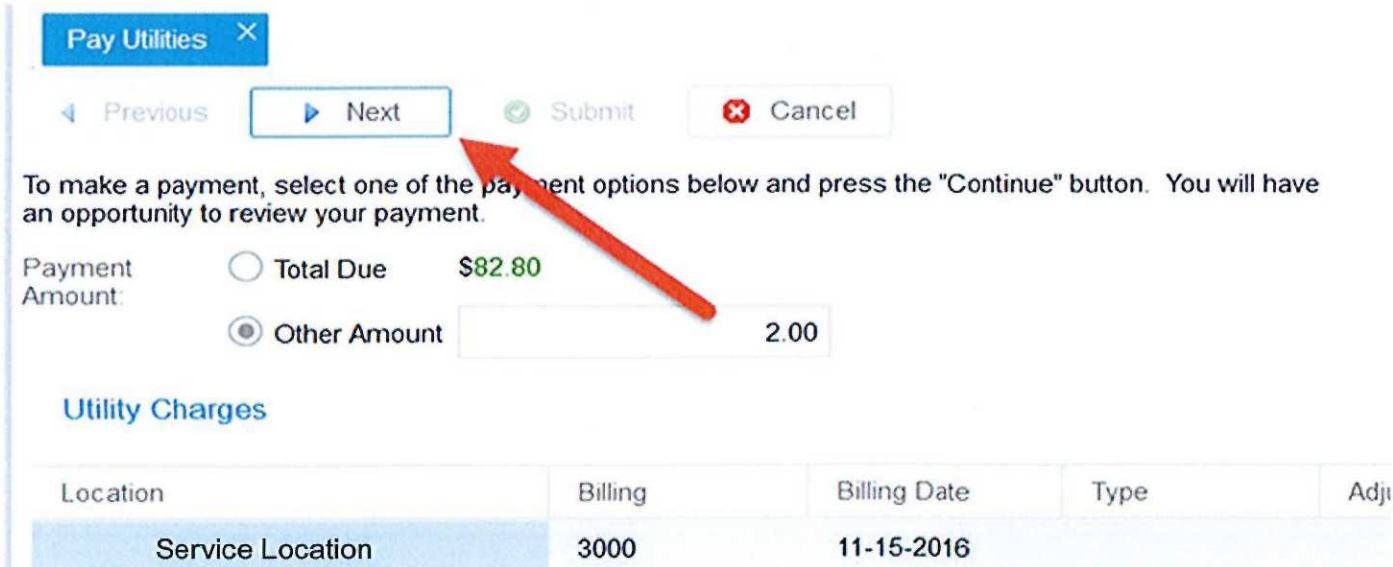
In the Register window, insert your account number and then insert your service location EXACTLY the way it appears on your monthly bill. Service location and Account Number can be found on the upper right corner of your monthly bill.

Next create a user name and password. You'll use this same user name and password to Login to this site each time. Once complete click "Submit".

➡ Once registered, click on "Login" to open the "Pay Utility Charges" screen. You will see the screen below. Click "Pay Utilities" on left hand side of the screen.



➡ Next you have the option of paying the Total Due or an Other Amount. Choose the amount then click "Next".




To make a payment, select one of the payment options below and press the "Continue" button. You will have an opportunity to review your payment.



Payment Amount: ☐ Total Due \$82.80 ☒ Other Amount 2.00

**Utility Charges**

Location	Billing	Billing Date	Type	Adj
Service Location	3000	11-15-2016		


 Choose your payment option, (which can be a credit card or electronic check (ACH)) and click "Next". If you choose the "Credit/Debit Card" method, no fields are provided at this time.

**Pay Utilities** ✕



◀ Previous   **▶ Next**    Submit    Cancel

To make a payment, select one of the payment options below and press the "Continue" button. You will have an opportunity to review your payment.

Payment Method: ☒ Credit / Debit Card  
☐ Electronic Check (EFT / ACH)

 If you choose the "Credit/Debit Card" method, no fields are provided at this time. To enter your card information, click "Submit" and you will leave this site and be connected to a secure server hosted by Bluepay to enter your credit card information and submit your payment.

**Pay Utilities** ✕

◀ Previous   ▶ Next    **Submit**    Cancel

Please review your payment. To make changes to your payment, click or tap the "Previous" button above. To accept these details, click or tap the "Submit" button above.

Payment Amount: \$2.00

Account Type: Credit Card

If you have any problems or questions, please call our office!

Putting the wrong things down the drain can damage the sewer system, cause sewer backups in your home, or even possible sewer releases to the environment. Keeping the pipes in your home clean is easier and less expensive than treating a problem later. For more information on what not to flush down the drain, you can visit [www.awwa.org](http://www.awwa.org), [www.epa.gov/watersense](http://www.epa.gov/watersense), or [www.amwater.com](http://www.amwater.com).

## Do not **FLUSH!**

- |                             |                             |
|-----------------------------|-----------------------------|
| ▪ Disposable wipes          | ▪ Car fluids                |
| ▪ Prescription medication   | ▪ Egg shells                |
| ▪ Feminine hygiene products | ▪ Fats                      |
| ▪ Condoms                   | ▪ Floss                     |
| ▪ Grease                    | ▪ Face wipes & paper towels |
| ▪ Medical waste             | ▪ Cotton balls & swabs      |
| ▪ Oil                       | ▪ Flushable cat litter      |
| ▪ Paint                     | ▪ Cigarette butts           |
| ▪ Disposable diapers        | ▪ Coffee grounds            |

## **MEMORANDUM**

Re: Consider for approval the District's draft financial statement audit for the fiscal year ended June 30, 2018, presentation by Yount, Hyde, & Barbour PLLC

To: Jefferson County PSD Board Members & Professionals

Date: September 28, 2018

Preparers: April Shultz, General Manager

**Background:**

Staff from Yount, Hyde, & Barbour PLLC will be in attendance to present the audit for the fiscal year ending June 30, 2018. A draft copy was not available at the time this was prepared, but should be available prior to the meeting.

Staff submitted the water and sewer annual reports to the PSC on Friday, September 28<sup>th</sup>. Both reports follow this memo.

**Action:**

The Board should approve the draft financial statement audit for the fiscal year ended June 30, 2018 presented by Yount, Hyde, & Barbour PLLC.

# **WASTEWATER UTILITIES**

## **(Class A & B)**

### **ANNUAL REPORT For Year Ended 2018 For**

**NAME OF UTILITY:** Jefferson County Public Service District  
**PHYSICAL ADDRESS:** 340 Edmond Road, Suite A, Kearneysville, WV 25430  
**MAILING ADDRESS:** 340 Edmond Road, Suite A, Kearneysville, WV 25430

**NAME OF MAYOR/ CHAIRPERSON/ PRESIDENT:** Roger Forshee  
**PHYSICAL ADDRESS:** 340 Edmond Road, Suite A, Kearneysville, WV 25430

**UTILITY CONTACT PERSON:** April Shultz, General Manager  
**TELEPHONE NO:** 304.725.4647  
**E-MAIL ADDRESS:** [gm@jcpsd.com](mailto:gm@jcpsd.com)

**ACCOUNTING CONTACT PERSON:** April Shultz, General Manager  
**ACCOUNTANT'S MAILING ADDRESS:** 340 Edmond Road, Suite A, Kearneysville, WV 25430  
**TELEPHONE NO:** 304.725.4647  
**E-MAIL ADDRESS:** [gm@jcpsd.com](mailto:gm@jcpsd.com)

### **TO THE PUBLIC SERVICE COMMISSION OF WEST VIRGINIA**

**FOR THE YEAR ENDED:** 06.30.18  
**Utility Class:** A  
**Revision Date:**  
**Audit Report Filed Date:**

## Utility Description Information

All data entered is for the Annual Report period.

Those cells that are not shaded require the utility to enter data .All others will be automatically filled in.

**General Information**

Name

Jefferson County Public Service District

Address

340 Edmond Road, Suite A, Kearneysville, WV 25430

Areas Served County or counties :

Jefferson County; Nonmunicipal portions of Jefferson County; Some areas within Ranson &amp; Charles Town

Phone number

304.725.4647

Fax number

304.725.5976

Total number of full time employees:

Full Time Employees:

Contract Employees:

Field:

4.00

-

Customer Billing:

2.00

-

Administrative &amp; General

3.00

-

Gross Annual Revenues

Gross Plant in Service

No. of Active customers

2,895,184

19,302,575

2,675

# of Wastewater Systems

NPDES Permit Number(s)

Wastewater Systems:

1 Collection, 2WWTPS-Deerfield

WV 00084361 UIC 0665-03-037-001

Number of : 1. Treatment Plants

2. Pumping Stations

3. Grinder Pumping Stations

2

28

17

Total treatment capacity in MGD's\*\*

.014

\*\*Million Gallons per Day

Number of: 1.Vacuum stations

2. Miles of Gravity Collection Mains

3. Miles of Force Collection Mains

0

45.11

16.78

Number of permitted combined system overflows (CSO)

0

Utility Description

**IMPORTANT CHANGES DURING THE YEAR**

Here under give particulars concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry must be answered. However, if the word "none" states the fact it may be used in answering any inquiry, or if information is given in the report which answers any inquiry, reference to such other schedules will be sufficient.

- 1 Changes in, and additions to franchise rights: describing (a) the actual consideration given therefore, and (b) from whom acquired. If acquired without the payment of any consideration, state that fact.
- 2 Acquisition of other companies, reorganization, merger or consolidation with other companies: give names of companies involved, particulars concerning the transactions, and reference to Commission authorization, if any.
- 3 Purchase or sale of operating units or systems such as generating plants, transmission lines, etc; specifying items, parties, dates and also reference to Commission authorization, if any.
- 4 Important leaseholds acquired, given, assigned or surrendered, giving effective dates, lengths of terms, names of parties, rents, Commission authorization, if any, and other conditions.
- 5 Important extensions of system, giving location, new territory covered by distribution system, and dates of beginning operations.
- 6 Estimated increase or decrease in annual revenues due to important rate changes, giving basis of estimate and stating for each revenue classification the amounts of increase or decrease and the number of customers affected for each such classification.
- 7 Obligation incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, excluding ordinary commercial paper maturing on demand or not later than one year after date of issue, and giving Commission authorization, if any.
- 8 Changes in articles of incorporation or amendments to charter.
- 9 Additional matters of fact (not elsewhere provided for) which the respondent may desire to include in its report.

15-1338-PSD-42R-PC – The PSC approved the rates on March 23, 2017. The step 2 rates were effective for all service rendered on and after August 16, 2017. The step 2 rate went from \$17.85 per thousand to \$16.61 per thousand.

The previous Chairman, William Strider's term expired December 1, 2017 and Todd Milliron was appointed. The previous Secretary, Richard Weese resigned in December 2017 and Tara Ashley was appointed on January 4, 2018. As of January 2018 the District Board is as follows:

Roger Forshee, Chairman

Todd Milliron, Treasurer

Tara Ashley, Secretary

During the Special Meeting in December, the Board voted to put an indefinite hold on the Sewer Transmission Project PSC Case No. 16-0616-PSD-PC.

The Jefferson County Commission PSC Case No. 17-0915-PSWD-PC consolidated with Complaint Case PSC No. 18-0006-PSD-C.

On March 1, 2018, the District Board signed the Purchase Agreement approving the acquisition of the District's assets by the City of Charles Town.

The WV PSC issued a final order in the consolidation case number 17-0915-PSWD-PC on June 26, 2018. Since that time, the case was appealed to the WV Supreme Court.

In June, the District Board hired Yount, Hyde, and Barbour, P.C. of Winchester, VA to perform a financial audit for FY 2018.

## CORPORATE CONTROL OVER RESPONDENT

1. Did any corporation, business trust, or similar organization, hold control over the respondent at the close of the year?

No

2. If control was so held, state:

(a) The form of control, whether sole or joint.

N/A

(b) The name of the controlling corporation or organization.

N/A

(c) The manner in which control was held.

N/A

(d) The extent of control.

N/A

(e) Whether control was direct or indirect.

N/A

(f) The name or names of the intermediary or intermediaries through which control, if indirect, was held (see note).

N/A

3. If any individual, association or corporation held control, as trustees, over the respondent, give the information called for below:

(a) The name of the trustee.

N/A

(b) The name of the beneficiary or beneficiaries for whom the trust was maintained.

N/A

(c) The purpose of the trust.

N/A

4. Give particulars as to any change during the year in the corporate control over the respondent.

N/A

Note: In cases where control of the respondent was in a holding company organization, submit a statement showing the chain of ownership or control to the main parent company or organization.

## IDENTITY OF RESPONDENT

**Type of Utility:** Jefferson County Public Service District

**Public:** District

**Association or Authority:** WV PSC and Jefferson County Commission

**Private:** Public

1. Exact name of Respondent( *Utility Name* )

Jefferson County Public Service District

2. If name of respondent was changed during the year, give particulars of change and date change became effective

N/A

3. Address of principal business office at end of year

340 Edmond Road, Ste. A, Kearneysville, WV 25430

4. Names and titles of officer having custody of the general corporate books of account and address of where the general corporate books are kept.

April Shultz, General Manager

340 Edmond Road, Ste. A

Kearneysville, WV 25430

5. Name of State under the laws of which respondent is incorporated and date of incorporation.

N/A

6. If respondent is not incorporated, give the type of organization and date organized.

Public Service District

December 1, 1983

7. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c ), the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

N/A

8. State the classes of utility and other services furnished by the respondent during the year in each state in which the respondent operated

Class A Utility

## NOTICE

### GENERAL INSTRUCTIONS

1. The original of this report form properly filled out and verified should be filed electronically with the Service Commission of West Virginia on or before the last day of the third month following the close of the calendar or established fiscal year by each Class A or B public utility (as defined in the Uniform System of Accounts). One copy of the report should be retained by the respondent in its files.
2. The form of annual report is prepared in conformity with Uniform System of Accounts for Public Utilities prescribed by the Public Service Commission of West Virginia, and all accounting words and phrases are to be interpreted in accordance with the said classification.
3. Instructions should be carefully observed and each question should be answered fully and accurately whether it has been answered in a previous annual report or not. Where the word "none" truly and completely states the fact, it should be given to any particular inquiry unless in a numeric field. Where dates are called for, the month and day should be stated as well as the year. Customary abbreviations may be used in stating dates.
4. If any schedule does not apply to the respondent such fact should be shown on the schedule by the words "not applicable."
5. All entries should be made in permanent form. Entries of a contrary or opposite character (such as decreases reported in a column providing for both increases and decreases) should be enclosed in parentheses.
6. Commission authorization (abbreviated Comm. Auth.) used in the report means the authorization of this Commission or any other commission. Where a commission authorization is shown, the identity of the commission should also be given.
7. The annual report should in all particulars be complete in itself. Reference to reports of previous years or to other reports should not be made in lieu of required entries except as specifically authorized.
8. Wherever schedules call for comparison of figures of a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation stating why the different figures were used.
9. Additional statements inserted for the purpose of further explanation of accounts or schedules should be made on schedule 801A-801B.
10. The word "respondent" wherever used in this report means the person, firm, association, corporation or municipal corporation on whose behalf the report is made.
11. If the respondent makes a report for a period other than a calendar year, the beginning and the end of the period covered must be clearly stated on page 1, and throughout the report where the year or period is required to be stated.

## LIST OF SCHEDULES

Designate in column (c) by terms "none" or "not applicable" as appropriate, in instances where no information or amounts have been reported in certain schedules.

Title of Schedule (a)		Schedule Page No. (b)	Remarks (c)
1	<b>Summary Financial Statements</b>		
2	Income Statement	<a href="#">100A-100B</a>	
3	Balance Sheet	<a href="#">101-102</a>	
4	Statement of Changes in Financial Position	<a href="#">103/103A</a>	
5	Notes to Balance Sheet and Statement of Changes in Financial Position	<a href="#">104</a>	
6	Retained Earnings - Appropriated and Unappropriated	<a href="#">105</a>	
7	<b>Balance Sheet Supporting Schedules</b>		
8	Utility Plant		
9	Utility Plant and Accumulated Depreciation	<a href="#">500</a>	
10	Utility Plant Adjustments	<a href="#">500</a>	NONE
11	<b>Other Property and Investments</b>		
12	Nonutility Property and Accumulated Depreciation	<a href="#">200</a>	NONE
13	Investments in Associated Companies, Utility and Other Investments	<a href="#">201</a>	NONE
14	Cash, Sinking, Depreciation, and Other Special Funds	<a href="#">202</a>	
15	Assets in Sinking, Depreciation, and Other Special Funds	<a href="#">202A</a>	
16	<b>Current and Accrued Assets</b>		
17	Accounts Receivable and Notes Receivable	<a href="#">203</a>	
18	Accumulated Provision for Uncollectible Accounts	<a href="#">203</a>	
19	Accounts and Notes Receivable from Associated Companies or Funds	<a href="#">204</a>	
20	Materials and Supplies, Explanation of Inventory Adjustments	<a href="#">205</a>	NONE
21	Prepayments and Miscellaneous Current and Accrued Assets	<a href="#">206</a>	
22	<b>Deferred Debits</b>		
23	Miscellaneous Deferred Debits	<a href="#">206</a>	
24	Unamortized Debt Discount and Expense and Unamortized Premium on Debt	<a href="#">207</a>	
25	Extraordinary Property Losses and Preliminary Survey and Investigation Charges	<a href="#">208</a>	
26	<b>Equity Capital</b>		
27	Capital Stock And Preferred Stock	<a href="#">209</a>	NONE
28	Securities Holders and Voting powers	<a href="#">209A</a>	NONE
29	Securities Issued or Assumed During Year	<a href="#">209B</a>	NONE
30	Corporation Controlled by Respondent	<a href="#">209C</a>	NONE
31	Capital Stock And Preferred Stock Subscribed	<a href="#">210</a>	NONE
32	Common and Preferred Stock Liability for Conversion	<a href="#">210</a>	NONE
33	Other Paid-in Capital, Discount on Capital Stock, and Capital Stock Expense	<a href="#">211</a>	NONE
34	Retained Earnings	<a href="#">105</a>	
35	<b>Long-Term Debt</b>		
36	Bonds and Reacquired Bonds	<a href="#">212-212A</a>	
37	Other Long-Term Debt	<a href="#">212B</a>	
38	Advance from Associated	<a href="#">213</a>	NONE

## LIST OF SCHEDULES

Designate in column (c) by terms "none" or "not applicable" as appropriate, in instances where no information or amounts have been reported in certain schedules.

Title of Schedule (a)		Schedule Page No. (b)	Remarks (c)
1	<b>Current and Accrued Liabilities</b>		
2	Notes Payable and Advances from Associated Companies	<a href="#">213</a>	NONE
3	Accounts and Notes Payable to Associated Companies	<a href="#">214</a>	NONE
4	Accrued Taxes and Miscellaneous Current and Accrued Liabilities	<a href="#">215-216</a>	
5	Accounts Payable, Accrued Interest, Customer Deposit, and Other Deferred Credits	<a href="#">216</a>	
6	Advances for Construction	<a href="#">216A</a>	NONE
7	Accumulated Deferred Investment Tax Credits	<a href="#">217</a>	NONE
8	Operating Reserves	<a href="#">218</a>	NONE
9	Contributions In Aid of Construction and Accumulated Deferred Income Taxes	<a href="#">219-219A</a>	
10			
11	<b>Income Statement Supporting Schedules</b>		
12	Taxes Other Than Income Taxes	<a href="#">300-300A</a>	
13	Distribution of Income Taxes And Accumulated Deferred Income Taxes	<a href="#">301</a>	NONE
14	Reconciliation of Reported Net Income with Taxable Income	<a href="#">302</a>	NONE
15	Income from Utility Plant Leased to Others and Gain or Loss on Disposition of Property	<a href="#">303</a>	
16	Income from Merchandising, Jobbing, and Contract Work	<a href="#">304</a>	NONE
17	Interest and Dividend Income	<a href="#">304</a>	
18	Nonutility Income and Miscellaneous Nonutility Expenses	<a href="#">305</a>	
19	Allowance for Construction and Amortization Expenses	<a href="#">305</a>	
20	Interest Expenses and Extraordinary Items	<a href="#">306-307</a>	
21	<b>Utility Plant</b>	<a href="#">500</a>	
22	Wastewater Plant In Service	<a href="#">501A-501B</a>	
23	Wastewater Plant Leased to Others and Held for Future Use	<a href="#">502</a>	
24	Wastewater Plant Retirement and Replacement	<a href="#">503</a>	
25	Construction Work in Progress	<a href="#">504A - 504E</a>	NONE
26	Accumulated Provisions for Depreciation and Amortization	<a href="#">505A</a>	
27	<b>Operating Revenues</b>	<a href="#">600</a>	
28			
29	Sales of Wastewater to General Customers and Resale- By Months	<a href="#">601-602</a>	
30	Other Operating Revenues	<a href="#">602A-602B</a>	
31	<b>Operation and Maintenance Expenses</b>	<a href="#">603A-603B</a>	
32	Purchased Wastewater Treatment	<a href="#">604</a>	
33	Regulatory Commission Expenses and Miscellaneous Expenses	<a href="#">605</a>	
34	Salaries , Wages, and Number of Employees	<a href="#">606A</a>	
35	Salaries & Wages- Officers, Directors and Majority Stockholders	<a href="#">606B-606C</a>	
36	Employee Health, Safety , And Training Hours	<a href="#">606D</a>	
37	Rental of Building/Real Property and Rental of Equipment	<a href="#">607</a>	
38	Insurance	<a href="#">607A</a>	
39	Purchased Power, Fuel for Power Production, Chemicals, and Materials and Supplies	<a href="#">607B</a>	
40	Contractual Services	<a href="#">608-608E</a>	
41	Construction Clearances	<a href="#">609</a>	NONE
42	<b>Statistical Section</b>		
43	Important Changes During the Year	<a href="#">700</a>	
44	Pumping Station Equipment	<a href="#">700A-700I</a>	
45	Wastewater Mains	<a href="#">701</a>	
46	Pumping and Purchased Wastewater Treatment Statistics	<a href="#">702</a>	
47	Main Blockages, Treatment Rate, System Integrity, Customer Satisfaction	<a href="#">702A</a>	
48	Proposed Summary Budget	<a href="#">703</a>	
49	<b>General Corporate Information</b>		
50	Evaluation	<a href="#">800</a>	
51	<b>Explanation Notes</b>	<a href="#">801A-801B</a>	
52	<b>Verification and Oath</b>	<a href="#">802</a>	
53	<b>Performance Measures</b>		

## INCOME STATEMENT

Line No.	Account (a)	Sch Page No. (b)	This Year (c)	Last Year (d)	Increase or (Decrease) (e)
1	<b>UTILITY OPERATING INCOME</b>				
2	Operating Revenues (400)	<a href="#">600</a>	2,895,184	3,009,574	(114,390)
3	Operating Expenses:				
4	Operating Expenses (401)	<a href="#">603A-603B</a>	2,108,397	2,176,515	(68,118)
5	Depreciation Expenses (403)	<a href="#">505A</a>	428,701	408,255	20,446
6	Amortization (406-407)				-
7	<b>Taxes Other than Income (408)</b>				
8	Utility Regulatory Assessment Fees (408.10)	<a href="#">300A</a>	20,291	21,665	(1,374)
9	Property Taxes (408.11)	<a href="#">300A</a>	-	-	-
10	Payroll Taxes (408.12)	<a href="#">300</a>	32,797	37,279	(4,482)
11	Other Taxes and Licenses (408.13)	<a href="#">300A</a>	-	-	-
12	<b>Income Taxes (409)</b>	<a href="#">301</a>			
13	Federal Income Taxes, Utility Operating Income (409.10)	<a href="#">301</a>	-	-	-
14	State Income Taxes, Utility Operating Income (409.11)	<a href="#">301</a>	-	-	-
15	Local Income Taxes, Utility Operating Income (409.12)	<a href="#">301</a>	-	-	-
16	<b>Provision for Deferred Income Taxes (410)</b>				
17	Deferred Federal Income Taxes (410.10)	<a href="#">301</a>	-	-	-
18	Deferred State Income Taxes (410.11)	<a href="#">301</a>	-	-	-
19	Deferred Local Income Taxes (410.12)	<a href="#">301</a>	-	-	-
20	<b>Provision for Deferred Income Taxes - Credit (411)</b>				
21	Provision for Def. Inc. Taxes - Credit, Utility Operating Income (411.10)	<a href="#">301</a>	-	-	-
22	<b>Investment Tax Credits (412)</b>				
23	Inv. Tax Credits Def. to Future Periods, Utility Operations (412.10)	<a href="#">301</a>	-	-	-
24	Inv. Tax Credits Restored to Operating Inc., Utility Operations (412.11)	<a href="#">301</a>	-	-	-
25	<b>Total Operating Expenses</b>		2,590,186	2,643,714	(53,528)
26	<b>Operating Income</b>		304,998	365,860	(60,862)
27	Income From Utility Plant Leased to Others (413)	<a href="#">303</a>	-	-	-
28	Gains (Losses) From Disposition of Utility Property (414)	<a href="#">303</a>	(830,947)	(133,260)	(697,687)
29	<b>Total Operating Income</b>		(525,949)	232,600	(758,549)
30	<b>OTHER INCOME AND DEDUCTIONS</b>				
31	Other Income:				
32	Income from Merchandising, Jobbing and Contract Work (415-416)	<a href="#">304</a>	-	-	-
33	Interest and Dividend Income (419)	<a href="#">304</a>	11,141	4,021	7,120
34	Allowance for Funds Used During Construction (420)	<a href="#">305</a>	-	-	-
35	Nonutility Income (421)	<a href="#">305</a>	67,795	92,841	(25,046)
36	<b>Total Other Income</b>		78,936	96,862	(17,926)
100A					

## INCOME STATEMENT

Line No.	Account (a)	Sch Page No. (b)	This Year (c)	Last Year (d)	Increase or (Decrease) (e)
37	<b>Other Income Deductions:</b>				
38	Miscellaneous Nonutility Expenses (426)	305	-	-	-
39	<b>Total Other Income Deductions</b>		-	-	-
40	<b>Taxes Applicable to Other Income and Deductions:</b>				
41	<b>Taxes Other than Income (408):</b>				
42	Taxes Other than Income, Other Income and Deductions (408.20)	300	-	-	-
43	<b>Income taxes (409)</b>				
44	Income Taxes, Other Income and Deductions (409.20)	301	-	-	-
45	<b>Provision for Deferred Income Taxes (410)</b>				
46	Provision for Def. Inc. Taxes, Other Income and Deductions (410.20)	301	-	-	-
47	<b>Provision for Deferred Income Taxes - Credit (411)</b>				
48	Provision for Def. Inc. Taxes - Cr., Other Inc. and Deductions (411.20)	301	-	-	-
49	<b>Investment Tax Credits (412)</b>				
50	Investment Tax Credits - Net, Nonutility Operations (412.20)	301	-	-	-
51	Inv. Tax Credits Restored to Nonoperating Inc., Utility Ops. (412.30)	301	-	-	-
52	<b>Total taxes on other income and deductions</b>		-	-	-
53	<b>Net other income and deductions</b>		78,936	96,862	(17,926)
54	<b>INTEREST EXPENSE</b>				
55	Interest Expense (427)	306	122,649	149,250	(26,601)
56	Amortization of Debt Discount and Expense (428)	305	64,863	63,252	1,611
57	Amortization of Premium on Debt (429)	305	-	-	-
58	<b>Total Interest Expenses</b>		187,512	212,502	(24,990)
59	<b>Income Before Extraordinary Items</b>		(634,525)	116,960	(751,485)
60	<b>EXTRAORDINARY ITEMS</b>				
61	Extraordinary Income (433)	307	-	-	-
62	Extraordinary Deductions (434)	307	-	-	-
63	<b>Income Taxes (409.30):</b>				
64	Income Taxes, Extraordinary Items (409.30)	301	-	-	-
65	<b>Total Extraordinary Items</b>		-	-	-
66	<b>NET INCOME</b>		(634,525)	116,960	(751,485)

## BALANCE SHEET

Line No.	Assets and Other Debits (a)	CLASS	Sch Page No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Increase or (Decrease) (e)
1	<b>UTILITY PLANT</b>					
2	Utility Plant (101-106)	A & B	500	19,304,919	19,302,575	(2,344)
3	Less: Accumulated Prov. for Depr. and Amort. (108-110)	A & B	505A	(7,123,874)	(7,520,482)	(396,608)
4	Net Utility Plant			12,181,045	11,782,093	(398,952)
5	Utility Plant Acquisition Adjustments (114-115)	A & B	505A	-	-	-
6	Other Utility Plant Adjustments (116)	A	505A	-	-	-
7	<b>Total Net Utility Plant</b>			<b>12,181,045</b>	<b>11,782,093</b>	<b>(398,952)</b>
8	<b>OTHER PROPERTY AND INVESTMENTS</b>					
9	Nonutility Property (121)	A & B	200	-	-	-
10	Less: Accumulated Provision for Depr. and Amort. (122)	A & B	200	-	-	-
11	Net Nonutility Property			-	-	-
12	Investment in Associated Companies (123)	A & B	201	-	-	-
13	Utility Investments (124)	A & B	201	-	-	-
14	Other Investments (125)	A & B	201	-	-	-
15	Sinking Funds (126.1)	A	202	606,229	608,084	1,855
16	Depreciation Funds (126.2)	A	202	-	-	-
17	Other Special Funds (127)	A & B	202	601,195	894,893	293,698
18	<b>Total Other Property and Investments</b>			<b>1,207,424</b>	<b>1,502,977</b>	<b>295,553</b>
19	<b>CURRENT AND ACCRUED ASSETS</b>					
20	Cash (131)	A & B	202	183,010	219,226	36,216
21	Special Deposits (132-133)	A & B	202	477,079	327,817	(149,262)
22	Working Funds (134)	A & B	202	-	-	-
23	Temporary Cash Investments (135)	A & B	202	-	-	-
24	Customer Accounts Receivable (141)	A & B	203	81,263	84,957	3,694
25	Other Accounts Receivable (142)	A & B	203	16,182	3,700	(12,482)
26	Accum. Provision for Uncollectible Accounts- Cr.(143)	A & B	203	(10,000)	(10,000)	-
27	Notes Receivable (144)	A & B	203	-	-	-
28	Receivables from Associated Companies (145-146)	A & B	204	11,765	5,042	(6,723)
29	Materials and Supplies (151-161)	A & B	205	-	-	-
30	Prepayments (162)	A & B	206	17,985	18,296	311
31	Accrued Interest and Dividends Receivable (171)	A & B	206	-	-	-
32	Rents Receivable (172)	A	206	-	-	-
33	Accrued Utility Revenues (173)	A	206	255,033	236,896	(18,137)
34	Miscellaneous Current and Accrued Assets (174)	A & B	206	-	-	-
35	<b>Total Current and Accrued Assets</b>			<b>1,032,317</b>	<b>885,934</b>	<b>(146,383)</b>
36	<b>DEFERRED DEBITS</b>					
37	Unamortized Debt Discount and Expense (181)	A & B	207	226,718	208,588	(18,130)
38	Extraordinary Property Losses (182)	A & B	208	-	-	-
39	Preliminary Survey and Investigation Charges (183)	A	208	816,650	68,804	(747,846)
40	Clearing Accounts (184)	A				-
41	Temporary Facilities (185)	A				-
42	Miscellaneous Deferred Debits (186)	A & B	206	574,489	530,297	(44,192)
43	Research and Development Expenditures (187)	A	206	-	-	-
44	Accumulated Deferred Income Taxes (190)	A & B	301	-	-	-
45	<b>Total Deferred Debits</b>			<b>1,617,857</b>	<b>807,689</b>	<b>(810,168)</b>
46						
47	<b>Total Assets and Other Debits</b>			<b>16,038,643</b>	<b>14,978,693</b>	<b>(1,059,950)</b>

**BALANCE SHEET (Continued)**

Line No.	Liabilities and Other Credits (a)	CLASS	Sch Page No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Increase or (Decrease) (e)
1	<b>EQUITY CAPITAL</b>					
2	Common Stock Issued (201)	A & B	<u>209</u>	-	-	-
3	Common Stock Subscribed (202)	A	<u>210</u>	-	-	-
4	Common Stock Liability for Conversion (203)	A	<u>210</u>	-	-	-
5	Preferred Stock Issued (204)	A & B	<u>209</u>	-	-	-
6	Preferred Stock Subscribed (205)	A	<u>210</u>	-	-	-
7	Preferred Stock Liability for Conversion (206)	A	<u>210</u>	-	-	-
8	Premium on Capital Stock (207)	A	<u>211</u>	-	-	-
9	Reduction in Par on Stated Value of Capital Stock (209)	A	<u>211</u>	-	-	-
10	Gain on Resale or Cancellation of Reacquired Capital Stock (210)	A	<u>211</u>	-	-	-
11	Other Paid-in Capital (211)	A & B	<u>211</u>	-	-	-
12	Discount on Capital Stock (212)	A & B	<u>211</u>	-	-	-
13	Capital Stock Expense (213)	A & B	<u>211</u>	-	-	-
14	Retained Earnings (214-215)	A & B	<u>105</u>	(546,658)	(1,399,682)	(853,024)
15	Reacquired Capital & Preferred Stock (216)	A & B	<u>209</u>	-	-	-
16	Proprietary Capital (218)	A & B	<u>211</u>	-	-	-
17	<b>Total Equity Capital</b>			<b>(546,658)</b>	<b>(1,399,682)</b>	<b>(853,024)</b>
18	<b>LONG-TERM DEBT</b>					
19	Bonds (221-222)	A & B	<u>212-212A</u>	6,070,756	5,701,815	(368,941)
20	Advances from Associated Companies (223)	A & B	<u>213</u>	-	-	-
21	Other Long-Term Debt (224)	A & B	<u>212B</u>	387,769	339,084	(48,685)
22	<b>Total Long-Term Debt</b>			<b>6,458,525</b>	<b>6,040,899</b>	<b>(417,626)</b>
23	<b>CURRENT AND ACCRUED LIABILITIES</b>					
24	Accounts Payable (231)	A & B	<u>216</u>	140,897	160,845	19,948
25	Notes Payable (232)	A & B	<u>213</u>	-	-	-
26	Payables to Associated Companies (233-234)	A & B	<u>214</u>	-	-	-
27	Customer Deposits (235)	A & B	<u>216</u>	173,683	171,988	(1,695)
28	Accrued Taxes (236)	A & B	<u>215</u>	-	-	-
29	Accrued Interest (237)	A & B	<u>216</u>	18,147	18,318	171
30	Accrued Dividends (238)	A & B	<u>216</u>	-	-	-
31	Matured Long-Term Debt (239) & interest (240)	A & B	<u>216</u>	-	-	-
32	Miscellaneous Current and Accrued Liabilities (241)	A & B	<u>216</u>	43,995	38,421	(5,574)
33	<b>Total Current and Accrued Liabilities</b>			<b>376,722</b>	<b>389,572</b>	<b>12,850</b>
34	<b>DEFERRED CREDITS</b>					
35	Unamortized Premium on Debt (251)	A & B	<u>207</u>	-	-	-
36	Advances for Construction (252)	A & B	<u>216A</u>	-	-	-
37	Other Deferred Credits (253)	A & B	<u>216</u>	-	-	-
38	Accumulated Deferred Investment Tax Credits (255)	A & B	<u>217</u>	-	-	-
39	<b>Total Deferred Credits</b>			-	-	-
40	<b>OPERATING RESERVES</b>					
41	Property Insurance Reserve (261)	A & B	<u>218</u>	-	-	-
42	Injuries and Damages Reserve (262)	A & B	<u>218</u>	-	-	-
43	Pensions and Benefits Reserve (263)	A & B	<u>218</u>	-	-	-
44	Miscellaneous Operating Reserves (265)	A & B	<u>218</u>	-	-	-
45	<b>Total Operating Reserves</b>			-	-	-
46	<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>					
47	Contributions in Aid of Construction (271)	A & B	<u>219</u>	9,750,054	9,947,904	197,850
48	Accumulated Amort. Of Contributions in Aid of Construction (272)	A & B	<u>219</u>	-	-	-
49	<b>Total Contributions in Aid of Construction</b>			<b>9,750,054</b>	<b>9,947,904</b>	<b>197,850</b>
50	<b>ACCUMULATED DEFERRED INCOME TAXES</b>					
51	Accelerated Amortization (281)	A & B	<u>219A</u>	-	-	-
52	Liberalized Depreciation (282)	A & B	<u>219A</u>	-	-	-
53	Other (283)	A & B	<u>219A</u>	-	-	-
54	<b>Total Accumulated Deferred Income Taxes</b>			-	-	-
55	<b>Total Liabilities and Other Credits</b>			<b>16,585,301</b>	<b>16,378,375</b>	<b>(206,926)</b>
56	<b>Total Liabilities and Equity</b>			<b>16,038,643</b>	<b>14,978,693</b>	<b>(1,059,950)</b>

## STATEMENT OF CASH FLOWS

The overall design of the form has been categorized in accordance with FASB #95-Statement of Cash Flows using the direct method. For those completing the form without the assistance of an accountant, categorize receipts and disbursements using captions given and the blank lines as necessary to reconcile with cash accounts.

Cash Flows from Operating Activities include the cash effects of items normally appearing on an income statement. Other cash transactions should be reported as investing or financing activities, whichever appears to be the most appropriate for each circumstance.

*Notes: please enter the inflow as positive numbers and out flow as negative numbers.*

Line No.	Statement of Cash Flows	Amount for Year
1	<b>Cash Flows from Operating Activities</b>	
2	Cash from Customers Attributable to Operating Revenues	2,930,121
3	Less: Cash Paid for Operation & Maintenance Expenses	(2,168,518)
4	Cash Paid for Taxes Other Than Income Taxes	(32,797)
5	Income Taxes Paid	
6	<b>Subtotal of Cash Flows from Operating Activities</b>	<b>728,806</b>
7	Interest and Other income Received	52,553
8	(Interest Paid)	(122,478)
9	Other Cash Inflows(Outflows) from Operating Activities:	
10	Other Income Adjustments	
11		
12	<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>658,881</b>
13	<b>Cash Flows from Investing Activities:</b>	
14	<b>Cash inflows:</b>	
15	Proceeds from Sale of Utility Plant	161
16	Contributions and Advances in Aid of Construction	197,850
17	Contributions and Advances from Associated Companies	
18	Proceeds from Sale of Investment Securities	
19	Proceeds from Disposal of Other Non-current Assets	
20	<b>Cash Outflows:</b>	
21	Expenditures on Additions to Utility Plant	(48,619)
22	Refunds of Customer Advances for Construction	
23	Investments in and Advances to Associated Companies	
24	Purchase of Investment Securities	
25	Acquisition of Other Non-current Assets	
26	<b>Other Cash Inflows(Outflows) from Investing Activities:</b>	
27	Cost of Removal Net of Salvage	
28	Acquisition Costs	
29	Preliminary Survey and Investigation Costs	(51,909)
30	<b>Net Cash Provided by (Used in) Investing Activities</b>	<b>97,483</b>
31	<b>Cash Flows from Financing Activities:</b>	
32	Cash Inflows - Proceeds from Issuance of:	
33	Long-Term Debt	
34	Preferred Stock	
35	Common Stock	
36	<b>Cash Outflows</b>	
37	Payments for Retirement of:	
38	Long-Term Debt	(573,857)
39	Preferred Stock	
40	Common Stock	
41	Dividends on Preferred Stock	
42	Dividends on Common Stock	
43	Other Cash Inflows(Outflows) from Financing Activities:	
44	Net Increase or (Decrease) in Short-Term Debt	
45	Net Increase or (Decrease) in Customer Deposits	
46	Debt Issuance Costs	
47	Net Borrowings Under Line-of-Credit Agreement	
48	<b>Net Cash Provided by (Used in) Financing Activities</b>	<b>(573,857)</b>
49	<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>182,507</b>
50	Cash and Cash Equivalents - Beginning of Year	1,867,513
51	<b>Cash and Cash Equivalents - End of Year</b>	<b>2,050,020</b>

## STATEMENT OF CASH FLOWS

[illegible]

## NOTES TO BALANCE SHEET, STATEMENT OF CASH FLOWS AND OPERATIONAL PROGRAMS

Please provide a note on Schedule 801A-801B if needed.

**Main Extensions**

Main Extensions Performed per Rule 5.5:	0
Alternate Main Line Extensions Agreements	0
Total # customers added	0
Total number of long service lines added during year	0

**Inspections Reports - DEP**

# DEP violations cited (pretreatment permit)	1
Compliance achieved	Yes
If no, expected date of compliance achievement	N/A

**Capacity Development Report (WV Bureau for Public Health - OED)**

Capacity Development Report prepared?	No
Compliance achieved with recommendations	N/A
If no, expected date of compliance achievement	N/A

**Revenue Bonds**

Has Audit Report by CPA been submitted this year?	No
List Bond Issues that are in default and amounts	None

Additional Notes:

### APPROPRIATED RETAINED EARNINGS (Account 214)

Line No.	Purpose of Appropriation (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
Total for Account 214		-	-

### UNAPPROPRIATED RETAINED EARNINGS - (Account 215)

Line No.	Particulars (a)	This Year (b)	Preceding Year (c)
1	Unappropriated retained earnings (at beginning of period)	(546,658)	(663,686)
2			
3	Balance Transferred from Income (435)	(634,525)	116,960
4	Appropriations of Retained Earnings (436)		
5	Dividends Declared - Preferred Stock (437)		
6	Dividends Declared - Common Stock (438)		
7	Adjustments of Retained Earnings (439)	(218,499)	68
8			
9			
10	Net increase (decrease) to retained earnings	(853,024)	117,028
11	Unappropriated retained earnings (at end of period)	(1,399,682)	(546,658)

### NOTES TO STATEMENT OF RETAINED EARNINGS

ADJUSTMENT TO NET PENSION LIABILITY (INCLUDING DEFERRED INFLOWS/OUTFLOWS)

## NONUTILITY PROPERTY (Accounts 121)

## ACCUMULATED DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY (Account 122 )

MINOR ITEMS MAY BE GROUPED BY CLASSES.

Line No.	Description and Location (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16	Total for Account 121	-	-
17	Less Accum. prov. for depr. and amort. (122)		
18	Net nonutility property	-	-

# INVESTMENTS IN ASSOCIATED COMPANIES, UTILITY INVESTMENTS AND OTHER INVESTMENTS (Accounts 123-125)

1. Report with separate subheadings for each account, the securities owned by the utility.
2. Include date of issue and date of maturity in description of any debt securities owned.
3. Designate any securities pledged and explain purpose of pledge in footnote on Schedule 801A-801B
4. Minor investments in Account 125 may be grouped by classes.
5. If book cost is different from cost to respondent, give cost to respondent in a footnote (on Schedule 801A-801B) and explain difference.

No.	Description of Investment (a)	Book Cost Beginning of Year (b)	Purchases or Additions During Year (c)	Sales or Other Dispositions During Year (d)	Book Cost End of Year (e)	Principal Amount or No. of Shares End of Year (f)	Revenues for Year (g)	Gain or Loss from Investments Disposed of (h)
1	Investment in Assoc. Co. (123)							
	NONE				-			
					-			
					-			
					-			
					-			
	Total Account 123	-	-	-	-	-	-	-
2	Utility Investments (124)							
	NONE				-			
					-			
					-			
					-			
					-			
	Total Account 124	-	-	-	-	-	-	-
3	Other Investments (125)							
	NONE				-			
					-			
					-			
					-			
					-			
	Total Account 125	-	-	-	-	-	-	-

**CASH ,SINKING FUNDS ,SPECIAL DEPOSIT, OTHER SPECIAL DEPOSIT, AND OTHER SPECIAL FUNDS**  
**Accounts 126 -135**

Line No.	Name of Fund (a)	Balance Beginning of Year (b)	Additions		<i>Enter as Negative Number</i> Deductions (e)	Balance End of Year (f)
			Principal (c)	Income (d)		
1	Cash on Hand and Cash in Bank (131.1 & 131.2)	183,010				219,226
2	Sinking Funds (126.1)-CLASS A ONLY!					
	Sinking Funds	606,229		1,855		608,084
						-
						-
						-
						-
	<b>Total Account 126.1</b>	<b>606,229</b>	<b>-</b>	<b>1,855</b>	<b>-</b>	<b>608,084</b>
3	Depreciation Fund (126.2)-CLASS A ONLY!					
	None					-
						-
						-
						-
						-
	<b>Total Account 126.2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
4	Other Special Funds (127)					
	Capacity Improvements Fees	151,435		1,197		152,632
	Capacity Improvements Fees 2015 Acct	271,940	304,665	3,278	(101,430)	478,453
	Sewer SB-234 Reserve	177,820	85,988			263,808
						-
						-
	<b>Total Account 127</b>	<b>601,195</b>	<b>390,653</b>	<b>4,475</b>	<b>(101,430)</b>	<b>894,893</b>
5	Special Deposits (132-133)					
	Customer Deposits	177,618		3,618		181,236
	R&R Reserve	110,152	74,746	1,134	(39,451)	146,581
	Cash BCT-ICS Savings	189,309			(189,309)	-
						-
						-
	<b>Total Accounts 132 &amp; 133</b>	<b>477,079</b>	<b>74,746</b>	<b>4,752</b>	<b>(228,760)</b>	<b>327,817</b>
6	Working Funds (134)					
						-
						-
						-
						-
						-
	<b>Total Account 134</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7	Temporary Cash Investments (135)					
						-
						-
						-
						-
						-
	<b>Total Account 135</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**B. ASSETS IN SINKING, DEPRECIATION, AND OTHER SPECIAL FUNDS**

1. List the securities and other assets comprising the balance of each fund at end of year.  
Minor items may be grouped for each account.
2. Include date of issue and date of maturity in description of any debt securities owned.
3. For any securities pledged state name of pledges and purpose of pledge.

Line No.	Name of Fund and Description of Asset	Interest or Dividend Rate	Cost to Respondent	Par Value	Book Cost End of Year
1	1988 B Revenue	N/A	11,124	11,124	11,124
2	1988 B Reserve	N/A	10,974	10,974	10,974
3	1998 B Revenue	N/A	6,982	6,982	6,982
4	1998 B Reserve	N/A	30,103	30,103	30,103
5	1999 A Revenue	N/A	2,873	2,873	2,873
6	1999 A Reserve	N/A	12,674	12,674	12,674
7	2000 A Revenue	N/A	7,879	7,879	7,879
8	2000 A Reserve	N/A	38,685	38,685	38,685
9	2008 A Revenue	N/A	6,193	6,193	6,193
10	2008 A Reserve	N/A	67,163	67,163	67,163
11	2010 A Revenue	N/A	94,800	94,800	94,800
12	2010 A Reserve	N/A	154,609	154,609	154,609
13	2013 A Revenue	N/A	17,310	17,310	17,310
14	2013 A Reserve	N/A	146,715	146,715	146,715
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37	<b>Total</b>	<b>xxxx</b>	<b>608,084</b>	<b>608,084</b>	<b>608,084</b>

## ACCOUNTS RECEIVABLE AND OTHER RECEIVABLE (Account 141-142)

No.	Particulars (a)	Amount Beginning of Year (b)	Amount End of Year (c)
1	<b>Customer accounts receivable (Acct.141):</b>		
	Utility service	81,263	84,957
	<b>Total for Account 141</b>	<b>81,263</b>	<b>84,957</b>
2	<b>Other accounts receivable (acct. 142):</b>		
	Other accounts receivable	16,182	3,700
	<b>Total for Account 142</b>	<b>16,182</b>	<b>3,700</b>

## ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (Account 143)

1. Report below the information called for concerning this accumulated provision.
2. Explain any important adjustments of sub accounts.
3. Entries with respect to officers and employees shall not include items for utility services.

Line No.	Item (a)	Utility Customers (b)	Merchandise Jobbing and Contract Work (c)	Officers and Employees (d)	Other (e)	Total (f)
1	<b>Balance Beginning of Year</b>	(10,000)				(10,000)
2	Prov. for uncollectibles for year					-
3	Accounts written off					-
4	Coll. of accounts written off					-
5	Adjustments (explain):					-
6						-
7						-
8	<b>Balance End of Year</b>	<b>(10,000)</b>	-	-	-	<b>(10,000)</b>

## NOTES RECEIVABLE (Account 144)

Give particulars of any notes discounted or pledged. Minor items may be grouped showing number of such items. Designate notes from officers and employees.

Line No.	Name of Maker and Purpose for Which Received (a)	Date of Issue (b)	Date of Maturity (c)	Amount (d)	Interest	
					Rate (e)	Amount (f)
1	<b>Balance Beginning of Year</b>					
2	<b>current Year's Activities:</b>					
3	NONE					
4						
5						
6						
7						
8	<b>Total for the Year</b>			-		-

## ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES (Account 145)

Line No.	Name of Associated Company (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)
			Debits (c)	Credits (d)	
1	Jefferson County Public Service District	11,765		(6,723)	5,042
2					-
3					-
4					-
5					-
6					-
7					-
8					-
9					-
10					-
11	<b>Total for Account 145</b>	<b>11,765</b>	<b>-</b>	<b>(6,723)</b>	<b>5,042</b>

## NOTES RECEIVABLE FROM ASSOCIATED DIVISIONS OR FUNDS (Account 146)

1. Give particulars of any notes pledged or discounted.
2. Include date of issue and date of maturity in description of note.

Line No.	Name of Maker and Description (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year	
			Debits (c)	Credits (d)		Rate (f)	Amount (g)
1	NONE				-		
2					-		
3					-		
4					-		
5					-		
6					-		
7					-		
8					-		
9					-		
10	<b>Total for Account 146</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>

**PLANT, MATERIAL, AND SUPPLIES****MERCHANDISE, OTHER MATERIAL AND SUPPLIES, AND STORE EXPENSE (Accounts 151-161)**

1. Report below the amount of materials and supplies at end of year under titles which are indicative of the character of the material included.
2. In section B give an explanation of inventory adjustments during year showing general classes of material affected and the various classes of accounts (operating expense, clearing accounts, etc.) debited or credited. Debits or credits to stores expense-clearing shall be shown separately.

**A. Summary of Plant, Material, and Supplies at End of Year**

Line No.	Class of Material (a)	Class of Account Affected (b)	Departments to Which Predominant Use of Material is Attributable (c)	Amount (\$) (d)
1	<b>Beginning Balance (Accts. 151-161)</b>			
	(151) Plant Material and Supplies			
	Current Year's Activities			
	<b>Total for current Year for Account 151</b>			-
2	(152) Merchandise- <b>CLASS A ONLY!</b>			
	Current Year's Activities			
	<b>Total for current Year for Account 152</b>			-
3	(153) Other Material and Supplies- <b>CLASS A ONLY!</b>			
	Current Year's Activities			
	<b>Total for current Year for Account 153</b>			-
4	(161) Stores Expense- <b>CLASS A ONLY!</b>			
	Current Year's Activities			
	<b>Total for current Year for Account 161</b>			-
	<b>End of Year Balance (Accts. 151-161)</b>			-

**B. Explanation of Inventory Adjustments**

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

**PREPAYMENTS (Account 162)**  
**MISCELLANEOUS CURRENT AND ACCRUED ASSETS (Account 171-174)**  
**MISCELLANEOUS DEFERRED DEBITS (Account 186)**  
**RESEARCH AND DEVELOPMENT EXPENSE (ACCOUNT 187)**

1. Give below the particulars called for concerning each prepayment.  
 2. Minor items may be grouped by classes, showing number of such items.

Line No.	Description (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	<b>Prepayments (Acct.162)</b>		
	Office Lease Deposit	5,782	5,782
	Prepayment - Insurance	12,203	12,514
	<b>Total for Account 162</b>	<b>17,985</b>	<b>18,296</b>
2	<b>Accrued Interest and Dividends Receivable (Acct.171)</b>		
	<b>Total for Account 171</b>	-	-
3	<b>Rents Receivable (Acct. 172)-CLASS A ONLY!</b>		
	<b>Total for Account 172</b>	-	-
4	<b>Accrued Utility Revenues(Acct. 173)-CLASS AONLY!</b>		
	Accrued Utility Revenues	255,033	236,896
	<b>Total for Account 173</b>	<b>255,033</b>	<b>236,896</b>
5	<b>Miscellaneous Current and Accrued Assets (Acct. 174)</b>		
	<b>Total for Account 174</b>	-	-
6	<b>Miscellaneous Deferred Debits (186)</b>		
	<b>Deferred Rate Case Expense (Acct.186.1):</b>		
	<b>Other Deferred Debits (Acct.186.2):</b>		
	Deferred Debits	574,489	530,297
	<b>Regulatory Assets (Acct.186.3):</b>		
	<b>Total for Account 186</b>	<b>574,489</b>	<b>530,297</b>
7	<b>Research and Development Expense (Acct. 187)- CLASS A ONLY!</b>		
	<b>Total for Account 187</b>	-	-

### UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND UNAMORTIZED PREMIUM ON DEBT (Accounts 181, 251)

Report below the particulars called for with respect to the unamortized debt discount and expense or net premium applicable to each class and series of long-term debt. Show separately any amortized debt discount and expense or call premiums applicable to refunded issues, including separate subtotal therefore. Show in column (a) the method of amortization for each amount of debt discount and expense or premium. In column (b) show principal amount of debt on which the total discount and expense or premium, shown in column (c), was incurred.

Explain any charges or credits in column (e) and (f) other than amortization of Account 428 or 429.

Line No.	Debt to Which Related (a)	Principal Amount of Debt to Which Dis. and Exp. or Net Premiums Relate (b)	Total Discount and Expense or (Net Premiums) (c)	Balance Beginning of Year (d)	Debits During Year (e)	Credits During Year (f)	Balance End of Year (g)
1	<b>Unamortized Debt Disc. and Exp. (181)</b>						
2	1998 Series B Bond Expense	3,691,128	258,354	24,515		(2,502)	22,013
3	1999 Series A Bond Expense	378,363	17,001	6,800		(566)	6,234
4	2000 Series A Bond Expenses	1,132,930	35,133	14,053		(1,171)	12,882
5	2008 Series A Bond Expenses	2,005,000	70,453	49,317		(2,348)	46,969
6	2010 Series A Bond Discount	1,895,000	94,667	51,811		(4,605)	47,206
7	2013 Series A Bond Expenses	1,660,000	81,100	59,473		(5,390)	54,083
8	2015 Series A Bond Expenses	660,000	23,200	20,749		(1,548)	19,201
9							-
10							-
11							-
12	<b>Total for Account 181</b>	<b>11,422,421</b>	<b>579,908</b>	<b>226,718</b>	<b>-</b>	<b>(18,130)</b>	<b>208,588</b>
13	<b>Unamortized Premium on Debt (251)</b>						
14							-
15							-
16							-
17							-
18							-
19							-
20							-
21							-
22							-
23							-
24	<b>Total for Account 251</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**EXTRAORDINARY PROPERTY LOSSES (Account 182)**

1. Report the information indicated concerning this account.
2. Include in the description the date the property was abandoned or other extraordinary loss incurred.
3. Show in column ( c ) the entire period over which the loss is to be written off.

Line No.	Description of Property Loss or Damage (a)	Comm. Authority (b)	Period of Amortization (c)	Balance Beginning of Year (d)	Debits (e)	Credits		Balance End of Year (h)
						Account Charged (f)	Amount (g)	
1								-
2								-
3								-
4								-
5								-
6								-
7								-
8								-
9								-
10	<b>Total for Account 182</b>			-	-		-	-

**PRELIMINARY SURVEY AND INVESTIGATION CHARGES (Account 183)****CLASS A ONLY!**

1. Report below the particulars called for concerning this account.
2. Minor items may be grouped by classes, showing number of such items.

Line No.	Description and Purpose of Project (a)	Balance Beginning of Year (b)	Debits (c)	Credits		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
1	Sewer Strategic Plan	58,180				58,180
2	Various Developments	11,793	735			12,528
3	Sewer Collection System Project	747,847	51,908		(799,755)	-
4	Norborne	11,575				11,575
5	Wormald	16,323				16,323
6	Project Placed In Construction	(29,068)	(734)			(29,802)
7						-
8						-
9	<b>Total for Account 183</b>	<b>816,650</b>	<b>51,909</b>		<b>(799,755)</b>	<b>68,804</b>

**CAPITAL STOCK & PREFERRED STOCK (Accounts 201, 204, and 216)**

- Report below the particulars called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show totals separately for common and preferred stock.
- Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.
- Give particulars concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.
- The designation of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or non-cumulative.
- State if any capital stock which has been nominally issued is nominally outstanding at end of year.
- Give particulars of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	Class and Series of Stock (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)	OUTSTANDING PER BALANCE SHEET		HELD BY RESPONDENT			
					Shares (e)	Amount (f)	AS REACQUIRED STOCK (Account 216)		IN SINKING AND OTHER FUNDS	
							Shares (g)	Cost (h)	Shares (i)	Amount (j)
1	Common Stock - Account 201									
2	Balance Beginning of year									
3	Balance for the Current Year									
4										
5										
6										
7										
8										
9										
10										
11	End of Year Balance for Acct. 201	-	-	-	-	-	-	-	-	-
12	Preferred Stock - Account 204									
13	Balance Beginning of year									
14	Balance for the Current Year									
15										
16										
17										
18										
19										
20										
21										
22	End of Year Balance for Acct. 204	-	-	-	-	-	-	-	-	-

### SECURITY HOLDERS AND VOTING POWERS

1. (A) Give the names and addresses of the security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, each held 5% or more of the voting powers in the respondent, and state the number of votes which each would have had a right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote (Schedule 801A-801B) the known particulars of the trust, if the stock book was not closed or a list of stockholders not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such largest security holders as of the close of the year. Arrange the names of security holders in the order of voting power commencing with the highest. Show in column (a) the title of officers and directors included in such list of security holders.
- (B) Give also the voting powers resulting from ownership of securities of the respondent of each officer and director not included in the list of largest security holders.

2. Give the date of the latest closing of the stock book prior to the end of the year, and state the purpose of such closing:

Closing Date: \_\_\_\_\_

Purpose: \_\_\_\_\_

3. State the total number of votes cast on the latest general meeting prior to end of year for the election of directors of the respondent and number of such votes cast by proxy.

Total: \_\_\_\_\_

By Proxy: \_\_\_\_\_

4. Give the date and place of such meeting.

Line No.	Security Holder (a)	Title of Officer OR Director (b)	Number of Votes as of			
			Total Number of Votes (c)	Common Stock (d)	Preferred Stock (e)	Other Securities With Voting Power (f)
1	NONE					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12	Total Votes Represented by above (insert total here).					

5. Show below the total number of security holders and total number of votes entitled to be cast for each series and class of security vested with voting rights as of the date for which the foregoing list of security holders is furnished.

- a. No. of Security Holders: \_\_\_\_\_
- b. No. of Votes: \_\_\_\_\_
- c. Class: \_\_\_\_\_

6. If voting rights are attached to any securities other than stock, name in a supplemental statement each such security to which voting rights are attached, and state the relation between holdings and corresponding voting rights, whether voting rights are actual or contingent, and if contingent, describe the contingency.

7. If any class or issue of securities has any special privileges in the election of directors, trustees, or managers, or in the determination of corporate action by any method, describe fully in a footnote on 801A-801B each such class or issue, and give a succinct statement showing clearly the character and extent of such privilege.

## SECURITIES ISSUED OR ASSUMED DURING YEAR

1. Report below the particulars called for concerning securities issued or assumed during year.
2. Group and show separate totals for each class of security.
3. Give particulars concerning the assumption of long-term debt of others.
4. Non-par stock should be reported in column (c) at stated or assigned values, or if there is not stated or assigned value, they should be reported at the cash value of the consideration received.
5. Give particulars concerning consideration other than cash received for securities issued during year.
6. Designate premiums in column (f) by appropriate symbol.
7. Show in column (g) expenses applicable to securities issued during year and any delayed items of expense applicable to securities issued during preceding year. For such delayed items, entries should be made only in columns (a), (b), and (g).

Line No.	Class of Security (a)	Comm. Auth. No. (b)	Principal Amount Issued During Year (Omit Cents) (c)	Number of Shares of Stock Issued (d)	Par value Per Share of Stock (e)	Discount or Premium (f)	Expenses (g)
1	NONE						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21	Total		-	-	xxxxxxx	-	-

## CORPORATIONS CONTROLLED BY RESPONDENT

1. Show the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars in an attached memorandum.

2. Direct control is that which is exercised without interposition of an intermediary.  
3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	% Voting Stock Owned (c)	Character of Control			
				Form of Control (d)	Sole or Joint (e)	Direct or Indirect (f)	Other Parties to Joint Control (g)
1	NONE						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							

**COMMON STOCK SUBSCRIBED (Account 202)**  
**COMMON STOCK LIABILITY FOR CONVERSION (Account 203)**  
**PREFERRED STOCK SUBSCRIBED (Account 205)**  
**PREFERRED STOCK LIABILITY FOR CONVERSION (Account 206)**

1. Show for each of the above accounts the amounts applying to each class and series of common and preferred stock.
2. Describe the agreement and transaction under which a conversion liability existed under accounts 203 & 206, Stock Liability for Conversion, at end of year.
3. For Stock Subscribed, Accounts 202 & 205, show the subscription price and the balance due on each class at end of year.

Line No.	Name of Account and Description of Item	Number of Shares	Balance Beginning of Year	Balance End of Year
	(a)	(b)	(c)	(d)
1	Common Stock Subscribed (Acct. 202)- CLASS A ONLY!			
	NONE			
	Total Account 202	-	-	-
2	Common Stock Liability for Conversion (Acct. 203)- CLASS A ONLY!			
	NONE			
	Total Account 203	-	-	-
3	Preferred Stock Subscribed (Acct. 205)-CLASS A ONLY!			
	NONE			
	Total Account 205	-	-	-
4	Preferred Stock Liability for Conversion (Acct 206)-CLASS A ONLY!			
	NONE			
	Total Account 206	-	-	-

**OTHER PAID - IN CAPITAL (Accounts 207-211)**

Line No.	Particulars (a)	Balance First of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1	Premium on Capital Stock (207)- <b>CLASS A ONLY!</b>			-
2	Reduction in Par or Stated Value of Capital Stock (209)- <b>CLASS A ONLY!</b>			-
3	Gain on Resale or Cancellation of Reacquired Capital Stock (210)- <b>CLASS A ONLY!</b>			-
4	Other Paid-in Capital (211)			-
5	Installments Received on Capital Stock (211):			
6				-
7				-
8	<b>Total Account 211</b>	-	-	-
9	<b>Total Accounts 207-211</b>	-	-	-
10	Explain changes during year:			
11				
12				

**DISCOUNT ON CAPITAL STOCK (Account 212)****CAPITAL STOCK EXPENSE (Account 213)**

1. Report below the particulars by account.

2. Explain each debit and credit in detail.

Line No.	Class and Series of Stock (a)	Balance Beginning of Year (b)	Debits (c)	Credits (d)	Balance End of Year (e)
1	Discount on Capital Stock (212)				
2	NONE				-
3					-
4					-
5					-
6	<b>Total Account 212</b>	-	-	-	-
7	Capital Stock Expense (213)				
8	NONE				-
9					-
10					-
11					-
12	<b>Total Account 213</b>	-	-	-	-

**PROPRIETARY CAPITAL (Account 218)**

Line No.	Sole Proprietorship or Partnership (a)	Balance Beginning of Year (b)	Gains (c)	Losses (d)	Balance End of Year (e)
1	NONE				-
2					-
3					-
4					-
5					-
6	<b>Total Account 218</b>	-	-	-	-

## LONG-TERM DEBT (Account 221)

## Bonds

1. Report below the particulars indicated of the long-term debt at end of year represented by unmatured obligations issued or assumed by the respondent, exclusive of advances from associated companies.
2. Group amounts according to accounts and show the total for each account.
3. If the respondent has pledged any of its long-term debt securities give particulars in a footnote (on schedule 801A-801B), including name of the pledgee and purpose of the pledge.

## Notes:

Acct 427- See Schedule 306.

Administrative Fees should be included in Acct. 775.8, Schedule 605.

Acct 239-240 See Schedule 216.

Example:" Debt Holder: "WDA", Class:"WDA 1999", Series: "A"

Line No.	Debt Holder, Class, Series (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding per Balance Sheet (d)	Rate (%) (e)	Interest for Year- Acct. 427.3 (\$) (f)	Matured P. & I. Acct-239 & 240 (\$) (g)	Principal for Year (\$) (h)	Reserve Requirements (\$) (i)	Total Funding Required ( F + H + I ) (j)
1	<b>Bonds (221)</b>									
2	WV Water Development: Sewer Revenue Bond: Series 1988 B	5/5/88	10/10/28	120,091	0.00%		10,917	10,917	(10,921)	(4)
3	Ferris Baker Watts, Sewer Revenue Bond 1998 B	6/25/98	6/1/19	29,952	0.00%		29,952	29,952	(29,956)	(4)
4	WV Infrastructure Funds: Sewer Revenue Bonds Series 1998 C	6/25/98	6/1/38	662,039	0.00%		-	-	(38,302)	(38,302)
5	State Revolving Funds: Sewer Revenue Bond SRF 1999 A	12/8/99	3/1/30	148,191	0.00%		12,612	12,612	(12,612)	-
6	State Revolving Fund: Sewer Revenue Bond SRF Series 2000 A	6/22/00	12/1/31	519,696	0.00%		38,496	38,496	(38,496)	-
7	State Revolving Fund: Sewer Revenue Bond Series 2008	6/18/08	6/30/38	1,370,058	0.00%		66,836	66,836	(66,836)	-
8	Crews & Associates: Sewer Revenue Bond Series 2010	10/1/10	10/2/28	1,300,000	Various	55,894	150,894	95,000	(153,856)	(2,962)
9	Crews & Associates : Sewer 2013 A Revenue Bond	6/14/13	6/1/28	1,190,000	Various	45,100	145,100	100,000	(146,000)	(900)
10	Series 2015 A	11/02/15	11/2/2031	566,768	3.99%	20,079	56,372	36,293		56,372
11	Less: Deferred Loss on Refinance	6/25/98	12/31/31	(199,016)						-
12	Less: OID For Series 2010	10/1/10		(5,964)						-
13										-
14										-
15										-
16										-
17										-
18										-
19										-
20										-
	<b>Total Account 221</b>			<b>5,701,815</b>		<b>121,073</b>	<b>511,179</b>	<b>390,106</b>	<b>(496,979)</b>	<b>14,200</b>

**LONG-TERM DEBT (Account 222)- CLASS A ONLY!****Reacquired Bonds**

1. Report below the particulars indicated of the long-term debt at end of year represented by unmatured obligations issued or assumed by the respondent, exclusive of advances from associated companies.
2. Group amounts according to accounts and show the total for each account.
3. If the respondent has pledged any of its long-term debt securities give particulars in a footnote (on schedule 801A-801B), including name of the pledgee and purpose of the pledge.

**Notes:**

Acct 427- See Schedule 306.

Administrative Fees should be included in Acct. 775.8, Schedule 605.

Acct 239-240 See Schedule 216.

**Example:" Debt Holder: "WDA", Class:"WDA 1999", Series: "A"**

Line No.	Debt Holder, Class, Series (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding per Balance Sheet (d)	Rate (%) (e)	Interest for Year- Acct. 427.3 (\$) (f)	Matured P. & I. Acct-239 & 240 (\$) (g)	Principal for Year (\$) (h)	Reserve Requirements (\$) (i)	Total Funding Required ( F + H + I ) (j)
1	Reacquired Bonds (222)									
2	NONE									-
3										-
4										-
5										-
6										-
7										-
8										-
9										-
10										-
11										-
12										-
13										-
14										-
15										-
16										-
17										-
18										-
19										-
20										-
21	Total Account 222			-		-	-	-	-	-

## LONG-TERM DEBT (Account 224)

## Other Long-Term Debt

1. Report below the particulars indicated of the long-term debt at end of year represented by unmatured obligations issued or assumed by the respondent, exclusive of advances from associated companies.

2. List each account separately and show the total for each account.

3. If the respondent has pledged any of its long-term debt securities, give particulars in a footnote (on Schedule 801A-801B), including name of the pledgee and purpose of the pledge.

## Notes:

Acct 427- See Schedule 306.

Administrative Fees should be included in Acct. 775.8, Schedule 605.

Acct 239-240 See Schedule 216.

Example:" Debt Holder: "WDA", Class:"WDA 1999", Series: "A"

Line No.	Debt Holder, Class, Series (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding per Balance Sheet (d)	Rate (%) (e)	Interest for Year- Acct. 427.3 (\$) (f)	Matured P.& I. Acct-239 & 240 (\$) (g)	Principal for Year (\$) (h)	Reserve Requirements (\$) (i)	Total Funding Required (F + H + I) (j)
1	Other Long-Term Debt (224)									
2	OFEB Liability			202,200						-
3	Net Pension Liability			136,884						-
4										-
5										-
6										-
7										-
8										-
9										-
10										-
11										-
12										-
13										-
14										-
15										-
16										-
17										-
18										-
19										-
20										-
21	Total Account 224			339,084		-	-	-	-	-

## ADVANCES FROM ASSOCIATED COMPANIES (Account 223)

LIST EACH NOTE SEPARATELY.

Line No.	Name of Associated Company (a)	Date of Note (b)	Date of Maturity (c)	Balance Beginning of Year (d)	Principal Advanced During Year (e)	Principal Repaid During Year (f)	Balance End of Year (g)	Interest Expense For Year		Comm. Auth. (j)
								Rate (h)	Amount (i)	
1	NONE						-			
2							-			
3							-			
4							-			
5							-			
6							-			
7							-			
8							-			
9							-			
10	Total for account 223			-	-	-	-		-	

## NOTES PAYABLE (Account 232)

1. Give below the particulars indicated concerning notes payable at end of year.

2. Give particulars or collateral pledged, if any.

3. Any demand notes should be described as such in column (d).

4. Minor amounts may be grouped by classes, showing the number of such amounts.

Line No.	Payee (a)	Purpose for Which Issued (b)	Balance Beginning of Year (c)	Date of Note (d)	Date of Maturity (e)	Interest		Balance End of Year (h)
						Rate (f)	Amount (g)	
1	NONE							
2								
3								
4								
5								
6								
7								
8								
9								
10	Total for account 232		-				-	-

## ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES (Account 233)

Line No.	Payee and Description (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)
			Debits (c)	Credits (d)	
1	NONE				-
2					-
3					-
4					-
5					-
6					-
7					-
8					-
9					-
10					-
11	Total for Account 233	-	-	-	-

## NOTES PAYABLE TO ASSOCIATED COMPANIES (Account 234)

1. If collateral has been pledged as security to the payment of any note, describe such collateral.
2. Include date of note and date of maturity in description of note.

Line No.	Payee and Description (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year	
			Debits (c)	Credits (d)		Rate (f)	Amount (g)
1	NONE				-		
2					-		
3					-		
4					-		
5					-		
6					-		
7					-		
8					-		
9					-		
10					-		
11	Total for Account 234	-	-	-	-		-

**ACCRUED TAXES (Account 236)**

1. The balance of accruals for income taxes should be classified by the years to which the tax is applicable

**Enter payments as negative numbers.**

Line No.	Kind of Tax (a)	Balance First of Year (b)	Amounts Accrued (c)	Payments During Year (d)	Other Items Debit or (Credit) (e)	Balance End of Year (f)
1	Accrued taxes, Other than Income (236.11)					
	NONE					-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
2	Accrued Taxes, Income Taxes (236.12)					
	NONE					-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
3	Accrued Taxes, Other Income and Deductions (236.2)					
	NONE					-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
<b>Total Account 236</b>		-	-	-	-	-

## ACCOUNTS PAYABLE (231)

## CUSTOMER DEPOSIT( 235)

## ACCRUED INTEREST (237)

## ACCRUED DIVIDENDS (238) AND MATURED LONG TERM DEBT AND INTEREST(239&amp; 240)

## MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 241)

## OTHER DEFERRED CREDITS (Account 253)

1. Report the amount and description of other current and accrued liabilities at end of year.

2. Minor items may be grouped under appropriate title.

No.	Items (a)	Balance Beginning of Year ( b )	Balance End of Year ( c )
1	<b>Accounts Payable (Acct.-231)</b>		
	Accounts Payable	140,897	160,845
	<b>Total for Account 231</b>	<b>140,897</b>	<b>160,845</b>
2	<b>Customer Deposit (Acct.-235)</b>		
	Customer Deposit	173,683	171,988
	<b>Total for Account 235</b>	<b>173,683</b>	<b>171,988</b>
	<b>Accrued Interest on Long Term Debt &amp; Other Liabilities (Acct.-237.1 &amp; 237.2)</b>		
3	Accrued Interest on Long Term Debt	18,147	18,318
	<b>Total for Account 237</b>	<b>18,147</b>	<b>18,318</b>
4	<b>Accrued Dividends(Acct.-238)</b>		
	<b>Total for Account 238</b>	<b>-</b>	<b>-</b>
5	<b>Matured Long-Term Debt &amp; Matured Interest (Acct- 239 &amp; 240 )</b>		
	<b>Total for Account 239 &amp; 240</b>	<b>-</b>	<b>-</b>
6	<b>Misc. Current and Accrued Liabilities (Acct.-241)</b>		
	Accrued Payroll and compensation absences	19,372	16,619
	Accrued Vacation	18,198	21,802
	Accrued Retirement	6,419	-
	Accrued Insurance	6	-
	<b>Total Balance for Account 241</b>	<b>43,995</b>	<b>38,421</b>
7	<b>Other Deferred Credits (Regulatory and Others)(Acct.-253)</b>		
	<b>Total for Account 253</b>	<b>-</b>	<b>-</b>

## ADVANCES FOR CONSTRUCTION (Account 252)

Line No.	Class of Utility Service (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Account (c)	Amount (d)		
1	NONE					-
2						-
3						-
4						-
5						-
6						-
7						-
8						-
9						-
10						-
11						-
12						-
13						-
14						-
15						-
16						-
17						-
18						-
19						-
20						-
21						-
22						-
23						-
24						-
25						-
26						-
27						-
28						-
29						-
30						-
31						-
32						-
33						-
34						-
35						-
36						-
37						-
38						-
39						-
40						-
41						-
42						-
43						-
44						-
45	Total for Account 252	-		-	-	-

**ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)**

Report as specified below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and Non-utility operations. Explain by footnote (on Schedule 801A-801B) any correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.

Line No.	Utility OR Nonutility (a)	Balance Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)	Balance End of Year (h)	Average Period of Allocation to Income (i)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)			
1	Wastewater Utility(255.1):							-	
	3%							-	
	4%							-	
	7%							-	
	10%							-	
	Other: (list separately and show 3%, 4%, 7%, 10%, and total)							-	
								-	
	NONE							-	
								-	
								-	
	<b>Total for Wastewater Utility</b>	-	xxxxx	-	xxxxx	-	-	-	
2	Non Utility (255.2)							-	
	NONE							-	
								-	
								-	
								-	
								-	
								-	
								-	
								-	
	<b>Total for Wastewater NonUtility</b>	-	xxxxx	-	xxxxx	-	-	-	
	<b>Total for Account 255</b>	-		-		-	-	-	

**PROPERTY INSURANCE AND INJURIES AND DAMAGES RESERVES (Accounts 261 - 262)**

Line No.	Particulars (a)	Property Insurance (Account 261) (b)	Injuries & Damages (Account 262) (c)
1	Balance beginning of year		
2	Additions during year (specify department and account charged)		
3			
4	NONE		
5			
6			
7			
8	Total Additions	-	-
9	Deductions during year (specify)		
10			
11	NONE		
12			
13			
14			
15	Total Deductions	-	-
16			
17	Balance end of year	-	-

**PENSIONS AND BENEFITS RESERVE (Account 263)****MISCELLANEOUS OPERATING RESERVES (Account 265)**

Line No.	Particulars (a)	Pensions & Benefits (Account 263) (b)	Miscellaneous (Account 265) (c)
1	Balance beginning of year		
2	Additions during year (specify department and account charged)		
3			
4	NONE		
5			
6			
7			
8	Total additions	-	-
9	Deductions during year (specify)		
10			
11	NONE		
12			
13			
14			
15	Total deductions	-	-
16			
17	Balance end of year	-	-

18 Explain nature of risks for which above reserves have been established and give actual or estimated liability  
19 for claims at end of year.

20

21

22

23

24

25

## CONTRIBUTIONS IN AID OF CONSTRUCTION (Account 271)

## REPORT AMOUNTS APPLICABLE TO EACH WASTEWATER UTILITY DEPARTMENT .

Line No.	Class of Utility Service (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Account Number Credited (c)	Amount (d)		
1	Sewer	9,748,804		197,850		9,946,654
2		1,250				1,250
3						-
4						-
5						-
6						-
7						-
8						-
9						-
10						-
11						-
	Total for account 271	9,750,054		197,850	-	9,947,904

## ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION (Account 272)

Report the information indicated concerning this account.

Line No.	Description (a)	Balance Beginning of Year (d)	Credits Account 403 (e)	Balance End of Year (f)	Comm. Approval (b)	Period of Amortization (c)
1				-		
2				-		
3				-		
4				-		
5				-		
6				-		
7				-		
8				-		
9				-		
10				-		
11				-		
12				-		
13				-		
14				-		
15				-		
16				-		
17				-		
	Total for account 272	-	-	-		

## ACCUMULATED DEFERRED INCOME TAXES (Accounts 281 - 283)

## SEGREGATE BETWEEN EACH UTILITY DEPARTMENT AND NONUTILITY PROPERTY

Line No.	Description (a)	Balance Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)	Balance End of Year (h)	Average Period of Allocation to Income (i)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)			
1	Accelerated amortization (281)								
	NONE							-	
								-	
								-	
								-	
								-	
								-	
								-	
	<b>Total for Account 281</b>	-		-		-	-	-	
2	Liberalized depreciation (282)								
	NONE							-	
								-	
								-	
								-	
								-	
								-	
								-	
	<b>Total for Account 282</b>	-		-		-	-	-	
3	Other (283)								
	NONE							-	
								-	
								-	
								-	
								-	
								-	
	<b>Total Account 283</b>	-		-		-	-	-	

**TAXES OTHER THAN INCOME, PAYROLL TAXES (408.12)**  
**TAXES OTHER THAN INCOME, OTHER INCOME AND DEDUCTIONS (408.20)**

Line No.	Particulars (a)	Amount (408.12) (b)	Other Income and Deductions (408.20) (c)	Total (d)	Charged to Plant Accounts (e)	Other (Explain) (f)	Total Distribution of Other Taxes (g)
1	Total amount from last year for Acct.408.12	37,279					
2	Total amount from last year for Acct.408.20						
3	<b>State &amp; Local (Detail)</b>						
4	Current Year's Activities:						
5				-			-
6				-			-
7				-			-
8				-			-
9				-			-
10				-			-
11				-			-
12				-			-
13				-			-
14	<b>Federal (Detail)</b>						
15	Current Year's Activities:						
16	FICA Taxes	32,797		32,797			32,797
17				-			-
18				-			-
19				-			-
20				-			-
21				-			-
22				-			-
23				-			-
24				-			-
25				-			-
26				-			-
27				-			-
28	<b>Total Other Taxes</b>	<b>32,797</b>	<b>-</b>	<b>32,797</b>	<b>-</b>	<b>-</b>	<b>32,797</b>



## DISTRIBUTION OF INCOME TAXES (Accounts 409-412)

Line No.	Particulars (a)	Amount for This Year (b)	Amount from Preceding Year (c)
1	<b>Utility Operating Income</b>		
	409.10 Federal Income Taxes		
	409.11 State Income Taxes		
	409.12 Local Income Taxes		
	412.10 Investment Tax Credits Deferred to Future Periods		
	412.11 Investment Tax Credits Restored to Operating Income		
	<b>Total Charged Operations</b>	-	-
2	<b>Other Income and Deductions</b>		
	409.20 Income Taxes		
	412.20 Investment Tax Credits-net-Nonutility Operations		
	412.30 Investment Tax Credits Restored to Nonoperating Income		
	<b>Total Account</b>	-	-
3	<b>Extraordinary Items</b>		
	409.30 Income Taxes		
	<b>Total Extraordinary Items</b>		
	Other Distributions (Specify)		
	Adjustment to Retained Earnings		
	<b>Total</b>	-	-

## ACCUMULATED DEFERRED INCOME TAXES (Account 190)

	Particulars (a)	Balance Beginning of Year (b)	Debits (c)	Credit During the Year Charged to		Balance End of Year (f)
				Expense Account (d)	Expense Amount (e)	
1	410.10 Deferred Federal Income Taxes					-
2	410.11 Deferred State Income Taxes					-
3	410.12 Deferred Local Income Taxes					-
4	410.20 Provision for Def. Inc. Taxes, Other Income and Deductions					-
5	411.10 Deferred Income Taxes - cr. - Operating Income					-
6	411.20 Deferred Income Taxes - Cr.					-
7	<b>Total Distribution of Tax- Acct. 190</b>	-	-	xxxxx	-	-
8	Notes and Explanation Regarding Distribution of Taxes - Accounts 409-412					
9	NONE					
10						
11						
12						
13						
14						
15						
16						
17						
18						

**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME**

1. Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation should include as far as practicable the same detail as furnished on Schedule M-1 of the tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.

2. If the utility is a member of a group which files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

Line No.	Particulars (a)	Amount (b)
1		\$
2	Net income for the year per page 100	(634,525)
3	Reconciling items for the year:	
4		
5	Taxable income not reported on books:	
6		
7		
8		
9		
10		
11	Deductions recorded on books not deducted for return:	
12		
13		
14		
15		
16	Income recorded on books not included in return:	
17		
18		
19		
20		
21	Deductions on return not charged against book income:	
22		
23		
24		
25		
26		
27	Federal tax net income	
28		
29	Computation of tax:	
30		
31		
32		
33		
34		
35		
36		
37		
38		

**INCOME FROM UTILITY PLANT LEASED TO OTHERS (Account 413)**

1. Report below the revenues, expenses, and net income for the year from utility property constituting a distinct operating unit or system leased to others.
2. Designate associated companies by placing an "x" in column (b) opposite the name of the lessee.

Line No.	Name of Lessee, Description and Location of Leased Property (a)	Assoc. Co. (b)	Amount (\$) (c)	DEDUCTIONS				Net Income Before Taxes (h)
				Operation (d)	Maintenance (e)	Depreciation (f)	Amortization (g)	
1	Total Previous Year Amount							-
2	Current Year's Activities:							-
3								-
4								-
5								-
6								-
7								-
8								-
9								-
10	Total Current Year Amount		-	-	-	-	-	-

**GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 414)**

Give a brief description of property creating gain or loss. Include name of party acquiring the property (if another utility or associated company) and the date transaction was completed.

Line No.	Description of Property (a)	Commission Date Approved (When Required) (b)	Original Cost of Related Property (c)	Amount for this Year (d)	Amount from Preceding Year (e)
1	Gains:				
2					
3					
4					
5					
6					
7					
8					
9	Losses:				
10	Preliminary Survey			(812,237)	(133,260)
11	Loss on disposal of fixed assets			(18,710)	
12					
13					
14					
15					
16	Net Gain on Disposition of Property (Account 414)		-	(830,947)	(133,260)

**INCOME FROM MERCHANDISING, JOBBING, AND CONTRACT WORK (Account 415-416)**

Please Enter the Cost or Expenses or Deduction as Negative Number

Report by utility departments the revenues, costs, expenses and net income from merchandising, jobbing and contract work during year.

Line No.	Particulars (a)	Amount for this Year (b)	Amount from Preceding Year (c)
1	Account 415 - Revenues		
2	Gross Sales (detail)		
3			
4			
5			
6	<b>Deductions:</b>		
7	Discounts and Allowances		
8			
9			
10			
11	<b>Net Sales</b>	-	-
12	Account 416 - Costs and Expenses (List the Expenses by		
13	Major Classes)		
14			
15			
16			
17			
18			
19			
20	<b>Total Costs and Expenses</b>	-	-
21	<b>Total for Account 415 &amp; 416</b>	-	-

**INTEREST AND DIVIDEND INCOME (Account 419)**

Line No.	Security or Account on Which Received (a)	Interest or Dividend Rate for current year (b)	Amount for This Year (c)	Total Amount from Preceding Year (d)
1	Cash Accounts	Varies	3,538	1,349
2	Sinking Funds	Varies	7,603	2,672
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15	<b>Total for Account 419</b>		<b>11,141</b>	<b>4,021</b>

**NONUTILITY INCOME (Account 421)**

Line No.	Description of Nonutility Income ( a )	Amount for this Year ( b )	Amount from Preceding Year ( c )
1	Income (Acct. 421, Minor Items May Be Grouped)		
2	Miscellaneous non operating revenues	67,795	123,989
3	Less salaries and wages charged to water	-	(31,148)
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14	<b>Total for Account 421</b>	<b>67,795</b>	<b>92,841</b>

**Allowance for Constructions, Misc. Nonutility Exp., and Amortization Exp. (Acct-420, 426, 428, & 429)**

Line No.	Nature of Item ( a )	Amount For this Year ( c )	Amount from Preceding Year ( b )
1	<b>Allowance for Funds Used During Constructions (acct.-420):</b>		
	<b>Total for Account 420</b>	-	-
2	<b>Miscellaneous Nonutility Expenses (acct.-426):</b>		
	<b>Total for Account 426</b>	-	-
3	<b>Amortization of Debt Discount and Expenses (acct.-428):</b>		
	Amortization of Debt Discount	64,863	63,252
	<b>Total for Account 428</b>	<b>64,863</b>	<b>63,252</b>
4	<b>Amortization of Premium on Debt (acct.-429):</b>		
	<b>Total for Account 429</b>	-	-

**INTEREST EXPENSE (Account 427)**

## REPORT DETAILS OF ITEMS SEPARATELY BY ACCOUNTS

No.	Class of Debt on Which Payable (a)	INTEREST		
		Rate (%) (b)	Amount for this Year (c)	Amount from Preceding Year (d)
1	Interest on Debt to Associated Companies (427.1):			
	<b>Total Interest on Debt to Associated Companies</b>		-	-
2	Interest on Short-Term Debt (427.2):			
	<b>Total Interest on Short-Term Debt</b>		-	-
3	Interest on Long-Term Debt (427.3):			
	Bond Interest		121,738	148,601
	<b>Total Interest on Long-Term Debt</b>		121,738	148,601
4	Interest on Customer Deposits (427.4):			
	<b>Total Interest on Customer Deposits</b>		-	-
5	Interest- Other (427.5)			
	Miscellaneous		911	649
	<b>Total Interest- Other</b>		911	649
	<b>Total Interest Expense- Account 427</b>		122,649	149,250

**EXTRAORDINARY ITEMS (Accounts 433 and 434)**

1. Give below a brief description of each item included in accounts 433, Extraordinary Income and 434, Extraordinary Deductions.
2. List date of Commission approval for extraordinary treatment of item (See General Instruction 7 of the Uniform System of Accounts).
3. Income tax effects relating to each extraordinary item should be listed in Column (c).
4. For additional space use an additional page.

Line No.	Description of Items (a)	Amount for This Year (b)	Amount from Last Year (c)	Related Income Taxes (d)
1	<b>Extraordinary Income (Account 433):</b>			
2	NONE			
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	<b>Total Extraordinary Income</b>	-	-	-
21	<b>Extraordinary Deductions (Account 434):</b>			
22	NONE			
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40	<b>Total extraordinary deductions</b>	-	-	-
41	<b>Net extraordinary items</b>	-	-	-

## WASTEWATER PLANT PER BALANCE SHEET

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2	<b>SUMMARY OF WASTEWATER PLANT</b>		
3			
4	Balance Sheet Sub accounts		
5	101 Utility Plant in Service (501A-501B)	19,275,851	19,272,772
6	102 Utility Plant Leased to Others (502)	-	-
7	103 Property Held for Future Use (502)	29,068	29,803
8	104 Utility Plant Purchased or Sold		
9	105 Construction Work in Progress (504A-504E)	-	-
10	106 Completed Construction not Classified- <b>CLASS A ONLY!</b>		
11	108 & 110 Accum. Depr. and Amort. of Utility Plant in Service (505A)	(7,123,874)	(7,520,482)
12	<b>Net Wastewater Plant</b>	<b>12,181,045</b>	<b>11,782,093</b>
13	114 Utility Plant Acquisition Adjustments (505A)	-	-
14	115 Accum. Amort. of Utility Plant Acquisition Adjustments (505A)	-	-
15	116 Other Utility Plant Adjustments (505A)	-	-
16	Net Other Plant	-	-
17	<b>Total Net Utility Plant</b>	<b>12,181,045</b>	<b>11,782,093</b>

Notes on Plant:

**WASTEWATER PLANT IN SERVICE (Accounts 351-398)**

2. State in footnote on 801A-801B the general character of any adjustments in column (e).

[illegible]

[illegible]

## UTILITY PLANT LEASED TO OTHERS (Account 102)

1. Report below the information called for concerning wastewater plant leased to others.
2. In column (d) give the date of Commission authorization of the lease of wastewater plant to others.
3. Designate if lessee is an associated company by placing an "x" in column (b).

Line No.	Name of Lessee (a)	Assoc. Co. (b)	Description of Property Leased (c)	Comm. Auth. (d)	Expiration Date of Lease (e)	Total Amount (f)
1	Balance Beginning of Year					
2						
3						
4						
5						
6						
7						
8						
9	End of Year Balance					-

## PROPERTY HELD FOR FUTURE USE (Account 103)

1. Report below the information called for concerning wastewater plant held for future use. Report data as of end of year.
2. Explain important items entered in column (g).

Line No.	Description and Location of Property (a)	Date Originally Included In This Account (b)	Date Expected to be used in Utility Service (c)	Original Cost (d)	Interest Capitalized (e)	Taxes Capitalized (f)	Other Expenditures Capitalized (g)	Amount (\$)(h)
1	Balance Beginning of Year							29,068
2				735				735
3								-
4								-
5								-
6								-
7								-
8								-
9								-
10	End of Year Balance			735	-	-	-	29,803

### WASTEWATER PLANT RETIREMENT AND REPLACEMENT

Report by prescribed accounts the average age and replacement cost

**Total Wastewater Plant for columns (b) and (c) should equal page 501B column (f) Line 28 (Balance End of Year), less Land and Intangible Plant.**

**Replacement Cost (column d) is the cost of replacing each item in columns (b) and (c).**

Line No.	Accounts (a)	Balance of Plant older than 15 years (\$) (b)	Balance of Plant younger than 15 years (\$) (c)	Replacement Cost (\$) (d)	Amount To Be Replaced within 5 years (\$) (e)
1	<b>Collection Plant</b>				
2	354.2 Structures and Improvements				
3	355.2 Power Generation Equipment				
4	360.2 Collection Sewers- Force	12,214,522	2,350,201	43,525,000	5,000,000
5	361.2 Collection Sewers- Gravity				
6	363.2 Services to Customers				
7	364.2 Flow Measuring Devices				
8	365.2 Flow Measuring Installations				
9	389.2 Other Plant and Miscellaneous Equip.				
10	<b>Total Collection Plant</b>	<b>12,214,522</b>	<b>2,350,201</b>	<b>43,525,000</b>	<b>5,000,000</b>
11	<b>System Pumping Plant</b>				
12					
13	354.3 Structures and Improvements				
14	355.3 Power Generation Equipment				
15	370.3 Receiving Wells				
16	371.3 Pumping Equipment	68,898	7,655		
17	389.3 Other Plant and Miscellaneous Equip.	2,596,300	563,420	2,500,000	1,715,000
18	<b>Total System Pumping Plant</b>	<b>2,665,198</b>	<b>571,075</b>	<b>2,500,000</b>	<b>1,715,000</b>
19	<b>Treatment and Disposal Plant</b>				
20					
21	354.4 Structures and Improvements				
22	355.4 Power Generation Equipment				
23	380.4 Treatment and Disposal Equipment				
24	381.4 Plant Sewers				
25	382.4 Outfall Sewer Lines				
26	389.4 Other Plant and Miscellaneous Equip.				
27	<b>Total Treatment and Disposal Plant</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
28	<b>General Plant</b>				
29					
30	354.7 Structures and Improvements				
31	390.7 Office Furniture and Equipment	204,391	36,927	250,000	
32	391.7 Transportation Equipment	91,273	55,202	80,000	60,000
33	392.7 Stores Equipment				
34	393.7 Tools, Shop and Garage Equipment		-		
35	394.7 Laboratory Equipment				
36	395.7 Power Operated Equipment				
37	396.7 Communication Equipment	19,655	4,543	25,000	
38	397.7 Miscellaneous Equipment				
39	398.7 Other Tangible Plant				
40	<b>Total General Plant</b>	<b>315,319</b>	<b>96,672</b>	<b>355,000</b>	<b>60,000</b>
41					
42	<b>Total Wastewater Plant</b>	<b>15,195,039</b>	<b>3,017,948</b>	<b>46,380,000</b>	<b>6,775,000</b>
		<b>503</b>			

**CONSTRUCTION WORK IN PROGRESS (Account 105)**

1. Report below the particulars called for concerning wastewater plant in process of construction but not ready for service at the date of the balance sheet.
2. Minor projects may be grouped by classes. Show the number of items in each group.

Line No.	Description of Project (a)	Amount (b)	Estimated Total Cost of Project (c)
1	Balance Beginning of Year		
2	List the current year's Activities:		
3	NONE		
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47			
48	Total for this Page	-	-

**CONSTRUCTION WORK IN PROGRESS (Account 105)**

1. Report below the particulars called for concerning wastewater plant in process of construction but not ready for service at the date of the balance sheet.
2. Minor projects may be grouped by classes. Show the number of items in each group.

Line No.	Description of Project (a)	Amount (b)	Estimated Total Cost of Project (c)
1	Carried Over from Page 504A	-	-
2	NONE		
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47			
48	Total this Page	-	-

**CONSTRUCTION WORK IN PROGRESS (Account 105)**

1. Report below the particulars called for concerning wastewater plant in process of construction but not ready for service at the date of the balance sheet.
2. Minor projects may be grouped by classes. Show the number of items in each group.

Line No.	Description of Project (a)	Amount (b)	Estimated Total Cost of Project (c)
1	Carried Over from Page 504B	-	-
2	NONE		
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47			
48	Total this Page	-	-

**CONSTRUCTION WORK IN PROGRESS (Account 105)**

1. Report below the particulars called for concerning wastewater plant in process of construction but not ready for service at the date of the balance sheet.
2. Minor projects may be grouped by classes. Show the number of items in each group.

Line No.	Description of Project (a)	Amount (b)	Estimated Total Cost of Project (c)
1	Carried Over from Page 504C	-	-
2	NONE		
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47			
48	Total this Page	-	-

**CONSTRUCTION WORK IN PROGRESS (Account 105)**

1. Report below the particulars called for concerning wastewater plant in process of construction but not ready for service at the date of the balance sheet.
2. Minor projects may be grouped by classes. Show the number of items in each group.

Line No.	Description of Project (a)	Amount (b)	Estimated Total Cost of Project (c)
1	Carried Over from Page 504D	-	-
2	NONE		
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47			
48	Balance End of Year (Account 105)	-	-

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT (Account 108-110)**

**UTILITY PLANT ADJUSTMENTS(Account 114-116)**

				Plant Retired (Net) And/OR Debits			Credits		
Line No.	Acct No.	Particulars ( a )	Balance Beginning of Year ( b )	Debits ( c )	Expense Account Charged ( d )	Depreciation and Amort. Expense Amount ( e )	Other Accounts Charged ( f )	Other Amount Charged ( g )	Balance End of Year ( h )
1	108.1	Accumulated Depreciation of Utility Plant in Service	7,123,874	(32,093)		428,701			7,520,482
	108.2	Accumulated Depreciation of Utility Plant Leased to Others							-
	108.3	Accumulated Depreciation or Property Held for Future Use							-
		Total for account 108	7,123,874	(32,093)	xxxxxxxxxxx	428,701	xxxxxxxxxxx	-	7,520,482
2									
	110.1	Accumulated Amortization of Utility Plant in Service							-
	110.2	Accumulated Amortization of Utility Plant Leased to Others							-
		Total for account 110	-	-	xxxxxxxxxxx	-	xxxxxxxxxxx	-	-
3									
	114	Utility Plant Acquisition Adjustments							-
		Total for account 114	-	-	xxxxxxxxxxx	-	xxxxxxxxxxx	-	-
4									
	115	Accumulated Amortization of Utility Plant Acquisition Adjustments							-
		Total for account 115	-	-	xxxxxxxxxxx	-	xxxxxxxxxxx	-	-
5									
	116	Other Utility Plant Adjustments							-
		Total for account 116	-	-	xxxxxxxxxxx	-	xxxxxxxxxxx	-	-

**DEPRECIATION AND AMORTIZATION OF WASTEWATER PLANT (Accounts 403-407)**

State below the rules by which the respondent determined the amounts of charges for the depreciation and amortization of wastewater plant. Show the rates used in computing the depreciation and amortization charges for the year, and state if any change has been made in the rates used or methods of determining depreciation and amortization charges from those used for the preceding year.

- 1 UTILITY PLANT PURCHASED IS STATED AT COST AT THE DATE OF ACQUISITION. DONATED ASSETS, PRINCIPALLY SEWER LINES AND LAND, ARE RECORDED AT AN AMOUNT
- 2 WHICH APPROXIMATES THE DONOR'S COSTS AND ARE RECORDED AS CAPITAL CONTRIBUTIONS. DEPRECIATION IS PROVIDED ON THE STRAIGHT LINE METHOD AT
- 3 TO ALLOCATE THE COSTS OF THE RESPECTIVE ITEMS OVER THEIR ESTIMATED USEFUL LIVES RANGING FROM 3 TO 50 YEARS. INTEREST PAID ON LOANS OBTAINED FOR
- 4 CONSTRUCTION OF PLANT FACILITIES IS CAPITALIZED WHEN MATERIAL. WHEN ITEMS OF PROPERTY OR EQUIPMENT ARE SOLD OR RETIRED, THE RELATED COST AND
- 5 ACCUMULATED DEPRECIATION ARE REMOVED FROM THE ACCOUNTS AND ANY GAIN OR LOSS IS INCLUDED IN INCOME.

### OPERATING REVENUES (Account 400)

1. Report below the amount of operating revenue for the year for each prescribed account and the amount from the preceding year
2. List the gallons sold for the current year and preceding year.
3. Number of customers should be reported on the basis of number of meters, plus number of flat rate accounts, except that where separate meter readings are added for billing purposes, one customer shall be counted for each group of meters so added. The average number of customers means the average of the figures at the close of each month or each billing period.
4. Where charges are not dependent on metered water consumption, flat rate revenue accounts apply.

Line No.	Amount (a)	Operating Revenues		Gallons (000 omitted)		Average Number of Customers	
		Amount for Year (b)	Amount from Last Year (c)	Of Water on which Billings Are Based for this Year (d)	Of Water on which Billing Are Based for Previous Year (e)	Number for Year (f)	Number from Last Year (g)
1	<b>SALES OF WASTEWATER</b>						
2	<b>521. Flat Rate Revenues</b>						
3	521.1 Residential Revenues	143,054	187,869	8,457	10,534	156	198
4	521.2 Commercial Revenues						
5	521.3 Industrial Revenues						
6	521.4 Revenues From Public Authorities						
7	521.5 Multiple Family Dwellings						
8	521.6 Other Revenues						
9	<b>Total Flat Rate Revenues</b>	<b>143,054</b>	<b>187,869</b>	<b>8,457</b>	<b>10,534</b>	<b>156</b>	<b>198</b>
10	<b>522. Measured Revenues</b>						
11	522.1 Residential Revenue	1,843,475	1,905,562	100,657	98,590	2,330	2,223
12	522.2 Commercial Revenues	608,231	631,306	33,927	34,301	171	163
13	522.3 Industrial Revenues	54,690	60,345	3,229	3,378	7	7
14	522.4 Revenues From Public Authorities	188,628	162,758	11,223	9,669	11	11
15	522.5 Multiple Family Dwelling Revenues						
16	<b>Total Measured Revenues</b>	<b>2,695,024</b>	<b>2,759,971</b>	<b>149,036</b>	<b>145,938</b>	<b>2,519</b>	<b>2,404</b>
17	523. Revenues From Public Authorities						
18	524. Revenues From Other Systems	-	-	-	-		
19	525. Interdepartmental Revenues	-	-				
20	<b>Total Sales of Wastewater</b>	<b>2,838,078</b>	<b>2,947,840</b>	<b>157,493</b>	<b>156,472</b>	<b>2,675</b>	<b>2,602</b>
21	<b>OTHER OPERATING REVENUES</b>						
22	530. Guaranteed Revenues	-	-				
23	531. Sale of Sludge	-	-				
24	532. Forfeited Discounts	57,106	61,734				
25	534. Rents From Wastewater Property	-	-				
26	535. Interdepartmental Rents	-	-				
27	536. Other Wastewater Revenues	-	-				
28	<b>Total Other Operating Revenues</b>	<b>57,106</b>	<b>61,734</b>				
29	<b>Total Wastewater Operating Revenues</b>	<b>2,895,184</b>	<b>3,009,574</b>				

## SALES OF WASTEWATER TO GENERAL CUSTOMERS - BY MONTHS (Accounts 521-522)

Line No.	Month (or Other Billing Period) ( a )	Account 521 - Flat Rate			Account 522 - Measured		
		Revenue ( b )	Estimated Gallons Sold (000 Omitted) ( c )	Number of Customers ( d )	Revenue ( e )	Gallons Sold (000 Omitted) ( f )	Number of Customers ( g )
1	July 2017	12,450	698	155	242,584	12,575	2,486
2	August 2017	12,450	698	155	239,400	12,476	2,482
3	September 2017	12,369	693	154	231,775	12,200	2,501
4	October 2017	11,588	698	155	275,367	13,413	2,494
5	November 2017	11,663	702	155	190,264	12,836	2,505
6	December 2017	11,812	711	156	219,769	12,303	2,527
7	January 2018	11,812	711	154	230,132	12,873	2,516
8	February 2018	11,812	711	154	220,444	12,449	2,521
9	March 2018	11,812	711	158	223,165	12,441	2,538
10	April 2018	11,812	711	158	203,837	11,132	2,540
11	May 2018	11,662	702	158	219,474	12,271	2,548
12	June 2018	11,812	711	158	216,951	12,067	2,570
13	Adjustments made for the year				(18,138)		
14	Total	143,054	8,457	156	2,695,024	149,036	2,519

## BILLING ACCURACY

1	Average number of customers during the reporting period.	2,675
2	Billing Cycle (monthly, quarterly, semiannually) during the reporting period. E.g. Monthly: enter 12, Quarterly enter 4, Semiannual: enter 2	12
3	Total Number of Bills Generated during the reporting period.	30,750
4	Number of errors - driven billing adjustments during reporting period (# of bills adjusted)	9

## Notes on Billing System:


## COMMUNITIES SERVED

Line No.	Names of Cities, Towns, and Unincorporated Communities ( a )	No. of Customers End of Year ( b )	Population Served ( c )	Gallons Sold (000 Omitted) ( d )	Total Sales ( e )
1	Unincorporated areas of Jefferson County & Ranson/CT	2675	6688	157,493	2,895,184
2					
3					
4					
5					
6					
7					
8					
7					

**WASTEWATER TREATMENT FOR RESALE (Account 524)- BY MONTHS**

1. Report below the information specified concerning wastewater treated during the year for other wastewater utilities or public authorities.
2. The quantities reported should be those shown by the bills rendered to the purchasers.
3. The sales should be reported by months or other billing period for each utility.

Line No.	Name of Other Wastewater Utility (a)	Billing Period (b)	Gallons Billed (000) Omitted (c)	Revenue (d)
1	Total Amount and Gallons Billed from Previous Year			
2	List Nature of Revenue for current year by Months:			
3	NONE			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37	Total for Account 524		-	-

## INTERDEPARTMENTAL REVENUES (Account 525)

## OTHER OPERATING REVENUES( Account 530, 531, 532 and 536)

Line No.	Nature of Revenue (a)	Amount for this Year	Amount from Preceding Year
1	Interdepartmental Revenues (Account 525):		
	NONE		
	<b>Total for Account 525</b>	-	-
2	Guaranteed Revenues(Account 530):		
	NONE		
	<b>Total for Account 530</b>	-	-
3	Sale of Sludge (Account 531):		
	NONE		
	<b>Total for Account 531</b>	-	-
4	Forfeited Discounts (Account 532):		
		57,106	61,734
	<b>Total for Account 532</b>	57,106	61,734
5	Other Wastewater Revenues (Account 536):		
	NONE		
	<b>Total for Account 536</b>	-	-



## WASTEWATER OPERATION AND MAINTENANCE EXPENSES

Line No.	Account (a)	Schedule Page No. (b)	Amount for Year (c)	Amount from Preceding Year (d)
1	<b>COLLECTION EXPENSES</b>			
2	Operation			
3	701.1 Salaries and Wages - Employees	606A	11,502	49,127
4	703.1 Salaries and Wages - Officers, Directors and Majority Stockholders	606C	-	-
5	704.1 Employee Pensions and Benefits	607	6,373	4,868
6	715.1 Purchased Power	607B	-	-
7	716.1 Fuel for Power Productions	607B	-	-
8	718.1 Chemicals	607B	-	-
9	720.1 Materials and Supplies	607B	375	1,998
10	731.1-736.1 Contractual Services	608-608E	-	-
11	741.1 Rental of Building/Real Property	607	-	-
12	742.1 Rental of Equipment	607	-	-
13	750.1 Transportation Expenses	607	-	-
14	756.1-759.1 Insurance	607A	-	-
15	767.1 Regulatory Commission Expense - Other	605	-	-
16	775.1 Miscellaneous Expenses	605	-	-
17	<b>Total Operation</b>		<b>18,250</b>	<b>55,993</b>
18	Maintenance			
19	701.2 Salaries and Wages - Employees	606A	-	-
20	703.2 Salaries and Wages - Officers, Directors and Majority Stockholders	606C	-	-
21	704.2 Employee Pensions and Benefits	607	-	-
22	718.2 Chemicals	607B	-	-
23	720.2 Materials and Supplies	607B	2,147	2,181
24	731.2-736.2 Contractual Services	608 - 608E	-	-
25	741.2 Rental of Building/Real Property	607	-	-
26	742.2 Rental of Equipment	607	-	-
27	750.2 Transportation Expenses	607	-	-
28	756.2-759.2 Insurance	607A	-	-
29	767.2 Regulatory Commission Expense - Other	605	-	-
30	775.2 Miscellaneous Expense	605	-	-
31	<b>Total Maintenance</b>		<b>2,147</b>	<b>2,181</b>
32				
33	<b>Total Collection Expenses</b>		<b>20,397</b>	<b>58,174</b>
34	<b>PUMPING EXPENSES</b>			
35	Operation			
36	701.3 Salaries and Wages - Employees	606A	66,135	69,677
37	703.3 Salaries and Wages - Officers, Directors and Majority Stockholders	606C	-	-
38	704.3 Employee Pensions and Benefits	607	12,392	14,179
39	715.3 Purchased Power	607B	48,805	47,454
40	716.3 Fuel for Power Production	607B	-	-
41	718.3 Chemicals	607B	-	-
42	720.3 Materials and Supplies	607B	54,828	52,539
43	731.3-736.3 Contractual Services	608 - 608E	-	-
44	741.3 Rental of Building/Real Property	607	-	-
45	742.3 Rental of Equipment	607	-	-
46	750.3 Transportation Expenses	607	-	-
47	756.3-759.3 Insurance	607A	-	-
48	767.3 Regulatory Commission Expense - Other	605	-	-
49	775.3 Miscellaneous Expenses	605	-	-
50	<b>Total Operation</b>		<b>182,160</b>	<b>183,849</b>
51	Maintenance			
52	701.4 Salaries and Wages - Employees	606A	-	-
53	703.4 Salaries and Wages - Officers, Directors and Majority Stockholders	606C	-	-
54	704.4 Employee Pensions and Benefits	607	-	-
55	718.4 Chemicals	607B	-	-
56	720.4 Materials and Supplies	607B	56,881	60,713
57	731.4-736.4 Contractual Services	608 - 608E	-	-
58	741.4 Rental of Building/Real Property	607	-	-
59	742.4 Rental of Equipment	607	-	-
60	750.4 Transportation Expenses	607	-	-
61	756.4-759.4 Insurance	607A	-	-
62	767.4 Regulatory Commission Expense - Other	605	-	-
63	775.4 Miscellaneous Expenses	605	-	-
64	<b>Total Maintenance</b>		<b>56,881</b>	<b>60,713</b>
65	<b>Total Pumping Expenses</b>		<b>239,041</b>	<b>244,562</b>

## WASTEWATER OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Schedule Page No. (b)	Amount for the Year (c)	Amount from Preceding Year (d)
1	<b>TREATMENT AND DISPOSAL EXPENSES</b>			
2	Operation			
3	701.5 Salaries and Wages - Employees	606A	6,459	-
4	703.5 Salaries and Wages - Officers, Directors and Majority Stockholders	606C	-	-
5	704.5 Employee Pensions and Benefits	607	-	-
6	710.5 Purchased Wastewater Treatment	604	1,024,463	995,921
7	711.5 Sludge Removal Expense	607B	-	-
8	715.5 Purchased Power	607B	874	3,094
9	716.5 Fuel for Power Production	607B	-	-
10	718.5 Chemicals	607B	-	-
11	720.5 Materials and Supplies	607B	3,141	5,089
12	731.5-736.5 Contractual Services	608 - 608E	-	-
13	741.5 Rental of Building/Real Property	607	-	-
14	742.5 Rental of Equipment	607	-	-
15	750.5 Transportation Expenses	607	-	-
16	756.5-759.5 Insurance	607A	-	-
17	767.5 Regulatory Commission Expense - Other	605	-	-
18	775.5 Miscellaneous Expenses	605	-	-
19	<b>Total Operation</b>		<b>1,034,937</b>	<b>1,004,104</b>
20	Maintenance			
21	701.6 Salaries and Wages - Employees	606A	-	-
22	703.6 Salaries and Wages - Officers, Directors and Majority Stockholders	606C	-	-
23	704.6 Employee Pensions and Benefits	607	-	-
24	711.6 Sludge Removal Expense	607B	-	-
25	718.6 Chemicals	607B	-	-
26	720.6 Materials and Supplies	607B	5,818	1,284
27	731.6-736.6 Contractual Services	608 - 608E	-	-
28	741.6 Rental of Building/Real Property	607	-	-
29	742.6 Rental of Equipment	607	-	-
30	750.6 Transportation Expenses	607	-	-
31	756.6-759.6 Insurance	607A	-	-
32	767.6 Regulatory Commission Expense - Other	605	-	-
33	775.6 Miscellaneous Expenses	605	-	-
34	<b>Total Maintenance</b>		<b>5,818</b>	<b>1,284</b>
35	<b>Total Treatment and Disposal Expenses</b>		<b>1,040,755</b>	<b>1,005,388</b>
36	<b>CUSTOMER ACCOUNTS EXPENSES</b>			
37	701.7 Salaries and Wages - Employees	606A	121,351	141,315
38	703.7 Salaries and Wages - Officers, Directors and Majority Stockholders	606C	-	-
39	704.7 Employee Pensions and Benefits	607	-	-
40	715.7 Purchased Power	607B	-	-
41	716.7 Fuel for Power Production	607B	-	-
42	720.7 Materials and Supplies	607B	-	-
43	731.7-736.7 Contractual Services	608 - 608E	-	-
44	741.7 Rental of Building/Real Property	607	-	-
45	742.7 Rental of Equipment	607	-	-
46	750.7 Transportation Expenses	607	-	-
47	756.7-759.7 Insurance	607A	-	-
48	767.7 Regulatory Commission Expense - Other	605	-	-
49	770.7 Bad Debt Expense	607	9,827	17,361
50	775.7 Miscellaneous Expense	605	-	-
51	<b>Total Customer Accounts Expenses</b>		<b>131,178</b>	<b>158,676</b>
52	<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
53	701.8 Salaries and Wages - Employees	606A	214,703	204,936
54	703.8 Salaries and Wages - Officers, Directors and Majority Stockholders	606C	6,650	5,400
55	704.8 Employee Pensions and Benefits	607	33,848	131,920
56	715.8 Purchased Power	607B	23,345	20,697
57	716.8 Fuel for Power Production	607B	-	-
58	720.8 Materials and Supplies	607B	69,677	62,062
59	731.8-736.8 Contractual Services	608 - 608E	134,090	96,991
60	741.8 Rental of Building/Real Property	607	89,799	87,184
61	742.8 Rental of Equipment	607	-	-
62	750.8 Transportation Expenses	607	5,370	5,424
63	756.8-759.8 Insurance	607A	52,900	51,857
64	760.8 Advertising Expense	607	-	-
65	766.8 Regulatory Commission Expenses - Amortization of Rate Case Expense	605	-	-
66	767.8 Regulatory Commission Expenses - Other	605	-	-
67	775.8 Miscellaneous Expenses	605	46,644	43,244
68	<b>Total Administrative and General Expenses</b>		<b>677,025</b>	<b>709,715</b>
69	<b>TOTAL OPERATING EXPENSES</b>		<b>2,108,397</b>	<b>2,176,515</b>

**PURCHASED WASTEWATER TREATMENT (Account 710.5)**

1. Report below the information concerning wastewater treatment purchased during the year.
2. The quantities reported should be those shown by the bills rendered by the vendor.
3. The purchases should be reported by months or other billing period for each vendor.
4. Attach continuation sheets as necessary.
5. Report the amount (Cost) for the previous year.

Line No.	Name of Vendor (a)	Billing Period (b)	Gallons Purchased (000 Omitted) (c)	Amount (d)
1	<b>Total Amount from Previous Year</b>			<b>995,921</b>
2	<b>List current year's activities by Months</b>			
3	City of Charles Town	07.01.2017	13,074	85,371
4	City of Charles Town	08.01.2017	13,947	91,072
5	City of Charles Town	09.01.2017	12,726	83,104
6	City of Charles Town	10.01.2017	14,030	91,619
7	City of Charles Town	11.01.2017	13,354	87,203
8	City of Charles Town	12.01.2017	12,829	83,774
9	City of Charles Town	01.01.2018	13,351	87,182
10	City of Charles Town	02.01.2018	12,952	84,575
11	City of Charles Town	03.01.2018	13,008	84,945
12	City of Charles Town	04.01.2018	11,682	76,282
13	City of Charles Town	05.01.2018	12,793	83,541
14	City of Charles Town	06.01.2018	13,138	85,795
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42	<b>Total Current Amount for Account 710.5</b>		<b>156,884</b>	<b>1,024,463</b>

## REGULATORY COMMISSION EXPENSES (Account 766.8 and 767.1-767.8)

Line No.	Description of Case (a)	Amortization of Rate Case Expense (Admin. & General Expenses) 766.8 (b) \$	Other (Collection Expenses-Operations) 767.1 (c) \$	Other (Collection Expenses-Maintenance) 767.2 (d) \$	Other (Pumping Expenses-Operations) 767.3 (e) \$	Other (Pumping Expenses-Maintenance) 767.4 (f) \$	Other (Treat. & Disp. Expenses-Operations) 767.5 (g) \$	Other (Treat. & Disp. Expenses-Maintenance) 767.6 (h) \$	Other (Customer Accounts Expenses) 767.7 (b) \$	Other (Admin. & General Expenses) 767.8 (c) \$
1	Amount from Previous Year									
2	List current year's activities:									
3										
4										
5										
6										
7										
8										
9										
10										
	Total Amount for Year	-	-	-	-	-	-	-	-	-

## MISCELLANEOUS EXPENSES (Account 775)

Line No.	Description (a)	Collection Expenses-Operations 775.1 (b) \$	Collection Expenses-Maint. 775.2 (c) \$	Pumping Expenses-Operations 775.3 (d) \$	Pumping Expenses-Maint. 775.4 (e) \$	Treat. & Disp. Expenses-Operations 775.5 (f) \$	Treat. & Disp. Expenses-Maint. 775.6 (g) \$	Customer Accounts Expenses-Operations 775.7 (b) \$	Admin. & General Expenses-Maint. 775.8 (c) \$
1	Amount from Previous Year								43,244
2	List current year's activities:								
3	Telephone expense								7,675
4	Postage								19,602
5	Training								554
6	Board member expense								1,821
7	Misc. and general								16,992
8									
9									
10									
	Total Amount for Year	-	-	-	-	-	-	-	46,644

## SALARIES &amp; WAGES - EMPLOYEES (Account 701.1-701.8)

Line No.	Account	Salaries for this Year	Salaries for Preceding Year						
1	701.1 Collection Expenses - Operations	11,502	49,127						
2	701.2 Collection Expenses - Maint.								
3	701.3 Pumping Expenses - Operations	66,135	69,677						
4	701.4 Pumping Expenses - Maint.								
5	701.5 Treat. & Disp. Expenses - Operations	6,459							
6	701.6 Treat. & Disp. Expenses - Maint.								
7	701.7 Customer Accounts Expenses	121,351	141,315						
8	701.8 Admin. & General Expenses	214,703	204,936						
9	<b>Total Employees</b>	<b>420,150</b>	<b>465,055</b>						

## Number of Employees

Note: One full time equivalent employee = 2080 hours of work per year

	Account		Full Time	Contract	
1	Total number of Operation and maintenance employees		4.00		
2	Total number of employees engaged in customer billing and collection		2.00		
3	Total number of employees engaged in administrative function		3.00		
4	Total		9.00		-

## DISTRIBUTION OF SALARIES AND WAGES

Amounts originally charged to clearing accounts should be distributed to final classifications in column (c). Estimates may be used in such distribution provided that a reasonable approximation of final classification is obtained.

Line No.	Particulars (a)	Direct Payroll Distributions (b)	Allocation of Amounts Charged Clearing Accounts (c)	Total (d)
1	Wastewater Operation & Maintenance Expense	441,563		441,563
2	Total Merchandise and Jobbing			-
3	Total Utility Plant Construction			-
4	Total Utility Plant Retirements			-
5	Total All Other Accounts			-
6	Clearing Accounts			-
7	<b>TOTAL SALARIES &amp; WAGES</b>	<b>441,563</b>		<b>441,563</b>

8 Describe here under the general bases used in allocating to utility departments the several classes of expenses and salaries:

9

10

11

12

13

## SALARIES &amp; WAGES - OFFICERS, DIRECTORS AND MAJORITY STOCKHOLDERS (Account 703.1-703.8)

Line No.	Particulars	703.1 Collection Expenses - Operations \$	703.2 Collection Expenses - Maint. \$	703.3 Pumping Expenses - Operations \$	703.4 Pumping Expenses - Maint. \$	703.5 Treat. & Disp. Expenses - Operations \$	703.6 Treat. & Disp. Expenses - Maint. \$	703.7 Customer Accounts Expenses \$	703.8 Admin. & General Expenses \$
	Grand Total Compensation from Preceding Year:								5,400
	List the Current year's Activities:								
1	Name: Roger Forshee Jr								
	Title: Chairman								
	Address: 179 Kimberwicke Drive North, Charles Town, WV 25414								
	Term: 05.04.17-12.01.21								
	Total Compensation for current Year.:								2,300
2	Name: Todd Milliron								
	Title: Treasurer								
	Address: 26 Pelham Lane, Charles Town, WV 25414								
	Term: 12.01.17-12.01.19								
	Total Compensation for current Year.:								1,550
3	Name: Tara Ashley								
	Title: Secretary								
	Address: 252 Hughs Road, Charles Town, WV 25414								
	Term: 01.04.18-12.01.19								
	Total Compensation for current Year.:								1,300
4	Name: William Strider								
	Title: Former Chairman								
	Address: 904 Currie Road, Ranson, WV 25438								
	Term: 12.15.11-12.01.17								
	Total Compensation for current Year.:								750
5	Name: Richard Weese								
	Title: Former Secretary								
	Address: 205 Prospect Avenue, Charles Town, WV 25414								
	Term: 04.03.14-Resigned 12.05.17								
	Total Compensation for current Year.:								750
6	Name:								
	Title:								
	Address:								
	Term:								
	Total Compensation for current Year.:								
7	Name:								
	Title:								
	Address:								
	Term:								
	Total Compensation for current Year.:								
	Total current year's Compensation for Schedule 606B .	-	-	-	-	-	-	-	6,650

## SALARIES &amp; WAGES - OFFICERS, DIRECTORS AND MAJORITY STOCKHOLDERS (Account 703.1-703.8) - Continued

Line No.	Particulars	703.1 Collection Expenses - Operations \$	703.2 Collection Expenses - Maint. \$	703.3 Pumping Expenses - Operations \$	703.4 Pumping Expenses - Maint. \$	703.5 Treat. & Disp. Expenses - Operations \$	703.6 Treat. & Disp. Expenses - Maint. \$	703.7 Customer Accounts Expenses \$	703.8 Admin. & General Expenses \$
	Balance Carried over from Page 606B	-	-	-	-	-	-	-	6,650
8	Name:								
	Title:								
	Address:								
	Term:								
	Total Compensation for current Year.:								
9	Name:								
	Title:								
	Address:								
	Term:								
	Total Compensation for current Year.:								
10	Name:								
	Title:								
	Address:								
	Term:								
	Total Compensation for current Year.:								
11	Name:								
	Title:								
	Address:								
	Term:								
	Total Compensation for current Year.:								
12	Name:								
	Title:								
	Address:								
	Term:								
	Total Compensation for current Year.:								
13	Name:								
	Title:								
	Address:								
	Term:								
	Total Compensation for current Year.:								
14	Name:								
	Title:								
	Address:								
	Term:								
	Total Compensation for current Year.:								
	Final Total Compensation for the Current Year (schedule 606B and 606C)	-	-	-	-	-	-	-	6,650

**EMPLOYEE HEALTH, SAFETY, AND TRAINING HOURS**

Report Total hours worked, total hours away from work due to work related injury and total hours of qualified formal training hours for all employees. Excludes contract workers.

Line no.	
1	<b>1 Employee Health and Safety Severity Rate</b>
2	<b>Description:</b>
3	Quantifies the rate of employee days lost from work due to work related illness or injury.
4	
5	a Total hours away from work by all employees due to work related injury
6	b Total hours worked by all employees during the reporting period
7	
8	<b>2 Training Hours Per Employee</b>
9	
10	*Qualified training is training that has been approved by the WV BPH, is documented by the utility
11	outline, attendance roster and a qualified instructor, professional licensing certification
12	requirements, through a training professional or is from an accredited institution development
13	courses where a certificate is obtained upon the successful completion of the course
14	or is from an accredited institution
15	
16	a Total of qualified * formal training hours for all employees
17	b Total hours worked by employees during the reporting period
18	
19	Notes: Employee Health, Safety, and Training
20	
21	
22	
23	
24	
25	
26	
27	
28	
29	
30	
31	
32	
33	
34	
35	
36	
37	
38	
39	
40	
41	
42	
43	
44	
45	
46	
47	
48	
49	
50	
51	

0.00

19,710.75

100.00

19,710.75

## Employee Pension, Rental of Building, Real Property, and Equipment, Transportation Exp., Bad Debt Expense, Advertising Expense

1. List the Preceding year's amount for SubAccounts 704-760.

3. Provide additional note on Schedule 801A-801B, if any.

2. List the Current Year's Activities for SubAccounts 704-760

Line No.	Accounts- Description	SubAcct. .1 Collection Expenses - Operations \$	SubAcct. .2 Collection Expenses - Maint. \$	SubAcct. .3 Pumping Expenses - Operations \$	SubAcct. .4 Pumping Expenses - Maint. \$	SubAcct. .5 Treat. & Dist. Expenses - Operations \$	SubAcct. .6 Treat. & Dist. Expenses - Maint. \$	SubAcct. .7 Customer Accounts Expenses \$	SubAcct. .8 Admin. & General Expenses \$
1	Employee Pensions and Benefits(acct.-704)								
	Total amount from Preceding Year	4868		14179					131920
	Current Year's Activities:								
		6373		12392					83164
	Pension Adjustment								-49316
	Total Current Balance for Year for SubAcct -704	6,373	-	12,392	-	-	-	-	33,848
2	Rental of Building/Real Property-acct.-741 ( provide Lessor's name and description)								
	Total amount from Preceding Year								87184
	Current Year's Activities:								89799
	Total Current Balance for Year for SubAcct -741	-	-	-	-	-	-	-	89,799
3	Rental Equipment(acct.-742)								
	Total amount from Preceding Year								
	Current Year's Activities:								
	Total Current Balance for Year for SubAcct 742	-	-	-	-	-	-	-	-
4	Transportation Expenses(acct.-750)								
	Total amount from Preceding Year								5424
	Current Year's Activities:								5370
	Total Current Balance for Year for SubAcct -750	-	-	-	-	-	-	-	5,370
5	Advertising Expense(acct.-760)								
	Total amount from Preceding Year								
	Current Year's Activities:								
	Total Current Balance for Year for SubAcct -760								-
6	Bad Debt Expense(acct.-770)								
	Total amount from Preceding Year							17361	
	Current Year's Activities:								
								9827	
	Total Current Balance for Year for SubAcct -770							9,827	

**INSURANCE (Accounts: (756.1-756.8), (757.1-757.8), (758.1-758.8), (759.1-759.8))**

1. List the Preceding year's amount for SubAccounts 756-759.

3. Provide additional note on Schedule 801A-801B, if any.

2. List the Current Year's amount for SubAccounts -756-759.

Line No.	Accounts- Description	SubAcct.	SubAcct.	SubAcct.	SubAcct.	SubAcct.	SubAcct.	SubAcct.	SubAcct.
		.1 Collection Expenses - Operations \$	.2 Collection Expenses - Maint. \$	.3 Pumping Expenses - Operations \$	.4 Pumping Expenses - Maint. \$	.5 Treat. & Disp. Expenses - Operations \$	.6 Treat. & Disp. Expenses - Maint. \$	.7 Customer Accounts Expenses \$	.8 Admin. & General Expenses \$
1	<b>Insurance - Vehicle acct. 756 (give description):</b>								
	Total Amount from Previous Year:								
	Current Year's Activities:								
	Total for Current Year for SubAcct -756	-	-	-	-	-	-	-	-
2	<b>Insurance -acct. 757- General Liability (give description):</b>								
	Total Amount from Previous Year:								
	Current Year's Activities:								
	Total Current Balance for Year for SubAcct -757	-	-	-	-	-	-	-	-
3	<b>Insurance - Workman's Comp. acct. 758 (give description):</b>								
	Total Amount from Previous Year:								
	Current Year's Activities:								
	Total Current Balance for Year for SubAcct -758	-	-	-	-	-	-	-	-
4	<b>Insurance - Other -acct. 759 (give description):</b>								
	Total Amount from Previous Year:								51,857
	Current Year's Activities:								
	Admin/General								52,900
	Total Current Balance for Year for SubAcct -759	-	-	-	-	-	-	-	52,900
	Total Current Balance of All Accounts	-	-	-	-	-	-	-	52,900

**OPERATING AND MAINTENANCE EXPENSES**  
**PURCHASED POWER , FUEL FOR POWER PRODUCTION, CHEMICALS, AND MATERIAL & SUPPLIES**

1. List the Preceding year's amount for SubAccounts - 711-720.

3. Provide additional note on Schedule 801A-801B, if any.

2. List the Current Year's amount for SubAccounts - 711-720.

Line No.	Accounts- Description	.1 Collection Expenses - Operations \$	.2 Collection Expenses - Maint. \$	.3 Pumping Expenses - Operations \$	.4 Pumping Expenses - Maint. \$	.5 Treat. & Disp. Expenses - Operations \$	.6 Treat. & Disp. Expenses - Maint. \$	.7 Customer Accounts Expenses \$	.8 Admin. & General Expenses \$
2	<b>711 Sludge Removal Expense</b>								
	Total amount from Preceding Year								
	Current Year's Activities:								
	<b>Total for Current Year for SubAcct-711</b>					-	-		
3	<b>715 Purchased Power</b>								
	Total amount from Preceding Year			47,454		3,094			20,697
	Current Year's Activities:								
	Power - Electric			44,640		874			4,547
	Power - Gas			4,165		-			18,798
	<b>Total for Current Year for SubAcct-715</b>	-		48,805		874		-	23,345
4	<b>716 Fuel for Power Production</b>								
	Total amount from Preceding Year								
	Current Year's Activities:								
	<b>Total for Current Year for SubAcct-716</b>	-		-		-		-	-
5	<b>718 Chemicals</b>								
	Total amount from Preceding Year								
	Current Year's Activities:								
	<b>Total for Current Year for SubAcct-718</b>	-	-	-	-	-	-		
6	<b>720 Material and Supplies</b>								
	Total amount from Preceding Year	1,998	2,181	52,539	60,713	5,089	1,284		62,062
	Current Year's Activities:								
		375	2,147	54,828	56,881	3,141	5,818		69,677
	<b>Total for Current Year for SubAcct-720</b>	375	2,147	54,828	56,881	3,141	5,818	-	69,677

**CONTRACTUAL SERVICES - ENGINEERING (Account 731)**

1. List the Preceding year's amount for SubAccounts 731.

3. Provide additional note on Schedule 801A-801B, if any.

2. List the Current Year's amount for SubAccounts - 731.

Line No.	Accounts- Description	.1 Collection Expenses - Operations \$	.2 Collection Expenses - Maint. \$	.3 Pumping Expenses - Operations \$	.4 Pumping Expenses - Maint. \$	.5 Treat. & Disp. Expenses - Operations \$	.6 Treat. & Disp. Expenses - Maint. \$	.7 Customer Accounts Expenses \$	.8 Admin. & General Expenses \$
1	<b>Contractual Services- Engineering</b>								
	<b>Total amount from Preceding Year</b>								<b>4,357</b>
	<b>Current Year's Activities:</b>								
	Company: The Thrasher Group Inc.								
	Service: Engineering Services								
	Charge Basis: Hourly								
	Contract Date:								
	Contract Term:								
	<b>Total Amount (\$)</b>								<b>4,508</b>
2	Company: The Thrasher Group Inc.								
	Service: Engineering: Sewer Transmission								
	Charge Basis: Project								
	Contract Date: Contract								
	Contract Term:								
	<b>Total Amount(\$)</b>								<b>29,895</b>
3	Company: Less contractual service expenses								
	Service: which were capitalized								
	Charge Basis:								
	Contract Date:								
	Contract Term:								
	<b>Total Amount(\$)</b>								<b>(29,895)</b>
4	Company:								
	Service:								
	Charge Basis:								
	Contract Date:								
	Contract Term:								
	<b>Total Amount(\$)</b>								
5	Company:								
	Service:								
	Charge Basis:								
	Contract Date:								
	Contract Term:								
	<b>Total Amount(\$)</b>								
	<b>Final Total for Account 731</b>	-	-	-	-	-	-	-	<b>4,508</b>

## CONTRACTUAL SERVICES - ACCOUNTING (Account 732)

1. List the Preceding year's amount for SubAccounts 732.

3. Provide additional note on Schedule 801A-801B, if any.

2. List the Current Year's amount for SubAccounts 732.

Line No.	Accounts- Description	.1 Collection Expenses - Operations \$	.2 Collection Expenses - Maint. \$	.3 Pumping Expenses - Operations \$	.4 Pumping Expenses - Maint. \$	.5 Treat. & Disp. Expenses - Operations \$	.6 Treat. & Disp. Expenses - Maint. \$	.7 Customer Accounts Expenses \$	.8 Admin. & General Expenses \$
1	<b>Contractual Services - Accounting</b>								
	<b>Total amount from Preceding Year</b>								36,491
	<b>Current Year's Activities:</b>								
	Company: Cox Hollida & Professionals PLLC								
	Service: Accounting Services								
	Charge Basis: Contract and Hourly								
	Contract Date:								
	Contract Term:								
	<b>Total Amount(\$)</b>								750
2	Company: Cox Hollida & Professionals PLLC								
	Service: Accounting Services								
	Charge Basis: Contract and Hourly								
	Contract Date:								
	Contract Term:								
	<b>Total Amount(\$)</b>								36,296
3	Company: Less contractual service expenses								
	Service: which were capitalized								
	Charge Basis:								
	Contract Date:								
	Contract Term:								
	<b>Total Amount(\$)</b>								(750)
4	Company:								
	Service:								
	Charge Basis:								
	Contract Date:								
	Contract Term:								
	<b>Total Amount(\$)</b>								
5	Company:								
	Service:								
	Charge Basis:								
	Contract Date:								
	Contract Term:								
	<b>Total Amount(\$)</b>								
	<b>Final Total for Account 732</b>	-	-	-	-	-	-	-	36,296

## CONTRACTUAL SERVICES - LEGAL (Account 733)

1. List the Preceding year's amount for SubAccounts 733.

3. Provide additional note on Schedule 801A-801B, if any.

2. List the Current Year's amount for SubAccounts 733.

Line No.	Accounts- Description	.1 Collection Expenses - Operations \$	.2 Collection Expenses - Maint. \$	.3 Pumping Expenses - Operations \$	.4 Pumping Expenses - Maint. \$	.5 Treat. & Disp. Expenses - Operations \$	.6 Treat. & Disp. Expenses - Maint. \$	.7 Customer Accounts Expenses \$	.8 Admin. & General Expenses \$
1	Contractual Services- Legal								
	Total amount from Preceding Year								32,524
	Current Year's Activities:								
	Company: Bowles Rice LLP								
	Service: Legal								
	Charge Basis: Hourly								
	Contract Date:								
	Contract Term:								
	Total Amount(\$)								49,989
2	Company: Kay Casto & Chaney PLLC								
	Service: Legal								
	Charge Basis: Hourly								
	Contract Date:								
	Contract Term:								
	Total Amount(\$)								24,394
3	Company: Hammer, Ferretti & Schiavoni								
	Service: Legal								
	Charge Basis: Hourly								
	Contract Date:								
	Contract Term:								
	Total Amount(\$)								13,610
4	Company: Less contractual service expenses								
	Service: which were capitalized								
	Charge Basis:								
	Contract Date:								
	Contract Term:								
	Total Amount(\$)								(20,140)
5	Company:								
	Service:								
	Charge Basis:								
	Contract Date:								
	Contract Term:								
	Total Amount(\$)								
	Final Total for Account 733	-	-	-	-	-	-	-	67,854

**CONTRACTUAL SERVICES - MANAGEMENT FEES (Account 734)**

1. List the Preceding year's amount for SubAccounts 734.

3. Provide additional note on Schedule 801A-801B, if any.

2. List the Current Year's amount for SubAccounts 734.

Line No.	Accounts- Description	.1 Collection Expenses - Operations \$	.2 Collection Expenses - Maint. \$	.3 Pumping Expenses - Operations \$	.4 Pumping Expenses - Maint. \$	.5 Treat. & Disp. Expenses - Operations \$	.6 Treat. & Disp. Expenses - Maint. \$	.7 Customer Accounts Expenses \$	.8 Admin. & General Expenses \$
1	Contractual Services- Management Fees								
	Total amount from Preceding Year								
	Current Year's Activities:								
	Company:								
	Service:								
	Charge Basis:								
	Contract Date:								
	Contract Term:								
	Total Amount(\$)								
2	Company:								
	Service:								
	Charge Basis:								
	Contract Date:								
	Contract Term:								
	Total Amount(\$)								
3	Company:								
	Service:								
	Charge Basis:								
	Contract Date:								
	Contract Term:								
	Total Amount(\$)								
4	Company:								
	Service:								
	Charge Basis:								
	Contract Date:								
	Contract Term:								
	Total Amount(\$)								
5	Company:								
	Service:								
	Charge Basis:								
	Contract Date:								
	Contract Term:								
	Total Amount(\$)								
	Final total for Account 734	-	-	-	-	-	-	-	-

**CONTRACTUAL SERVICES - TESTING (Account 735)**

1. List the Preceding year's amount for SubAccounts 735.

3. Provide additional note on Schedule 801A-801B, if any.

2. List the Current Year's amount for SubAccounts 735.

Line No.	Accounts- Description	.1 Collection Expenses - Operations \$	.2 Collection Expenses - Maint. \$	.3 Pumping Expenses - Operations \$	.4 Pumping Expenses - Maint. \$	.5 Treat. & Disp. Expenses - Operations \$	.6 Treat. & Disp. Expenses - Maint. \$	.7 Customer Accounts Expenses \$	.8 Admin. & General Expenses \$
1	<b>Contractual Services- Testing</b>								
	<b>Total amount from Preceding Year</b>								
	<b>Current Year's Activities:</b>								
	Company:								
	Service:								
	Charge Basis:								
	Contract Date:								
	Contract Term:								
	<b>Total Amount(\$)</b>								
2	Company:								
	Service:								
	Charge Basis:								
	Contract Date:								
	Contract Term:								
	<b>Total Amount(\$)</b>								
3	Company:								
	Service:								
	Charge Basis:								
	Contract Date:								
	Contract Term:								
	<b>Total Amount(\$)</b>								
4	Company:								
	Service:								
	Charge Basis:								
	Contract Date:								
	Contract Term:								
	<b>Total Amount(\$)</b>								
5	Company:								
	Service:								
	Charge Basis:								
	Contract Date:								
	Contract Term:								
	<b>Total Amount(\$)</b>								
	<b>Final Total for Account 735</b>	-	-	-	-	-	-	-	-

**CONTRACTUAL SERVICES - OTHER (Account 736)**

1. List the Preceding year's amount for SubAccounts 736.

3. Provide additional note on Schedule 801A-801B, if any.

2. List the Current Year's amount for SubAccounts 736.

Line No.	Accounts- Description	.1 Collection Expenses - Operations \$	.2 Collection Expenses - Maint. \$	.3 Pumping Expenses - Operations \$	.4 Pumping Expenses - Maint. \$	.5 Treat. & Disp. Expenses - Operations \$	.6 Treat. & Disp. Expenses - Maint. \$	.7 Customer Accounts Expenses \$	.8 Admin. & General Expenses \$
1	<b>Contractual Services- Other</b>								
	<b>Total amount from Preceding Year</b>								23,619
	<b>Current Year's Activities:</b>								
	Company: Charles Town Utility Board								
	Service: Billings-Meter Readings								
	Charge Basis:								
	Contract Date:								
	Contract Term:								
	<b>Total Amount(\$)</b>								12,535
2	Company: Jefferson Utilities								
	Service: Billings-Meter Readings								
	Charge Basis:								
	Contract Date:								
	Contract Term:								
	<b>Total Amount(\$)</b>								2,927
3	Company: Toshiba Financial Services								
	Service: Copier/Business Services								
	Charge Basis:								
	Contract Date:								
	Contract Term:								
	<b>Total Amount(\$)</b>								4,997
4	Company: MailFinance								
	Service: Billing/Folding Machine								
	Charge Basis:								
	Contract Date:								
	Contract Term:								
	<b>Total Amount(\$)</b>								2,779
5	Company: Various Other Contractual Services								
	Service:								
	Charge Basis:								
	Contract Date:								
	Contract Term:								
	<b>Total Amount(\$)</b>								2,196
	<b>Final Total for Account 736</b>	-	-	-	-	-	-	-	25,433

## CONSTRUCTION CLEARANCES

Line No.	Name of Overhead (a)	Undistributed Overheads Beginning of Year (b)	Overheads for Year (c)	Undistributed Overheads End of Year (d)	Overheads Cleared During Year		
					Total Clearances (b+c-d) (e)	To Construction (f)	To Other Accounts (g)
1	Direct Charges:						
2	Company Labor				-		
3							
4	Company Materials				-		
5							
6	Contractor Payments				-		
7							
8	Other (specify)						
9					-		
10					-		
11					-		
12					-		
13					-		
14	<b>Total Direct Charges</b>	-	-	-	-	-	-
15	Overheads:						
16	Engineering and Supervision				-		
17							
18	Administrative and General				-		
19							
20	Taxes				-		
21							
22	Allowance for Funds Used				-		
23							
24	Other (specify)						
25					-		
26					-		
27					-		
28					-		
29	<b>Total Overheads</b>	-	-	-	-	-	-
30	<b>Total Construction Clearances</b>	-	-	-	-	-	-

**IMPORTANT PHYSICAL CHANGES DURING THE YEAR**

*Every item must be fully answered and if there have been no changes, that fact should be stated.*

- |    |  |
|----|--|
| 1. | Important pumping station equipment installed.<br>Replaced discharge pipes and check valves at pump station 3-6. |
| 2. | Important pumping station equipment retired.<br>None   |
| 3. | Other important improvements.<br>None  |
| 4. | All other important physical changes.<br>None  |






**NOTES TO POWER, PUMPING AND PURCHASED WATER STATISTICS**

Pumping Station Equipment?

X YES

NO

## PUMPING STATION EQUIPMENT

Use separate columns for each pump associated power equipment. Use insert sheets if necessary. For pumps, use only those lines applicable to the unit.

PARTICULARS (a)	(b)	(c)	(d)	(e)
1 PUMPING EQUIPMENT				
2 Identification number or description of pump station	Driscwood 3-14	PS 1-10	PS 1-11	PS 1-12
3 Identification number, description, etc. of each pump	5.5 HP GPR5913 FM GRINDER	25 HP NON CLOG	10.33 HP GRINDER	25 HP NON CLOG
4 Type (displacement, centrifugal, air lift, ejector, etc.)	Centrifugal/Grinded	Centrifugal	Centrifugal	Centrifugal
5 Purpose of pump (collection, plant, etc.)	Collect WW from school	Collection	Collection	Collection
6 Manufacturer	HOMA	FE Myers	HOMA	FE Myers
7 Rated capacity - gallons per minute	25 GPM	297	140	296
8 Discharge head - in feet	137 FT TOH	12' 8"	10' 4"	13' 4"
9 Revolutions or strokes per minute	3450 RPM	1750	3450	1750
10 Type station (dry well, wet well, other)	Wet Well	Wet Well	Wet Well	Wet Well
11 Wet well dimensions (depth and length x width or diameter)	21.5' x 7.167'	12' 8" x 6'	8' 6" x 5'	13' 4" x 6'
12 Number of hours operated during year				
13 POWER EQUIPMENT				
14 Motive power for pump (steam, internal comb. engine,				
15 electric motor, or water turbine):				
16 Type	Electric Motor	Electric	Electric	Electric
17 Manufacturer	HOMA	FE Myers	HOMA	FE Myers
18 Rated horsepower	5.5 HP GPR5913 FM GRINDER	25	10.33	35
19 Electric generators or Emergency pumping units:				
20 Identification number or description	CD 103 Godwin Self Prime Pump	Onan 45	Onan 30	Onan 45
21 Manufacturer	Godwin	Onan	Onan	Onan
22 Motive power (steam, internal comb. engine, hydraulic)	Internal Comb	Internal Comb	Internal Comb	Internal Comb
23 Rated capacity in Kilowatt or KVA		45 KVA	30 KVA	45 KVA
24 Rated capacity in GPM	350GPM			
25 Air compressors:				
26 Identification number or description	N/A	N/A	N/A	N/A
27 Manufacturer	N/A	N/A	N/A	N/A
28 Bore and stroke or rated delivery (CFM)	N/A	N/A	N/A	N/A
29 Submergence of air lift in feet, static	N/A	N/A	N/A	N/A
30 Miscellaneous:				
31 Odor control equipment (yes / no)	N/A	No	No	No
32 Emergency pumping connection (yes / no)	N/A	No	No	Yes
33 Wet well aeration (yes / no)	N/A	No	No	No
34 Other (yes / no)	No	No	No	No

## PUMPING STATION EQUIPMENT

Use separate columns for each pump associated power equipment. Use insert sheets if necessary. For pumps, use only those lines applicable to the unit.

PARTICULARS (a)		(b)	(c)	(d)	(e)
1	<b>PUMPING EQUIPMENT</b>				
2	Identification number or description of pump station	PS 1-157	PS 2-13	PS 2-14	PS Job Corp 3-8
3	Identification number, description, etc. of each pump	2 HP Grinder	10.33 HP Grinder	3 HP Grinder	23 HP 99440369
4	Type (displacement, centrifugal, air lift, ejector, etc.)	Centrifugal	Centrifugal	Centrifugal	Centrifugal
5	Purpose of pump (collection, plant, etc.)	Collection	Collection	Collection	Collection
6	Manufacturer	KEEN	HOMA	FE Myers	ITT FLYGT
7	Rated capacity - gallons per minute	13	250	100	80
8	Discharge head - in feet	7' 10"	9' 8"	12' 6"	117'
9	Revolutions or strokes per minute	3450	3450	3450	1750
10	Type station (dry well, wet well, other)	Wet Well	Wet Well	Wet Well	Wet Well
11	Wet well dimensions (depth and length x width or diameter)	7' 10" x 3'	9' 8" x 4'	12' 6" x 4'	12' x 6'
12	Number of hours operated during year				
13	<b>POWER EQUIPMENT</b>				
14	Motive power for pump (steam, internal comb. engine,				
15	electric motor, or water turbine):				
16	Type	Electric	Electric	Electric	Electric
17	Manufacturer	KEEN	HOMA	FE Myers	ITT FLYGT
18	Rated horsepower	2	10.33	3	23
19	Electric generators or Emergency pumping units:				
20	Identification number or description	N/A	Onan 30	Onan 20	Kohler 50
21	Manufacturer	N/A	Onan	Onan	Kohler
22	Motive power (steam, internal comb. engine, hydraulic)	N/A	Internal Comb	Internal Comb	Propane
23	Rated capacity in Kilowatt or KVA	N/A	30 KVA	20 KVA	50 KW
24	Rated capacity in GPM	N/A	N/A	N/A	
25	Air compressors:				
26	Identification number or description	N/A	N/A	N/A	N/A
27	Manufacturer	N/A	N/A	N/A	N/A
28	Bore and stroke or rated delivery (CFM)	N/A	N/A	N/A	N/A
29	Submergence of air lift in feet, static	N/A	N/A	N/A	N/A
30	Miscellaneous:				
31	Odor control equipment (yes / no)	No	No	No	No
32	Emergency pumping connection (yes / no)	No	No	No	No
33	Wet well aeration (yes / no)	No	No	No	No
34	Other (yes / no)	No	No	No	No

## PUMPING STATION EQUIPMENT

Use separate columns for each pump associated power equipment. Use insert sheets if necessary. For pumps, use only those lines applicable to the unit.

PARTICULARS (a)	(b)	(c)	(d)	(e)
1 <b>PUMPING EQUIPMENT</b>				
2 Identification number or description of pump station	PS High School 3-9	PS 3-7	PS 3-6	PS 4-2
3 Identification number, description, etc. of each pump	20 HP	30 HP	15 HP	30 HP
4 Type (displacement, centrifugal, air lift, ejector, etc.)	Centrifugal	Centrifugal	Centrifugal	Centrifugal
5 Purpose of pump (collection, plant, etc.)	Collection	Collection	Collection	Collection
6 Manufacturer	ITT FLYGT	DACO	FE Myers	FE Myers
7 Rated capacity - gallons per minute	180	480	250	410
8 Discharge head - in feet	103'	167'	67'	99'
9 Revolutions or strokes per minute	1750	1750	1750	1750
10 Type station (dry well, wet well, other)	Wet Well	Wet Well	Wet Well	Wet Well
11 Wet well dimensions (depth and length x width or diameter)	18' 5" x 6'	22' 4" x 8'	16' x 6'	24' x 6'
12 Number of hours operated during year				
13 <b>POWER EQUIPMENT</b>				
14 Motive power for pump (steam, internal comb. engine,				
15 electric motor, or water turbine):				
16 Type	Electric	Electric	Electric	Electric
17 Manufacturer	ITT FLYGT	DACO	FE Myers	FE Myers
18 Rated horsepower	20	30	15	30
19 Electric generators or Emergency pumping units:				
20 Identification number or description	Kohler 60	Godwin	Onan 30	Onan 60
21 Manufacturer	Kohler	Godwin	Onan	Onan
22 Motive power (steam, internal comb. engine, hydraulic)	Propane	Diesel	N/A	Combustion
23 Rated capacity in Kilowatt or KVA	60 KW	35 KW	30 KW	60 KW
24 Rated capacity in GPM				N/A
25 Air compressors:				
26 Identification number or description	N/A	N/A	N/A	N/A
27 Manufacturer	N/A	N/A	N/A	N/A
28 Bore and stroke or rated delivery (CFM)	N/A	N/A	N/A	N/A
29 Submergence of air lift in feet, static	N/A	N/A	N/A	N/A
30 Miscellaneous:				
31 Odor control equipment (yes / no)	No	No	No	No
32 Emergency pumping connection (yes / no)	No	Yes	No	Yes
33 Wet well aeration (yes / no)	No	No	No	No
34 Other (yes / no)	No	No	No	No

## PUMPING STATION EQUIPMENT

Use separate columns for each pump associated power equipment. Use insert sheets if necessary. For pumps, use only those lines applicable to the unit.

PARTICULARS (a)	(b)	(c)	(d)	(e)
1 <b>PUMPING EQUIPMENT</b>				
2 Identification number or description of pump station	PS 4-3	PS 4-4	PS 4-5	PS 2-306
3 Identification number, description, etc. of each pump	7.5 HP Grinder	3 HP Grinder	7.5 HP Grinder	2 HP Grinder
4 Type (displacement, centrifugal, air lift, ejector, etc.)	Centrifugal	Centrifugal	Centrifugal	Centrifugal
5 Purpose of pump (collection, plant, etc.)	Collection	Collection	Collection	Collection
6 Manufacturer	HOMA	HOMA	FE Myers	KEEN
7 Rated capacity - gallons per minute	49	140	103	12
8 Discharge head - in feet	38'	59'	91'	26'
9 Revolutions or strokes per minute	3450	1750	1750	1750
10 Type station (dry well, wet well, other)	Wet Well	Wet Well	Wet Well	Wet Well
11 Wet well dimensions (depth and length x width or diameter)	11' x 5'	9' 5" x 5'	9' 5" x 5'	7' 9" x 3'
12 Number of hours operated during year				
13 <b>POWER EQUIPMENT</b>				
14 Motive power for pump (steam, internal comb. engine,				
15 electric motor, or water turbine):				
16 Type	Electric	Electric	Electric	Electric
17 Manufacturer	HOMA	HOMA	FE Myers	KEEN
18 Rated horsepower	7.5	10.33	7.5	2
19 Electric generators or Emergency pumping units:				
20 Identification number or description	Onan 20	Onan 20	DRI PRIME	N/A
21 Manufacturer	Onan	Onan	FE Myers	N/A
22 Motive power (steam, internal comb. engine, hydraulic)	Combustion	Combustion	Diesel	N/A
23 Rated capacity in Kilowatt or KVA	20 KW	20 KW	100 HP	N/A
24 Rated capacity in GPM	N/A	N/A	N/A	N/A
25 Air compressors:				
26 Identification number or description	N/A	N/A	N/A	N/A
27 Manufacturer	N/A	N/A	N/A	N/A
28 Bore and stroke or rated delivery (CFM)	N/A	N/A	N/A	N/A
29 Submergence of air lift in feet, static	N/A	N/A	N/A	N/A
30 Miscellaneous:				
31 Odor control equipment (yes / no)	No	No	No	N/A
32 Emergency pumping connection (yes / no)	Yes	Yes	Yes	N/A
33 Wet well aeration (yes / no)	No	No	No	N/A
34 Other (yes / no)	No	No	No	N/A

## PUMPING STATION EQUIPMENT

Use separate columns for each pump associated power equipment. Use insert sheets if necessary. For pumps, use only those lines applicable to the unit.

PARTICULARS (a)	(b)	(c)	(d)	(e)
<b>PUMPING EQUIPMENT</b>				
1 Identification number or description of pump station	PS 5-1	PS 5-2	PS 5-3	Beallair 3-13
2 Identification number, description, etc. of each pump	25 HP	3 HP	13 HP	15 HP Non Clog
3 Type (displacement, centrifugal, air lift, ejector, etc.)	Centrifugal	Centrifugal	Centrifugal Non Clog	Centrifugal
4 Purpose of pump (collection, plant, etc.)	Collection	Collection	Collection	Collection
5 Manufacturer	FE Myers	FE Myers	HOMA	FE Myers
6 Rated capacity - gallons per minute	188	244	200	204
7 Discharge head - in feet	98'	22'	68'	102'
8 Revolutions or strokes per minute	1750	1750	1750	1750
9 Type station (dry well, wet well, other)	Wet Well	Wet Well	Wet Well	Wet Well
10 Wet well dimensions (depth and length x width or diameter)	18' 6" x 8'	15' 9" x 6'	15' 6" x 8' Diameter	24' x 6'
11 Number of hours operated during year				
<b>POWER EQUIPMENT</b>				
12 Motive power for pump (steam, internal comb. engine, electric motor, or water turbine)				
13 Type	Electric	Electric	Electric	Electric
14 Manufacturer	FE Myers	FE Myers	HOMA	FE Myers
15 Rated horsepower	25	3	13	15
16 Electric generators or Emergency pumping units				
17 Identification number or description	Onan 45	N/A	N/A	Onan 35
18 Manufacturer	Onan	N/A	N/A	Onan
19 Motive power (steam, internal comb. engine, hydraulic)	Combustion	N/A	N/A	35 KW
20 Rated capacity in Kilowatt or KVA	45 KW	N/A	N/A	N/A
21 Rated capacity in GPM	N/A	N/A	N/A	N/A
22 Air compressors:				
23 Identification number or description	N/A	N/A	N/A	N/A
24 Manufacturer	N/A	N/A	N/A	N/A
25 Bore and stroke or rated delivery (CFM)	N/A	N/A	N/A	N/A
26 Submergence of air lift in feet, static	N/A	N/A	N/A	N/A
27 Miscellaneous				
28 Odor control equipment (yes / no)	N/A	N/A	N/A	N/A
29 Emergency pumping connection (yes / no)	N/A	N/A	N/A	N/A
30 Wet well aeration (yes / no)	N/A	N/A	N/A	N/A
31 Other (yes / no)	N/A	N/A	N/A	N/A

## PUMPING STATION EQUIPMENT

Use separate columns for each pump associated power equipment. Use insert sheets if necessary. For pumps, use only those lines applicable to the unit.

PARTICULARS (a)	(b)	(c)	(d)	(e)
1 <b>PUMPING EQUIPMENT</b>				
2 Identification number or description of pump station	PS Spruce Hill North 1	PS 4-7	PS 4-6	PS 3-10
3 Identification number, description, etc. of each pump	7.5 HP Grinder	10 HP Grinder	3 HP Grinder	3 HP Grinder
4 Type (displacement, centrifugal, air lift, ejector, etc.)	Centrifugal	Centrifugal	Centrifugal	Centrifugal
5 Purpose of pump (collection, plant, etc.)	Collection	Collection	Collection	Collection
6 Manufacturer	FE Myers	HOMA	FE Myers	FE Myers
7 Rated capacity - gallons per minute	108	250	102	78
8 Discharge head - in feet	87'	74'	28'	28'
9 Revolutions or strokes per minute	1750	1750	1750	1750
10 Type station (dry well, wet well, other)	Wet Well	Wet Well	Wet Well	Wet Well
11 Wet well dimensions (depth and length x width or diameter)	24' x 6'	24' x 6'	18' x 6'	16' x 5'
12 Number of hours operated during year				
13 <b>POWER EQUIPMENT</b>				
14 Motive power for pump (steam, internal comb. engine,				
15 electric motor, or water turbine):				
16 Type	Electric	Electric	Electric	Electric
17 Manufacturer	FE Myers	FE Myers	FE Myers	FE Myers
18 Rated horsepower	7.5	15	3	3
19 Electric generators or Emergency pumping units:				
20 Identification number or description	Kohler 35	Kohler 100	N/A	N/A
21 Manufacturer	Kohler	Kohler	N/A	N/A
22 Motive power (steam, internal comb. engine, hydraulic)	35 KW	100 KW	N/A	N/A
23 Rated capacity in Kilowatt or KVA	N/A	N/A	N/A	N/A
24 Rated capacity in GPM	N/A	N/A	N/A	N/A
25 Air compressors:				
26 Identification number or description	N/A	N/A	N/A	N/A
27 Manufacturer	N/A	N/A	N/A	N/A
28 Bore and stroke or rated delivery (CFM)	N/A	N/A	N/A	N/A
29 Submergence of air lift in feet, static	N/A	N/A	N/A	N/A
30 Miscellaneous:				
31 Odor control equipment (yes / no)	N/A	N/A	N/A	N/A
32 Emergency pumping connection (yes / no)	N/A	Yes	N/A	N/A
33 Wet well aeration (yes / no)	N/A	N/A	N/A	N/A
34 Other (yes / no)	N/A	N/A	N/A	N/A

## PUMPING STATION EQUIPMENT

Use separate columns for each pump associated power equipment. Use insert sheets if necessary. For pumps, use only those lines applicable to the unit.

PARTICULARS (a)		(b)	(c)	(d)	(e)
1	<b>PUMPING EQUIPMENT</b>				
2	Identification number or description of pump station	PS 3-11	Deerfield PS	PS 1-12A	PS Spruce Hill North 2
3	Identification number, description, etc. of each pump	3 HP Grinder	2 HP Grinder	7.5 HP Non-clog	7.5 HP Grinder
4	Type (displacement, centrifugal, air lift, ejector, etc.)	Centrifugal	Centrifugal	Centrifugal	Centrifugal
5	Purpose of pump (collection, plant, etc.)	Collection	Collection	Collection	Collection
6	Manufacturer	FE Myers	Deerfield FE Myers	Keen	FE Myers
7	Rated capacity - gallons per minute	78	80	310	108
8	Discharge head - in feet	32'	44'	15' 8"	87'
9	Revolutions or strokes per minute	1750	1750	1750	1750
10	Type station (dry well, wet well, other)	Wet Well	Wet Well	Wet Well	Wet Well
11	Wet well dimensions (depth and length x width or diameter)	16' 5"	10' x 3'	15' 8" x 6'	24' x 6'
12	Number of hours operated during year				
13	<b>POWER EQUIPMENT</b>				
14	Motive power for pump (steam, internal comb. engine, electric motor, or water turbine)				
15	Type	Electric	Electric	Electric	Electric
16	Manufacturer	FE Myers	FE Myers	Keen	FE Myers
17	Rated horsepower	3	2	7.5	7.5
18	Electric generators or Emergency pumping units:				
19	Identification number or description	N/A	General 20	Onan 30	Kohler 35
20	Manufacturer	N/A	General	Onan	Kohler
21	Motive power (steam, internal comb. engine, hydraulic)	N/A	Combustion	Internal Comb	Internal Comb
22	Rated capacity in Kilowatt or KVA	N/A	20 KW	30 KVA	35 KV
23	Rated capacity in GPM	N/A	N/A	N/A	N/A
24	Air compressors:				
25	Identification number or description	N/A	N/A	N/A	N/A
26	Manufacturer	N/A	N/A	N/A	N/A
27	Bore and stroke or rated delivery (CFM)	N/A	N/A	N/A	N/A
28	Submergence of air lift in feet, static	N/A	N/A	N/A	N/A
29	Miscellaneous:				
30	Odor control equipment (yes / no)	N/A	N/A	No	No
31	Emergency pumping connection (yes / no)	N/A	N/A	Yes	No
32	Wet well aeration (yes / no)	N/A	N/A	No	No
33	Other (yes / no)	N/A	N/A	No	No
34					

## PUMPING STATION EQUIPMENT

Use separate columns for each pump associated power equipment. Use insert sheets if necessary. For pumps, use only those lines applicable to the unit.

PARTICULARS (a)	(b)	(c)	(d)	(e)
1 <b>PUMPING EQUIPMENT</b>				
2 Identification number or description of pump station				
3 Identification number, description, etc. of each pump				
4 Type (displacement, centrifugal, air lift, ejector, etc.)				
5 Purpose of pump (collection, plant, etc.)				
6 Manufacturer				
7 Rated capacity - gallons per minute				
8 Discharge head - in feet				
9 Revolutions or strokes per minute				
10 Type station (dry well, wet well, other)				
11 Wet well dimensions (depth and length x width or diameter)				
12 Number of hours operated during year				
13 <b>POWER EQUIPMENT</b>				
14 Motive power for pump (steam, internal comb. engine,				
15 electric motor, or water turbine):				
16 Type				
17 Manufacturer				
18 Rated horsepower				
19 Electric generators or Emergency pumping units:				
20 Identification number or description				
21 Manufacturer				
22 Motive power (steam, internal comb. engine, hydraulic)				
23 Rated capacity in Kilowatt or KVA				
24 Rated capacity in GPM				
25 Air compressors:				
26 Identification number or description				
27 Manufacturer				
28 Bore and stroke or rated delivery (CFM)				
29 Submergence of air lift in feet, static				
30 Miscellaneous:				
31 Odor control equipment (yes / no)				
32 Emergency pumping connection (yes / no)				
33 Wet well aeration (yes / no)				
34 Other (yes / no)				

## PUMPING STATION EQUIPMENT

Use separate columns for each pump associated power equipment. Use insert sheets if necessary. For pumps, use only those lines applicable to the unit.

PARTICULARS (a)	(b)	(c)	(d)	(e)
1 <b>PUMPING EQUIPMENT</b>				
2 Identification number or description of pump station				
3 Identification number, description, etc. of each pump				
4 Type (displacement, centrifugal, air lift, ejector, etc.)				
5 Purpose of pump (collection, plant, etc.)				
6 Manufacturer				
7 Rated capacity - gallons per minute				
8 Discharge head - in feet				
9 Revolutions or strokes per minute				
10 Type station (dry well, wet well, other)				
11 Wet well dimensions (depth and length x width or diameter)				
12 Number of hours operated during year				
13 <b>POWER EQUIPMENT</b>				
14 Motive power for pump (steam, internal comb. engine,				
15 electric motor, or water turbine):				
16 Type				
17 Manufacturer				
18 Rated horsepower				
19 Electric generators or Emergency pumping units:				
20 Identification number or description				
21 Manufacturer				
22 Motive power (steam, internal comb. engine, hydraulic)				
23 Rated capacity in Kilowatt or KVA				
24 Rated capacity in GPM				
25 Air compressors:				
26 Identification number or description				
27 Manufacturer				
28 Bore and stroke or rated delivery (CFM)				
29 Submergence of air lift in feet, static				
30 Miscellaneous:				
31 Odor control equipment (yes / no)				
32 Emergency pumping connection (yes / no)				
33 Wet well aeration (yes / no)				
34 Other (yes / no)				

**WASTEWATER MAINS**

Report collection, transmission, and force mains under separate captions and report number of feet at end of year for each wastewater system .

Size and Kind of Pipe (a)		Beginning (b)	Ending (c)
1	PVC Pipe 4"	24,319	24,319
2	PVC Pipe 6"	20,450	20,450
3	PVC Pipe 8"	191,539	191,539
4	PVC Pipe 10"	13,675	13,675
5	PVC Pipe 12"	4,942	4,942
6	PVC Pipe 14"	-	-
7	PVC Pipe 15"	4,679	4,679
8	PVC Pipe 18"	4,899	4,899
9	PVC Pipe 21"	-	-
10			
11	Force Mains		
12	PVC Pipe 1.5"	1,090	1,090
13	PVC Pipe 2"	4,295	4,295
14	PVC Pipe 3"	6,751	6,751
15	PVC Pipe 4"	20,163	20,163
16	PVC Pipe 6"	50,531	50,531
17	PVC Pipe 8"	5,552	5,552
18	PVC Pipe 10"	-	-
19	Inspected By Video		
20			
21	Gravity PVC 8"	355	355
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45		353,240	353,240
701			

**PUMPING AND PURCHASED WASTEWATER TREATMENT STATISTICS**

Omit 000's in reporting gallons of wastewater.

Line No.	Particulars (a)	Gallons of Purchased Waste- Water Treatment (b)	Gallons of Wastewater Treated Per Month	Total all Methods (e)
			Treatment Plant (c)	
1	July 2017	13,074	188	13,262
2	August 2017	13,947	197	14,144
3	September 2017	12,726	205	12,931
4	October 2017	14,030	201	14,231
5	November 2017	13,354	178	13,532
6	December 2017	12,829	185	13,014
7	January 2018	13,351	195	13,546
8	February 2018	12,952	174	13,126
9	March 2018	13,008	161	13,169
10	April 2018	11,682	163	11,845
11	May 2018	12,793	170	12,963
12	June 2018	13,138	171	13,309
13	Total for year	156,884	2,188	159,072
14				
15	Total Gallons Treated			159,072
16	Less Gallons Billed (From page 600)	157,493		
17	Inflow and Infiltration			0.99%
18	Maximum gallons treated at the plant in any one day	6800.00	Date: 09.12.17	
19	Minimum gallons treated at the plant in any one day	5100.00	Date: 03.17.18	
20	Average gallons treated per day	436	(Line 22 / 365)	
21	If wastewater treatment sold to other wastewater utilities, list names of such utilities below:			
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33	State what action has been taken to reduce Inflow & Infiltration:			
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				

**MAIN BLOCKAGES, TREATMENT RATE, SYSTEM INTEGRITY, CUSTOMER SATISFACTION,  
OVERFLOW RATE, AND MAINTENANCE RATIO**

<b>1</b>	<b>Main Blockages (Wastewater)</b>		1
			2
<b>a</b>	Wastewater Main Blockages	0.00	3
<b>b</b>	Main Blockages Repaired	0.00	4
			5
<b>2</b>	<b>For Privates Only!</b>		6
	Rate of Return : Authorized ( from last Rate Study)	N/A	7
			8
<b>3</b>	<b>Planned Maintenance Ratio: Wastewater (Hours)</b>		9
	<i>Description:</i>		10
	This indicator is a measure of the investment in planned maintenance.		11
			12
<b>a</b>	Planned maintenance hours	20,000.00	13
<b>b</b>	Corrective maintenance hours	19,711.00	14
			15
<b>c</b>	Planned budgeted maintenance cost		16
<b>d</b>	Corrective(experienced) maintenance cost		17
			18
<b>4</b>	<b>Sewer Overflow Rate</b>		19
<b>a</b>	Total number of dry weather wastewater overflows		20
<b>b</b>	Total number of wet weather wastewater overflows		21
<b>c</b>	Number of Wastewater Overflow Points		22
			23
<b>5</b>	<b>Wastewater System Collection System Integrity Rate</b>		24
<b>a</b>	Total number of collection system failures	0.00	25
<b>b</b>	Total miles of wastewater collection main	67.00	26
			27
<b>6</b>	<b>Wastewater Treatment Effectiveness Rate</b>		28
			29
<b>a</b>	Number of standard non compliance months	0.00	30
<b>b</b>	Number of months in reporting period	12.00	31
			32
			33
<b>7</b>	<b>Customer Service</b>		34
	Customer satisfaction (surveys/focus groups, etc.)		35
			36
	Please indicate all efforts at determining customer satisfaction during the reporting period including, but not limited to, surveys, focus groups, customer meetings, and the results of those efforts.		37
			38
			39
			40

## PROPOSED SUMMARY BUDGET

Line No.		Revenue Requirement (\$)	Revenue Sources (\$)
1			
2	Available cash:		
3	Operating income		2,967,818
4	Other Income / Interest		96,928
5	Total Income		3,064,746
6			
7	Cash Disbursements:		
8	Operating expenses	2,387,874	
9	Other taxes		
10	Debt service requirements:		
11	Principal & Interest Requirement	510,999	
12			
13			
14			
15			
16	Bond Reserve Requirement		
17			
18			
19			
20			
21	Repair and Replacement Reserve Requirement	76,619	
22			
23			
24			
25			
26	Contingencies	-	
27			
28			
29			
30			
31	Plant Additions		
32			
33	Remaining Surplus		89,254
34			
35			
36			
37			
38			
39			
703			

## EVALUATION

Line No.		To assist PSC Staff in the rating and improving the effectiveness of the Annual Report process and improve training session, Please complete the following evaluation:
1		
2	1	Were the instructions :
3		A. Easy to understand?
4		Yes
5		B Easy to follow?
6		Yes
7		C. Helpful?
8		Yes
9		
10	2	If needed, were you able to contact PSC Staff for assistance?
11		Yes
12		
13		
14		
15		
16		
17	3	Was there a particular section(s) of the report that you believe could be simplified? How?
18		None
19		
20		
21		
22		
23		
24		
25		
26		
27	4	Other Suggestions?
28		None
29		
30		
31		
32		
33		
34		
35		
36		
37		

Please include additional explanation on the pages provided with page number and description for the clarification.

[illegible]

Please include additional explanation on the pages provided with page number and description for the clarification.

[illegible]

## SEWER VERIFICATION

The foregoing report must be verified by the oath of the officer, or person duly designated having control of the books and records of account of the utility. The oath required may be taken before any person authorized to administer an oath by the laws of the State in which same is taken.

## OATH

State of West Virginia )  
 ) SS:  
County of Jefferson )

April Shultz makes oath and says that

he/she is General Manager  
(insert here the official title of the affiant)

of Jefferson County Public Service District  
(Insert here the exact legal title or name of the utility)

that he/she has examined the foregoing report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in said report are true and that said report is a correct statement of the business and affairs of the above named utility in respect to each and every matter set forth therein during the period from and including---

07/01/2017 to and including 06/30/2018

April Shultz  
(Signature of Affiant)

Subscribed and sworn to before me, a Notary Public in and for  
the State and County above named, this 28<sup>th</sup> day of September

My commission expires January 21<sup>st</sup>, 2023



Amanda J. Roberson  
(Signature of officer authorized to administer oaths)

## PERFORMANCE MEASURES

Name of Utility: Jefferson County Public Service Dis

Year Ending: 06.30.18

Type of Utility Service Provided: Wastewater

Revision Date: 1/0/1900

Class of Utility: A

Audit Report Filed Date: 1/0/1900

**1 Employee Health and Safety Severity Rate**

Employee health and safety rate =

Total hours away from work by all employees due to work related injury

-

Total hours worked by all employees during the reporting period

**2 Training Hours Per Employee**

Training hours per employee =

Total of qualified \* formal training hours for all employees

0.0051

Total hours worked by employees during the reporting period

**3 Customer Accounts per Full time Employee and MGD\* Wastewater Processed per Employee****3a** Customer accounts per office employee =

891.6667

Number of accounts

Number of administrative and general full-time equivalent employees

**3b** Customer accounts per billing employee =

1,337.5000

Number of accounts

Number of full-time customer billing equivalent employees

**3c** Customer accounts per field employee =

668.7500

Number of accounts

Number of full-time field equivalent employees

**4 Customer Accounts per Contract Employee and MGD\* Wastewater Processed per Contract Employee****4a** Customer accounts per contract office employee =

-

Number of accounts

Number of administrative and general full-time equivalent contract employees

**4b** Customer accounts per contract billing employee =

-

Number of accounts

Number of full-time contract customer billing equivalent employees

**4c** Customer accounts per contract field employee =

-

Number of accounts

Number of full-time contract field equivalent employees

**5 MGD Water Delivered/MGD Wastewater Processed per Employee****5a** Average MGD\*\* processed

47.9431

Number of total full-time equivalents

**6 MGD Water Delivered/MGD Wastewater Processed per Contract Employee****6a** Average MGD\* delivered

-

Number of contract full-time equivalents

**7 Disruptions of Service Repaired from Main Breaks****7a** Main Blockages Repaired

-

Per mile of sewer collection main

**8 Customer Service Cost per Account**

## PERFORMANCE MEASURES

Name of Utility: Jefferson County Public Service DisYear Ending: 06.30.18Type of Utility Service Provided: WastewaterRevision Date: 1/0/1900Class of Utility: AAudit Report Filed Date: 1/0/1900

customer service cost per active account =

53.41

Total customer service cost

Number of active accounts

**9 Billing Accuracy****9a** (500) (number of error-driven billing adjustments during reporting period)

0.1463

Number of bills generated during reporting period

**10 Financial Performance****Privates****10a** Rate of Return Performance:

Actual ROR (%)

Authorized ROR (%)

N/A

**Publics****10b** Debt Service Coverage Ratio:Gross Revenue - Operation and Maintenance Expenses - Taxes Other Than Income Taxes

1.4353

Debt Service Principal + Interest

**Publics and Privates****10c** Operating Ratio:Gross Revenue

Total Expenses

1.1178

**10d** Average Collection Period:Account Receivables

(Sales/365)

10.9262

**10e** Average Payment Period:Account Payables

(Sales/365)

20.6860

**10f** Depreciation Ratio:Depreciation Expense \*\*

Gross Plant

0.0222

**10g** Debt Ratio:Total Liabilities

Total Assets

1.0934

**10h** Revenue to Debt Ratio:Gross Revenue

Debt (Includes Reserve Accounts)

203.8862

**11 Operations and Maintenance Cost Ratios:****11a** O&M cost per account =Total O&M costs (less depreciation)

Total number of active customer accounts

788.1856

**11b** O&M cost per million gallons distributed =Total O&M costs (less depreciation)

13.2544

## PERFORMANCE MEASURES

Name of Utility: Jefferson County Public Service DisYear Ending: 06.30.18Type of Utility Service Provided: WastewaterRevision Date: 1/0/1900Class of Utility: AAudit Report Filed Date: 1/0/1900

Volume (in million gallons) distributed during the reporting period

**11c** Direct cost of treatment per million gallons distributed=Total O & M costs directly attributable to treatment

6.5427

Total Volume distributed during the reporting period**12 Water Inflow and Infiltration in Sewer System**

0.99%

**13 Planned Maintenance Ratio: (Hours)****13a** planned maintenance ratio (hours) =

50.3639

100 x hours of planned maintenanceHours of planned + hours of corrective maintenance)**13b** planned maintenance ratio (cost) =

-

100 x cost of planned maintenance(Cost of planned + cost of corrective maintenance)**14 Sewer Overflow Rate**

-

100 x (total number of dry and wet weather sewer overflows from all points)total number of sewer overflow points x 365**15 Wastewater System Integrity Rate**

Wastewater collection system integrity failure rate =

-

100 x (total number of collection system failures during the reporting periodtotal miles of sewer collection main**16 Wastewater Treatment Effectiveness Rate**

wastewater treatment effectiveness rate =

100.0000

100 (12-total number of standard noncompliance months)12**17 Customer Density**Number of wastewater customer accounts

39.9841

Number of miles of wastewater collection main

# **WATER UTILITIES**

## **(Class C)**

### **ANNUAL REPORT For Year Ended 2018 For**

**NAME OF UTILITY:** Jefferson County Public Service District  
**PHYSICAL ADDRESS:** 340 Edmond Road, Suite A, Kearneysville, WV 25430  
**MAILING ADDRESS:** 340 Edmond Road, Suite A, Kearneysville, WV 25430

**NAME OF MAYOR/ CHAIRPERSON/ PRESIDENT:** Roger Forshee  
**PHYSICAL ADDRESS:** 340 Edmond Road, Suite A, Kearneysville, WV 25430

**UTILITY CONTACT PERSON:** April Shultz, General Manager  
**TELEPHONE NO:** 304.725.4647  
**E-MAIL ADDRESS:** [gm@jcpsd.com](mailto:gm@jcpsd.com)

**ACCOUNTING CONTACT PERSON:** April Shultz, General Manager  
**ACCOUNTANT'S MAILING ADDRESS:** 340 Edmond Road, Suite A, Kearneysville, WV 25430  
**TELEPHONE NO:** 304.725.4647  
**E-MAIL ADDRESS:** [gm@jcpsd.com](mailto:gm@jcpsd.com)

### **TO THE PUBLIC SERVICE COMMISSION OF WEST VIRGINIA**

**FOR THE YEAR ENDED:** 06/30/2018  
**Utility Class:** C  
**Revision Date:**  
**Audit Report Filed Date:**

## Utility Description Information

All data entered is for the Annual Report period. The cells that are outlined in black should have data entered into them.

Those cells that are shaded not require the utility to enter data since that data will be automatically picked up from the Annual Report Data .

**General Information**Name: **Jefferson County Public Service District**Address: **340 Edmond Road, Suite A, Kearneysville, WV 25430**Areas Served including County or counties: **Communities of Glen Haven & Cavaland in Jefferson County, WV**Phone number: **304.725.4647**Fax number: **304.725.5976**

Total number of full time employees:

**Full Time Employees:****Contract Employees:**Field: **0.50****-**Customer Billing: **-****-**Administrative & General: **1.00****-****Gross Annual Revenues****Gross Plant in service****No. of Active Customers****100,752****2,315,482****116****# of Water Systems****PWSID #'s**Water Systems: **2** **aven-3301909; Cavaland-33019772****Number of : 1. Treatment plant****2. Storage Tanks****3. Booster Stations****2****3****2**Total storage capacity in M Gallons: **0.04033**Total treatment capacity in MGD's\*\*: **Capacity is limited by ground water and current infrastructure**

\*\*Million Gallons per Day

Miles of main line: **2.77**

Utility Description

**IMPORTANT CHANGES DURING THE YEAR**

Here under give particulars concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry must be answered. However, if the word "none" states the fact it may be used in answering any inquiry, or if information is given in the report which answers any inquiry, reference to such other schedules will be sufficient.

1. Changes in, and additions to franchise rights: describing (a) the actual consideration given therefore, and (b) from whom acquired. If acquired without the payment of any consideration, state that fact.
2. Acquisition of other companies, reorganization, merger or consolidation with other companies: give names of companies involved, particulars concerning the transactions, and reference to Commission authorization, if any.
3. Purchase or sale of operating units or systems such as generating plants, transmission lines, etc; specifying items, parties, dates and also reference to Commission authorization, if any.
4. Important leaseholds acquired, given, assigned or surrendered, giving effective dates, lengths of terms, names of parties, rents, Commission authorization, if any, and other conditions.
5. Important extensions of system, giving location, new territory covered by distribution system, and dates of beginning operations.
6. Estimated increase or decrease in annual revenues due to important rate changes, giving basis of estimate and stating for each revenue classification the amounts of increase or decrease and the number of customers affected for each such classification.
7. Obligation incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, excluding ordinary commercial paper maturing on demand or not later than one year after date of issue, and giving Commission authorization, if any.
8. Changes in articles of incorporation or amendments to charter.
9. Additional matters of fact (not elsewhere provided for) which the respondent may desire to include in its report.

None

## CORPORATE CONTROL OVER RESPONDENT

1. Did any corporation, business trust, or similar organization, hold control over the respondent at the close of the year?

No

2. If control was so held, state:

- (a) The form of control, whether sole or joint.

N/A

- (b) The name of the controlling corporation or organization.

N/A

- (c) The manner in which control was held.

N/A

- (d) The extent of control.

N/A

- (e) Whether control was direct or indirect.

N/A

- (f) The name or names of the intermediary or intermediaries through which control, if indirect, was held.

N/A

3. If any individual, association or corporation held control, as trustees, over the respondent, give the information called for below:

N/A

- (a) The name of the trustee.

N/A

- (b) The name of the beneficiary or beneficiaries for whom the trust was maintained.

N/A

- (c) The purpose of the trust.

N/A

4. Give particulars as to any change during the year in the corporate control over the respondent.

N/A

Note: In cases where control of the respondent was in a holding company organization, submit a statement showing the chain of ownership or control to the main parent company or organization.

In cases where control of the respondent was in a holding company organization, submit a statement showing the chain of ownership or control to the main

**IDENTITY OF RESPONDENT**

**Type of Utility:** Public Service District

**Public:** Public Service District

**Association or Authority:** WV PSC and Jefferson County Commission

**Private:** Public

1. Exact name of respondent. (Utility Name)  
Jefferson County Public Service District
2. If name of respondent was changed during the year, give particulars of change and date change became effective.  
N/A
3. Address of principal business office at end of year and phone number and e-mail address.  
340 Edmond Road, Suite A  
Kearneysville, WV 25430
4. Name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept.  
April Shultz, General Manager  
340 Edmond Road, Ste. A  
Kearneysville, WV 25430
5. Name of State under the laws of which respondent is incorporated and date of incorporation.  
N/A
6. If respondent is not incorporated, give the type of organization and date organized.  
Public Service District  
December 1983
7. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.  
N/A
8. State the classes of utility and other services furnished by respondent during the year in each state in which the respondent operated.  
Class C Water Utility

## NOTICE

### GENERAL INSTRUCTIONS

1. The original of this report form properly filled out and verified should be filed electronically with the Public Service Commission of West Virginia on or before the last day of the third month following the close of the calendar or established fiscal year by each Class C public utility (as defined in the Uniform System of Accounts). One copy of the report should be retained by the respondent in its files.
2. The form of annual report is prepared in conformity with Uniform System of Accounts for Public Utilities prescribed by the Public Service Commission of West Virginia, and all accounting words and phrases are to be interpreted in accordance with the said classification.
3. Instructions should be carefully observed and each question should be answered fully and accurately whether it has been answered in a previous annual report or not. Where the word "none" truly and completely states the fact, it should be given to any particular inquiry unless it is in a numeric field. Where dates are called for, the month and day should be stated as well as the year. Customary abbreviations may be used in stating dates.
4. If any schedule does not apply to the respondent such fact should be shown on the schedule by the words "not applicable."
5. All entries should be made in permanent form. Entries of a contrary or opposite character (such as decreases reported in a column providing for both increases and decreases) should be enclosed in parentheses.
6. Commission authorization (abbreviated Comm. Auth.) used in the report means the authorization of this Commission or any other commission. Where a commission authorization is shown, the identity of the commission should also be given.
7. The annual report should, in all particulars be complete in itself. Reference to reports of previous years or to other reports should not be made in lieu of required entries except as specifically authorized.
8. Wherever schedules call for comparison of figures of a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation stating why the different figures were used.
9. Additional statements inserted for the purpose of further explanation of accounts or schedules should be made on Schedules 801A-801B.
10. The word "respondent" used in this report means the person, firm, association, corporation or municipal corporation on whose behalf the report is made.
11. If the respondent makes a report for a period other than a calendar year, the beginning and the end of the period covered must be clearly stated on the page 1, and throughout the report where the year or period is required to be stated.

**LIST OF SCHEDULES**

Designate in column (c) by terms "none" or "not applicable" as appropriate, in instances where no information or amounts have been reported in certain schedules.

Title of Schedule (a)		Schedule Page No. (b)	Remarks (c)
<b>Summary Financial Statements</b>			
1	Income Statement	<a href="#">100</a>	
2	Balance Sheet	<a href="#">101-102</a>	
3	Statement of Changes in Financial Position	<a href="#">103/103A</a>	
4	Notes to Balance Sheet and Statement of Cash Flow	<a href="#">104</a>	
5	Retained Earnings - Appropriated and Unappropriated	<a href="#">105</a>	
6	<b>Balance Sheet Supporting Schedules:</b>		
7	Utility Plant		
8	Utility Plant and Accumulated Depreciation	<a href="#">500</a>	NONE
9	Utility Plant Adjustments	<a href="#">500</a>	
10	Other Property and Investments		
11	Nonutility Property and Accumulated Depreciation	<a href="#">200</a>	NONE
12	Utility Investments	<a href="#">201</a>	NONE
13	Sinking, Depreciation, and Other Special Funds	<a href="#">202</a>	
14	<b>Current and Accrued Assets:</b>		
15	Cash and Special Deposits	<a href="#">202</a>	
16	Notes Receivable and Accounts Receivable	<a href="#">203</a>	
17	Accumulated Provision for Uncollectible	<a href="#">203</a>	NONE
18	Materials and Supplies	<a href="#">204</a>	NONE
19	Prepayments and Miscellaneous Current and Accrued Assets	<a href="#">205</a>	NONE
20	Miscellaneous Deferred Debits	<a href="#">206</a>	
21	Securities Holders and Voting powers	<a href="#">208</a>	NONE
22	Securities Issued or Assumed During Year	<a href="#">208A</a>	NONE
23	Corporation Controlled by Respondent	<a href="#">209</a>	NONE
24	Accumulated Deferred Income Taxes	<a href="#">301</a>	NONE
25	<b>Equity Capital:</b>		
26	Capital Stock and Preferred Stock	<a href="#">207</a>	NONE
27	Other Paid-in Capital and Proprietary Capital	<a href="#">210</a>	NONE
28	Retained Earnings	<a href="#">105</a>	
29	<b>Long-Term Debt:</b>		
30	Bonds	<a href="#">211</a>	
31	Advance from Associated	<a href="#">211A</a>	NONE
32	Other Long-Term Debt	<a href="#">211B</a>	NONE
33	<b>Current and Accrued Liabilities</b>		
34	Notes Payable and Other Miscellaneous Interest	<a href="#">212</a>	
35	Taxes Accrued	<a href="#">213</a>	NONE
36	Accounts Payable	<a href="#">214</a>	
37	Customer Deposits	<a href="#">214</a>	
38	Accrued Interest	<a href="#">214</a>	
39	Miscellaneous Current and Accrued Liabilities	<a href="#">214</a>	
40	Other Deferred Credits and Customer Advances for Construction	<a href="#">214</a>	NONE
41	Accumulated Deferred Investment Tax Credits	<a href="#">215</a>	NONE
42	Miscellaneous Reserves	<a href="#">216</a>	NONE
43	Contributions In Aid of Construction	<a href="#">217</a>	
44	Accumulated Deferred Income Taxes	<a href="#">217</a>	NONE
45	Taxes Other Than Income Taxes	<a href="#">300</a>	NONE
46	Distribution of Income Taxes	<a href="#">301</a>	NONE
47	Accumulated Deferred Income Taxes	<a href="#">301</a>	NONE
48	Reconciliation of Reported Net Income with Taxable Income for FIT	<a href="#">302</a>	NONE
49	Interest and Dividend Income	<a href="#">303</a>	
50	Allowances for Funds Used During Construction	<a href="#">303</a>	NONE
51	Income from Nonutility Operations	<a href="#">304</a>	NONE
52	Miscellaneous Nonutility Expenses	<a href="#">304</a>	
53	Interest Expense	<a href="#">306</a>	

## LIST OF SCHEDULES

Designate in column (c ) by terms "none" or "not applicable" as appropriate, in instances where no information or amounts have been reported in certain schedules.

Title of Schedule (a)		Schedule Page No. (b)	Remarks ( C )
1	<b>Utility Plant</b>	<a href="#">500</a>	
2	Water Plant In Service	<a href="#">501</a>	
3	Water Plant Held for Future Use	<a href="#">502</a>	NONE
4	Construction Work in Progress	<a href="#">502</a>	
5	Water Plant Retirement and Replacement	<a href="#">503</a>	
6	Accumulated Provisions for Depreciation and Amortization	<a href="#">504</a>	
7	<b>Operating Revenues</b>	<a href="#">600</a>	
8			
9	Sales of Water to General Customers by Months & Communities Served	<a href="#">601</a>	
10	Sales for Resale by Months	<a href="#">601A</a>	NONE
11	Guaranteed and Other Water Revenues	<a href="#">602</a>	
12	<b>Operation and Maintenance Expenses</b>	<a href="#">603</a>	
13	Salaries & Wages - Officers, Directors and Majority Stockholders	<a href="#">604</a>	
14	Purchased Water	<a href="#">604A-B</a>	NONE
15	Contractual Services	<a href="#">605-605A</a>	NONE
16	<b>Rent Expenses, Transportation Expenses, Insurance Expenses</b>	<a href="#">606</a>	
17	Regulatory Commission Expenses	<a href="#">607</a>	
18	Miscellaneous Expenses	<a href="#">607</a>	
19	Salaries and Wages-employees and Distribution of Salaries and Wages	<a href="#">603A</a>	
20	Employee Health, Safety, and Training hours	<a href="#">608B</a>	
21	Construction Clearances	<a href="#">609</a>	NONE
22	<b>Statistical Section</b>		
23	Important Physical Changes During the Year	<a href="#">700</a>	NONE
24	Sources of Water Supply	<a href="#">701</a>	
25	Pumping Station Equipment	<a href="#">702A-C</a>	
26	Reservoirs, Standpipes, and Water Treatment Plant	<a href="#">703A-B</a>	
27	<b>Classification of Gate Valves in the Distribution System</b>	<a href="#">704</a>	
28	Water Main & Water Service	<a href="#">704A</a>	
29	Classification of water meters at end of year	<a href="#">705</a>	
30	Water Utility Report	<a href="#">705A</a>	NONE
31	<b>Power, Pumping, and Purchased Water Statistics</b>	<a href="#">706A</a>	
32	Main Breaks, Compliance Rate,	<a href="#">706B</a>	
33	System Integrity, and Maintenance ratio	<a href="#">706B</a>	NONE
34	Proposed Summary Budget	<a href="#">707</a>	
35	<b>General Corporate Information</b>		
36	Verification and Oath	<a href="#">802</a>	
37	Evaluation	<a href="#">800</a>	
38	Explanation Notes	<a href="#">801A-801B</a>	
39	Performance Measures		

## INCOME STATEMENT

Line No.	Account (a)	Sch Page No. (b)	This Year (c)	Last Year (d)	Increase or (Decrease) (e)
1	UTILITY OPERATING INCOME				
2	Operating Revenues (400)	<u>600</u>	100,752	99,495	1,257
3	<b>Operating Expenses:</b>				
4	Operating and Maintenance Expenses (401)	<u>603</u>	40,762	54,360	(13,598)
5	Depreciation Expense (403)	<u>504</u>	79,387	79,189	198
6	Acquisition Adjustments (406)				-
7	Amortization (407)				-
8	Taxes Other than Income, Utility Operating Income (408.1)	<u>300</u>	-	-	-
9	<b>Income Taxes (409):</b>	<u>301</u>			
10	Income Taxes, Utility Operating Income (409.10)	<u>301</u>	-	-	-
11	<b>Provision for Deferred Income Taxes (410):</b>	<u>301</u>			
12	Deferred Income Taxes (410.10)	<u>301</u>	-		-
13	<b>Provision for Deferred Income Taxes - Credit (411):</b>	<u>301</u>			
14	Provision for Def. Inc. Taxes - Credit, Utility Operating Income (411.10)	<u>301</u>	-		-
15	<b>Investment Tax Credits (412):</b>	<u>301</u>			
16	Inv. Tax Credits Def. to Future Periods, Utility Operations (412.10)	<u>301</u>	-	-	-
17	Inv. Tax Credits Restored to Operating Inc., Utility Operations (412.11)	<u>301</u>	-	-	-
18	<b>Total Operating Expenses</b>		120,149	133,549	(13,400)
19	<b>Total Operating Income</b>		(19,397)	(34,054)	14,657
20	<b>Other Income And Deductions</b>				
21	<b>Other Income:</b>				
22	Interest and Dividend Income (419)	<u>303</u>	249	76	173
23	Allowance for Funds Used During Construction (420)	<u>303</u>	-	-	-
24	Nonutility Income (421)	<u>304</u>	-	-	-
25	<b>Total Other Income</b>		249	76	173
26	<b>Other Income Deductions:</b>				
27	Miscellaneous Nonutility Expenses (426)	<u>304</u>	211,354	1,180	210,174
28	Interest Expense (427):	<u>306</u>	4,591	4,761	
29	<b>Total Other Income Deductions</b>		215,945	5,941	210,004
30	<b>Taxes Applicable to Other Income and Deductions:</b>				
31	Taxes Other than Income, Other Income and Deductions (408.2)	<u>300</u>	-	-	-
32	<b>Income taxes (409):</b>	<u>301</u>			
33	Income Taxes, Other Income and Deductions (409.20)	<u>301</u>	-	-	-
34	<b>Provision for Deferred Income Taxes (410):</b>	<u>301</u>			
35	Provision for Def. Inc. Taxes, Other Income and Deductions (410.20)	<u>301</u>	-		-
36	Provision for Def. Inc. Taxes - Cr., Other Inc. and Deductions (411.20)	<u>301</u>	-		-
37	<b>Investment Tax Credits (412):</b>	<u>301</u>			
38	Investment Tax Credits - Net, Nonutility Operations (412.20)	<u>301</u>	-	-	-
39	Inv. Tax Credits Restored to Nonoperating Inc., Utility Ops. (412.30)	<u>301</u>	-	-	-
40	<b>Total taxes on other income and deductions</b>		-	-	-
41	<b>Net other income and deductions</b>		(215,696)	(5,865)	(209,831)
42	<b>NET INCOME</b>		(235,093)	(39,919)	(195,174)

## BALANCE SHEET

Line No.	Assets and Other Debits (a)	Sch Page No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Increase or (Decrease) (e)
1	<b>UTILITY PLANT</b>				
2	Water Plant (101-105)	<u>500</u>	2,536,006	2,315,482	(220,524)
3	Less: Accum. Provision for Depreciation and Amortization (108)	<u>504</u>	(161,871)	(241,258)	(79,387)
4	<b>Net Water Plant</b>		<b>2,374,135</b>	<b>2,074,224</b>	<b>(299,911)</b>
5	Utility Plant Acquisition Adjustments (114)	<u>504</u>	-	-	-
6	Acc. Amortization of Utility Plant Acquisition Adjustments (115)	<u>504</u>	-	-	-
7					
8	Net Other Plant		-	-	-
9	<b>Total Net Utility Plant</b>		<b>2,374,135</b>	<b>2,074,224</b>	<b>(299,911)</b>
10	<b>OTHER PROPERTY AND INVESTMENTS</b>				
11	Nonutility Property (121)	<u>200</u>	-	-	-
12	Less: Accum. Provision for Depreciation and Amortization (122)	<u>200</u>	-	-	-
13	<b>Net Nonutility Property</b>		-	-	-
14	Utility Investments (124)	<u>201</u>	-	-	-
15	Special Deposits(132):				
16	Sinking Funds(132.1):	<u>202</u>	9,712	13,424	3,712
17	Depreciation Funds(132.2):	<u>202</u>	767	2,229	1,462
18	Other special Funds(132.3):	<u>202</u>	-	-	-
19	<b>Total Other Property and Investments</b>		<b>10,479</b>	<b>15,653</b>	<b>5,174</b>
20	<b>CURRENT AND ACCRUED ASSETS</b>				
21	Cash (131)	<u>202</u>	9,180	13,728	4,548
22	Customer Accounts Receivable (141.1)	<u>203</u>	6,231	11,715	5,484
23	Other Accounts Receivable (141.2)	<u>203</u>	-	-	-
24	Notes Receivable(141.3)	<u>203</u>	-	-	-
25	Accum. Provision for Uncollectible Accounts - Cr. (143)	<u>203</u>	-	-	-
26	Plant Material and Supplies (151)	<u>204</u>	-	-	-
27	Miscellaneous Current and Accrued Assets (174):	<u>205</u>			
28	Prepayments(174.1)	<u>205</u>	-	-	-
29	Other Current and Accrued Assets(174.2)	<u>205</u>	-	-	-
30	<b>Total Current and Accrued Assets</b>		<b>15,411</b>	<b>25,443</b>	<b>10,032</b>
31	<b>DEFERRED DEBITS</b>				
32	Miscellaneous Deferred Debits (186)	<u>206</u>	33,037	31,857	(1,180)
33	Accum. Deferred Income Taxes (190)	<u>301</u>	-	-	-
34	<b>Total Deferred Debits</b>		<b>33,037</b>	<b>31,857</b>	<b>(1,180)</b>
35					
36	<b>Total Assets and Other Debits</b>		<b>2,433,062</b>	<b>2,147,177</b>	<b>(285,885)</b>

## BALANCE SHEET (Continued)

Line No.	Liabilities and Other Credits (a)	Sch Page No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Increase or (Decrease) (e)
1	<b>EQUITY CAPITAL</b>				
2	Common Stock Issued (201)	<a href="#">207</a>	-	-	-
3	Preferred Stock Issued (204)	<a href="#">207</a>	-	-	-
4	Other Paid-In Capital (211)	<a href="#">210</a>	-	-	-
5	Retained Earnings (215)	<a href="#">105</a>	136,040	(99,053)	(235,093)
6	Proprietary Capital (218)	<a href="#">210</a>	-	-	-
7	<b>Total Equity Capital</b>		<b>136,040</b>	<b>(99,053)</b>	<b>(235,093)</b>
8	<b>LONG-TERM DEBT</b>				
9	Bonds (224.1)	<a href="#">211</a>	931,838	901,049	(30,789)
10	Advances from associated companies (224.2)	<a href="#">211A</a>	-	-	-
11	Other Long-Term Debt (224.3)	<a href="#">211B</a>	-	-	-
12	<b>Total Long-Term Debt</b>		<b>931,838</b>	<b>901,049</b>	<b>(30,789)</b>
13	<b>CURRENT AND ACCRUED LIABILITIES</b>				
14	Accounts Payable (231.1)	<a href="#">214</a>	15,563	2,188	(13,375)
15	Payable to associated companies (232.1)	<a href="#">212</a>	11,765	5,042	(6,723)
16	Other Notes Payable (232.2)	<a href="#">212</a>	-	-	-
17	Customer Deposits (235)	<a href="#">214</a>	3,593	3,714	121
18	Accrued Taxes (236)	<a href="#">213</a>	-	-	-
19	Accrued Interest (237)	<a href="#">214</a>	401	375	(26)
20	Miscellaneous Current and Accrued Liabilities (241)	<a href="#">214</a>	162	162	-
21	<b>Total Current and Accrued Liabilities</b>		<b>31,484</b>	<b>11,481</b>	<b>(20,003)</b>
22	<b>DEFERRED CREDITS</b>				
23	Advances for Construction (252)	<a href="#">214</a>	-	-	-
24	Other Deferred Credits (253)	<a href="#">214</a>	-	-	-
25	Accumulated Deferred Investment Tax Credits (255)	<a href="#">215</a>	-	-	-
26	<b>Total Deferred Credits</b>		<b>-</b>	<b>-</b>	<b>-</b>
27	<b>OPERATING RESERVES</b>				
28	Miscellaneous Operating Reserves (265)	<a href="#">216</a>	-	-	-
29	<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
30	Contributions in Aid of Construction (271)	<a href="#">217</a>	1,333,700	1,333,700	-
31	Accum. Amortization of Contributions in Aid of Construction (272)	<a href="#">217</a>	-	-	-
32	<b>Total Contributions in Aid of Construction</b>		<b>1,333,700</b>	<b>1,333,700</b>	<b>-</b>
33	<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
34	Accelerated Amortization (281)	<a href="#">217</a>	-	-	-
35	Liberalized Depreciation (282)	<a href="#">217</a>	-	-	-
36	Other (283)	<a href="#">217</a>	-	-	-
37	<b>Total Accumulated Deferred Income Taxes</b>		<b>-</b>	<b>-</b>	<b>-</b>
38	<b>Total Liabilities and Other Credits</b>		<b>2,297,022</b>	<b>2,246,230</b>	<b>(50,792)</b>
39	<b>Total Liabilities and Equity</b>		<b>2,433,062</b>	<b>2,147,177</b>	<b>(285,885)</b>

## STATEMENT OF CASH FLOWS

The overall design of the form has been categorized in accordance with FASB #95-Statement of Cash Flows using the direct method. For those completing the form without the assistance of an accountant, categorize receipts and disbursements using captions given and the blank lines as necessary to reconcile with cash accounts.

Cash Flows from Operating Activities include the cash effects of items normally appearing on an income statement. Other cash transactions should be reported as investing or financing activities, whichever appears to be the most appropriate for each circumstance.

Line No.	Statement of Cash Flows	Amount for Year
	<i>Enter inflows as positive and outflows as negative numbers</i>	
1	<b>Cash Flows from Operating Activities</b>	
2	Cash from Customers Attributable to Operating Revenues	95,393
3	Less: Cash Paid for Operation & Maintenance Expenses	(48,793)
4	Cash Paid for Taxes Other Than Income Taxes	
5	Income Taxes Paid	
6	<b>Subtotal of Cash Flows from Operating Activities</b>	<b>46,600</b>
7	Interest and Other income Received	249
8	(Interest Paid)	(4,602)
9	Other Cash Inflows(Outflows) from Operating Activities:	
10	Other Income Adjustments	
12	<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>42,247</b>
13	<b>Cash Flows from Investing Activities:</b>	
14	<b>Cash inflows:</b>	
15	Proceeds from Sale of Utility Plant	
16	Contributions and Advances in Aid of Construction	
17	Contributions and Advances from Associated Companies	
18	Proceeds from Sale of Investment Securities	
19	Proceeds from Disposal of Other Noncurrent Assets	
20	<b>Cash Outflows:</b>	
21	Expenditures on Additions to Utility Plant	(2,132)
22	Refunds of Customer Advances for Construction	
23	Investments in and Advances to Associated Companies	
24	Purchase of Investment Securities	
25	Acquisition of Other Noncurrent Assets	
26	<b>Other Cash Inflows(Outflows) from Investing Activities:</b>	
27	Cost of Removal Net of Salvage	
28	Acquisition Costs	
29	Preliminary Survey and Investigation Costs	
30	<b>Net Cash Provided by (Used in) Investing Activities</b>	<b>(2,132)</b>
31	<b>Cash Flows from Financing Activities:</b>	
32	<b>Cash Inflows - Proceeds from Issuance of:</b>	
33	Long-Term Debt	(30,789)
34	Preferred Stock	
35	Common Stock	
36	<b>Cash Outflows</b>	
37	Payments for Retirement of:	
38	Long-Term Debt	
39	Preferred Stock	
40	Common Stock	
41	Dividends on Preferred Stock	
42	Dividends on Common Stock	
43	Other Cash Inflows(Outflows) from Financing Activities:	
44	Net Increase or (Decrease) in Short-Term Debt	
45	Net Increase or (Decrease) in Customer Deposits	
46	Debt Issuance Costs	
47	Net Borrowings Under Line-of-Credit Agreement	
48	<b>Net Cash Provided by (Used in) Financing Activities</b>	<b>(30,789)</b>
49	<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>9,326</b>
50	Cash and Cash Equivalents - Beginning of Year	19,654
51	Cash and Cash Equivalents - End of Year	28,980



**Please provide a note on Schedule 801A-801B if needed.**

## 0

0

0

0

1

Yes

N/A

No

N/A

N/A

GH-2015, Cava-2014

Yes

No

None

104

# RETAINED EARNINGS - (Account 215)

Line No.	Particulars (a)	This Year (b)	Last Year (c)
1			
2	Unappropriated retained earnings (at beginning of period)	136,040	175,959
3			
4	Balance transferred from income	(235,093)	(39,919)
5			
6	Appropriations of retained earnings		
7			
8	Dividends declared - preferred stock		
9			
10	Dividends declared - common stock		
11			
12	Adjustments of retained earnings		
13	Balance Sheet sub accounts		
14	Property Held for Future Uses		
15	<b>Net increase (decrease) to retained earnings</b>	<b>(235,093)</b>	<b>(39,919)</b>
16	<b>Unappropriated retained earnings (at end of period)</b>	<b>(99,053)</b>	<b>136,040</b>

## NOTES TO STATEMENT OF RETAINED EARNINGS

# NONUTILITY PROPERTY AND ACCUMULATED DEPRECIATION (Accounts 121-122)

**MINOR ITEMS MAY BE GROUPED BY CLASSES.**

Line No.	Description and Location (a)	Balance Beginning of Year (b)	Balance End of Year (c)	
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16	<b>Total nonutility property (121)</b>	-	-	
17	Less: Accum. prov. for depr. and amort. (122)			
18	<b>Net nonutility property</b>	-	-	

**UTILITY INVESTMENTS (Account 124)**

1. Report with separate subheadings for each account, the securities owned by the utility.
2. Include date of issue and date of maturity in description of any debt securities owned.
3. Designate any securities pledged and explain purpose of pledge in footnote on 801A.
4. Minor investments in Account 124 may be grouped by classes.
5. If book cost is different from cost to respondent, give cost to respondent in a footnote (on schedule 801A) and explain difference.

Line No.	Description of Investment (a)	Book Cost Beginning of Year (b)	Purchases or Additions During Year (c)	Sales or Other Dispositions During Year (d)	Book Cost End of Year (e)	Principal Amount or No. of Shares End of Year (f)	Revenues for Year (g)	Gain or Loss from Investments Disposed of (h)
1					-			
2					-			
3					-			
4					-			
5					-			
6					-			
7					-			
8					-			
9					-			
10					-			
11					-			
12					-			
13					-			
14					-			
15					-			
16					-			
17					-			
18					-			
19					-			
20					-			
21					-			
22					-			
23					-			
24					-			
25					-			
26					-			
27					-			
28					-			
<b>Total Account 124</b>		-	-	-	-	-	-	-

## A. Cash (Account 131) And Special Deposits (Account 132)

No.	Name of Fund (a)	Balance Beginning of Year (b)	Additions		enter as negative (-) Deductions (e)	Balance End of Year (f)
			(+) Principal (c)	(+) Income/Cash (d)		
1	Cash (131)	9,180				13,728
	Special Deposit (132):					
2	Sinking Funds(132.1)					
	2014 A Water Revenue	3,202	38,013	75	(38,012)	3,278
	2014 A Water Reserve	6,510	3,539	97		10,146
						-
						-
						-
						-
						-
	Total Sinking Funds	9,712	41,552	172	(38,012)	13,424
3	Depreciation Fund(132.2)					
	Renewal and Replacement	767	2,419	10	(967)	2,229
						-
						-
						-
						-
						-
	Total Depreciation Funds	767	2,419	10	(967)	2,229
4	Other Special Funds(132.3)					
						-
						-
						-
						-
						-
						-
	Total Other Special Funds	-	-	-	-	-
	Total Account 132	10,479	43,971	182	(38,979)	15,653

## B. ASSETS IN SINKING, DEPRECIATION, AND OTHER SPECIAL FUNDS

- List the securities and other assets comprising the balance of each fund at end of year. Minor items may be grouped for each account.
- Include date of issue and date of maturity in description of any debt securities owned.
- For any securities pledged state name of pledges and purpose of pledge.

Line No.	Name of Fund and Description of Asset (a)	Interest or Dividend Rate (b)	Cost to Respondent (c)	Par Value (d)	Book Cost End of Year (e)
1	Sinking Funds	Varies	13,728	13,728	13,728
2	Renewal and Replacement	Varies	2,229	2,229	2,229
3					
4					
5					
6					
7					
	Total	XXX	15,957	15,957	15,957

**NOTES RECEIVABLE (Account 141.3)**

Give particulars of any notes discounted or pledged. Minor items may be grouped showing number of such items. Designate notes from officers and employees.

Line No.	Name of Maker and Purpose for Which Received (a)	Date of Issue (b)	Date of Maturity (c)	Amount (d)	Interest	
					Rate (e)	Amount (f)
1	Balance Beginning of Year					
2	Current Year's Activities:					
3	NONE					
4						
5						
6						
7						
8	Balance End of Year			-		-

**ACCOUNTS RECEIVABLE (Account 141.1 & 141.2)**

Line No.	Particulars (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Customer accounts receivable(141.1):		
2	Utility Service	6,231	11,715
3			
4			
5			
6			
7			
8	Total Customer accounts receivable	6,231	11,715
9	Other accounts receivable(141.2):		
10			
11			
12			
13			
14			
15			
16	Total Other accounts receivable	-	-

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (Account 143)**

1. Report below the information called for concerning this accumulated provision.
2. Explain any important adjustments of sub accounts on Schedule 801A-801B.
3. Entries with respect to officers and employees shall not include items for utility services.

Line No.	Item (a)	Utility Customers (b)	Merchandise Jobbing and Contract Work (c)	Officers and Employees (d)	Other (e)	Total (f)
1						
2	Balance beginning of year	NONE				-
3	Prov. for uncollectibles for year					-
4	Accounts written off					-
5	Coll. of accounts written off					-
6	Adjustments (explain):					-
7						-
8	Balance end of year	-	-	-	-	-

**PLANT MATERIAL AND SUPPLIES (Account 151)**

1. Report below the amount of materials and supplies at end of year under titles which are indicative of the character of the material included.
2. In section B give an explanation of inventory adjustments during year showing general classes of material affected and the various classes of accounts (operating expense, clearing accounts, etc.) debited or credited. Debits or credits to stores expense-clearing shall be shown separately.

**A. Summary of Plant Material and Supplies at End of Year**

Line No.	Class of Material (a)	Class of Account Affected (b)	Departments to Which Predominant Use of Material is Attributable (c)	Amount (\$) (d)
1	Balance Beginning of Year			
2	Current year's activities:			
3	NONE			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Balance End of Year	XXX	XXX	-

**B. Explanation of Inventory Adjustments**

1	NONE
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

**PREPAYMENTS (Account 174.1)****MISCELLANEOUS CURRENT AND ACCRUED ASSETS (Account 174.2)**

1. Give below the particulars called for concerning each prepayment and miscellaneous current and accrued assets.
2. Minor items may be grouped by classes, showing number of such items.

Line No.	Nature of Current and Accrued Assets (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Prepayments (174.1)		
2	NONE		
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19	Total for Account 174.1	-	-
20	Misc. Current and Accrued Assets (174.2)		
21	NONE		
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39	Total for Account 174.2	-	-

**MISCELLANEOUS DEFERRED DEBITS (Account 186)**

Report below the particulars called for with respect to the unamortized debt discount and expense or net premium applicable to each class and series of long-term debt. Show separately any amortized debt discount and expense or call premiums applicable to refunded issues, including separate subtotal therefore. Show in column (a) the method of amortization for each amount of debt discount and expense or premium. In column (b) show principal amount of debt on which the total discount and expense or premium, shown in column (c), was incurred.

Explain any charges or credits in column (e) and (f) other than amortization of Account 186.

Line No.	Debt to Which Related (a)	Principal Amount of Debt to Which Dis. and Exp. or Net Premiums Relate (b)	Total Discount and Expense or (Net Premiums) (c)	Balance Beginning of Year (d)	Debits During Year (e)	Credits During Year (f)	Balance End of Year (g)
1	Misc. Deferred Debits (Acct. 186)						
2							
3	Unamortized 2014 A Bond Issue Costs			33,037		(1,180)	31,857
4							-
5							-
6							-
7							-
8							-
9							-
10							-
11							-
12							-
13							-
14							-
15							-
16							-
17							-
18							-
19							-
20							-
21							-
22							-
23							-
24							-
25	Total for Account 186	-	-	33,037	-	(1,180)	31,857

**CAPITAL STOCK (Accounts 201, 204)**

1. Report below the particulars called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show totals separately for common and preferred.
2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

3. Give particulars concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.
4. The designation of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or non-cumulative.

5. State if any capital stock which has been nominally issued is nominally outstanding at end of year.
6. Give particulars of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	Class and Series of Stock (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)	OUTSTANDING PER BALANCE SHEET		HELD BY RESPONDENT IN SINKING AND OTHER FUNDS	
					Shares (e)	Amount (f)	Shares (i)	Amount (j)
1	<b>Common Stock Issued - Account 201:</b>							
	Balance Beginning of year							
	Balance for the Current Year							
	NONE							
	<b>As Required Stock Held by Respondent:</b>							
	<b>End of Year Balance for Account 201</b>	-	-	-	-	-	-	-
	<b>Preferred Stock Issued - Account 204:</b>							
2	Balance Beginning of year							
	Balance for the Current Year							
	NONE							
	<b>As Required Stock Held by Respondent:</b>							
	<b>End of Year Balance for Account 204</b>	-	-	-	-	-	-	-

## SECURITY HOLDERS AND VOTING POWERS

1. (A) Give the names of the security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, each held 5% or more of the voting powers in the respondent, and state the number of votes which each would have had a right to cast on that date if a meeting were then in order. If any such holder held in trust, give explanation on Schedule 801A-801B particulars of the trust. If the stock book was not closed or a list of stockholders not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, show such largest security holders as of the close of the year. Arrange the names of security holders in the order of voting power commencing with the highest. Show in column (B) the title of officers and directors included in such list of security holders.
- (B) Give also the voting powers resulting from ownership of securities of the respondent of each officer and director not included in the list of largest security holders.

2. Give the date of the latest closing of the stock book prior to the end of the year, and state the purpose of such closing:

Closing Date:

Purpose:

3. State the total number of votes cast on the latest general meeting prior to end of year for the election of directors of the respondent and number of such votes cast by proxy.

Total:

By Proxy:

4. Give the date and place of such meeting.

Number of Votes as of

Line No.	Security Holder (a)	Title of Officers OR Directors (b)	Total Number of Votes (c)	Common Stock (d)	Preferred Stock (e)	Other Securities With Voting Power (f)
1	NONE					
2						
3						
3						
4						
5						
6						
7						
8						
9						
10						

5. Show below the total number of security holders and total number of votes entitled to be cast for each series and class of security vested along with voting rights as of the date for which the foregoing list of security holders is furnished.
- a. No. of Security Holders:
- b. No. of votes:
- c. Class:
6. If voting rights are attached to any securities other than stock, name on Schedule 801A-801B each such security to which voting rights are attached and state the relation between holdings and corresponding voting rights, whether voting rights are actual or contingent, and if contingent, describe the contingency.
7. If any class or issue of securities has any special privileges in the election of directors, trustees, or managers or in the determination of corporate action by any method, describe fully on Schedule 801A-801B each such class or issue, and give a succinct statement showing clearly the character and extent of such privilege.

## SECURITIES ISSUED OR ASSUMED DURING YEAR

1. Report below the particulars called for concerning securities issued or assumed during year.
2. Group and show separate totals for each class of security.
3. Give particulars concerning the assumption of long-term debt of others.
4. Nonpar stock should be reported in column (c) at stated or assigned values, or if there is not stated or assigned value, they should be reported at the cash value of the consideration received.
5. Give particulars concerning consideration other than cash received for securities issued during year.
6. Designate premiums in column (f) by appropriate symbol.
7. Show in column (g) expenses applicable to securities issued during year and any delayed items of expense applicable to securities issued during preceding year. For such delayed items entries should be made only in columns (a), (b), and (g).

Line No.	Class of Security (a)	Comm. Auth. No. (b)	Principal Amount Issued During Year (Omit Cents) (c)	Number of Shares of Stock Issued (d)	Par value Per Share of Stock (e)	Discount or Premium (f)	Expenses (g)
1	NONE						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
Total		XXXX	-	-	-	-	-

## CORPORATIONS CONTROLLED BY RESPONDENT

1. Show the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give note on Schedule 801A-801B on particulars.

2. Direct control is that which is exercised without interposition of an intermediary.  
3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	% Voting Stock Owned (c)	Character of Control			
				Form of Control (d)	Sole or Joint (e)	Direct or Indirect (f)	Other Parties to Joint Control (g)
1	NONE						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							

## OTHER PAID-IN CAPITAL (Account 211)

Line No.	Particulars (a)	Balance Beginning of Year (b)	Debits (c)	Credits (d)	Balance End of Year (e)
1	Premiums				
	NONE				-
					-
2	Discounts				
	NONE				-
					-
3	Donations				
	NONE				-
					-
4	Credits for Debt Forgiveness				
	NONE				-
					-
5	Credits due to Reorganization or Recapitalization				
	NONE				-
					-
6	Total Account 211	-	-	-	-

## PROPRIETARY CAPITAL (Account 218)

Line No.	Sole Proprietorship or Partnership (a)	Balance Beginning of Year (b)	Gains (c)	Losses (d)	Balance End of Year (e)
1	NONE				-
2					-
3					-
4					-
5					-
6					-
7					-
8					-
9					-
10					-
11	Total Account 218	-	-	-	-

**LONG-TERM DEBT (Account 224.1)**  
**Bonds**

1. Report below the particulars indicated of the long-term debt at end of year represented by unmatured obligations issued or assumed by the respondent, exclusive of advances from associated companies.
2. Group amounts according to accounts and show the total for each account.
3. If the respondent has pledged any of its long-term debt securities give particulars on Schedule 801A-801B, including name of the pledgee and purpose of the pledge.

**Notes:**

Acct 427- See schedule 306.

Administrative Fees should be included in Account 675, Schedule 607.

Acct 241- See Schedule 214.

Example:" Debt Holder: "WDA", Class:"WDA 1999", Series: "A"

Line No.	Debt Holder, Class, Series (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding per Balance Sheet (d)	Rate (%) (e)	Interest for Year- Acct. 427 (\$) (f)	Current Liabilities Acct-241 (g)	Principal for Year (\$) (h)	Reserve Requirements (\$) (i)	Total Funding Required (F + H + I) (j)
1	Bonds( 224.1)									
2	WV DWTRF, Series 2014 A	4/17/14	9/1/45	901,049		4,576	35,365	30,789		35,365
3										-
4										-
5										-
6										-
7										-
8										-
9										-
10										-
11										-
12										-
13										-
14										-
15										-
16										-
17										-
18										-
19										-
20										-
21										-
22										-
23										-
24										-
25										-
26										-
27										-
28										-
29										-
30										-
31										-
32										-
33										-
34										-
35										-
36										-
37	Total Account 224.1	XXX	XXX	901,049	XXX	4,576	35,365	30,789	-	35,365

## LONG-TERM DEBT - (Account 224.2)

Advances from Associated Companies

LIST EACH NOTE SEPARATELY.

Line No.	Name of Associated Company (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Rate (%) (d)	Balance Beginning of Year (e)	Principal Advanced During Year (f)	Principal Repaid During Year (g)	Balance End Of Year (h)	Interest for Year- (\$) (i)	Comm. Auth. (j)
1	Adv. from Assoc. Comp. (224.2)									
2	NONE							-		
3								-		
4								-		
5								-		
6								-		
7								-		
8								-		
9								-		
10								-		
11								-		
12								-		
13								-		
14								-		
15								-		
16								-		
17								-		
18								-		
19								-		
20								-		
21								-		
22								-		
23								-		
24								-		
25								-		
26								-		
27								-		
28								-		
29								-		
30								-		
31								-		
32								-		
33								-		
34								-		
35								-		
36								-		
37	Total Account 224.2	xxx	xxx	xxx	-	-	-	-	-	

## OTHER LONG TERM DEBT (Account 224.3)

1. Report below the particulars indicated of the long-term debt at end of year represented by unmatured obligations issued or assumed by the respondent, exclusive of advances from associated companies.
2. Group amounts according to accounts and show the total for each account.
3. If the respondent has pledged any of its long-term debt securities give particulars on Schedule 801A-801B, including name of the pledgee and purpose of the pledge.

**Notes:**

Acct 427- See schedule 306.

Administrative Fees should be included in Account 675, Schedule 607.

Acct 241- See Schedule 214.

**Example:" Debt Holder: "WDA", Class:"WDA 1999", Series: "A"**

Line No.	Debt Holder, (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding per Balance Sheet (d)	Rate (%) (e)	Interest for Year- Acct. 427 (\$) (f)	Current Liabilities Acct-241 (g)	Principal for Year (\$) (h)	Reserve Requirements (\$) (i)	Total Funding Required (F + H + I) (j)
1	Other Long Term Debt(224)									
2	NONE									-
3										-
4										-
5										-
6										-
7										-
8										-
9										-
10										-
11										-
12										-
13										-
14										-
15										-
16										-
17										-
18										-
19										-
20										-
21										-
22										-
23										-
24										-
25										-
26										-
27										-
28										-
29										-
30										-
31										-
32										-
33										-
	<b>Total Account 224.3</b>	<b>XXX</b>	<b>XXX</b>	<b>-</b>	<b>XXX</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## NOTES PAYABLE (Account 232)

(Notes under 1 year)

LIST EACH NOTE SEPARATELY.

Line No.	Name (a)	Date of Note (b)	Date of Maturity (c)	Balance Beginning of Year (d)	Principal Advanced During Year (e)	Principal Repaid During Year (f)	Balance End of Year (g)	Interest Expense For Year- Account 427		Comm. Auth. (j)
								Rate % (h)	Amount (i)	
1	Notes Payable to Associated Companies (232.1):									
2	JCPSD			11,765		(6,723)	5,042			
3							-			
4							-			
5							-			
6							-			
7							-			
8							-			
9							-			
10							-			
11							-			
12							-			
13							-			
14							-			
15	Total for Acct -232.1			11,765	-	(6,723)	5,042		-	
16	Other Payable (232.2)									
17	NONE						-			
18							-			
19							-			
20							-			
21							-			
22							-			
23							-			
24							-			
25							-			
26							-			
27							-			
28							-			
29							-			
30							-			
31	Total Other			-	-	-	-		-	
32	Grand Total Account 232	XXX	XXX	11,765	-	(6,723)	5,042	XXX	-	XXX

**TAXES ACCRUED (Account 236)**

1. The balance of accruals for income taxes should be classified by the years to which the tax is applicable

**Enter Payments as Negatives.**

Line No.	Kind of Tax (a)	Balance First of Year (b)	Amounts Accrued (c)	Payments During Year (d)	Other Items Debit or (Credit) (e)	Balance End of Year (f)
1	NONE					-
2						-
3						-
4						-
5						-
6						-
7						-
8						-
9						-
10						-
11						-
12						-
13						-
14						-
15						-
16						-
17						-
18						-
19						-
20						-
21						-
22						-
23						-
24						-
25						-
26						-
27						-
28						-
29						-
30						-
31						-
32						-
33						-
34						-
35						-
36						-
37						-
38						-
39						-
40						-
41						-
42						-
43						-
44						-
45						-
46						-
47						-
48						-
49						-
50						-
51	<b>Total Account 236</b>	-	-	-	-	-

**ACCOUNTS PAYABLE (Acct. 231.1) & CUSTOMER DEPOSIT (Acct. 235)****ACCRUED INTEREST ( Acct.237)****MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 241)**

1. Report the amount and description of other current and accrued liabilities at end of year.  
 2. Minor items may be grouped under appropriate title.

Line No.	Item ( a )	Balance Beginning of Year ( b )	Balance End of Year ( c )
1	<b>Accounts Payable (231.1)</b>		
	Trade Accounts Payable	15,563	2,188
	<b>Total for Account 231.1</b>	<b>15,563</b>	<b>2,188</b>
2	<b>Customer Deposit (235)</b>		
	Customer Deposit	3,593	3,714
	<b>Total for Account 235</b>	<b>3,593</b>	<b>3,714</b>
3	<b>Accrued Interest (237)</b>		
		401	375
	<b>Total for Account 237</b>	<b>401</b>	<b>375</b>
4	<b>Misc. Current and Accrued Liabilities (241)</b>		
	Customer Advances	162	162
	<b>Total for Account 241</b>	<b>162</b>	<b>162</b>
5	<b>Other Deferred Credits (253)</b>		
	<b>Total for Account 253</b>	<b>-</b>	<b>-</b>

**ADVANCES FOR CONSTRUCTION (Account 252)**

Line No.	Class of Utility Service (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
1	<b>Adv. For Construction (252)</b>					
2	NONE					-
3						-
4						-
5						-
6						-
7						-
8						-
9						-
10	<b>Total</b>	<b>-</b>	<b>XXX</b>	<b>-</b>	<b>-</b>	<b>-</b>

### ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Report as specified below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and non-utility operations. Explain by footnote on Schedule 801A-801B correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.

Line No.	Account Subdivisions (a)	Balance Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)	Balance End of Year (h)	Average Period of Allocation to Income (i)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)			
1	Water Utility:								
2	3%							-	
3	4%							-	
4	7%							-	
5	10%							-	
6									
7	Other: (list separately and show								
8	3%, 4%, 7%, 10%)								
9								-	
10	NONE							-	
11								-	
12								-	
13	<b>Total for water Utility</b>	-	xxxxxx	-	xxxxxxxx	-	-	-	
14	Nonutility (255.2):								
15								-	
16	NONE							-	
17								-	
18								-	
19								-	
20	Other: (list separately and show								
21	3%, 4%, 7%, 10%)								
22								-	
23								-	
24								-	
25	<b>Total for water NonUtility</b>	-	xxxxxx	-	xxxxxxxx	-	-	-	
26									
	<b>Total for Account 255</b>	-	XXX	-	XXX	-	-	-	

## MISCELLANEOUS OPERATING RESERVES (Account 265)

Line No.	Particulars (a)	Beginning of Year (b)	Balance Ending of Year (c)
1	Additions during year (specify department and account charged):		
2	NONE		
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17	Total additions	-	-
18	Deductions during year (specify)		
19	NONE		
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34	Total deductions	-	-
35			
36	Balance end of year	-	-
37	Explain nature of risks for which above reserves have been established and give actual or estimated liability for claims at end of year.		
38			
39	NONE		
40			
41			
42			
43			
44			
45			
46			
47			

## CONTRIBUTIONS IN AID OF CONSTRUCTION (Account 271)

## REPORT AMOUNTS APPLICABLE TO EACH WATER UTILITY DEPARTMENT .

Line No.	Class of Utility Service (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Account Number Credited (c)	Amount (d)		
1	Contribution in aid of construction	1,333,700				1,333,700
2						-
3						-
4						-
5						-
6						-
7	Total	1,333,700	XXX	-	-	1,333,700

## ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION (Account 272)

Report the information indicated concerning this account.

Line No.	Description (a)	Comm. Approval (b)	Period of Amortization (c)	Balance Beginning of Year (d)	Credits Account 403 (e)	Balance End of Year (f)	
1	NONE					-	
2						-	
3						-	
4						-	
5						-	
6						-	
7						-	
8						-	
9						-	
10	Totals	XXX	XXX	-	-	-	

## ACCUMULATED DEFERRED INCOME TAXES (Accounts 281 - 283)

## SEGREGATE BETWEEN EACH UTILITY DEPARTMENT AND NONUTILITY PROPERTY

Line No.	Description (a)	Balance Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)	Balance End of Year (h)	Average Period of Allocation to Income (i)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)			
1	Accelerated amortization (281)								
2	NONE							-	
3								-	
4								-	
5	Total Account 281	-	XXX	-	XXX	-	-	-	
6	Liberalized depreciation (282)								
7	NONE							-	
8								-	
9								-	
10	Total Account 282	-	XXX	-	XXX	-	-	-	
11	Other (283)								
12	NONE							-	
13								-	
14								-	
15	Total Account 283	-	XXX	-	XXX	-	-	-	

**DISTRIBUTION OF TAXES OTHER THAN INCOME TAXES (Account 408.1)**  
**OTHER INCOME AND DEDUCTIONS (408.2)**

Line No.	Particulars (a)	Utility Operating Income (b)	Other Income and Deductions (e)	Total (f)	Charged to Plant Accounts (g)	Other (Explain) (h)	Total Distribution of Other Taxes (i)
1	Total amount from last year for Account 408.1						
2	Total amount from last year for Account 408.2						
3	State & Local (Detail)						
4	Current Year's Activities:						
5	NONE			-			-
6				-			-
7				-			-
8				-			-
9				-			-
10				-			-
11				-			-
12				-			-
13	Federal (Detail)						
14	Current Year's Activities:						
15	NONE			-			-
16				-			-
17				-			-
18				-			-
19	Regulatory Assessment Fees:						
20	NONE			-			-
21				-			-
22				-			-
23				-			-
24				-			-
25				-			-
26	Total Current Other Taxes	-	-	-	-	-	-

**DISTRIBUTION OF INCOME TAXES (Accounts 409-412)**  
**ACCUMULATED DEFERRED INCOME TAXES (Account 190)**

Line No.	Particulars (a)	Amount for This Year (b)	Amount from Preceding Year (c)
1			
2	Utility Operating Income		
3	409.10 Income Taxes, Utility Operating Income		
	412.10 Investment - tax credits deferred to future periods, utility operations		
4	412.11 Investment Tax Credits Restored to Operating Income		
5	<b>Total Charged Operations</b>	-	-
6			
7	Other Income and Deductions		
8	409.20 Income Taxes, Other Income and Deduction		
9	412.20 Investment tax credits-Net, nonutility operations		
10	412.30 Investment tax credits restored to nonoperating income, utility operations.		
11	<b>Total Account</b>	-	-
12	Other Distributions (Specify)		
13	Adjustment to Retained Earnings		
14	<b>Total</b>	-	-

**ACCUMULATED DEFERRED INCOME TAXES (Account 190)**

		Balance Beginning of Year	Debits	Credit During the Year Charged to		Balance End of Year
				Exp. Account Charged	Exp. Amount	
1	410.10 Deferred Income Taxes					-
2	410.20 Provision for deferred income taxes, other income and deductions					-
3	411.10 Provision for deferred income taxes- credit, utility operating income					-
4	411.20 Provision for deferred income taxes-credit, other income and deductions					-
5	<b>Total Distribution of Tax- Acct. 190 (Acct 410+411)</b>	-	-	xxxx	-	-
6						
7						
8	<b>Notes and Explanation Regarding Distribution of Taxes - Accounts 409-412</b>					
9						
10						
11						
12						
13						
14						
15						
16						

# RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME

1. Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation should include as far as practicable the same detail as furnished on Schedule M-1 of the tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.

Line No.	Particulars (a)	Amount (b)
		\$
1	Net income for the year per page 100 .....	(235,093)
2	Reconciling items for the year:	NONE
3		
4	Taxable income not reported on books:	
5		
6		
7		
8		
9		
10	Deductions recorded on books not deducted for return:	
11		
12		
13		
14		
15	Income recorded on books not included in return:	
16		
17		
18		
19		
20	Deductions on return not charged against book income:	
21		
22		
23		
24		
25		
26	Federal tax net income.....	
27		
28	Computation of tax:	
29		
30		
31		
32		
33		
34		
35		
36		
37		

## INTEREST AND DIVIDEND INCOME (Account 419)

Line No.	Security or Account on Which Received (a)	Interest or Dividend Rate for this Year (b)	Amount for This Year (c)	Amount from Preceding Year (d)
1	Checking and Savings Discount	Varies	249	76
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
16				
17				
18				
19	Interest and Dividend Income, before taxes	XXX	249	76

## ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (Account 420)

Line No.	Nature of Item (a)	Amount for This Year (b)	Amount from Preceding Year (c)
1	NONE		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13	Total	-	-

**INCOME FROM NON-UTILITY OPERATIONS (Account 421)****MISCELLANEOUS NONUTILITY EXPENSES (Account 426)**

Includes revenues from merchandising, jobbing and contract work.

Line no.	Description of Nonutility Operations (a)	Amount for this Year (b)	Amount from Preceding Year ( c )
1	Income (Account 421, Minor Items May Be Grouped)		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12	<b>Total for Account 421</b>	-	-
13	Expenses (Account 426):		
14	Amortization Debt Discount and Expense	1,180	1,180
15	Write off of abandoned project	210,174	
16			
17			
18			
19			
20			
21			
22			
23			
24	<b>Total for Account 426</b>	<b>211,354</b>	<b>1,180</b>

## INTEREST EXPENSE (Account 427)

Line No.	Description ( a )	Rate (%) ( b )	Interest- Account 427	
			Amount for this Year ( c )	Amount from Preceding Year ( d )
1	Interest on Long Term Debt	0.50%	4,576	4,755
2	Change in Accrued Interest		15	6
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44	Total for account 427	XXX	4,591	4,761

## WATER PLANT PER BALANCE SHEET

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2	<b>SUMMARY OF WATER PLANT</b>		
3	Balance Sheet Sub accounts:		
4	101 Utility Plant in Service (Schedule 501)	2,313,350	2,315,482
5	103 Property Held for Future Use (Schedule 502)	-	-
6	104 Utility Plant Purchased or Sold		
7	105 Construction Work in Progress (Schedule 502)	222,656	-
8	108 Accum. Depr. and Amort. of Utility Plant in Service (Schedule 504)	(161,871)	(241,258)
9	<b>Net Water Plant</b>	<b>2,374,135</b>	<b>2,074,224</b>
10	114 Utility Plant Acquisition Adjustments (Schedule 504)	-	-
11	115 Accum. Amort. of Utility Plant Acquisition Adjustments (Schedule 504)	-	-
12	<b>Net Other Plant</b>	-	-
13	<b>Total Net Utility Plant</b>	<b>2,374,135</b>	<b>2,074,224</b>

## Notes on Plant:

Construction work in progress decreased \$210,174 due to a write-off of an abandoned project at year end.

**WATER PLANT IN SERVICE (Accounts 301-348)**

1. Report by prescribed accounts the original cost of water plant in service and the additions and retirements of such plant during the year.
2. State on Schedule 801A-801B the general character of any adjustments in column (e).

Line No.	Account (a)	Balance Beginning of Year (b)	(+) Additions (c)	(-) Retirements (d)	(+/-) Adjustments (e)	Balance End of Year (f)
1						
2	<b>SUMMARY OF WATER PLANT</b>					
3	301 Organization					-
4	302 Franchises					-
5	303 Land and Land Rights	36,142				36,142
6	304 Structures and Improvements					-
7	305 Collecting and Impounding Reservoirs					-
8	306 Lake, River and Other Intakes					-
9	307 Wells and Springs	74,667				74,667
10	309 Supply Mains					-
11	310 Power Generation Equipment					-
12	311 Pumping Equipment	672,774	1,419			674,193
13	320 Water Treatment Equipment					-
14	330 Distribution Reservoirs and Standpipes					-
15	331 Transmission and Distribution Mains	1,306,585				1,306,585
16	333 Services	56,625	713			57,338
17	334 Meters and Meter Installations	166,557				166,557
18	335 Hydrants					-
19	336 Backflow Prevention Devices					-
20	339 Other Plant and Miscellaneous Equipment					-
21	340 Office Furniture and Equipment					-
22	341 Transportation Equipment					-
23	343 Tools, Shop and Garage Equipment					-
24	345 Power Operated Equipment					-
25	348 Other Tangible Plant					-
26	<b>101 Utility Plant in Service</b>	<b>2,313,350</b>	<b>2,132</b>	<b>-</b>	<b>-</b>	<b>2,315,482</b>
		<b>501</b>				

## PROPERTY HELD FOR FUTURE USES (Account 103)

1. Report below the information called for concerning water plant held for future use. Report data as of end of year.

2. Explain important items entered in column (g) on Schedule 801A-801B.

Line No.	Description and Location of Property (a)	Date Originally Included In This Account (b)	Date Expected to be used in Utility Service (c)	Original Cost (d)	Interest Capitalized (e)	Taxes Capitalized (f)	Other Expenditures Capitalized (g)	Amount (h)
1	Balance Beginning of Year							
2								-
3								-
4								-
5								-
6								-
7								-
8	Balance End of Year	XXX	XXX	-	-	-	-	-

## CONSTRUCTION WORK IN PROGRESS - WATER (Account 105)

1. Report below the particulars called for concerning water plant in process of construction but not ready for service at the date of the balance sheet.

2. Minor projects may be grouped by classes. Show the number of items in each group.

Line No.	Description of Project (a)	Amount (b)	Estimated Total Cost of Project (c)	
1	Balance Beginning of Year	222,656		
2	List the current year's Activities:			
3	Write-off of abandoned project	(222,656)		
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22	Balance End of Year	-	-	

**WATER PLANT RETIREMENT AND REPLACEMENT**

Report by prescribed accounts the average age and replacement cost

Total Water Plant for columns (b) and (c) should equal page 501 column (f) Line 26 (Balance End of Year), less Land and Intangible Plant.

Replacement Cost (column d) is the cost of replacing each item in columns (b) and (c).

Line No.	Accounts (a)	Balance of Plant older than 15 years (\$) (b)	Balance of Plant younger than 15 years (\$) (c)	Replacement Cost (\$) (d)	Amount To Be Replaced within 5 years (\$) (e)
1	304. Structures and Improvements			200,000	
2	305. Collecting and Impounding Reservoirs				
3	306. Lake, River and Other Intakes				
4	307. Wells and Springs	74,667		100,000	
5	309. Supply Mains			-	
6	310. Power Generation Equipment			70,000	
7	311. Pumping Equipment		674,193	685,000	
8	320. Water Treatment Equipment			500,000	
9	330. Distribution Reservoirs and Standpipes			200,000	
10	331. Transmission and Distribution Mains		1,306,585	1,430,000	
11	333. Services		57,338	55,000	
12	334. Meters and Meter Installations		166,557	168,000	170,000
13	335. Hydrants				
14	336. Backflow Prevention Devices				
15	339. Other Plant and Miscellaneous Equipment				
16	340. Office Furniture and Equipment				
17	341. Transportation Equipment				
18	343. Tools, Shop and Garage Equipment				
19	345. Power Operated Equipment				
20	348. Other Tangible Plant				
21	<b>Total Water Plant</b>	<b>74,667</b>	<b>2,204,673</b>	<b>3,408,000</b>	<b>170,000</b>

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT (Account 108)**

Line No.	Acct #	Particulars (a)	Balance Beginning of Year (b)	Plant Retired (Net) AND/OR Debits		Depreciation and Amortization Expense Amount (e)	Credits		Balance End of Year (h)
				Debits (c)	Expense Account Charged (d)		Other Accounts Charged (f)	Other Amount Charged (g)	
1	108.1	Accumulated Depreciation	161,871			79,387			241,258
2	108.2	Accumulated Amortization of Utility Plant in Service							-
		<b>Total for Account 108</b>	<b>161,871</b>	<b>-</b>	<b>xxxx</b>	<b>79,387</b>	<b>xxxx</b>	<b>-</b>	<b>241,258</b>
3	114	Utility Plant Acquisition Adjustments							-
		<b>Total for Account 114</b>	<b>-</b>	<b>-</b>	<b>xxxx</b>	<b>-</b>	<b>xxxx</b>	<b>-</b>	<b>-</b>
4	115	Accumulated Amortization of Utility Plant Acquisition Adjustments							-
		<b>Total for Account 115</b>	<b>-</b>	<b>-</b>	<b>xxxx</b>	<b>-</b>	<b>xxxx</b>	<b>-</b>	<b>-</b>

**DEPRECIATION AND AMORTIZATION OF WATER PLANT (Accounts 403-407)**

State below the rules by which the respondent determined the amounts of charges for the depreciation and amortization of water plant.  
Show the rates used in computing the depreciation and amortization charges for the year, and state if any change has been made  
in the rates used or methods of determining depreciation and amortization charges from those used for the preceding year.

1	Structures and improvements 20-50 years
2	Supply mains 50 years
3	Pump equipment 10-50 years
4	Transmission and distribution lines 10-50 years
5	Services and meters 10-50 years
6	Hydrants 50 years
7	
8	
9	
10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	

## OPERATING REVENUES (Account 400)

1. Report below the amount of operating revenue for the year for each prescribed account. The amount from the preceding year.
2. List the gallons sold for the current year and preceding year.
3. Number of customers should be reported on the basis of number of meters, plus number of flat rate accounts, except that where separate meter readings are added for billing purposes, one customer shall be counted for each group of meters so added. The average number of customers means the average of the figures at the close of each month or each billing period.
4. Where charges are not dependent on metered water consumption, flat revenue accounts apply.

Line No.	Amount (a)	Operating Revenues		Gallons Sold (000 omitted)		Average Number of Customers	
		Amount for Year (b)	Amount from Preceding Year (c)	for this Year (d)	from Last Year (e)	Number for Year (f)	Number from Last Year (g)
1	<b>WATER SALES</b>						
2	<b>460. Unmetered Water Revenue</b>						
3	460.1 Unmetered Sales to Residential Customers						
4	460.2 Unmetered Sales to Commercial Customers						
5	460.3 Unmetered Sales to Industrial Customers						
6	460.4 Unmetered Sales to Public Authorities						
7	460.5 Unmetered Sales to Multiple Family Dwellings						
8	460.6 Unmetered Sales - Other						
9	<b>Total Unmetered Water Revenue</b>	-	-	-	-	-	-
10	<b>461. Metered Water Revenue</b>						
11	461.1 Metered Sales to Residential Customers	98,287	97,366	4,023	4,411	115	116
12	461.2 Metered Sales to Commercial Customers	345	327	2	2	1	1
13	461.3 Metered Sales to Industrial Customers						
14	461.4 Metered Sales to Public Authorities						
15	461.5 Metered Sales to Multiple Family Dwellings						
16	461.6 Metered Sales - Other						
17	<b>Total Metered Water Revenue</b>	<b>98,632</b>	<b>97,693</b>	<b>4,025</b>	<b>4,413</b>	<b>116</b>	<b>117</b>
18	462. Fire Protection Revenue						
19	465. Sales to Irrigation Customers						
20	466. Sales for Resale						
21	<b>Total Sales of Water</b>	<b>98,632</b>	<b>97,693</b>	<b>4,025</b>	<b>4,413</b>	<b>116</b>	<b>117</b>
22	<b>OTHER WATER REVENUES</b>						
23	469. Guaranteed Revenues	-	-				
24	474. Other Water Revenues	2,120	1,802				
25							
26	<b>Total Other Operating Revenues</b>	<b>2,120</b>	<b>1,802</b>				
27							
28	<b>Total Water Operating Revenues</b>	<b>100,752</b>	<b>99,495</b>				

## SALES OF WATER TO GENERAL CUSTOMERS - BY MONTHS (Accounts 460-461)

Line No.	Month (or Other Billing Period) (a)	Account 460 - Unmetered			Account 461 - Metered		
		Revenue (b)	Estimated Gallons Sold (000 Omitted) (c)	Number of Customers (d)	Revenue (e)	Gallons Sold (000 Omitted) (f)	Number of Customers (g)
1	July 2017				8,378	357	117
2	August 2017				9,199	406	117
3	September 2017				9,168	423	116
4	October 2017				6,843	266	115
5	November 2017				7,627	319	115
6	December 2017				7,689	322	114
7	January 2018				7,691	303	115
8	February 2018				9,055	384	115
9	March 2018				5,371	298	116
10	April 2018				7,564	293	116
11	May 2018				7,311	280	116
12	June 2018				8,545	374	116
13	Adjustments for the Year						
14	Total	-	-	-	94,441	4,025	116

## COMMUNITIES SERVED

	Name of Cities, Towns, and Unincorporated Communities	No. of Customers End of Year	Population Served	Gallons Sold (000 Omitted)	Total Sales of Water
1	Glen Haven	75	188	2,502	59,864
2	Cavaland	42	103	1,523	34,577
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17	Total	117	291	4,025	94,441

## Billing Accuracy

1	Average number of customers during the reporting period.	116
2	Billing Cycle(monthly, quarterly, semiannually) during the reporting period E.g. Monthly: enter 12, Quarterly enter:4, Semi-Annual: enter 2	12
3	Total Number of Bills Generated during the reporting period.	1,379
4	Numbers of error-driven billing adjustments during reporting period (# of bills adjusted)	-

Notes on Billing System:

**SALES FOR RESALE - BY MONTHS (Account 466)**

1. Report below the information specified concerning water sold during the year to other water utilities or to public authorities for distribution to ultimate consumers.
2. The quantities reported should be those shown by the bills rendered to the purchasers.
3. The sales should be reported by months or other billing period for each utility.
4. Attach continuation sheets as necessary.

Line No.	Name of Other Water Utility (a)	Billing Period (b)	Gallons Sold (000) Omitted (c)	Revenue (d)
1	Total Gallons & Amount from Preceding Year			
2	List Nature of Revenue for current year by Months:			
3	NONE			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41	Total for account 466	xxx	-	-

## GUARANTEED REVENUE (Accounts 469)

Line No.	Nature of Revenue (a)	Amount for this Year ( b )	Total Amount from Preceding Year (c)
1	NONE		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20	Total for Account 469	-	-

## OTHER WATER REVENUES (Accounts 474)

Line No.	Nature of Revenue (a)	Amount for this Year ( b )	Total Amount from Preceding Year (c)
1	Forfeited Discounts	2,120	1,800
2	Income statement rounding		2
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18	Total Other Revenues	2,120	1,802
19			

## WATER OPERATION AND MAINTENANCE EXPENSES

Line No.	Account (a)	Schedule Page No. (b)	Amount for Year (c)	Amount from Preceding Year (d)
1	601. Salaries and Wages - Employees	606	22,264	31,478
2	603. Salaries and Wages - Officers, Directors, etc.	604	-	-
3	604. Employee Pensions and Benefits	606	-	-
4	610. Purchased Water	604A - 604B	-	-
5	615. Purchased Power	606	5,574	5,212
6	616. Fuel for Power Production	606	363	382
7	618. Chemicals	606	-	-
8	620. Materials and Supplies	606	2,322	2,861
9	630. Contractual Services - Billing	605 - 605A	-	-
10	631. Contractual Services - Professional	605 - 605A	-	-
11	635. Contractual Services - Testing	605 - 605A	-	-
12	636. Contractual Services - Other	605 - 605A	-	-
13	640. Rents	606	-	-
14	650. Transportation Expenses	606	-	-
15	655. Insurance Expenses	606	-	-
16	665. Regulatory Commission Expenses	607	-	-
17	670. Bad Debt Expense	607	203	30
18	675. Miscellaneous Expenses	607	10,036	14,397
19	<b>Total Water Operation and Maintenance Expenses</b>		<b>40,762</b>	<b>54,360</b>

**DISTRIBUTION OF SALARIES AND WAGES**

Amounts originally charged to clearing accounts should be distributed to final classifications in column (c). Estimates may be used in such distribution provided that a reasonable approximation of final classification is obtained.

Line No.	Particulars (a)	Direct Payroll Distributions (b)	Allocation of Amounts Charged Clearing Accounts (c)	Total (d)
1	Water Operation & Maintenance Expense	22,264		22,264
2	Total Merchandise and Jobbing			-
3	Total Utility Plant Construction			-
4	Total Utility Plant Retirements			-
5	Total All Other Accounts			-
6	Clearing Accounts			-
7	<b>Total Salaries and Wages</b>	<b>22,264</b>	<b>xxxxxxxxxxxxxxxxxx</b>	<b>22,264</b>

1	Total number of full time and contract employees at end of year, including administrative & general, billing and field:		
2	Note: One full time equivalent employee = 2080 hours of work per year		
3		<b>Full-time</b>	<b>Contract</b>
4		<b>Employees</b>	<b>Employees</b>
5	Total number of Operation and maintenance employees	0.50	
6	Total number of employees engaged in customer billing and collection		
7	Total number of employees engaged in administrative function	1.00	
8	<b>Total Employees</b>	<b>1.50</b>	<b>-</b>

**Describe here the general basis used in allocating to utility departments the several classes of expenses and salaries:**

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	
14	
15	
16	
17	
18	

## SALARIES AND WAGES - OFFICERS, DIRECTORS AND MAJORITY STOCKHOLDERS (Account 603)

	Name (a)	Address (b)	Title (c)	Term Began (d)	Term Expires (e)	Total Compensation (f)
1	Grand Total Compensation from Preceding Year					
2	List the Current year's Activities:					
3	Roger Forshee	179 Kimberwicke Drive North	Chairman	05.04.17	12.01.21	2,300
4		Charles Town, WV 25414				
5						
6	Todd Milliron	26 Pelham Lane	Treasurer	12.01.17	12.01.23	1,550
7		Charles Town, WV 25414				
8						
9	Tara Ashley	252 Hughs Road	Secretary	01.04.18	12.01.19	1,300
10		Charles Town, WV 25414				
11						
12	William Strider	Clay Hill Farm	Former Chairman	12.15.11	12.01.17	750
13		904 Currie Road				
14		Ranson, WV 25438				
15						
16	Richard Weese	205 Prospect Avenue	Former Secretary	04.30.14	Resigned 12.05.17	750
17		Charles Town, WV 25414				
18						
19						
20	Above amounts paid through Sewer					(6,650)
21						
22						
23						
24						
25						
26	Total for Account 603					-
1	State number of meetings of Board of Directors held during year.					17
2	State number of directors required to constitute a quorum.					2
3	State total amount of directors' fees paid during year.					6,650

**PURCHASED WATER (Account 610)**

1. Report below the information concerning water purchased during the year.
2. The quantities reported should be those shown by the bills rendered by the vendor.
3. The purchases should be reported by months or other billing period for each vendor.
4. Attach continuation sheets as necessary.
5. Report the amount (Cost) for the previous year.

Line No.	Name of Vendor (a)	Billing Period (b)	Gallons Purchased (000 Omitted) (c)	Cost (d)
1	Total Amount from Previous Year			
2	List current year's activities by Months			
3	NONE			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42	Total this Page	XXX	-	-

**PURCHASED WATER (Account 610) - Continued**

1. Report below the information concerning water purchased during the year.
2. The quantities reported should be those shown by the bills rendered by the vendor.
3. The purchases should be reported by months or other billing period for each vendor.
4. Attach continuation sheets as necessary.

Line No.	Name of Vendor (a)	Billing Period (b)	Gallons Purchased (000 Omitted) (c)	Cost (d)
1	Carried over from Page 604A		-	-
2	NONE			
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42	Total for Account 610	XXX	-	-
604B				

## CONTRACTUAL SERVICES

1. List the Preceding year's amount for Accounts 630 - 636.  
2. List the Current Year's amount for Accounts 630 - 636.

3. Provide additional note on Schedule 801A - 801B, if any.

Line No.	Accounts - Description	Billing (Account 630)	Professional (Account 631)	Testing (Account 635)	Other (Account 636)
1	<b>Contractual Services</b>				
	<b>Total amount from Preceding Year</b>				
	<b>Current Year's Activities:</b>				
	Company: NONE				
	Service:				
	Charge Basis:				
	Contract Date:				
	Contract Term:				
	<b>Total Amount(\$)</b>				
2	Company:				
	Service:				
	Charge Basis:				
	Contract Date:				
	Contract Term:				
	<b>Total Amount(\$)</b>				
3	Company:				
	Service:				
	Charge Basis:				
	Contract Date:				
	Contract Term:				
	<b>Total Amount(\$)</b>				
4	Company:				
	Service:				
	Charge Basis:				
	Contract Date:				
	Contract Term:				
	<b>Total Amount(\$)</b>				
5	Company:				
	Service:				
	Charge Basis:				
	Contract Date:				
	Contract Term:				
	<b>Total Amount(\$)</b>				
	<b>Total this page</b>	-	-	-	-

## CONTRACTUAL SERVICES

1. List the Preceding year's amount for Accounts 630 - 636.  
 2. List the Current Year's amount for Accounts 630 - 636.

3. Provide additional note on Schedule 801A - 801B, if any.

Line No.	Accounts - Description	Billing (Account 630)	Professional (Account 631)	Testing (Account 635)	Other (Account 636)
6	<b>Contractual Services</b>				
	<b>Total Amount from Previous Page:</b>	-	-	-	-
	<b>Current Year's Activities:</b>				
	Company: NONE				
	Service:				
	Charge Basis:				
	Contract Date:				
	Contract Term:				
	<b>Total Amount(\$)</b>				
7	Company:				
	Service:				
	Charge Basis:				
	Contract Date:				
	Contract Term:				
	<b>Total Amount(\$)</b>				
8	Company:				
	Service:				
	Charge Basis:				
	Contract Date:				
	Contract Term:				
	<b>Total Amount(\$)</b>				
9	Company:				
	Service:				
	Charge Basis:				
	Contract Date:				
	Contract Term:				
	<b>Total Amount(\$)</b>				
10	Company:				
	Service:				
	Charge Basis:				
	Contract Date:				
	Contract Term:				
	<b>Total Amount(\$)</b>				
	<b>Total by Account</b>	-	-	-	-

**OPERATING AND MAINTENANCE EXPENSES**  
**ACCOUNTS ( 601, 604, 615, 616, 618, 620, 640, 650, 655)**

1. Minor items under each account may be grouped.

Line No.	Particulars (a)	Designate associated company lessor by an "X" in column Name of Lessor and Description of Property (c)	Amount for this Year	Amount from Preceding Year (d)
1	<b>Rents Exp (640):</b>			
		NONE		
	<b>Total for Account 640</b>		-	-
2	<b>Salaries and Wages - Employees (601)</b>			
			22,264	31,478
	<b>Total for Account 601</b>		22,264	31,478
3	<b>Employee Pensions and Benefits (604)</b>			
	None			
	<b>Total for Account 604</b>		-	-
4	<b>Purchased Power (615)</b>			
	Electric		5,574	5,212
	<b>Total for Account 615</b>		5,574	5,212
5	<b>Fuel for Power Production (616)</b>			
	Gas		363	382
	<b>Total for Account 616</b>		363	382
6	<b>Chemicals (618)</b>			
	<b>Total for Account 618</b>		-	-
7	<b>Materials and Supplies (620)</b>			
	Supply Expenses		2,322	2,861
	<b>Total for Account 620</b>		2,322	2,861
8	<b>Transportation Expenses (650):</b>			
	None			
	<b>Total for Account 650</b>		-	-
9	<b>Insurance Expense (655):</b>			
	None			
	<b>Total for Account 655</b>		-	-

**REGULATORY COMMISSION EXPENSES (Account 665)**

Line No.	Description of Expense (a)	Amount for this year (b)	Amount from Preceding Year (c)
1	Regulatory Commission Expenses (Account 665)		
2	NONE		
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13	Total	-	-

**BAD DEBT EXPENSE (Account 670) AND MISCELLANEOUS EXPENSES (Account 675)**

Line No.	Particulars	Amount for this Year	Amount from Preceding Year
1	<b>Bad Debt Expense (670)</b>		
	Bad Debt Expense	203	30
	<b>Total for Account 670</b>	<b>203</b>	<b>30</b>
2	<b>Miscellaneous Expenses (675)</b>		
	Misc Water Expenses	5,457	6,973
	Maintenance Expense	4,579	7,424
	<b>Total for Account 675</b>	<b>10,036</b>	<b>14,397</b>

## EMPLOYEE HEALTH, SAFETY, AND TRAINING HOURS

Report Total Hours worked , Total hours away from work due to work related injury and total hours of qualified formal training hours for all employees. Excludes contract workers.

Line No.		
1	<b>1 Employee Health and Safety Severity Rate</b>	
2	<i>Description:</i>	
3	Quantifies the rate of employee days lost from work due to work related illness or injury.	
4		
5	a Total hours away from work by all employees due to work related injury	0.00
6	b Total hours worked by all employees during the reporting period	820.00
7		
8	<b>2 Training Hours Per Employee</b>	
9		
10	*Qualified training is training that has been approved by the WV BPH, is documented	
11	by the utility through a training outline, attendance roster and a qualified instructor,	
12	professional licensing certification requirements, professional development courses	
13	where a certificate is obtained upon the successful completion of the course	
14	or is from an accredited institution	
15		
16	a Total of qualified * formal training hours for all employees	100.00
17	b Total hours worked by employees during the reporting period	820.00
18		
19	Notes: Employee health, safety, and training.	
20		
21	Safety Training: Travis/Joe	
22		
23	-Conducted safety meetings with field staff	
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		

## CONSTRUCTION CLEARANCES

Line No.	Name of Overhead (a)	Undistributed Overheads Beginning of Year (b)	Overheads for Year (c)	Undistributed Overheads End of Year (d)	Overheads Cleared During Year		
					Total Clearances (b+c-d) (e)	To Construction (f)	To Other Accounts (g)
1	Direct Charges:						
2	Company Labor				-		
3							
4	Company Materials				-		
5							
6	Contractor Payments				-		
7							
8	Other (specify)						
9					-		
10	None				-		
11					-		
12					-		
13					-		
14	<b>Total Direct Charges</b>	-	-	-	-	-	-
15	Overheads:						
16	None				-		
17							
18					-		
19							
20					-		
21							
22					-		
23							
24	Other (specify)						
25					-		
26					-		
27					-		
28					-		
29	<b>Total Overheads</b>	-	-	-	-	-	-
30	<b>Total Construction Clearances</b>	-	-	-	-	-	-

**IMPORTANT PHYSICAL CHANGES DURING THE YEAR**

*Every item must be fully answered and if there have been no changes, that fact should be stated.*

1. Important pumping station equipment installed.

Replaced Well Pump

2. Important pumping station equipment retired.

None

3. Other important improvements.

None

4. All other important physical changes.

None

**NOTES TO POWER, PUMPING AND PURCHASED WATER STATISTICS**

## SOURCES OF WATER SUPPLY

## SURFACE WATERS

Description and Location (a)	Number of Intakes (b)	Gravity or Pump (c)	Gallons Supplied (d)	Kind of Conduit (e)	Length and Size of Conduit (f)	
NONE						1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20

## GROUND WATER

Description and Location (a)	Health Dept. Classifi- cation	Identi- fication Number (b)	Depth (c)	Diameter (d)	Yield in Gallons Per Day (e)	
Well-Cavaland	Ground Water	33019772	400'	6 5/8"	9000	1
Well-Glen Haven	Ground Water	3301909	100'	6 5/8"	10000	2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
Infiltration galleries or collecting wells (state length in feet instead of depth - Col. (C))						14
						15
						16
						17
						18
						19

## PUMPING STATION EQUIPMENT

Pumping Station Equipment?

Yes       X      No                     **Note: If Pumping Equipment is none, Explain .**

Use separate columns for each pump associated power equipment. Use insert sheets if necessary. For pumps, use only those lines applicable to the unit.

Line No.	PARTICULARS (a)	(b)	(c)	(d)	(e)
1	<b>PUMPING EQUIPMENT</b>				
2	Identification number or description of well or other source of supply to which pump is connected	Cavaland	Glen Haven	Cavaland	Glen Haven
3	Identification number, description, etc. of each pump	Well Pump	Well Pump	2 Booster	2 Booster
4	Type (displacement, centrifugal, air lift, turbine)	Centrifugal	Centrifugal	Centrifugal	Centrifugal
5	Purpose of pump (low lift, distribution, etc.)	Distribution	Distribution	Distribution	Distribution
6	Manufacturer	Lancaster/Gould	Pentair	Gould e-SV	Gould e-SV
7	Rated capacity - gallons per minute	120 GPM	16 GPM	53 GPM	80 GPM
8	Discharge head - in feet				
9	Revolutions of strokes per minute	3450 RPM	3450 RPM	3450 RPM	3450 RPM
10	Number of stages			4	4
11	Connection belt, gear or direct	Direct	Direct	Direct	Direct
12	Number of hours operated during year	969.8	2850.3		
13					
14	<b>POWER EQUIPMENT</b>				
15	Motive power for pump (steam, gas, or oil engine, electric motor, or water turbine):				
16	Type	Electric Motor	Electric Motor	Electric Motor	Electric Motor
17	Manufacturer	Franklin	Pentair	Baldor-Reliance	Baldor-Reliance
18	Rated horsepower	3	1	5	7.5
19					
20	<b>Electric generators:</b>				
21	Identification number or description	Kohler	Onan		
22	Manufacturer	Propane	Propane		
23	Motive power (steam, gas or oil engine, hydraulic)	Direct	Direct		
24	Connection-belt, gear or direct	40 KW	30 KW		
25	Rated capacity in Kilowatt amperes				

## PUMPING STATION EQUIPMENT

Use separate columns for each pump associated power equipment. Use insert sheets if necessary. For pumps, use only those lines applicable to the unit.

Line No.	PARTICULARS (a)	(b)	(c)	(d)	(e)
1	<b>PUMPING EQUIPMENT</b>				
2	Identification number or description of well or other				
3	source of supply to which pump is connected				
4	Identification number, description, etc. of each pump				
5	Type (displacement, centrifugal, air lift, turbine)				
6	Purpose of pump (low lift, distribution, etc.)				
7	Manufacturer				
8	Rated capacity - gallons per minute				
9	Discharge head - in feet				
10	Revolutions of strokes per minute				
11	Number of stages				
12	Connection belt, gear or direct				
13	Number of hours operated during year				
14					
15	<b>POWER EQUIPMENT</b>				
16	Motive power for pump (steam, gas, or oil engine, electric motor, or water turbine):				
17	Type				
18	Manufacturer				
19	Rated horsepower				
20					
21	<b>Electric generators:</b>				
22	Identification number or description				
23	Manufacturer				
24	Motive power (steam, gas or oil engine, hydraulic)				
25	Connection-belt, gear or direct				
26	Rated capacity in Kilowatt amperes				

## PUMPING STATION EQUIPMENT

Use separate columns for each pump associated power equipment. Use insert sheets if necessary. For pumps, use only those lines applicable to the unit.

Line No.	PARTICULARS (a)	(b)	(c)	(d)	(e)
1	<b>PUMPING EQUIPMENT</b>				
2	Identification number or description of well or other				
3	source of supply to which pump is connected				
4	Identification number, description, etc. of each pump				
5	Type (displacement, centrifugal, air lift, turbine)				
6	Purpose of pump (low lift, distribution, etc.)				
7	Manufacturer				
8	Rated capacity - gallons per minute				
9	Discharge head - in feet				
10	Revolutions of strokes per minute				
11	Number of stages				
12	Connection belt, gear or direct				
13	Number of hours operated during year				
14					
15	<b>POWER EQUIPMENT</b>				
16	Motive power for pump (steam, gas, or oil engine, electric motor, or water turbine):				
17	Type				
18	Manufacturer				
19	Rated horsepower				
20					
21	<b>Electric generators:</b>				
22	Identification number or description				
23	Manufacturer				
24	Motive power (steam, gas or oil engine, hydraulic)				
25	Connection-belt, gear or direct				
26	Rated capacity in Kilowatt amperes				

Reservoirs, Standpipes, and Water Treatment Plant?

Yes

X

No

**RESERVOIRS, STANDPIPES AND WATER TREATMENT PLANT**

Use separate columns for each reservoir, standpipe, or water treatment plant as the case may be, using insert sheets, if necessary.

Line No.	Particulars (a)	UNIT (b)	UNIT (c)	UNIT (d)	UNIT (e)	UNIT (f)	UNIT (g)
1	<b>RESERVOIRS</b>						
2	Identification number or name	Cavaland	Glen Haven		Glen Haven	Cavaland	Glen Haven
3	Elevated or relift						
4	Kind (earthen or masonry)						
5	Covered or open						
6	Elevation above pumping station						
7	Distance from pumping station						
8	Total capacity in gallons						
9	Inside Dimensions						
10	<b>STANDPIPES OR ELEVATED TANKS</b>						
11	Identification number or name						
12	Material (steel, wood, concrete, etc.)	Stainless Steel	Concrete		Concrete		
13	Height of water column	10' High	6'6" High		8'6" High		
14	Diameter of Tank	9'	16' X 8' X 6'6"		16' X 8' X 6'6"		
15	Elevation of overflow above pumping station						
16	Distance from pumping station	In House					
17	Capacity of each in gallons	4756	6223		6223		
18	<b>WATER TREATMENT PLANT</b>						
19	Function of plant - filter, soften, etc.						
20	Aerators, type	Chlorinate	Chlorinate		Chlorinate	Chlorinate	Chlorinate
21	Disinfection, type of equipment						
22	Number of units	Hypo Chlorinator	Hypo Chlorinator		Hypo Chlorinator	Hypo Chlorinator	Hypo Chlorinator
23	Points of application	1	1		1	1	1
24	Pounds per million gallons	After well before contact tank (Both Units B,C, & E)				Post Clg	Post Clg
25	Coagulants, kind	83.9 LBS/MG	11.1 LBS/MG		11.1 LBS/MG		
26	Pounds per million gallons						
27	Mixing units, type						
28	Dimensions						
29	Flocculators, type						
30	Dimensions						
31	Sedimentation basins, type						
32	Dimensions						
33	Filters, type, slow, rapid						
34	Number of beds						
35	Surface dimensions						
36	Rated capacity, m.g.d.						
37	Zeolite units, number						
38	Dimensions						
39	Rated capacity, m.g.d.						
40	Percent of water by-passed						
41	Salt used, pounds per million gallons						
42	Hardness of water treated						
43	Corrosion control, chemical agent						
44	Pounds per million gallons						
45	Type feeders (dry or solution)	Solution	Solution			Solution	Solution
46	Taste and odor control agent						
47	Pounds per million gallons						
48	Type feeders (dry or slurry)						
49	Total hp. of all motors used in plant						
50	Is water fluoridated?	No	No				

**RESERVOIRS, STANDPIPES AND WATER TREATMENT PLANT**

Use separate columns for each reservoir, standpipe, or water treatment plant as the case may be, using insert sheets, if necessary.

Line No.	Particulars (a)	UNIT (b)	UNIT (c)	UNIT (d)	UNIT (e)	UNIT (f)	UNIT (g)
1	<b>RESERVOIRS</b>						
2	Identification number or name						
1	Elevated or relift						
2	Kind (earthen or masonry)						
3	Covered or open						
4	Elevation above pumping station						
5	Distance from pumping station						
6	Total capacity in gallons						
7	Inside Dimensions						
8	<b>STANDPIPES OR ELEVATED TANKS</b>						
9	Identification number or name						
10	Material (steel, wood, concrete, etc.)						
11	Height of water column						
12	Diameter of Tank						
13	Elevation of overflow above pumping station						
14	Distance from pumping station						
15	Capacity of each in gallons						
16	<b>WATER TREATMENT PLANT</b>						
17	Function of plant - filter, soften, etc.						
18	Aerators, type						
19	Disinfection, type of equipment						
20	Number of units						
21	Points of application						
22	Pounds per million gallons						
23	Coagulants, kind						
24	Pounds per million gallons						
25	Mixing units, type						
26	Dimensions						
27	Flocculators, type						
28	Dimensions						
29	Sedimentation basins, type						
30	Dimensions						
31	Filters, type, slow, rapid						
32	Number of beds						
33	Surface dimensions						
34	Rated capacity, m.g.d.						
35	Zeolite units, number						
36	Dimensions						
37	Rated capacity, m.g.d.						
38	Percent of water by-passed						
39	Salt used, pounds per million gallons						
40	Hardness of water treated						
41	Corrosion control, chemical agent						
42	Pounds per million gallons						
43	Type feeders (dry or solution)						
44	Taste and odor control agent						
45	Pounds per million gallons						
46	Type feeders (dry or slurry)						
47	Total hp. of all motors used in plant						
48	Is water fluoridated?						

**CLASSIFICATION OF GATE VALVES IN THE DISTRIBUTION SYSTEM**

Report data for each separate water system.

Were all valves exercised during the year:

Yes

No

Line No.	Size (a)	Optional Notes (b)	Total (c)
1	4"	Gate Valve (Cavaland)	34
2	4"	Gate Valve (Glen Haven)	38
3		Air Release (Cavaland)	2
4		Air Release (Glen Haven)	1
5		Blow Off Cavaland	4
6		Blow Off Glen Haven	4
7			
8			
9			
10			
11	TOTAL		83

Notes on Distribution System:

## WATER MAINS (FEET)

Line No.	Kind of Pipe (CAST IRON, GALVANIZED IRON, COATED STEEL, ETC.) (a)	Diameter of Pipe (b)	First of Year (c)	(+) Added (d)	(-) Removed or Abandoned (e)	End of Year (f)
1	PVC Cavaland	4"	5396			5,396
2	PVC Cavaland	24"	60			60
3	PVC Glen Haven	4"	9176			9,176
4						-
5						-
6						-
7						-
8						-
9						-
10						-
11						-
12						-
13						-
14						-
15						-
16						-
17						-
18						-
19						-
20						-
21						-
22	Total	XXXX	14,632.00	-	-	14,632

## WATER SERVICES

Report number of Services.

Line No.	Size and Kind of Pipe (a)	Utility Owned Services in Use				Services in Use End of Year Not Included in Utility Accts. (f)
		First of Year (b)	(+) Added During Year (c)	(-) Removed or Disconnected During Year (d)	End of Year (e)	
1					-	
2					-	
3					-	
4					-	
5					-	
6					-	
7					-	
8					-	
9					-	
10					-	
11					-	
12					-	
13					-	
14					-	
15					-	
16					-	
17					-	
18					-	
19					-	
20					-	
21	Total	-	-	-	-	

## CLASSIFICATION OF WATER METERS AT END OF YEAR

Water Meters?

Yes \_\_\_\_\_

No \_\_\_\_\_

Do you have a meter testing program?

Yes \_\_\_\_\_

No \_\_\_\_\_

Report Data for each separate water system.

Line No.	Size (a)	Residential (b)	Commercial (c)	Industrial (d)	In Public Use (e)	In Stock (f)	Total (g)
1	5/8" x 3/4" Caval	41					41
2	5/8" x 3/4" Glen H	74			1		75
3							-
4							-
5							-
6							-
7							-
8							-
9							-
10							-
11							-
12							-
13							-
14							-
15							-
16	TOTAL	115	-	-	1	-	116

Hydrants?

Yes \_\_\_\_\_

No ☒ X

## HYDRANTS

Were all hydrants exercised during the year?

Yes \_\_\_\_\_

No ☒ X

Line No.	DESCRIPTION TYPE, SIZE OF BRANCH (a)	No. First of Year (b)	(+) Added (c)	(+/-) Retired or Removed (d)	No. End of Year (e)
1	NONE				-
2					-
3					-
4					-
5					-
6					-
7					-
8					-
9					-
10					-
11					-
12					-
13					-
14					-
15					-
16					-
17					-
18	TOTAL	-	-	-	-
19					

Jefferson County Public Service District	01/00/1900	06/30/2018
Water Meters?	Yes <u>    X    </u>	No <u>          </u>
<b>WATER UTILITY REPORT REPORT OF METERS, CUSTOMERS AND REFUNDS</b>		
*Number of Old Meters from Service Tested During This Period Were:		0
<b>Slow Meters:</b>		
More than 2% slow:	<u>                    </u>	<u>          </u>
less than 1% slow:	<u>                    </u>	<u>          </u>
1% to 2%, inclusive, slow:	<u>                    </u>	<u>          </u>
<b>Total Slow Meters</b>	<u>                    </u>	<u>          </u>
<b>Fast Meters:</b>		
More than 2% fast:	<u>                    </u>	<u>          </u>
less than 1% fast:	<u>                    </u>	<u>          </u>
1% to 2%, inclusive, fast:	<u>                    </u>	<u>          </u>
<b>Total Fast Meters</b>	<u>                    </u>	<u>          </u>
<b>**Number of New Meters, or Old Meters not from Service Tested During this Period</b>		
Total Meters Tested During this Period:	<u>                    </u>	0
Number of Tests Made at Customer's Request as per This Report:	<u>                    </u>	0
Number of Tests Made at Commission's Request as per This Report:	<u>                    </u>	0
Number of Meters Past Due for Test:	<u>                    </u>	0
*Number of Refunds to be Made on Account of Fast Meters Found During This Period:	<u>                    </u>	0
Total Amount of Refunds on Account of Fast Meters Found During This Period:	<u>                    </u>	0
*Number of Customers to be Billed on Account of Slow Meters Found During This Period:	<u>                    </u>	0
Total Amount to be Billed on Account of Slow Meters Found During This Period:	<u>                    </u>	0
<b>Report Covering Meter Tests Approved By:</b> <u>                                    </u>		
Title: <u>                                    </u>		
<b>Report Covering Customers and Refunds Approved By:</b> <u>                                    </u>		
Title: <u>                                    </u>		
<b>NOTES:</b>		
All spaces on this report MUST be filled in using "0" or the word "none" where applicable.		
*Make special note if any Meters more than 2% fast or slow recorded above were used to measure service for company's use, customers who had a minimum bill for the 3 months previous to date of test, or any other special condition.		
**All new Meters must be tested and a record made of their condition before being installed, but a report of their present condition is not required.		
705A		

## POWER, PUMPING AND PURCHASED WATER STATISTICS

Omit 000's in reporting gallons of water.

Line No.	Particulars (a)	Gallons of Water Purchased (b)	Gallons of Water Pumped per Month by:		Total all Methods (e)
			Electric Power (c)	Other (d)	
1	Gallons station pumping into distribution mains:				
2	July 2017		465		465
3	August 2017		442		442
4	September 2017		383		383
5	October 2017		446		446
6	November 2017		564		564
7	December 2017		500		500
8	January 2018		404		404
9	February 2018		316		316
10	March 2018		347		347
11	April 2018		314		314
12	May 2018		374		374
13	June 2018		385		385
14	Total for year	-	4,940	-	4,940
15	Gallons lost accounted for:	a) mains, plant, filters, flushing, etc.:		360	
16		b) fire department use:			
17		c) main leaks:			
18		d) backwashing:			
19		e) blowing settling basins:			
20		Total gallons lost accounted for:			360
21	Gallons sold:				4,025
22	Unaccounted for lost water:				555
23	Percent unaccounted for (Line 22 divided by Line 14)				11.23%
24	<b>NOTE: If Line 23 exceeds 15%, explain on Schedule 801A proposed remedial actions to be taken to reduce water loss.</b>				
25	What is the expected % reduction of water loss with each measure listed above.				
26	Leak Adjustment Rate (Example: Your rate is \$2.00 per 1,000 gallons, then enter 2.00)				1.44
27	Cost of Gallons unaccounted for (Line 26 x Line 22)				799.20
28	Cost of Gallons unaccounted for as percentage of O & M (p. 603)				0.02
29	Maximum Gallons produced/purchased by all methods in any one day		23500.00	Date:	12.07.17
30	Minimum Gallons produced/purchased by all methods in any one day		3200.00	Date:	01.20.18
31	Range of pressure on mains as measured at station:				
32	Average static head against which pumps work, in feet				
33	Type of power used for first stage pumping:	electric:		Other (specify)	
34	*First stage pumping applies only when water is pumped twice before entering distribution system, and the term is				
35	defined as pumping from source of supply to suction well or reservoir from which water is pumped in distribution mains.				
36	POWER PUMPING:				
37	Electric:				
38	a. K.W.H. used		46574		
39	b. Name of company from which electric energy is purchased		Potomac Edison		
40	SUPPLY RESERVOIR:				
41	a. Storage Capacity	11,500+5,500	M. Gals. Type, i.e., concrete, brick, wood or steel tank etc., 2 Concrete, 1 Steel		
42	b. Base elevation	465'+302'	Pressure at pumps when operating C:60PSI GH:70PSI		
43	Pressure at pumps when not operating				
44					
45					
46					
47					
48					
49					
50					
51					
52					
53					
54					
55					
56					
57					
58					

# MAIN BREAKS, COMPLIANCE RATE, SYSTEM INTEGRITY AND MAINTENANCE RATIO

Report Water Main Breaks, Water Main Breaks Repaired Water Compliance Rate,

## Distribution system Integrity, and Maintenance Ratio

Line		
No.		
1	1	Main Breaks Water
2		
3	a	Water Main Breaks
4	b	Water main Breaks Repaired
5		
6		
7	2	Drinking Water Compliance Rate
8		Description:
9		This indicator quantifies the number and severity of violations activity for all PWSID'S
10		received in the reporting period.
11		
12	a	Type of Violation Tier 1
13	b	Type of Violation Tier 2
14	c	Type of Violation Tier 3
15		Total Violations
16		Total Number of PWSID'S for Utility
17		2.00
18	3	Water Distribution System Integrity
19		Description:
20		This indicator is a measure of the condition of the water distribution system,
21		expressed as the total number of leaks and pipeline breaks per 100 miles
22		of distribution piping.
23		
24	a	Annual total number of leaks
25	b	Annual total number of breaks
26		
27		
28	4	Planned Maintenance Ratio: Water (hours)
29		Description:
30		this indicator is a measure of the investment in planned maintenance.
31		
32	a	Planned maintenance hours
33	b	Corrective maintenance hours
34		
35	c	Planned budgeted maintenance cost
36	d	Corrective (experienced) maintenance cost
37		
38	5	For Privates only!
39		Rate of Return: Authorized (from last Rate Study)
40		
41	6	Customer Service
42		Customer satisfaction (surveys/ focus groups,etc)
43		
44		Please indicate all efforts at determining customer satisfaction during the report
45		period including, but not limited to, surveys, focus groups, customer meetings,
46		and the results of those efforts.
47		
48		
49		
50		
51		
52		
53		
54		
55		
56		
57		
58		
59		
60		
61		

## PROPOSED SUMMARY BUDGET

Line No.		Revenue	Revenue
		Requirement (\$)	Sources (\$)
1			
2			
3			
4	Available cash:		
5	Operating income		99,000
6	Other Income / Interest		600
7	Total Income		99,600
8			
9	Cash Disbursements:		
10	Operating expenses	48,270	
11	Other taxes		
12	Debt service requirements:		
13	Principal & Interest Requirement	35,391	
14			
15			
16			
17			
18	Bond Reserve Requirement	3,539	
19			
20			
21			
22			
23	Repair and Replacement Reserve Requirement	2,490	
24			
25			
26			
27			
28	Contingencies	3,957	
29			
30			
31			
32			
33	Plant Additions		
34			
35	Remaining Surplus		5,953
36			
37			
38			
39			
40			
41			
		707	

## EVALUATION

Line No.	To assist PSC Staff in the rating and improving the effectiveness of the Annual Report process and improve training session, Please complete the following evaluation:
1	
2	1 Were the instructions :
3	A. Easy to understand?
4	Yes
5	B Easy to follow?
6	Yes
7	C. Helpful?
8	Yes
9	
18	2 If needed, were you able to contact PSC Staff for assistance?
19	Yes
20	
21	
22	
23	
24	
25	3 Was there a particular section(s) of the report that you believe could be simplified? How?
26	None
27	
28	
29	
30	
31	
32	
33	
34	
35	
36	4 Other Suggestions?
37	None
38	
39	
40	
41	
42	
43	
44	
45	
46	
47	
48	

**EXPLANATION NOTES**

Please include additional explanation on the pages provided with page number and description for the clarification.

Line No.	Schedule (Page No.)	Description
1	Utility Description Info (2)	PWSID #'s Glen Haven 3301909; Cavaland 3301972
2		
3	Notes payable - 212	Jefferson County Public Service District - Sewer
4		
5	Classification of Water	5/8" x 3/4" Cavaland
6	Meters at End of Year	5/8" x 3/4" Glen Haven
7	(705)	
8		
9	Power, Pumping and	2 Concrete tanks, 1 stainless steel tank
10	Purchased Water	Capacity of concrete tanks are 6,223 each and 4,756 for stainless steel tank.
11	Statistics	
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		
44		
45		
46	801A	

**EXPLANATION NOTES**

Please include additional explanation on the pages provided with page number and description for the clarification.

Line No.	Schedule (Page No.)	Description
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		
44		
45		
46		801B

## WATER VERIFICATION

The foregoing report must be verified by the oath of the officer, or person duly designated having control of the books and records of account of the utility. The oath required may be taken before any person authorized to administer an oath by the laws of the State in which same is taken.

## OATH

State of West Virginia )  
 ) SS:  
County of Jefferson )

April Shultz makes oath and says that

he/she is General Manager

(insert here the official title of the affiant)

of Jefferson County Public Service District

(Insert here the exact legal title or name of the utility)

that he/she has examined the foregoing report; that to the best of his knowledge, information, and belief, all statements of fact contained in said report are true and that said report is a correct statement of the business and affairs of the above named utility in respect to each and every matter set forth therein during the period from and including---

07/01/2017

to and including

06/30/2018

April Shultz  
(Signature of Affiant)

Subscribed and sworn to before me, a Notary Public in and for  
the State and County above named, this 28<sup>th</sup> day of September

My commission expires

August 13, 2020



Ashley Stottlemeyer  
(Signature of officer authorized to administer oaths)

Jefferson County Public Service District		01/00/1900	06/30/2018
Name of Utility:	Jefferson County Public Service Distri	Year Ending:	6/30/2018
Type of Utility Service Provided:	Water	Revision Date:	1/0/1900
Class of Utility:	C	Audit Filed Date:	1/0/1900
<b>1 Employee Health and Safety Severity Rate</b>			
Employee health and safety rate =			
<u>Total hours away from work by all employees due to work related injury</u>			-
Total hours worked by all employees during the reporting period			
<b>2 Training Hours Per Employee</b>			
<u>Total of qualified * formal training hours for all employees</u>			0.12195
Total hours worked by employees during the reporting period			
<b>3 Customer Accounts per Employee , MGD Water Delivered per Employee.</b>			
<b>3a</b> Customer accounts per office employee =			116.00000
<u>Number of accounts</u>			
Number of administrative and general full-time equivalent employees			
<b>3b</b> Customer accounts per billing employee =			-
<u>Number of accounts</u>			
Number of full-time customer billing equivalent employees			
<b>3c</b> Customer accounts per field employee =			232.00000
<u>Number of accounts</u>			
Number of full-time field equivalent			
<b>4 Customer Accounts per Contract Employee , MGD Water Delivered per Contract Employee.</b>			
<b>4a</b> Customer accounts per contract office employee =			-
<u>Number of accounts</u>			
Number of administrative and general full-time equivalent contract employees			
<b>4b</b> Customer accounts per contract billing employee =			-
<u>Number of accounts</u>			
Number of full-time customer billing equivalent contract employees			
<b>4c</b> Customer accounts per contract field employee =			-
<u>Number of accounts</u>			
Number of full-time contract field equivalent employees			
<b>5 MGD Water Delivered/MGD Wastewater Processed per Employee</b>			
<b>5a</b> <u>Average MGD* delivered</u>			0.00735
Number of total full-time equivalents			
<b>6 MGD Water Delivered/MGD Wastewater Processed per Contract Employee</b>			
<b>6a</b> <u>Average MGD* delivered</u>			-
Number of contract full-time equivalents			
<b>7 Disruptions of Service Repaired from Main Breaks</b>			
<b>7a</b> <u>Water Main Breaks Repaired</u>			-

Jefferson County Public Service District		01/00/1900	06/30/2018
Name of Utility:	Jefferson County Public Service Distri	Year Ending:	6/30/2018
Type of Utility Service Provided:	Water	Revision Date:	1/0/1900
Class of Utility:	C	Audit Filed Date:	1/0/1900
Per mile of water distribution main			
<b>8 Billing Accuracy</b>			
8a	(500) (number of error-driven billing adjustments during reporting period)		-
Number of bills generated during reporting period			
<b>9 Financial Performance</b>			
<b><u>Privates only!</u></b>			
9a	Rate of Return Performance:		
	Actual ROR (%)		
	Authorized ROR (%)		0.00%
<b><u>Publics</u></b>			
9b	<b>Debt Service Coverage Ratio:</b>		
	Gross Revenue - Operation and Maintenance Expenses - Taxes Other Than Income Taxes		1.69631
	Debt Service Principal + Interest		
<b><u>Publics and Privates</u></b>			
10c	Operating Ratio:		
	Gross Revenue		0.83856
	Total Expenses		
10d	Average Collection Period:		43.35282
	Account Receivables		
	(Sales/365)		
10e	Average Payment Period:		8.09697
	Account Payables		
	(Sales/365)		
10f	Depreciation Ratio:		0.03429
	Depreciation Expense **		
	Gross Plant		
10g	Debt Ratio:		1.04613
	Total Liabilities		
	Total Assets		
10h	Revenue to Debt Ratio:		2.84892
	Gross Revenue		
	Debt (Includes Reserve Accounts)		
<b>11 Drinking Water Compliance Rate</b>			
11a	(Tier 1 Violation/Total Violations)/Total PWSID's		-
11b	(Tier 2 Violation/Total Violations)/Total PWSID's		-

Jefferson County Public Service District		01/00/1900	06/30/2018
Name of Utility:	Jefferson County Public Service Distri	Year Ending:	6/30/2018
Type of Utility Service Provided:	Water	Revision Date:	1/0/1900
Class of Utility:	C	Audit Filed Date:	1/0/1900
11c (Tier 3 Violation/Total Violations)/Total PWSID's		-	
12 Water Distribution System Water Loss		0.11235	
13 Water Distribution System Integrity			
Water distribution system integrity rate =		-	
$\frac{100 \text{ (annual total number of leaks + annual total number of breaks)}}{\text{Total miles of distribution piping}}$			
14 Operation and Maintenance Cost Ratios:			
14a O&M cost per account =		351.39655	
$\frac{\text{Total O\&M costs (less depreciation)}}{\text{Total number of active customer accounts}}$			
14b O&M cost per million gallons distributed =		8.25142	
$\frac{\text{total O\&M costs (less depreciation)}}{\text{volume(in million gallons) distributed during the reporting period}}$			
15 Planned Maintenance Ratio (Hours):			
15a planned maintenance ratio (hours) =		-	
$\frac{100 \times \text{hours of planned maintenance}}{(\text{hours of planned} + \text{hours of corrective maintenance})}$			
15b planned maintenance ratio (cost) =		-	
$\frac{100 \times \text{cost of planned maintenance}}{(\text{cost of planned} + \text{cost of corrective maintenance})}$			
16 Customer Density			
Number of water customer accounts		41.85894	
Number of miles of water distribution main			

## **MEMORANDUM**

Re: Consider 2018-2019 contract pricing with Evoqua for Bioxide

To: Jefferson County PSD Board Members & Professionals

Date: September 28, 2018

Preparers: April Shultz, General Manager

### Background:

Evoqua submitted for approval the 2018-19 bioxide pricing. Last year the District paid \$3.23 per gallon (minimum 2500 gallon shipments). The new rate is \$3.39 per gallon (minimum 2500 gallon shipments).

The District also pays an equipment fee of \$300 per month and a VaporLink rental fee of \$260 per month as agreed upon until the contract ends August 31, 2020.

### Action:

The Board should approve and execute the 2018-2019 bioxide contract with Evoqua.



September 21, 2018

April Shultz  
General Manager  
Jefferson County Public Service District  
340 Edmond Road, Suite A  
Kearneysville, WV 24530  
Phone: (304) 725-4647  
Email: [financemanager@jcpsd.com](mailto:financemanager@jcpsd.com)

**RE: 2018 - 2019 BIOXIDE FOR ODOR AND CORROSION CONTROL  
FULL SERVICE ODOR CONTROL<sup>sm</sup>  
JEFFERSON COUNTY PSD  
Evoqua Quote No. Q180913MJ04**

Dear Ms. Shultz:

Evoqua Water Technologies LLC would like to thank you for your business and we look forward to serving your odor control needs in the years to come.

Due to raw material cost increases and large freight cost increases, we are asking for a 5% price increase for Bioxide for the upcoming contract term. The new price for BIOXIDE delivered in combination minimum 2,500 gallon shipments will be \$3.39 per gallon. VaporLink<sup>®</sup> Rental Fee will remain (\$130 per site) at \$260/month. This pricing will take effect on September 1, 2018, and remain firm through August 31, 2019.

Per our last agreement, Jefferson County Public Service District (JCPD) agreed to an equipment fee of \$300 per month. This equipment fee shall remain in place through August 31, 2020, and shall be invoiced on a monthly basis.

All other fees, terms, and conditions of our existing contract shall remain in place.

If you have any questions or require additional information, please give me a call at (845) 216-3117, or email me at [John.Macpherson@Evoqua.com](mailto:John.Macpherson@Evoqua.com)

Sincerely,

**Evoqua Water Technologies LLC**

*John Macpherson*

John Macpherson  
Technical Sales Representative

RE: 2018 - 2019 BIOXIDE FOR ODOR AND CORROSION CONTROL  
FULL SERVICE ODOR CONTROL<sup>sm</sup>  
JEFFERSON COUNTY PSD  
Evoqua Quote No. Q180913MJ04

**ACCEPTANCE OF PROPOSAL**

Evoqua Water Technologies LLC will process your order when we receive acceptance of this proposal by signing below and returning to [sheri.whalen@evoqua.com](mailto:sheri.whalen@evoqua.com) or fax to: (941) 359-7985.

Accepted by: \_\_\_\_\_

This \_\_\_\_\_ day of \_\_\_\_\_ 2018

Title: \_\_\_\_\_

Company: \_\_\_\_\_



August 25, 2017

April Shultz  
General Manager  
Jefferson County Public Service District  
340 Edmond Road  
Suite A  
Kearneysville, WV 24530  
Phone: (304) 725-4647  
Email: [financemanager@jcpsd.com](mailto:financemanager@jcpsd.com)

**RE: AMENDMENT TO JEFFERSON COUNTY PUBLIC SERVICE DISTRICT BIOXIDE®  
CONTRACT**

Dear Ms. Shultz:

Evoqua Water Technologies LLC would like to thank you for your business and we look forward to serving your odor control needs in the years to come.

Your current price for BIOXIDE delivered in combination minimum 2,500 gallon shipments is \$3.23 per gallon. Evoqua is pleased to extend this price for another year. This pricing will take effect on September 1, 2017, and remain firm through August 31, 2018.

Per our last agreement, Jefferson County Public Service District (JCPSD) agreed to purchase a minimum quantity of 20,000 gallons of BIOXIDE in the one-year period beginning August 25, 2016. In the event that JCPSD purchase less than 20,000 gallons of BIOXIDE, a surcharge of \$1.615 per gallons would apply. Since August 25, 2016, JCPSD has purchased 12,402 gallons of BIOXIDE, meaning that Evoqua is currently due a surcharge of \$12,270.77 on the remaining quantity of 7,598 gallons. Evoqua is prepared to settle this surcharge for a one-time payment of \$3,000.

Beginning on September 5, 2017, Evoqua proposes eliminating the surcharge of \$1.615 per gallon and beginning an equipment fee of \$300 per month. This equipment fee shall remain in place through August 31, 2020 and shall be invoiced on a monthly basis.

All other fees, terms, and conditions of our existing contract shall remain in place.

If you have any questions or require additional information, please give me a call at (845) 216-3117, or email me at [John.Macpherson@Evoqua.com](mailto:John.Macpherson@Evoqua.com)

Sincerely,

**Evoqua Water Technologies LLC**

*John Macpherson*

John Macpherson  
Technical Sales Representative

RE: AMENDMENT TO JEFFERSON COUNTY PUBLIC SERVICE DISTRICT BIOXIDE®  
CONTRACT

ACCEPTANCE OF PROPOSAL

Evoqua Water Technologies LLC will process your order when we receive acceptance of this proposal by signing below and returning to [sheri.whalen@evoqua.com](mailto:sheri.whalen@evoqua.com) or fax to: (941) 359-7985.

Accepted by: William H. Stride

This 5<sup>th</sup> day of September 2017

Title: Chairman

Company: Jefferson County Public Service District

## **MEMORANDUM**

Re: Update on JCPSD transition to City of Charles Town  
• Update on billing system transfer to Charles Town

To: Jefferson County PSD Board Members & Professionals

Date: September 28, 2018

Preparers: April Shultz, General Manager

### Background:

District staff met with Charles Town earlier this month regarding the billing system transfer. District staff is currently working with Charles Town's staff on gathering information/answering questions and will meet again next month.

### Action:

Staff is not aware of any action at this time.

## **MEMORANDUM**

Re: Update on status of current legal cases

To: Jefferson County PSD Board Members & Professionals

Date: September 28, 2018

Preparers: April Shultz, General Manager

### Background:

Consolidated cases 17-0195-PSWD-PC (Dissolution Case) & 18-0006-PSD-C (Complaint Case):

Ms. Riggs submitted the joint respondents brief to the WV Supreme Court earlier this month which she drafted with legal counsel of both the Jefferson County Commission and Charles Town. The PSC also filed their response. The Petitioners (developers) filed their reply brief on October 1, 2018. The case is set for hearing on October 23, 2018.

### Action:

Staff is not aware of any action at this time.

**GENERAL MANAGER'S REPORT**  
**for Occurrences During September, 2018**  
**For October, 2018 Board Meeting**

Below are updates on items we have been involved in this month.

**Glen Haven & Cavaland Water Systems:**

Last Month: Staff has had no major issues at either system this month.

This Month: Staff received the results for the Lead and Copper for both systems and the Haloacetic Acids and Total Trihalomethanes for Cavaland. All results came back within limits.

**Pump Stations and Collection System:**

Last Month:

The Board approved last month the relining of pump station 4-2 with material that provides the best value and warranty not to exceed \$20,000. Mr. Freeze received three quotes, one from Lyttle (\$17,144), one from Core & Main (\$17,284), and the last from Industrial Services Group (\$41,300). As previously stated in the pump station repairs/upgrade memo, Charles Town's recommendation it to use Lyttle for the relining at 4-2.

Since we have recently had issues at pump station 3-9 and 4-4, the staff decided to discuss pump station repairs/problems at the maintenance staff meeting on Monday. We will be discussing the pump station repairs that are needed and begin prioritizing them so that any and all field related issues are addressed and completed as soon as possible.

This Month:

Mr. Freeze has coordinated with all the vendors to perform the repairs/upgrades to pump station 4-2 the week of October 22<sup>nd</sup>.

The new pumps arrived and were installed for pump station 3-9. This pump station is now working properly as is pump station 4-4 and 4-5.

**Deerfield Sewage System:**

Last Month:

Snyder Environmental has replaced the piping at the plant. Mr. Freeze said his maintenance staff will now have to rake out the beds at the plant.

This Month:

Maintenance staff will start raking out the beds at the plant to prolong the life of the sand.

**Classes & Meetings of Interest:**

This Month:

Classes: None this month.

Meetings: None this month.

**Vehicles & Equipment:**

This Month:

No issues this month.

**Other issues:**

**Consolidation with Charles Town:**

**This month:**

District staff and Neal Nilsen (IT) met with Charles Town's staff to discuss the software conversion process. Both staffs are working on gathering information/answering questions requested by each utility to get the transfer accomplished and will meet again next month.

**Development/New Customer Information:**

**This Month:**

The District did not receive any new service requests for over 3 EDUs.

**Financial Audit Update:**

**This month:**

I worked diligently with Yount, Hyde and Barbour this month to finalize the audit. The auditors will present the draft audit at this board meeting.

**Employee Update:**

**This month:**

With the loss of an employee last month, the maintenance staff has done a great job picking up the extra slack and keeping up with all daily tasks.

**Inflow & Infiltration Update:**

**This month:**

No issues this month.

**Webpay Update:**

**This month:**

Staff added the step by step instructions to make my online payment to the latest newsletter edition.

***Next Regular Board meeting will be on Monday, November 5, 2018 @ 7:00 pm at our office.***

# Operation Managers Report

## September 2018

### **Pump Stations:**

- 9/4** P.S.2-14, Replaced the OFF float.
- 9/5** P.S.4-5, Pulled pump "B", installed "O" rings and thick beveled ring in the discharge socket on the pump.
- 9/6** P.S.4-4, Ross from AR&E rewired the PLC and pump control switches. Installed new Homa pump on side "A" in the wet well. Turned the Godwin pump off.
- 9/7** P.S.4-5,4-7, Dodson Septic cleaned out wet wells.
- 9/9** P.S. 3-7,3-13, Power outage at 12:00. Power back on at 2:45. No spillage to report.
- 9/11** P.S.4-4, Installed the repaired Keen pump on "B" side of the wet well. Both pumps are in and running at this station.
- 9/13** P.S.4-5, Pulled pump "A" and replaced the "O" rings and beveled ring on the socket part of the discharge side of the pump. It is now pumping ok.
- 9/21** P.S.2-14, Pulled pump "B" and cleaned rags out and reinstalled.
- 9/22** P.S.1-12,1-12A,2-306,2-14 and 2-14 power outage at 10:14am. Power back on at 12:30pm. Generators ran with no spillage.
- 9/25** P.S.3-9, Installed two new Keen replacement pumps and turned the Godwin pump off.
- 9/24** P.S.4-2, Spoke with everyone that will be involved with work to be done at pump station 4-2. I have Tom Vance with Godwin pump coming on Friday 10/19 to set up the Godwin pumps. Taylor Septic is set to meet us on 10/22 to clean out the grease and whatever else might be on the floor of the wet well. Snyder Environmental is scheduled to pull the pumps. The lining will be done on Wednesday and the replacement of the discharge and saddles will be done on Wednesday through Friday.

### **Water Systems:**

- 9/21** Delivered Lead and Copper results to the customers that collected samples at their house's. All the results are within limits. Faxed the results to Charleston Health Department.

### **Deerfield Plant:**

- 9/26** Plant 001, Installed side 2 effluent pump. Pulled number 4 recirculation pump.

### **Grease traps inspections:**

- 9/20** Completed grease trap inspection for 4 Schools and 25 Commercial grease traps.

### **Lateral inspections:**

- 9/4** Aspen Green Lot # 9 – Inspection passed.

## **Technology Report for September 2018**

**Travis Markley**

### **Engineering:**

Researched manhole frame and cover specifications for Flowing Springs Improvement Project.

Sent letter of intent to serve at 8837 Charles Town Road.

Spoke with Dave Leonard regarding sanitary service inquiry for commercial and residential property along Charles Town Road behind Dollar General store. Communicated the necessary need for upgrade of Pumpstation 4-5 and recommended for him to contact Charles Town.

Reviewed and compared grease trap ordinances for both the District and Charles Town.

Prepared letter to all FOG customers explaining the grease trap requirements and reasoning for maintenance records.

Prepared letter to Holiday Inn regarding the need to have a grease trap installed for the kitchen.

Answered questions for Mr. James Gilley pertaining to sanitary specifications.

Reviewed and approved site plan for a commercial office building proposed at Lot 12 in West Burr Park.

### **GIS:**

Assisted field staff with multiple Miss Utility Calls.

Provided sample map to board members showing capabilities of ArcGIS in regards to JCPSD service area locations.

Provided aerial topo map to Mr. James Gilley of his property.

### **Safety Management:**

Updated MDS sheets in binder.

# **Billing Department Information**

Information is based off of data gathered from the September billing reports for August usage.

## **Sewer Billing**

	<u>PSD customers from water meters owned by</u> <u>Jefferson Utilities</u>	<u>PSD customers from water meters owned by</u> <u>Charles Town Water</u>
Number of Customers Billed	1194	1341
Number of Pastdue Customers	686	
Number of Customers Terminated	8	23
Total Amount Billed	\$223,353.50	
Total Amount Collected	\$243,514.64	

## **Water Sales**

	<u>Glen Haven</u>	<u>Cavaland</u>
Gallons Sold	232,380	124,520
Number of Customers Billed	73	41
Number of Customers Terminated	0	0
Total Amount Billed	\$7,987.01	
Total Amount Collected	\$9,310.57	

**JCPSD Commitment and Request Information  
as of 9/30/18**

	Commitment Requests as of 9/30/18	Request Balance	EDUs Issued	Date Given	Lot No.
	Beallair (Lots 1-3, 9-49)	0	44	12/16/2005	1-3, 9-49
	Beallair (Lots 50-304, poolhouse, store, clubhouse)	189			
			1	4/25/2013	83
			1	5/3/2013	82
			4	6/19/2013	79, 85, 86, 89
			1	11/19/2013	97
			2	12/12/2013	81, 87
			1	1/17/2014	96
			1	2/28/2014	98
			1	4/18/2014	99
			1	5/1/2014	101
			1	6/25/2014	90
			2	8/1/2014	95, 100
			1	10/27/2014	77
			1	1/7/2015	102
			1	1/27/2015	91
			2	5/1/2015	94, 110
			1	5/4/2015	120
			1	6/23/2015	88
			1	7/10/2015	115
			3	1/11/2016	92, 109, 111
			1	6/13/2016	103
			1	7/27/2016	84
			3	9/16/2016	105, 112, 93
			1	10/14/2016	119
			1	1/10/2017	132
			1	1/27/2017	126
			1	1/31/2017	113
			1	3/30/2017	127
			1	4/14/2017	131
			1	5/8/2017	76
			1	5/24/2017	80
			2	5/30/2017	114, 128
			4	9/8/2017	50, 51, 52, 53
			1	9/21/2017	133
	(CAFs)		18	11/6/2017	68-75, 116-118, 121-125, 129-130
	Burr Park Lot 22	0	1	12/14/2005	22
	Holiday Inn	0	64	12/21/2005	
	Burr Park Lot 23	0	1	5/30/2017	23
	County Green (Lots 37-73, 119, 124, 130-131)	3**	38	12/23/2005	37-73, 119
	Breckenridge Lot 64	0	1	3/27/2006	64
	Burr Park Lot 44D (DMV)	0	5.5	1/6/2006	44D
	Cambridge (Lot 74-75, 87-90, 111-114, 134-143)	12	1	10/31/2006	111
			5	6/24/2010	75, 87, 89, 90, 112
	**5 Cambridge Lots Refunded	5	0		75, 87, 89, 90, 112
			1	8/22/2013	75
			2	9/17/2013	138, 139
			1	6/12/2014	76
			1	4/3/2017	143
			1	9/29/2017	100
			1	11/21/2017	112
	Rockwells Moving & Storage (Lot 1&2)	2			
	Jefferson County Board of Education	88			
	R&L Inc. Burr Lot 1B	0	1	7/6/2006	1B
	Turf II- New Motel	120			
	First Charles Town Group, Inc. (Badger Bldg)	0	2	2/21/2008	
	Harris & Owens (Restaurant)	42			
	Arcadia (NB lots 1-13)	1	1	2/28/2006	8
			1	3/3/2006	2
			1	3/10/2006	3
			1	3/24/2006	7
			1	3/31/2006	1
			1	5/12/2006	6
			1	5/22/2006	9
			1	5/26/2006	10
			1	6/19/2006	4
			1	9/24/2007	5
			1	11/19/2012	12
			1	11/27/2012	11
	Arcadia (NB lots 46-49)	0	1	3/6/2017	46
			1	3/21/2017	47
			1	4/14/2017	49
			1	8/15/2017	
	Arcadia (NB lots 65-250)	7	10	1/13/2006	65-74
			1	9/6/2006	76
			1	9/8/2006	86
			1	11/3/2006	84
			1	12/19/2006	77
			1	5/18/2007	89
			2	10/27/2011	97, 98
			5	5/22/2012	82, 83, 92, 93, 94
			1	8/22/2012	81
			3	9/24/2012	85, 87, 88
			3	10/5/2012	13, 78, 100
			3	10/31/2012	80, 95, 141
			2	11/19/2012	74, 79
			1	12/18/2012	103
			1	12/7/2012	104
			2	1/11/2013	158, 159
			3	2/20/2013	101, 107, 153
			3	3/4/2013	96, 108, 142
			2	3/15/2013	140, 147
			1	3/22/2013	110
			4	4/3/2013	143, 150, 151, 152
			5	4/12/2013	102, 109, 154, 155, 156
			2	4/26/2013	105, 175
			2	5/10/2013	106, 149
			3	6/3/2013	90, 99, 174
			2	6/7/2013	139, 160

**JCPSD Commitment and Request Information  
as of 9/30/18**

Commitment Requests as of 9/30/18	Request Balance	EDUs Issued	Date Given	Lot No.
		1	6/14/2013	146
		3	6/24/2013	114, 137, 161
		1	7/17/2013	138
		1	7/18/2013	112
		2	7/31/2013	145, 148
		1	8/30/2013	91
		2	11/6/2013	113, 162
		1	11/12/2013	111
		1	12/12/2013	166
		3	1/28/2014	179, 180, 181
		2	3/21/2014	119, 163
		2	3/24/2014	118, 165
		1	3/26/2014	121
		1	4/4/2014	135
		3	4/8/2014	115, 116, 133
		1	4/16/2014	117
		1	6/4/2014	134
		2	6/16/2014	125, 136
		1	6/25/2014	188
		1	6/30/2014	177
		2	7/15/2014	124, 164
		1	8/7/2014	218
		2	8/5/2014	205, 218
		1	8/27/2014	178
		2	9/29/2014	123, 210
		1	11/20/2014	211
		2	2/4/2015	182, 186
		1	3/13/2015	122
		4	4/1/2015	176, 208, 184, 212
		1	5/6/2015	206
		1	5/7/2015	172
		4	5/26/2015	120, 157, 203, 207
		1	5/29/2015	220
		1	7/13/2015	216
		1	8/20/2015	213
		2	10/27/2015	204, 209
		1	1/11/2016	214
		2	1/29/2016	132, 173
		2	3/2/2016	189, 190
		2	3/15/2016	129, 200
		1	5/26/2016	246
		1	6/23/2016	187
		2	9/1/2016	131, 193
		2	9/19/2016	183, 185
		1	9/20/2016	215
		3	9/30/2016	130, 219, 229
		1	11/14/2016	199
		1	12/2/2016	197
		3	12/13/2016	230, 235, 244
		5	1/3/2017	126, 127, 128, 232, 241
		1	2/14/2017	223
		2	2/23/2017	202, 231
		3	3/9/2017	167, 171, 201
		1	3/21/2017	242
		2	3/30/2017	170, 228
		2	4/14/2017	222, 226
		3	4/21/2017	192, 194, 240
		1	5/9/2017	239
		2	5/24/2017	198, 233
		2	6/16/2017	196, 243
		2	7/13/2017	195, 224
		1	8/4/2017	234
		3	9/26/2017	221, 225, 227
		4	10/13/2017	168, 191, 236, 245
		3	12/7/2017	169, 237, 238
Acradia (HH lots 28-50)	23			
Jefferson X-ing II Phase II	0	25	1/20/2006	Applebees
		18	9/12/2007	8
		11	3/31/2008	2 (Carwash)
		22	7/12/2008	1A (HOP)
Jefferson X-ing II Phase III	0			
		57.64	10/16/2010	Hampton Inn
		99	3/26/2015	Jefferson Apartments
Breckenridge (Lot 67)	0	1	1/13/2006	67
Spruce Hill North (Lots 1-119)	0	25	2/1/2006	1-16, 41-49
		1	10/16/2006	18
		1	1/11/2007	17
		1	1/18/2007	31
		1	1/23/2007	32
		1	4/4/2007	19
		1	4/24/2007	20
		1	5/14/2007	22
		1	5/14/2007	39
		1	6/13/2007	35
		1	6/26/2007	21
		1	7/6/2007	39
		1	9/20/2007	23
		1	12/6/2007	28
		1	2/22/2008	50
		1	11/25/2008	38
		1	1/15/2009	117
		2	5/13/2009	51, 114
		2	7/15/2009	27, 37
		1	9/3/2009	34
		1	12/3/2009	40
		1	1/22/2010	55
		1	3/25/2010	53
		2	4/2/2010	33, 58
		1	4/16/2010	24
		1	5/21/2010	118
		1	6/11/2010	59
		1	11/19/2010	26
		1	12/13/2010	92
		1	1/7/2011	25
		1	2/14/2011	29
		1	5/8/2011	104
		2	7/1/2011	93, 96

**JCPSD Commitment and Request Information  
as of 9/30/18**

Commitment Requests as of 9/30/18	Request Balance	EDUs Issued	Date Given	Lot No.
		2	9/2/2011	94,116
		1	9/28/2011	52
		3	11/10/2011	30, 97, 103
		1	1/27/2012	95
		2	2/13/2012	61, 102
		1	2/28/2012	60
		1	4/4/2012	99
		1	4/12/2012	54
		1	4/12/2012	115
		1	4/23/2012	56
		1	6/8/2012	100
		1	7/11/2012	98
		1	7/27/2012	62
		2	9/14/2012	77, 78
		1	10/28/2012	65
		1	12/7/2012	74
		1	1/11/2013	57
		2	2/15/2013	67, 73
		2	2/25/2013	76, 119
		2	3/15/2013	66, 69
		3	4/8/2013	72, 86, 87
		2	4/19/2013	64, 91
		2	5/10/2013	79, 84
		1	6/21/2013	85
		2	6/28/2013	88, 80
		1	8/7/2013	83
		2	8/16/2013	68, 82
		1	8/23/2013	144
		1	8/22/2013	70
		2	9/26/2013	89, 90
		1	12/3/2013	71
		1	2/7/2014	113
		1	2/27/2014	105
		2	3/18/2014	75, 107
		1	3/26/2014	106
		1	5/15/2014	101
		1	6/13/2014	81
		1	7/16/2014	112
		1	10/3/2014	67
		1	2/20/2015	108
		2	3/27/2015	110, 111
		1	6/25/2015	109
Briar Run VI (Lots 277-391)	71	8	5/1/2007	277-284
		8	7/5/2007	285-292
		8	2/16/2010	293-300
		7	9/9/2010	349-355
		8	10/2/2013	356-363
		4	4/13/2018	364-367
		4	9/12/2018	368-371
Briar Run VI Community Bldg	8			
Briar Run VI Pool House	4			
Roger Mattei Mobile Home Park	0	3	6/15/2007	15-17
Briar Run VI (Lots 392-409)	6	6	4/13/2018	392-397
		6	5/9/2018	398-403
Burns Street/Hostler (Lot 7-8)	0	1	3/15/2006	7, 8
Briar Run VI Commercial	15			
Daniels Forest (Lots 1-192)	192			
Stonecrest (Forest View) (Lots 1-225)	225			
Euclid Ave./JP Builders, LLC (Lot 10)	0	1	10/4/2006	10
Walnut Grove (Sterling)	0	1	1/23/2006	
Jones/Walnut Grove (Lot 26)	0	1	2/8/2006	26
Crossroads Church	10			
Burr Park Lot 44A	0	3	11/2/2006	44A
Burr Park Lot 44B	0	10	12/19/2006	44B
Burr Park Lot 42A	5			42A
Burr Park Lot 42B	5			42B
Burr Park Lot 42C	5			42C
Mr. Jenkins (Edward R. Jones Subd. Lots B & C by Greenfield)	0	1	9/21/2006	B & C
Mr. Mazaris (8837 Charles Town Rd)	1			
Burr Lot 24	0	1	2/12/2009	24
422 Burns Street (Roper)	0	1	3/21/2007	11, 12
420 Burns Street (Roper)	0	1	4/2/2007	12, 13
Beallair Mansion	0	1	6/5/2007	480
Beallair Studio	0	1	6/5/2007	494
Clemons Drive (Kathleen Modolo)	0	1	6/29/2007	8
Ranson (Resolution 6/22/07)	0	150	6/22/2007	Resolution
Burr Park Lot 43B-2	0	2	4/10/2008	43B2
Burns Street (Mark Roper 6,205,207,213,215,229,231,237, 239,241,243,247)	0	12	8/23/2007	
Jefferson County Development Authority	0	134	12/1/2007	CAA
Ranson Self Storage	0	1	1/10/2008	
Security Hills/Walnut Grove (Thomas Silger)	0	1	9/29/2008	20
Flowing Acres Road (Ricky French, Jr.)	0	1	10/29/2008	1
Reimburse 150 EDUs from Ranson per Sue 3/13/09	150	0		Resolution
Board of Education (New Elementary School)	0	17	11/20/2009	
Apple Valley Waste Services (Burr Park)	0	1	10/29/2010	21
Reimburse 134 EDUs from JCDA 10/3/2011	134	0	10/3/2011	
Burr Business Park Lot 42 (Mark Cerasi-Sur Loc)	0	1	2/7/2012	42
Burr Business Park Lot 8 (ARC-FD, Coast Guard)	0	23	8/22/2013	8
Burr Industrial Park Lot 18A-2	0	1	4/9/2014	18A-2
Burr Industrial Park Lot 29 (Kubic Enterprises)	0	1	7/7/2014	29
Raymond L Johnson (85 Belvedere Dr Unit 2)	1	0		
Roy Smoot (Lot 1 Euclid Ave)	0	1	8/7/2015	1
Benjamin Dilworth (0 Iris Way)	0	1	8/19/2015	11-C
Burr Industrial Park Lot 40 (McGee Civil Construction)	0	1	8/25/2015	40
Marcus Homes LLC (Lot 2 Euclid Ave)	0	1	11/2/2015	2
CD DG Charles Town, LLC (Dollar General)	0	1	2/3/2016	
Burr Industrial Park Lot 41 (Kubic Construction)	0	1	3/10/2016	
Burr Industrial Park Lot 11 (Kubic Construction)	0	1	5/18/2016	

**JCPSD Commitment and Request Information  
as of 9/30/18**

			Commitment Requests as of 9/30/18	Request Balance	EDUs Issued	Date Given	Lot No.
			Jefferson Crossing - Homes 2 Suites Hotel (Unlwest)	0	40		
			Apple Valley Waste Services (Burr Park) Lot 2&3	0	8	7/20/2016	
			Euclid Ave./PD Propst Enterprise, LLC (Lot 23)	0	1	7/22/2016	
			Lutman Properties (Jefferson Ave Lot 4)	0	1	12/20/2016	
			Lutman Properties (Jefferson Ave Lot 6)	0	1	12/20/2016	
			Aspen Greens Phase 1 (Lots 1-20)	7	2	4/26/2017	17, 18
					1	8/22/2017	14
					1	10/26/2017	16
					1	11/2/2017	15
					1	11/9/2017	19
					1	1/26/2018	10
					2	2/20/2018	11, 12
					2	3/7/2018	7, 13
					1	5/4/2018	4
					1	6/13/2018	9
					2	7/27/2018	2, 37
					1	8/6/2018	20
			Doug Quigley - Greenfield	0	1	11/30/2017	23
			Jefferson Crossing II Apartments Ph 2 (4th building)	0	24	3/9/2018	1C-1D
			JCDA - Burr Business Park (Tema)	0	4	6/26/2018	19, 20, 21
			<b>Total EDU Requests</b>	<b>2403.14</b>			
			<b>Total EDUs Issued</b>	<b>1317.14</b>			
			***5/21/07 Per GM instructions, .5 EDU's will be dropped from this list and moving forward. EDU's will be sold only as whole numbers.				

Jefferson County Public Service District  
FY 2018-2019 Budget -2 month  
*Operation & Maintenance*

<b>Collecting System Expenses:</b>	<b>Total Budget</b>	<b>Budget</b>	<b>August Total</b>	<b>Year to Date</b>	<b>Difference</b>
Supplies and Expenses	4,325.00	720.83	0.00	0.00	720.83
Operation Labor	<u>23,000.00</u>	<u>3,833.33</u>	<u>984.06</u>	<u>1,901.61</u>	<u>1,931.72</u>
<b>Total</b>	<b>27,325.00</b>	<b>4,554.17</b>	<b>984.06</b>	<b>1,901.61</b>	<b>2,652.56</b>
<b>Pumping System Expenses:</b>					
Power and Fuel	46,550.00	7,758.33	6,111.71	11,203.18	(3,444.85)
Supplies and Expense	151,440.00	25,240.00	7,288.45	10,444.88	14,795.12
Operation Labor	<u>84,000.00</u>	<u>14,000.00</u>	<u>7,341.24</u>	<u>11,848.53</u>	<u>2,151.47</u>
<b>Total</b>	<b>281,990.00</b>	<b>46,998.33</b>	<b>20,741.40</b>	<b>33,496.59</b>	<b>13,501.74</b>
<b>Treatment and Disposal:</b>					
Rents	1,040,850.00	173,475.00	85,846.00	172,048.00	1,427.00
Supplies & Expense	16,000.00	2,666.67	45.12	104.26	2,562.41
Operation Labor	<u>6,500.00</u>	<u>1,083.33</u>	<u>409.59</u>	<u>774.63</u>	<u>308.70</u>
<b>Total</b>	<b>1,063,350.00</b>	<b>177,225.00</b>	<b>86,300.71</b>	<b>172,926.89</b>	<b>4,298.11</b>
<b>Billing and Collecting and Accounting:</b>					
Billing, Collecting, and Accounting	20,916.00	3,486.00	1,708.09	3,377.46	108.54
Labor	<u>130,500.00</u>	<u>21,750.00</u>	<u>9,709.46</u>	<u>18,558.89</u>	<u>3,191.11</u>
<b>Total</b>	<b>151,416.00</b>	<b>25,236.00</b>	<b>11,417.55</b>	<b>21,936.35</b>	<b>3,299.65</b>
<b>Administrative and General</b>					
Administrative and General Salaries	221,300.00	36,883.33	14,762.27	30,693.12	6,190.21
General Officer Salaries	8,050.00	1,341.67	0.00	0.00	1,341.67
Expense of General Officers	3,300.00	550.00	0.00	0.00	550.00
General Office Suppliers and Expense	79,000.00	13,166.67	5,025.59	11,367.19	1,799.48
Admin. and General Insurance	48,812.00	12,203.00	0.00	12,514.00	(311.00)
Injuries and Damages/Workers Comp	12,748.00	2,124.67	410.00	410.00	1,714.67
Employee Insurance	60,300.00	10,050.00	4,705.80	9,512.62	537.38
Pension and FICA Tax Expense	82,125.45	13,687.58	5,729.90	14,065.28	(377.71)
Miscellaneous General Expense	41,400.00	6,900.00	554.25	463.83	6,436.17
Maintenance of General Property	4,615.00	769.17	250.00	625.00	144.17
Bad Debt	15,000.00	2,500.00	1,824.25	1,824.25	675.75
Transportation	21,700.00	3,616.67	2,595.80	4,230.39	(613.72)
Rent Expense	71,487.12	15,743.56	5,631.94	13,503.72	2,239.84
Special Expense	<u>99,328.40</u>	<u>16,554.73</u>	<u>24,158.94</u>	<u>27,215.19</u>	<u>(10,660.46)</u>
<b>Total</b>	<b>769,165.97</b>	<b>136,091.04</b>	<b>65,648.74</b>	<b>126,424.59</b>	<b>9,666.44</b>
<b>Total Operation and Maintenance</b>	<b>2,293,246.97</b>	<b>390,104.54</b>	<b>185,092.46</b>	<b>356,686.03</b>	<b>33,418.51</b>
Debt Service Expense	454,623.00	75,770.50	37,574.50	75,149.00	621.50
Note Payable	<u>56,376.00</u>	<u>9,396.00</u>	<u>4,697.65</u>	<u>9,395.30</u>	<u>0.70</u>
<b>Total Debt Service</b>	<b>510,999.00</b>	<b>85,166.50</b>	<b>42,272.15</b>	<b>84,544.30</b>	<b>622.20</b>
Renewal and Replacement Fund	<u>76,618.65</u>	<u>12,769.78</u>	<u>6,295.73</u>	<u>12,290.76</u>	<u>479.01</u>
<b>Total Renewal and Replacement Fund</b>	<b>76,618.65</b>	<b>12,769.78</b>	<b>6,295.73</b>	<b>12,290.76</b>	<b>479.01</b>
<b>Total Cash Requirement</b>	<b>2,880,864.62</b>	<b>488,040.81</b>	<b>233,660.34</b>	<b>453,521.09</b>	<b>34,519.72</b>

Jefferson County Public Service District  
FY 2018-2019 Budget -2 month

**Revenue Estimate:**

	<b>Total Budget</b>	<b>Budget</b>	<b>August Total</b>	<b>Year to Date</b>	<b>Difference</b>
Operating Revenue	2,967,818.43	494,636.41	237,539.03	490,648.99	3,987.42
Non-Operating Revenue	<u>96,927.57</u>	<u>16,154.60</u>	<u>7,366.03</u>	<u>13,997.81</u>	<u>2,156.79</u>
<b>Total Revenue</b>	<b><u>3,064,746.00</u></b>	<b><u>510,791.00</u></b>	<b><u>244,905.06</u></b>	<b><u>504,646.80</u></b>	<b><u>6,144.20</u></b>

**Cash Flow:**

**Available Cash:**

Operating Revenues	490,648.99	
Other Income	<u>13,997.81</u>	
<b>Total Available Cash</b>		504,646.80

**Cash Requirements:**

Operating Expenses	<u>356,686.03</u>	
<b>Total Cash Requirements</b>		<u>356,686.03</u>
<b>Cash Available for Debt Service (A)</b>		147,960.77

**Debt Service Requirements:**

<b>Total Debt Service Requirements (\$38,632 x 2 month) (B)</b>	<u>77,264.00</u>
---	------------------

**Remaining Cash Surplus (Deficit) to fund Renewal and Replacement fund and bank loan payments (A-B)**

	70,696.77
Renewal and Replacement Account	12,290.76
Note payable	<u>9,395.30</u>

**Remaining Cash Surplus (Deficit)** **49,010.71**

**Percent Coverage (A)/(B)** **192%**

**\*This is a monthly budget that is submitted to the District Board Members for informational purposes. Items that are over-budget for the year must be approved by the board and a budget revision is prepared for the following board meeting.**

**EXPLANATION:**

Contract Services	3,170.16
Special Services (Engineering)	0.00
Accounting Services	21,320.50
Legal Expense	<u>2,724.53</u>
	<u><b>\$ 27,215.19</b></u>

1. Pump System Expense-Power & Fuel- Line item is over for August because of the increase in the electric & fuel costs at pump station 3-9 & 4-5. Pump station 4-5 has been repaired and the pumps from 3-9 have not arrived.

2. Admin & General Insurance- Line item will have to be revised when the budget revision is prepared. The quarterly payment went from \$12,203 a quarter to \$12,514 as of 7/1/18.

3. Pension & FICA Tax Expense-Line item is over for the month because there were three pay periods expensed in July.

4. Special Expense- Line item is usually over in the first quarter of each fiscal year because of audit expenses.

**Jefferson County Public Service  
Sewer  
Revenue & Expense August 31, 2018**

	August 2018	YTD
<b><u>Revenues</u></b>		
1-00-0-3190 Interest Income	613.19	1,101.27
1-00-0-3192 Reconnect & Disconnect Fee	980.00	1,820.00
1-00-0-3601 Unmetered Residential Sales	8,298.36	16,596.72
1-00-0-3611 Metered Residential Sales	163,036.56	325,637.33
1-00-0-3612 Metered Commercial Sales	56,620.63	107,737.65
1-00-0-3613 Metered Industrial Sales	4,225.54	10,038.71
1-00-0-3614 Metered Public Authorities	4,853.96	13,360.28
1-00-0-3616 Metered Residential Sales - Deerfield	3,029.98	6,970.03
1-00-0-3617 Metered Commercial Sales - Deerfield	230.88	271.50
1-00-0-3700 Penalties	5,448.02	10,036.77
1-00-0-3962 Income from Bad Debts Recovered	155.20	83.92
1-00-0-3990 Miscellaneous Revenues	2,166.64	4,090.62
1-00-0-3991 Misc nonoperating income	3,451.00	6,902.00
<b>Total Revenues</b>	<b>253,109.96</b>	<b>504,646.80</b>
<b><u>Expenses</u></b>		
<b>Collecting System</b>		
1-10-0-5030 CS - Operation Labor	667.80	1,585.35
1-10-0-5040 CS - FICA Taxes	51.09	157.13
1-10-0-5050 CS - Group Insurance	0.00	96.34
1-10-0-5060 CS - Retirement	66.78	205.40
<b>Total Collecting System</b>	<b>785.67</b>	<b>2,044.22</b>
<b>Deerfield Collecting System</b>		
1-11-0-5030 CS- Deerfield Operation Labor	316.26	316.26
1-11-0-5040 CS-Deerfield FICA Tax	24.19	24.19
1-11-0-5060 CS- Deerfield Retirement	31.63	31.63
<b>Total Deerfield Collecting System</b>	<b>372.08</b>	<b>372.08</b>
<b>Ranson Collecting System</b>		
<b>Total Ranson Collecting System</b>	<b>0.00</b>	<b>0.00</b>
<b>Pumping System</b>		
1-20-0-5030 PS - Operation Labor	7,341.24	11,803.35
1-20-0-5040 PS - FICA Taxes	561.62	1,061.12
1-20-0-5050 PS - Group Insurance	0.00	554.67
1-20-0-5060 PS - Retirement	734.14	1,387.07
1-20-0-6110 PS - Telephone Expense	593.00	1,186.00
1-20-0-6130 PS - Power - Electric	3,605.74	8,016.92

**Jefferson County Public Service**  
**Sewer**  
**Revenue & Expense August 31, 2018**

	August 2018	YTD
1-20-0-6131 PS - Power - Gas	2,125.82	2,413.13
1-20-0-6150 PS - M&R Bldgs & Grounds	600.00	600.00
1-20-0-6160 PS - M&R Equipment	1,248.13	3,371.55
1-20-0-7410 PS - Materials & Supplies	4,659.53	4,910.23
<b>Total Pumping System</b>	<b>21,469.22</b>	<b>35,304.04</b>
<b>Deerfield Pumping System</b>		
1-21-0-5030 PS-Deerfield Operation Labor	0.00	45.18
1-21-0-5040 PS-Deerfield FICA Taxes	0.00	8.63
1-21-0-5050 PS- Deerfield Group Insurance	0.00	0.00
1-21-0-5060 PS- Deerfield Retirement	0.00	11.27
1-21-0-5070 PS-Deerfield Workers Compensation	0.00	0.00
1-21-0-6110 PS- Deerfield Telephone Expense	142.67	286.86
1-21-0-6130 PS-Deerfield-Power-Electric	380.15	773.13
1-21-0-6131 PS-Deerfield Power- Gas	0.00	0.00
1-21-0-6150 M&R Bldgs & Grounds - Deerfield	0.00	0.00
1-21-0-7410 PS- Deerfield Supplies Expense	45.12	90.24
<b>Total Deerfield Pumping System</b>	<b>567.94</b>	<b>1,215.31</b>
<b>Sewer Treatment Plant</b>		
1-30-0-6190 STP - Rents	85,846.00	172,048.00
<b>Total Sewer Treatment Plant</b>	<b>85,846.00</b>	<b>172,048.00</b>
<b>Deerfield Sewer Treatment Plant</b>		
1-31-0-5030 STP-Deerfield Treatment Plant Labor	409.59	774.63
1-31-0-5040 STP- Deerfield FICA	31.34	92.06
1-31-0-5050 STP-Deerfield Group Insurance	0.00	72.42
1-31-0-5060 STP- Deerfield Retirement	40.95	120.28
1-31-0-6130 STP-Deerfield Treatment Electric	0.00	14.02
1-31-0-7410 STP- Deerfield Materials & Supplies	45.12	90.24
<b>Total Deerfield Sewer Treatment Plant</b>	<b>527.00</b>	<b>1,163.65</b>
<b>Customer Accounts</b>		
1-50-0-5030 CA - Billing, Collecting & Accounting	6,309.01	12,253.20
1-50-0-5032 CA - Accounting	3,400.45	6,305.69
1-50-0-5040 CA - FICA Taxes	717.79	1,697.85
1-50-0-5050 CA - Group Insurance	0.00	1,344.87
1-50-0-5060 CA - Retirement	970.89	2,297.15
<b>Total Customer Accounts</b>	<b>11,398.14</b>	<b>23,898.76</b>

**Jefferson County Public Service**  
**Sewer**  
**Revenue & Expense August 31, 2018**

	August 2018	YTD
<b>Deerfield Customer Accounts</b>		
<b>Total Deerfield Customer Accounts</b>	<b>0.00</b>	<b>0.00</b>
<b>Meter Reading</b>		
<b>Total Meter Reading</b>	<b>0.00</b>	<b>0.00</b>
<b>General &amp; Administrative</b>		
1-70-0-5030 G&A - Salaries & Wages	10,063.76	18,383.65
1-70-0-5032 G&A - Annual Leave	2,341.64	4,646.90
1-70-0-5033 G&A - Sick Pay	2,356.87	6,063.21
1-70-0-5034 G&A - Holiday Pay	0.00	1,599.36
1-70-0-5040 G&A - FICA Taxes	1,059.34	2,955.71
1-70-0-5050 G&A - Group Insurance - Employees	4,705.80	7,444.32
1-70-0-5060 G&A - Retirement	1,440.14	4,015.79
1-70-0-5070 G&A - Workers Compensation	410.00	410.00
1-70-0-6110 G&A - Telephone Expense	705.53	1,338.39
1-70-0-6130 G&A - Power - Electric	347.76	661.24
1-70-0-6131 G&A - Power - Gas	1,897.76	3,384.80
1-70-0-6140 G&A - Travel	0.00	50.29
1-70-0-6150 G&A - M&R Bldgs & Grounds	250.00	625.00
1-70-0-6160 G&A - M&R Equipment	0.00	188.38
1-70-0-6170 G&A - M&R Autos & Trucks	698.04	845.59
1-70-0-6180 Postage	1,708.09	3,377.46
1-70-0-6190 G&A - Rents	5,211.82	12,750.00
1-70-0-6220 G&A - Dues & Regulatory Fees	525.00	525.00
1-70-0-6260 G&A - Insurance	0.00	12,514.00
1-70-0-6270 G&A - Property Tax	420.12	753.72
1-70-0-6300 G&A - Contract Services	1,684.41	3,170.16
1-70-0-6310 G&A - Accounting Services	20,000.00	21,320.50
1-70-0-6320 G&A - Legal Services	2,474.53	2,724.53
1-70-0-6400 G&A - Interest Expense	113.06	190.13
1-70-0-6401 G&A - Interest on Long Term Debt	13,998.81	24,596.32
1-70-0-6402 G&A - Amort. - Debt Disc & Exp	4,997.83	9,995.66
1-70-0-6403 G&A - Depreciation Expense	34,021.22	68,042.44
1-70-0-7410 G&A - Materials & Supplies (Office Expenses)	3,972.30	9,179.18
1-70-0-9900 G&A - Miscellaneous & General	(83.81)	(301.59)
1-70-0-9950 G&A - Bill/Coll - Bad Debts	1,824.25	1,824.25
<b>Total General &amp; Administrative</b>	<b>117,144.27</b>	<b>223,274.39</b>
<b>Deerfield General &amp; Administrative</b>		
<b>Total Deerfield General &amp; Administrative</b>	<b>0.00</b>	<b>0.00</b>
<b>Cavaland Supply Payroll</b>		

**Jefferson County Public Service  
Sewer  
Revenue & Expense August 31, 2018**

	August 2018	YTD
1-90-1-5030 CS - Operation Labor	448.04	964.16
1-90-1-5040 CS - FICA Taxes	34.26	91.01
1-90-1-5050 CS - Group Insurance	0.00	63.58
1-90-1-5060 CS - Retirement	44.81	118.96
<b>Total Cavaland Supply Payroll</b>	<b>527.11</b>	<b>1,237.71</b>
<b>Cavaland Dstrb System Payroll</b>		
1-90-2-5030 CDS - Operation Labor	0.00	16.25
1-90-2-5040 CDS - FICA Taxes	0.00	1.24
1-90-2-5060 CDS - Retirement	0.00	1.63
<b>Total Cavaland Dstrb System Payroll</b>	<b>0.00</b>	<b>19.12</b>
<b>Cavaland Billing Payroll</b>		
1-90-3-5030 CB - Operation Labor	8.13	68.18
1-90-3-5040 CB - FICA Taxes	0.63	8.32
1-90-3-5050 CB - Group Insurance	0.00	6.00
1-90-3-5060 CB - Retirement	0.82	10.88
<b>Total Cavaland Billing Payroll</b>	<b>9.58</b>	<b>93.38</b>
<b>Glen Haven Supply</b>		
1-90-4-5030 GHS - Operation Labor	471.85	945.69
1-90-4-5040 GHS - FICA Taxes	36.08	89.92
1-90-4-5050 GHS - Group Insurance	0.00	60.38
1-90-4-5060 GHS - Retirement	47.17	117.55
<b>Total Glen Haven Supply</b>	<b>555.10</b>	<b>1,213.54</b>
<b>Glen Haven Dstrb System Payroll</b>		
1-90-5-5030 GHDS - Operation Labor	79.07	127.82
1-90-5-5040 GHDS - FICA Taxes	6.06	12.39
1-90-5-5050 GHDS - Group Insurance	0.00	6.16
1-90-5-5060 GHDS - Retirement	7.92	16.18
<b>Total Glen Haven Dstrb System Payroll</b>	<b>93.05</b>	<b>162.55</b>
<b>Glen Haven Billing Payroll</b>		
1-90-6-5030 GHB - Operation Labor	8.13	130.01
1-90-6-5040 GHB - FICA Taxes	0.63	15.55
1-90-6-5050 GHB - Group Insurance	0.00	21.56
1-90-6-5060 GHB - Retirement	0.82	20.33
<b>Total Glen Haven Billing Payroll</b>	<b>9.58</b>	<b>187.45</b>
<b>Cavaland Accounting</b>		
<b>Total Cavaland Accounting</b>	<b>0.00</b>	<b>0.00</b>

Jefferson County Public Service  
Sewer  
Revenue & Expense August 31, 2018

	August 2018	YTD
<b>Glen Haven Accounting</b>		
<b>Total Glen Haven Accounting</b>	0.00	0.00
<b>Water Labor Adjustment Account</b>		
1-90-9-5030 Water Labor Adjustment Account	(1,194.42)	(2,913.75)
<b>Water Labor Adjustment Account</b>	(1,194.42)	(2,913.75)
<b>Total Expenditures</b>	238,110.32	459,320.45
<b>Net Revenue &amp; Expenses</b>	14,999.64	45,326.35

**Jefferson County  
Public Service District  
Balance Sheet  
August 31, 2018**

**ASSETS****Cash**

Operating Cash	222,044.68
Cash Drawer	200.00
Petty Cash	500.00
Cash - 2015 CIF Account	483,442.72
Cash - New WWTP CIF-CAF	152,952.32
Cash - Renewal & Replacement	132,561.74
Cash - Customer Security Deposits	181,069.04
Cash - Online Customer Payments	12,190.62
Cash - Sewer SB-234 Reserve Fund	264,360.83
Sinking Fund - 88B Revenue	12,949.52
Sinking Fund - 88B Reserve	10,974.49
Sinking Fund - 98B Revenue	30,102.73
Sinking Fund - 98B Reserve	12,491.06
Sinking Fund - 99A Revenue	5,139.02
Sinking Fund - 99A Reserve	12,673.78
Sinking Fund - 00A Revenue	14,794.99
Sinking Fund - 00A Reserve	38,684.56
Sinking Fund - 2008A Reserve	67,163.37
Sinking Fund - 2008A Revenue	18,198.31
Sinking Fund- 2010A Revenue	119,849.95
Sinking Fund- 2010A Reserve	154,608.82
Sinking Fund- 2013A Sewer Revenue	41,400.74
Sinking Fund- 2013A Sewer Reserve	146,715.10
<b>Total Cash</b>	<b>2,135,068.39</b>

**Accounts Receivable**

A/R - Customer	116,210.16
Allowance for Doubtful Accounts	(10,000.00)
A/R - Other	12,481.90
Due To/From Other Utilities	2,312.24
<b>Total Accounts Receivable</b>	<b>121,004.30</b>

**Jefferson County  
Public Service District  
Balance Sheet  
August 31, 2018**

**Accrued Utility Revenues**

A/R - Accrued Utility Revenue	236,895.71
A/R - Damage to PS 1-12A	3,700.00
<b>Total Accrued Utility Revenues</b>	<b>240,595.71</b>

**Fixed Assets**

Utility Plant	19,854,335.19
Construction in Progress	0.00
Preliminary Surveys	898,361.90
Accumulated Depreciation	(7,600,170.68)
<b>Total Fixed Assets</b>	<b>13,152,526.41</b>

**Other Assets**

Office Lease Deposit	5,781.80
Prepayment-Insurance	12,514.00
Def Loss on Bond Refinancing	195,667.87
Unamortized Bond Issue Costs	206,054.76
<b>Total Other Assets</b>	<b>420,018.43</b>

**TOTAL ASSETS** **16,069,213.24**

**LIABILITIES****Accounts Payable**

A/P - Trade	151,209.08
Advances for Construction-CIF	3,381.00
Accrued Interest	35,993.40
Customer Deposits Payable	171,939.63
Accrued- Salaries, Taxes & Expenses	249.07
Accrued Vacation	20,908.45
Revenue Bonds & Notes Payable	5,894,934.16
OPEB Liability	203,524.04

**Total Accounts Payable** **6,482,138.83**

**Contributed Capital**

Jefferson County  
Public Service District  
Balance Sheet  
August 31, 2018

Contrib In Aid of Constr.	10,030,160.19
CIAC-Governors Grant	<u>240,000.00</u>
Total Contributed Capital	<u>10,270,160.19</u>
 TOTAL LIABILITIES	 16,752,299.02
 <u>RETAINED EARNINGS</u>	
Net Rev & Exp, Current Year	45,326.35
Retained Earnings Prior Year	<u>(728,412.13)</u>
TOTAL RETAINED EARNINGS	<u>(683,085.78)</u>
 TOTAL LIABILITIES & RETAINED EARNINGS	 <u><u>16,069,213.24</u></u>

# JEFFERSON COUNTY PUBLIC SERVICE DISTRICT

## Revenue & Recommended Payment-October 3, 2018

Ending Balance from September 10, 2018 board meeting (per books) \$ 97,570.85

**Checking Account Balance October 3, 2018** **\$ 299,896.07**

**System Fees**

Glen Haven & Cavaland 1,688.23

**Transfers**

Transfer from Sewer Security Deposit Account \$ 5,353.20

Transfer from Renewal & Replacement Account \$ 10,834.76

Transfer from Water Reneral & Replacement Account \$ 760.12

*Total Other Funds*

**Total Funds Available** **\$ 318,532.38**

<b>Recommended Approval</b>	<b>\$ 208,632.79</b>
-----------------------------	----------------------

Remaining Balance \$ 109,899.59

Expenses Pay To:	Total	Recommended Approval
Bank of Charles Town	4,697.65	4,697.65
Charles Town Utility Board	80,181.00	80,181.00 *
Dept. of Tax & Revenue	1,613.31	1,613.31
PEIA	3,702.60	3,702.60 *
RAI Group	362.44	362.44
RAI Group	6375.00	6,375.00 *
Renewal & Replacement	6,057.66	6,057.66 *
Retiree Health Benefit Trust Fund	1,464.00	1,464.00
WV Municipal Bond	38,831.39	38,831.39
WV Public Retirement Board	4,750.20	4,750.20
 Aflac	 57.60	 57.60
Amerigas	126.00	126.00
Apparatus Repair & Engineering	489.50	489.50
Apparatus Repair & Engineering	965.50	965.50
Ashley, Tara	450.00	450.00
BB&T Bankcard Corporation	942.95	942.95
Biedlers Electric	50.25	50.25
Biedlers Electric	92.44	92.44
Biedlers Electric	1,316.37	1,316.37
Bowles Rice LLP	85.00	85.00
Brickstreet Mutual Insurance Co		
Charles Town Utility Board	1,058.25	1,058.25
Comcast	94.28	94.28
Core & Main	44.68	44.68

Core & Main	2,678.48	2,678.48 *
Crystal Springs	26.47	26.47
Dodson's Septic Cleaning	300.00	300.00
Evoqua Water Technologies, Inc.	260.00	260.00
Evoqua Water Technologies, Inc.	300.00	300.00
Evoqua Water Technologies, Inc.	9,748.14	9,748.14
Federal Express	57.00	57.00
Finely Finished Floors	90.00	90.00
Forshee, Roger	550.00	550.00
Frontier	141.41	141.41
Guys Buick & Pontiac	39.55	39.55
Home Depot	158.91	158.91
Jefferson Utilities	140.00	140.00
Jefferson Utilities	200.00	200.00
Jefferson Utilities	298.50	298.50
Jefferson Utilities	298.50	298.50
Jefferson Utilities	299.00	299.00
Jefferson Utilities	302.00	302.00
Jefferson Utilities	304.75	304.75
Jefferson Utilities	380.00	380.00
Jefferson Utilities	380.00	380.00
Jefferson Utilities	440.00	440.00
Marcum Pump	151.50	151.50
Milliron, Todd	550.00	550.00
Miss Utility	103.30	103.30
Nelco	320.70	320.70
Nelco	1,682.90	1,682.90 *
Omnisite	593.00	593.00
Potomac Edison	13.88	13.88
Potomac Edison	66.50	66.50
Potomac Edison	139.50	139.50
Potomac Edison	315.34	315.34
Potomac Edison		*
R. M. Roach & Sons	102.74	102.74
R. M. Roach & Sons	115.55	115.55
R. M. Roach & Sons	116.95	116.95
R. M. Roach & Sons	117.01	117.01
R. M. Roach & Sons	127.50	127.50
R. M. Roach & Sons	127.73	127.73
R. M. Roach & Sons	131.99	131.99
R. M. Roach & Sons	134.18	134.18
R. M. Roach & Sons	134.63	134.63
R. M. Roach & Sons	138.57	138.57
R. M. Roach & Sons	154.81	154.81
R. M. Roach & Sons	159.12	159.12
R. M. Roach & Sons	172.41	172.41
R. M. Roach & Sons	188.73	188.73
R. M. Roach & Sons	191.53	191.53
R. M. Roach & Sons	197.95	197.95
R. M. Roach & Sons	198.57	198.57
R. M. Roach & Sons	204.56	204.56
R. M. Roach & Sons	218.67	218.67

R. M. Roach & Sons	327.80	327.80
Records Management Solutions	189.60	189.60
Sheetz Advantage Card	2,088.97	2,088.97 *
Snyder Environmental	5,874.41	5,874.41 *
Sprint	391.52	391.52
Staples	364.63	364.63
Tammy Wilt	250.00	250.00
Toshiba Financial Services	350.00	350.00
United Concordia Companies, Inc	493.20	493.20
USA Bluebook	211.36	211.36
Valley Credit Service, Inc.	20.70	20.70
Yount Hyde & Barbour PLLC	<u>20,000.00</u>	<u>20,000.00 *</u>
	<b><u>\$ 208,632.79</u></b>	<b><u>\$ 208,632.79</u></b>

\*Denotes Payments Signed By The Board  
All Other Payments Have Been Signed By The General Manager

Update on Sheetz finance charges:

Mrs. Shultz spoke with Sheetz regarding the District's account and the finance charge we receive on a monthly basis. She asked if they could change the due date and the representative stated it would require a new account with new credit cards. Their recommendation was to pay online after the disbursements are approved by the Board. The representative stated they deal with a lot of companies that have the same issue and most have started to pay online. They also removed the finance charge for this month.

In the past, we have paid bills online after approval with our checking account information. Home Depot is another bill we have paid by phone/online. Payroll and payroll related items are also paid online. I would like to have staff add this to the disbursement sheet each month and start paying it online after it is approved by the Board to avoid late fees.

# Water System Expenses

## Revenue & Recommended Payments-October 3, 2018

Ending Balance from September 10, 2018 (per books) \$ 19.50

**Checking Account Balance October 3, 2018** 7,784.37

**Total Funds Available** \$ **7,784.37**

<b>Recommended Approval</b>	<b>\$ 6,904.56</b>
-----------------------------	--------------------

	<u>Due</u>	<u>Recommended</u>
--	------------	--------------------

### NEW BILLS

PSD Labor approved at prev. meetings (not paid)	742.68	0.00 *
Jefferson County PSD Labor	1,688.23	1,688.23 *
Renewal & Replacement	203.00	203.00
WV Municipal Bond	3,462.55	3,462.55

BB&T Bankcard Corporation	28.56	28.56
Dennie Sales & Services	760.12	760.12
Frontier	85.98	85.98
Frontier	85.98	85.98
Potomac Edison	92.96	92.96
Potomac Edison	122.18	122.18
Reliance Laboratories	100.00	100.00
Reliance Laboratories	100.00	100.00
Reliance Laboratories	175.00	175.00

<i>Total New Bills</i>	\$ 7,647.24	\$ 6,904.56
------------------------	-------------	-------------

<i>New Balance Forward</i>	\$ 137.13	\$ 879.81
----------------------------	-----------	-----------

## **MEMORANDUM**

Re: Approve transfers

To: Jefferson County PSD Board Members & Professionals

Date: September 28, 2018

Preparers: April Shultz, General Manager

### **Action:**

Approve transfer of \$5,353.20 from the New Sewer Security Deposit account to the Sewer Operating account for 44 security deposit refunds.

Approve transfer of \$5,874.41 from the Renewal & Replacement account to the Sewer Operating account for re-piping at Deerfield Wastewater Treatment Plant.

Approve transfer of \$2,678.48 from the Renewal & Replacement account to the Sewer Operating account for check valves at pump station 4-2.

Approve transfer of \$1,316.37 from the Renewal & Replacement account to the Sewer Operating account for new pump at Deerfield Wastewater Treatment Plant.

Approve transfer of \$965.50 from the Renewal & Replacement account to the Sewer Operating account for repair at pump station 4-4.

Approve transfer of \$760.12 from the Water Renewal & Replacement account to the Water Operating account for repair to LMI pump for water systems.