Appomattox

River

Water

Authority



21300 Chesdin Rd. - S. Chesterfield, VA 23803 - Phone (804) 590-1145 - Fax (804) 590-9285

APPOMATTOX RIVER WATER AUTHORITY

Board of Directors Meeting

DATE: July 16, 2020

TIME: 2:00 pm

LOCATION: <u>Appomattox River Water Authority</u> Board Room, Administration Building 21300 Chesdin Road South Chesterfield, VA 23803

AGENDA

- 1. Call to Order/Roll Call
- 2. Approval of Minutes: Minutes of the Board Meeting held on March 12, 2020 (Exhibit A, pages 2 to 4)
- 3. Public Comment (Exhibit B, page 5)
- 4. Executive Director's Report:
 - FY21 Budget Discussion (Exhibit C, pages 6 to 13)
 - Proposed Work Plan (Exhibit D, pages 14 to 17)
 - Hydrilla Update (Exhibit E, pages 18 to 20)
 - Status Report: Ongoing Projects/Operations (Exhibit F, page 21 to 24)
 - Water Wise Suggested Conservation Methods (Exhibit G, page 25 to 26)
 - Financials (Exhibit H, pages 27 to 38)
- 5. Items from Counsel
- 6. Closed Session
- 7. Other items from Board Members/Staff Not on Agenda
- 8. Adjourn

Exhibit A

BOARD OF DIRECTORS MEETING

Appomattox River Water Authority March 12, 2020 at 2:00 p.m. Location: South Central Wastewater Authority 900 Magazine Road, Petersburg, VA 23803

MEMBERS PRESENT: Doug Smith, Chairman (Colonial Heights)

ALTERNATES PRESENT: George Hayes, Secretary/Treasurer (Alternate, Chesterfield) Frank Haltom, (Alternate, Prince George) Lionel Lyons, (Alternate, Petersburg) Scott Morris, (Alternate, Chesterfield)

ABSENT:

Kevin Massengill, Vice-Chairman (Dinwiddie) Aretha Ferrell-Benavides, (Petersburg) Joseph Casey, (Chesterfield) Percy Ashcraft, (Prince George) William Henley, (Alternate, Colonial Heights)

STAFF PRESENT:

Robert B. Wilson, Executive Director, (ARWA & SCWWA) James C. Gordon, Asst. Executive Director (ARWA & SCWWA) Arthur Anderson, (McGuire Woods) Melissa Wilkins, Accounting/HR/Business Manager/FOIA (ARWA & SCWWA) Kathy Summerson, Administrative Assistant (SCWWA)

OTHERS PRESENT:

Chris Tabor, (Hazen and Sawyer) Andrew Barnes, (Petersburg) Mike Wooden, (Arcadis) Denny Morris, (Crater Planning District) Peter Nash, (Golder Associates) Keith Boswell, (VA Gateway)

The ARWA meeting was called to order by Mr. Smith, Chairman, at 2:02 p.m.

1. Call to Order/Roll Call

The roll was called.

2. Approval of Minutes: Minutes of the Regular Meeting of the Board on January 16, 2020

Upon a motion made by Mr. Lyons and seconded by Mr. Haltom the following resolution was adopted:

RESOLVED, that the Minutes of the Regular Meeting of the Board on January 16, 2020 are hereby approved:

For: 4 Against: 0 Abstain: 0

3. Public Comment

There were no Public Comments.

4. Public Hearing for FY 2020/21 Operating Budget

Mr. Wilson reported on the proposed 2020/2021 Budget. The FY20/21 budget, change to the budget on January 24th (emailed to members), advertisement for Public Hearing, and clean copy of the FY20/21 budget were included in the Board package. Mr. Anderson stated Attachment #9 is the Resolution we prepared to seek approval of the Budget.

Mr. Smith opened the Public Hearing on Proposed FY 2020/2021 Budget at 2:05 p.m. and being as there were no comments the Public Hearing was closed.

Mr. Hayes stated he wanted to thank the Executive Director and his Staff who were very timely in their response to Chesterfield's questions.

Mr. Lyons asked about the surplus vehicles and Mr. Wilson replied that one jurisdiction has purchased three of the vehicles. He stated anything that is not sold by March 27, 2020 will be sent to an Auction House.

Staff recommended approval of the budget as presented.

Upon a motion made by Mr. Lyons and seconded by Mr. Haltom the following resolution was adopted:

RESOLVED, that the Board approves the Resolution included in the Board package of the Appomattox River Water Authority approving the Budget for FY 2020/2021 and setting the related water rates:

ARWA BOD Page 2 of 38

5. Executive Director's Report

• Reservoir level update

Mr. Wilson stated we still have overflow.

• Hydrilla Update Presentation

Mr. Wilson stated that we are contracted with Golder Associates to do a Hydrilla Management Plan. He further stated that we are not presenting this to the public at this time due to the coronavirus situation. He stated we would be in touch with members to set up a date for follow up and having a public meeting.

Mr. Wilson introduced Mr. Peter Nash of Golder Associates, who gave an update on the Hydrilla study. Mr. Lyons asked who the targeted audience is, and Mr. Nash replied property owners, land holders around the lake, anyone associated with or anyone who uses the lake, the marinas and people who fish. Mr. Lyons asked how we will get this message out to the public, and Mr. Wilson stated we have handouts available, it will be posted on our website, and mass mailed to citizens around the lake. Mr. Hayes asked about the deepest hydrilla found on the lake, and Mr. Nash stated five feet was the deepest. Mr. Hayes and Mr. Nash discussed the type of physical surveys being conducted.

• Financial Policy Guidelines

Mr. Wilson reported on the Financial Policy Guidelines. Mr. Wilson introduced the office manager, Ms. Wilkins and asked her to report on how ARWA is setup as a trust. A copy of the Financial Policy Guidelines and a simple bucket drawing referencing financial policy sections were included in the Board package.

Ms. Wilkins reported on how the Authority is set up as a Trust, how it flows, and how the Authority corresponds with the trustee to move money into different buckets. Ms. Wilkins also went through the Balance Sheet that illustrates the current balances in the buckets.

Mr. Wilson asked if the one-page balance sheet provided what the Board was looking for, and Mr. Lyons replied it was better than what they were looking for.

• Operating and Financial Report

Mr. Wilson reported on the Operating and Financial Report. He commented on the AWIA evaluation performed by Whitman, Requardt and Associates. He stated Chesterfield is working on their evaluation and respective staffs and engineers met to share information. Mr. Wilson reminded Petersburg, Colonial Heights, Dinwiddie and Prince George that their AWIA certifications are due by June 30, 2021 and to make sure they include funding in their FY21 budget for this effort.

• Status Report: Status Report: Ongoing Projects

Mr. Wilson reported on the Status Report/Ongoing Projects.

6. Items from Counsel

• Discussion of Proposed Bylaws Amendment

Mr. Anderson reported on the Proposed Bylaws Amendment. He stated back in 2013 there was an amendment to 15.2-5136 of the Virginia Water and Waste Authorities Act (VWWAA) to streamline the publishing notices for public hearings for setting rates, fees, and charges. Mr. Anderson advised that since the requirements are included in the VWWAA they do not need to be included in the Bylaws.

A copy of the current Bylaws and a resolution for the proposed bylaws amendment were included in the Board package.

Upon a motion made by Mr. Lyons and seconded by Mr. Haltom the following resolution was adopted:

RESOLVED, that the Board approves removing Article X, paragraph 10.2 from the Bylaws:

For: 4 Against: 0 Abstain: 0

7. Closed Session

There was no Closed Session.

8. Other Items from Board Members/Staff Not on Agenda

Mr. Wilson stated we would like to thank Mr. Lyons and the City of Petersburg for sending a crew to help clean up the trash issues under the bridge outside the gate at SCWWA.

9. Adjourn

Mr. Smith stated, if there's no other business, and asked for motion to adjourn.

Upon a motion made by Mr. Lyons and seconded by Mr. Hayes the meeting was adjourned at 2:51 p.m.

MINUTES APPROVED BY:

George Hayes Secretary/Treasurer Exhibit B





APPOMATTOX RIVER WATER AUTHORITY 21300 Chesdin Road Petersburg, VA 23803

SOUTH CENTRAL WASTEWATER AUTHORITY 900 Magazine Road Petersburg, VA 23803

GUIDELINES FOR PUBLIC COMMENT AT SCWWA/ARWA BOARD OF DIRECTORS MEETINGS

If you wish to address the SCWWA/ARWA Board of Directors during the time allocated for public comment, please raise your hand or stand when the Chairman asks for public comments.

Members of the public requesting to speak will be recognized during the specific time designated on the meeting agenda for "Public Comment Period." Each person will be allowed to speak for up to three minutes.

When two or more individuals are present from the same group, it is recommended that the group designate a spokesperson to present its comments to the Board and the designated speaker can ask other members of the group to be recognized by raising their hand or standing. Each spokesperson for a group will be allowed to speak for up to five minutes.

During the Public Comment Period, the Board will attempt to hear all members of the public who wish to speak on a subject, but it must be recognized that on rare occasion presentations may have to be limited because of time constraints. If a previous speaker has articulated your position, it is recommended that you not fully repeat the comments and instead advise the Board of your agreement. The time allocated for speakers at public hearings are the same as for regular Board meeting, although the Board can allow exceptions at its discretion.

Speakers should keep in mind that Board of Directors meetings are formal proceedings and all comments are recorded on tape. For that reason, speakers are requested to speak from the podium and wait to be recognized by the Chairman. In order to give all speakers proper respect and courtesy, the Board requests that speakers follow the following guidelines:

- Wait at your seat until recognized by the Chairman;
- Come forward and state your full name and address. If speaking for a group, state your organizational affiliation;
- Address your comments to the Board as a whole;
- State your position clearly and succinctly and give facts and data to support your position;
- Summarize your key points and provide the Board with a written statement or supporting rationale, when possible;
- If you represent a group, you may ask others at the meeting to be recognized by raising their hand or standing;
- Be respectful and civil in all interactions at Board meetings;
- The Board may ask speakers questions or seek clarification, but recognize that Board meetings are not a forum for public debate; Board Members will not recognize comments made from the audience and ask that members of the audience not interrupt the comments of speakers and remain silent while others are speaking so that other members in the audience can hear the speaker;
- The Board will have the opportunity to address public comments after the Public Comment Period has been closed;
- At the request of the Chairman, the Executive Director may address public comments after the session has been closed as well; and
- As appropriate, staff will research questions by the public and respond through a report back to the Board at the next regular meeting of the full Board. It is suggested that citizens who have questions for the Board or staff submit those questions in advance of the meeting to permit the opportunity for some research before the meeting.

Appomattox River Water Authority



21300 Chesdin Rd. - S. Chesterfield, VA 23803 - Phone (804) 590-1145 - Fax (804) 590-9285

Exhibit C

TO: Appomattox River Water Authority Board of Directors

FROM: Robert Wilson, Executive Director James Gordon, Assistant Executive Director

DATE: July 16, 2020

SUBJECT: FY21 Budget Adjustments

The Authority was approached by one of the members and advised that jurisdiction was not providing salary increases for their employees in FY21 and asked that we consider the same. With that in mind, we polled the other four members and obtained the same response, no salary adjustments for FY21 for staff.

In preparation for the July 16th meeting we performed four scenarios for review by the Board. These scenarios included removing the salary adjustments and positions that were included in the budget. The results of the scenarios and the supporting documentation are included in the following memo that was sent to the chairman.

Authority staff requested an update on salary adjustments for FY21. I have advised staff action will not be taken by the Board until July 16th, but all the information I have to date indicates raises will not be offered in FY21. The attached email is the correspondence I sent to staff.

Board Action Requested:

Staff requests that the Board review the various scenarios and advise which adjustment the Board would desire for staff to implement for FY21. Staff's recommendation for ARWA is to implement Scenario #4.





Appomattox River Water Authority 21300 Chesdin Road S. Chesterfield, VA 23803 (804) 590-1145

South Central Wastewater Authority 900 Magazine Road Petersburg, VA 23803 (804) 861-0111

TO:	Douglas E. Smith, Chairman
-----	----------------------------

FROM: Robert B. Wilson, Executive Director

DATE: June 23, 2020

SUBJECT: FY21 Budget Salary Adjustments

As we discussed, we received an inquiry from one of the members advising they were not going to provide salary adjustments in their FY21 budget and suggested both authorities consider the same. The budget we proposed and was approved at the March 12th meeting included salary adjustments for both plants.

To prepare for a discussion at the upcoming July 16th Board meeting I polled all the members to see if any of them budgeted for either a cost of living increase and/or merit increase in their FY21 utility budgets. All five members responded they were not considering salary adjustments of any kind for FY21. The questions included in the poll and the responses are included under the [Response] Tab. With that being said, we looked at the impact on both the ARWA and SCWWA budgets by removing the salary adjustments. We also heard that localities were freezing new positions for FY21. Therefore, in the ARWA budget we ran scenarios removing the two new maintenance positions, maintenance manager and mechanic. In the SCWWA budget we ran the same scenario removing the reimbursement for the maintenance manager that was going to be split 50/50 between both plants.

For ARWA we ran the following four scenarios:

- 1. FY21 approved budget minus salary adjustments. (-\$45,000)
- FY21 approved budget minus salary adjustments and minus both maintenance positions. (-\$45,000 for salary adjustments, -\$70,000 for maintenance manager, -\$45,000 for mechanic, -\$40,000 benefits for both positions)
- 3. FY21 approved budget minus salary adjustments plus additional FY21 employee health insurance contribution. (-\$45,000 for salary adjustments, +\$3,100 for insurance)

4. FY21 approved budget minus salary adjustments, minus maintenance positions, plus additional FY21 employee health insurance contribution. (-\$45,000 for salary adjustments, -\$70,000 for maintenance manager, -\$45,000 for mechanic, -\$40,000 benefits, +\$3,100 for insurance)

The [ARWA] tab in the spreadsheet illustrates the comparison of the four scenarios to the approved budget and the reduction in the \$/1,000 gallons for each member for ARWA.

For SCWWA we ran four scenarios:

- 1. FY21 approved budget minus the salary adjustments. (-\$50,000)
- 2. FY21 approved budget minus the salary adjustments plus the additional FY21 employee health insurance contribution (-\$50,000 for salary adjustments, +\$3,600 for health insurance).
- 3. FY21 approved budget minus the salary adjustments minus portion for maintenance manager split (-\$50,000 for salary adjustments, -\$53,000 for salary and benefits for 50% portion of maintenance supervisor).
- FY21 approved budget minus the salary adjustments minus portion for maintenance manager plus the additional FY21 employee health insurance contribution. (-\$50,000 for salary adjustments, -\$53,000 for salary and benefits for 50% portion of maintenance supervisor, +\$3,600 for health insurance)

The [SCWWA] tab illustrates the comparison of the four scenarios to the approved budget and the annual reduction in cost for each member for SCWWA.

The reason the "Budget Total Difference" is greater than the deductions illustrated for each scenario for ARWA is that when you subtract the stated deductions, reduce the taxes and VRS contribution and carry the new values through the budget, the O&M costs are reduced and therefore, the 50% reserve requirement is reduced. Therefore, a smaller new budget is compared against the FY21 approved budget thereby, resulting in a larger "Budget Total Difference".

For the SCWWA budget, the FY21 reserve is fully funded. However, when you remove the salary increase, you reduce the taxes and VRS contribution which results in a lower budget and higher difference compared to the FY21 approved budget. That is the reason the "Budget Total Difference" is higher than the stated deductions.

We request direction from the Board on which reduction in the budget the Board would like us to implement, minus salary adjustments only or minus salary adjustments and new positions. In both cases, the result is a reduction to the FY21 approved budget for each authority, thereby a reduction to each member. From a structural standpoint, even though this is a reduction from the original approved budgets, the budgets will need to be re-advertised, a public hearing date set, and a vote taken after the public hearing. From a billing standpoint, we would suggest using the selected reduced budget figures from the July 16th meeting (budget to be advertised) until the public hearing is held, and formal action is taken on the budget by the Board. Any changes or comments from the public hearing would be implemented as necessary upon Board action.

Please let me know if you have any questions, need any additional information, or would like to discuss further.

Attachments

Figure 1 – ARWA budget summary table with excerpt from FY21 approved budget Figure 2 - SCWWA budget summary table with excerpt from FY21 approved budget

6/23/2020

	City of	City of	Chesterfield	Dinwiddie	Prince George
Question	Colonial Heights	Petersburg	County	County	County
 Are you providing a cost of living 					
adjustment (COLA) for FY21?	No	No	No	No	No
2. Are you providing a merit increase for					
FY21?	No	No	No	No	No
3. Are you putting place holders in your budget so salary adjustments could be considered midyear if budgets allow?	Yes	No	No	No	No
 Are you recognizing essential personnel monetarily or some other type of appreciation for their dedication 					
during the pandemic?	No	No	No	No	No
Note: These responses are related to utility personnel					

11

[Responses]

Budget Comparison

ARWA	Approved	Scenario #1 Without salary increase	Scenario #2 W/o salary increase, w/o new mechanic position	Scenario #3 W/o salary increase, covering health insurance increase	Scenario #4 W/o salary increase, w/o new mechanic, covering health insurance
Annual Budget Total	\$11,150,006	\$11,076,506	\$10,820,006	\$11,081,156	\$10,824,656
Budget Total Difference (\$)		-\$73,500	-\$330,000	-\$68,850	-\$325,350
Budget Total Difference (%)		-0.66%	-2.96%	-0.62%	-2.92%
Chesterfield	5 year average consumption (gallons)	7,490,027,628			
Total Rate per 1000 gals	\$1.0289	\$1.0220	\$0.9976	\$1.0224	\$0.9980
Total Rate per 1000 gals Difference (\$)		-\$0.0070	-\$0.0313	-\$0.0065	-\$0.0309
Total Rate per 1000 gals Difference (%)		-0.68%	-3.05%	-0.64%	-3.00%
Estimated annual billing	\$7,706,832	\$7,654,540	\$7,472,053	\$7,657,849	\$7,475,361
Colonial Heights	5 year average consumption (gallons)	606,132,000			
Total Rate per 1000 gals	\$1.0563	\$1.0493	\$1.0249	\$1.0497	\$1.0254
Total Rate per 1000 gals Difference (\$)		-\$0.0070	-\$0.0313	-\$0.0065	-\$0.0309
Total Rate per 1000 gals Difference (%)		-0.66%	-2.97%	-0.62%	-2.93%
Estimated annual billing	\$640,236	\$636,004	\$621,236	\$636,272	\$621,504
Dinwiddie	5 year average consumption (gallons)	412,572,322			
Total Rate per 1000 gals	\$1.4766	\$1.4697	\$1.4453	\$1.4701	\$1.4457
Total Rate per 1000 gals Difference (\$)		-\$0.0070	-\$0.0313	-\$0.0065	-\$0.0309
Total Rate per 1000 gals Difference (%)		-0.47%	-2.12%	-0.44%	-2.09%
Estimated annual billing	\$609,223	\$606,343	\$596,291	\$606,525	\$596,473
Petersburg	5 year average consumption (gallons)	1,759,871,800		in the second	
Total Rate per 1000 gals	\$1.0255	\$1.0186	\$0.9942	\$1.0190	\$0.9946
Total Rate per 1000 gals Difference (\$)		-\$0.0070	-\$0.0313	-\$0.006	-\$0.0309
Total Rate per 1000 gals Difference (%)		-0.68%	-3.06%	-0.64%	-3.01%
Estimated annual billing	\$1,804,836	\$1,792,54	\$1,749,672	\$1,793,32	7 \$1,750,449
Prince George	5 year average consumption (gallons)	259,202,200	VI.		
Total Rate per 1000 gals	\$1.3846	\$1.377	6 \$1.3532	\$1.378	\$1.3537
Total Rate per 1000 gals Difference (\$)		-\$0.007	0 -\$0.0313	-\$0.006	5 -\$0.0309
Total Rate per 1000 gals Difference (%)		-0.509	6 -2.26%	-0.479	6 -2.23%
Estimated annual billing	\$358,879	\$357,07	0 \$350,755	\$357,18	4 \$350,869
					[ARWA]

Appomattox

River

Water

Authority



21300 Cheadin Rd. - Petersburg, VA 23803 - Phone (804) 590-1145 - Fax (804) 590-9285

MEMORANDUM

- TO: APPOMATTOX RIVER WATER AUTHORITY BOARD OF DIRECTORS
- FROM: ROBERT B. WILSON, P.E., EXECUTIVE DIRECTOR JAMES C. GORDON, ASSISTANT EXECUTIVE DIRECTOR

SUBJECT: FISCAL YEAR 2020-21 PROPOSED BUDGET

DATE: JANUARY 16, 2020

We are pleased to present to you the Appomattox River Water Authority fiscal year 2020-2021 proposed budget for your review and consideration. The total expenses for the Proposed FY2020-21 Appomattox River Water Authority Budget are \$10,948,786. The Board is not requested to approve the proposed budget at today's meeting; however, we request that you review and advise staff to ready the proposed budget to advertise for a public hearing at the March 12, 2020 Board Meeting by the required 14-day period in advance of the scheduled public hearing. Any Board requested changes to the proposed budget can be made on or before the May 14, 2020 Board Meeting where we will request approval of the budget.

A review of the proposed budget changes follows for your consideration.

Cost items increasing are:

- Salary: \$160,000 due to an average pay for performance increase of 2.6% (\$45,000) and the addition
 of 2 new maintenance position (Maintenance Manager and Mechanic).
- Employee Benefits: \$69,500 Increase is primarily due to Hospitalization Insurance (\$40,000) with the addition of 2 new maintenance positions.
- Materials and Supplies: \$31,000 Repairs and Maintenance-IT increased \$60,000 due to the transfer of Electrical responsibilities from Repairs and Maintenance-Shop (which decreased \$60,000). There are several line items that have minor budget increases the main ones are Purification Process and Janitorial Supplies (\$13,000), Vehicle and Equipment Supplies (\$7,000), Vehicle and Equipment Fuels (\$5,000), and Operation Supplies and Maintenance (\$5,000)
- Other Charges: \$4,100 increase is primarily due to electricity.
- Equipment Replacement: \$694,500 The increase is related to the purchase of long lead time spares; Motors for Raw and Finished pumps stations (\$200,000) and a Lightning Mixer for Rapid Mix (\$175,000). Also included are projects for upgrading the SCADA system (\$250,000) and Security infrastructure improvements as outlined in the FY 2019-20 American Water Infrastructure Act assessment (\$500,000).

ARWA BOD Page 15 of 32

Robert Wilson

From:	Robert Wilson
Sent:	Tuesday, June 23, 2020 1:22 PM
То:	arwava.org Users; scwwa.org Users
Subject:	FY21 Salary Adjustments

ARWA and SCWWA provide water and wastewater services to five member jurisdictions: City of Petersburg, City of Colonial Heights, Chesterfield County, Dinwiddie County, and Prince George County. Each member has advised they will not be able to provide either a cost of living or merit increase for FY21 for their employees. This is a direct result of the Covid-19 pandemic whereby each member has been affected, financially, through significant reductions in revenue and various tax collections.

Both authorities are partners and stakeholders in this region. With that in mind I have been asked to review our respective budgets and determine the budget reductions by removing the FY21 salary adjustments and new positions. This information will be presented to the Board at the July 16th meeting.

The Board has not taken action as of this date, but there have been inquiries from staff on what the authorities are considering for raises. From all the information I have to date, it is apparent that raises will not be offered for FY21.

This in no way reflects the dedication and effort you have provided to maintain water and wastewater services throughout the Covid-19 pandemic. Since we operate plants, there is not as much of an opportunity to either telecommute, stagger shifts, or work select days of the week. I want to take this opportunity to thank each of you for your continued commitment and energy to keep both plants operating, in compliance, and meeting all demands. If there comes the opportunity to recognize the plants in a group setting or consider midyear adjustments, we will certainly pursue them.

Again, thank you for what you do.

Robert B. Wilson, P.E. Executive Director ARWA/SCWWA 21300 Chesdin Road South Chesterfield, VA 23803 (804) 590-1145 ext. 101 (office) (804) 586-7420 (mobile) rwilson@arwaya.org Appomattox River Water Authority



21300 Chesdin Rd. - S. Chesterfield, VA 23803 - Phone (804) 590-1145 - Fax (804) 590-9285

Exhibit D

TO:	Appomattox River Water Authority Board of Directors
FROM:	Robert Wilson, Executive Director James Gordon, Assistant Executive Director
DATE:	July 16, 2020
SUBJECT:	Proposed Work Plan

We have developed the following proposed Work Plan. This plan is broken into five sections:

- Board Items
- o Budgeted FY21 Projects
- o Member Support
- o On-going Projects
- Permits and Important Dates

We are requesting input for the Board Items section. These items are listed for the Board to assist with setting priority. Furthermore, we wanted to see if the Board would like to continue any discussions on these topics or remove them from the list. The listed items are the main topics discussed over the last five years. In some cases, we were not clear if the discussions on certain issues were completed. If there are any additional topics the Board would like added to the list, please let us know.

The remaining four sections provide a road map for what we want to accomplish over the next year, Budgeted FY21 Projects, and what is "on-going" and will take longer. We also wanted to highlight member services we provide as well as important permits and expiration dates.

Board Action Requested:

No Board action is requested.

Appomattox River Water Authority *Proposed* Work Plan Initiation Date July 2020

<u>Vision</u>

To provide extraordinary customer service to the member jurisdictions and their customers and be recognized as a community partner that provides exceptional water services.

Plant Staff:

The Appomattox River Water Authority also known as ARWA provides water services and customer support to five jurisdictions: Chesterfield County, Dinwiddie County, Prince George County, the City of Petersburg and the City of Colonial Heights. The ARWA staff consists of 31 dedicated professionals in the water industry. The team is divided in to five departments: Administration, Operations, Maintenance, Laboratory, and IT. Each department is an integral part of the overall operation and committed to the values listed below.

Values

To provide extraordinary customer service, we are committed to the following principles:

- Open Communication
- Transparency
- Regional cooperation
- o Teamwork
- Respect
- Quality

Board Items:

- Development of a Technical Advisory Committee (TAC) jurisdictional engineers.
- Completion of Service Amendment #4.
- Source Water Expansion.
- Bylaw review/revisions.
- Brander's Bridge Pump Station and Ground Tank.
- Plant and Reservoir Tours.

Budgeted FY21 Projects:

- Complete Phase I In-plant project punch list.
- Complete Phase II In-plant projects. The major items for Phase II include new conduit runs through the tunnel to provide a new power feed the east side of the plant, additional

sodium hypochlorite storage (two tanks) and adding a roofing system over the chlorine dioxide system.

- Replacing the Prince George meter at the intersection of Temple Avenue and Charles Dimmock Parkway.
- Replacing the venturi flow meters on filters 5 through 8 with Krohne mag meters. This replacement is being performed in-house by maintenance staff and IT staff.
- Upgrading the SCADA System. This project will upgrade/replace the SCADA host system. We are evaluating the same host system used at SCWWA to see if it would meet the operational needs for ARWA. One of the main issues for ARWA is the ability to track historical information and trends, i.e., reporting. IT staff (shared services) could then support both systems.
- Installation of HMI's (human machine interfaces *touch screens*) on the Raw and Chlorine PLC's (programmable logic controllers minicomputers).
- PLC replacement for the Rapid Mix and Ammonia control cabinets.
- Implementing the security and safety improvements outlined in the AWIA Risk and Resilience Assessment.
- Purchasing long lead time and mission critical spare parts spare motors for Raw Water Pump Station 2 (RWPS2) – 300 and 600 hp and Finished Water Pump Station 2 (FWPS2) - 250 hp, rapid mixer, and transmission main repair materials.
- Replacing the Atomic Absorption (AA) Analyzer in the laboratory. The AA Analyzer is used for metal analysis of copper, iron, and manganese. The analyzer is primarily used for manganese which is a secondary contaminant that can cause discolored water.
- Add pandemic/epidemic section to the Emergency Action Plan. Funds are left over from the AWIA project.
- Hydrilla Plan. Schedule public participation for hydrilla education and management plan. Continue monitoring and data gathering.
- Quarterly groundwater monitoring to determine remediation efforts for backwash lagoons and development of future lagoons. This is a VPDES requirement.

Member Support:

- Customer service support on quality questions.
- Monthly Bac-t testing per each members Bac-t sampling plan.
- Bac-t testing for new construction.
- Assistance with water break testing fluoride testing/tracing.
- Consumer Confidence Report

On-going Projects:

• Asset management. Determine the useful life of equipment and factor into the capital improvement program (CIP). Develop a program for tracking equipment removed from operation and tracking operational readiness. Develop formal criteria for repair versus replacement.

- Data management. Determine archiving and compliance requirements. Develop a scanning and electronic data management plan.
- Update the five and ten year capital improvement program annual basis.
- Develop a strategy for stabilizing rates.
- Tabletop exercises. Develop various catastrophic scenarios and determine if the current Emergency Action Plan and Standard Operating Procedures (SOP's) address how to react to the scenario.
- Develop one line diagrams for the new plant power distribution.
- Set up/compile spreadsheets to identify which PLC cabinet controls which function.
- Evaluate the power schedules to determine if new power schedules would save money with the installation of the new variable frequency drives (VFD's).
- Ensure that appropriate employee development, succession planning and business continuity is in place and documented.
- Determine what information needs to be expressed on the website. Also determine what type of information needs to be removed from the website.
- Determine what information members want to see and on what frequency.
- Develop a staffing and attrition plan. Consider a high school training program.

Permits and Important Dates:

- Lab Certification Audit by Virginia Department of Health (VDH) March 2021.
- The current Virginia Water Protection Permit expires on October 31, 2028. The renewal process will begin in 2025 with discussions with DEQ to determine what plans and studies will be necessary to renew the permit.
- The Virginia Pollution Discharge Elimination System (VPDES) permit VA0005819, for the two outfalls lagoons and plant drainage to Lake Chesdin, and the groundwater sampling for the lagoons expires on April 30, 2023. The renewal process will start in 2022 approximately one before expiration.
- The FERC permit for Krueger to generate power at the dam expires in 2032.
- Permit for the 2 megawatt standby diesel generator annual permit reporting.

Appomattox River Water Authority

TO



21300 Chesdin Rd. - S. Chesterfield, VA 23803 - Phone (804) 590-1145 - Fax (804) 590-9285

Exhibit E

10:	Board of Directors
FROM:	Robert B. Wilson, Executive Director James C. Gordon, Assistant Director
DATE:	July 16, 2020
SUBJECT:	Hydrilla Update

Additional observations and sampling took place on the lake in the week of June 22nd. Water clarity was not great due to the rains during this time, so a combination of visual and rake toss sampling was performed. Survey coverage was good, and results are looking similar to the previous data. Hydrilla has not been found in any new locations but continues to grow in the same areas previously identified. Golder is working on the latest maps that show impacted areas and biomass. The next survey is scheduled for September 2020.

Attached is an updated brochure to be provided to the public. At the March 12th meeting, the Board asked how the Authority planned to communicate with the public. We plan to post on the website, mail to the residents around the lake, and provide copies at the various manned marinas around the lake: Seven Springs, Whippernock, and Cozy Cove. We will also try to contact the various communities and homeowner associations around the lake where we would be happy to make presentations.

Board Action Requested:

Staff would like to know if any of the Board members would like to participate in the public outreach process for hydrilla education. If not, we will go ahead and schedule dates and places on both sides of the lake for public participation. This information will also be communicated to the members.

What is *Hydrilla*?

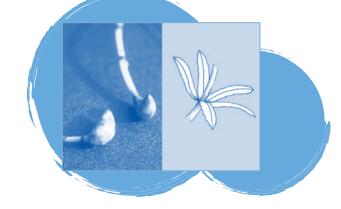
Hydrilla verticillata is an invasive aquatic plant defined by law as a noxious aquatic weed. It roots in the bottom of ponds, lakes, streams, and rivers. It can grow stems up to 20 feet long and form thick, dense mats.

Hydrilla spreads by seeds, buds, tubers, and fragments. It grows as an herbaceous perennial plant, so shoots die back in the fall. *Hydrilla* grows pea-sized underground tubers that resprout in the spring. Tubers can remain viable in sediment for at least six years. *Hydrilla* also can produce "buds" where the leaf joins the stem. The buds can break off and settle in the soil or move downstream.

Found throughout the state, *Hydrilla* has been identified in waterbodies and their tributaries in Virginia. These include the Swift Creek Reservoir, Lake Gaston, James River and Roanoke River.

What does Hydrilla look like?

Hydrilla typically is bright green, with small leaves growing along its thin, long stems. The leaves are about 5/8 of an inch long. It sometimes is confused with the native plant *Elodea canadensis* (Canadian waterweed). This is how you can tell them apart: 4 or more leaves + visible leaf serrations + tubers = *Hydrilla*. Look-a-likes have no serrations or a different number of leaves.



"Hydrilla spreads easily, obstructs boating and fishing, and impacts water front properties, native aquatic plants, and fish species"

Lake Chesdin Hydrilla Management Plan Update



21300 Chesdin Road S. Chesterfield, VA 23803 Phone: 804-590-1145 Email: info@arwava.org

ARWA BOD Page 19 of 38

What is happening in Lake Chesdin?

ARWA conducted comprehensive aquatic surveys in 2019, mapping the distribution and density of *Hydrilla* during the growing season. Additional surveys in 2020, including studies of *Hydrilla* tuber growth trends will be used to develop a management plan aimed at reducing the impacts of *Hydrilla*.

Is Hydrilla present in Lake Chesdin?

Yes. Recent surveys identified widespread *Hydrilla* in the upper portion and in a few protected coves in the downstream portion of the lake.

Hydrilla was observed in shallow water typically 5 feet deep or less. The infestation in the upstream portions of the lake is dense, commonly occupying the entire water column. The downstream infestations were generally sparsely distributed in the shallow portions of protected tributaries. *Hydrilla* was observed floating in the lake, which is a potential source for establishing new colonies downstream in the lake.

How Does it Spread?

Hydrilla spreads by transport on boats, trailers, fishing equipment, and possibly waterfowl. Significant numbers of Hydrilla "buds", or turions that detach from the parent plant have been observed sprouting in early spring. Detached plant fragments can sprout roots and develop new infestations. Hydrilla tubers have been identified in the sediment and can reestablish infestations as they are not removed by harvesting the visible portion of the plant.

How Can You Help Stop the Spread?

When boating-inspect and remove all vegetation from the boat and trailer. Dispose of plant material in the trash on dry land above the waterline where it won't get washed back into the lake. Clean and dry equipment thoroughly before visiting other waterbodies. Avoid passing through infestations in the water when boating. Along docks and shoreline-weeding can

Along docks and shoreline-weeding can cause fragments to float downstream or reestablish nearby, and this practice should be discouraged. Make sure you collect all fragments when weeding. Dispose of all plant fragments above the waterline where the plant can dry out.

- Alert others of the risk of *Hydrilla* and ask them to watch for it.
- Do not dump water from aquariums into or near a body of water or storm drain
- If you find a plant you are unsure of, collect a sample in a plastic bag with a damp paper towel and call (804) 934-1786 for instructions. If you have a smartphone, take a picture, and send to

mebrooks@golder.com, along with information on the location where the sample was collected. ARWA will use the photos to identify the species as well as the location to update potential infestation maps.

What Next?

ARWA is currently completing a 2-year-long investigation to identify the occurrence of *Hydrilla* in Lake Chesdin. This study will be used to develop a Hydrilla Management Plan.

ARWA welcomes input from stakeholders, including the general public, community residents, recreational boaters and fisherman, public officials, and government agencies.

Public involvement is vital for developing and implementing the management plan. The COVID-19 pandemic currently limits ARWA's options for conducting public meetings safely. A series of outdoor public meetings and limiting the number to 20 attendees is proposed. The first public meeting will be held at XXXX, on July XX, 2020. Meeting notices will be advertised at local marinas and newspapers, and via ARWA's website (www.arwava.org/ eventscalendar). A contact number is provided below for reserving a place at the initial public meeting and to help ARWA schedule additional meetings.

ARWA is utilizing the services of Golder Associates Inc. to complete the studies and the Hydrilla Management Plan. Technical questions, along with *Hydrilla* identification, should be forwarded to Matt Brooks, Staff Biologist at (804) 934-1786 or via email: mebrooks@golder.com.

Appomattox

River

Water

Authority



21300 Chesdin Rd. - S. Chesterfield, VA 23803 - Phone (804) 590-1145 - Fax (804) 590-9285

Exhibit F

TO:	Appomattox River Authority Board of Directors
FROM:	Robert B. Wilson, P.E., Executive Director James C. Gordon, Assistant Executive Director
DATE:	July 16, 2020
SUBJECT:	Ongoing Projects\Operations

Operating Status Report

This report hits the highlights and does not cover the day to day maintenance or preventive maintenance summaries. Some of the information is duplicate and already been provided through weekly updates since the last meeting was in March.

➤ General

- The next scheduled Board of Directors Meeting is <u>Thursday</u>, <u>September 10, 2020 at the South</u> <u>Central Wastewater Authority at 2:00 pm</u>.
- To date we have been successful keeping Covid-19 out of the plant. We have instituted a face covering policy where social distancing cannot be maintained. This includes more than one person riding in a vehicle or golf cart and where operations and maintenance staff have to work together for an extended period of time within six feet.
- On the 6/9/2020 weekly update we reported we were beginning to see reduced filter run times, approaching 50 hours or less and are considering treating the lake per the Lake Chesdin Reservoir Algae Management Plan. On 6/29/2020, a follow up email was sent stating that our filter runs were consistently in the low 40-hour range due to filter clogging diatoms. On 7/1/2020, our staff treated the lower portion of the reservoir per our Lake management plan. Filters runs have improved to approximately 60 hrs.
- There was an issue with our caustic soda supplier. The company was unable to hold their contract price. We obtained more economic pricing from the second lowest vendor. Details were also outlined in the 6/9/2020 email update.

- > Operations
 - Finished water met all permit requirements for March, April, May and June 2020.
 - The average daily finished water consumption for March was 24.1 mgd, April was 25.6 mgd, May was 26.5 mgd and June was 34.1 mgd.
 - The PLC that controlled field communications to the various vaults plus the chlorine dioxide and alum feed has been replaced. The effort to separate the signals and replace the PLC took longer than anticipated. Thank you to the various member operations staff that assisted us with information during this replacement.
 - The next PLC cabinets (budgeted) for replacement for FY21 are ammonia and rapid mix.
- > Maintenance
 - Divers inspected Raw Water Pump Station 1 (RWP1 turbine pumps on dam) wet well and the traveling screen. The divers were set up to clean the wet well but not enough sediment and debris was present to require cleaning. Raw Water Pump Station 2 (RWPS2) water lines, airlines, and screens were inspected.
 - Hydrilla surveys on the lake.
 - New fill station and double walled piping installed for alum tank.
 - Calgon regenerated the granular activated carbon for filters 14 -22.
 - Transmission flushing was cancelled as a result of Covid-19. If any members notice any quality issues, please let us know. We will revisit flushing in the Fall.
 - Developing a laydown yard for spare materials including transmission main materials.
 - Added large fan to warehouse.
 - Installed new safety sign at main entrance.
- ➢ Instrumentation
 - Server room relocation complete.
 - Working on completing fiber communications ring around the plant. This is the managed ring for communications between the PLC's. This system is being built with redundancy to reroute communications if there is a failure in one direction.
 - Working with operations on troubleshooting electrically actuated valves for filter flow rate control.
- ➤ Laboratory
 - Met all the VPDES requirements for March, April, May and June for the outfalls.
 - Successful completion of annual proficiency testing.
- Phase I In-plant Project
 - Substantial completion issued April 22, 2020.
 - Tested bidirectional generator power feed. The plant has a generator at the dam to power the raw water pump stations, RWP1 and RWP2, during a utility power outage. There is a second generator that powers the plant and finished water pump stations during a utility power failure.

The switchgear is designed in such a way that either generator can feed both facilities at a reduced rate during an emergency. The manual process for this switching has been tested and confirmed. This should not be a normal occurrence.

- The punch list items should be completed by the end of July.
- Phase II In-plant Project
 - The new sodium hypochlorite tanks and piping have been installed.
 - The new power feed from the west side of the plant to the east side of the plant has been installed. This power feed replaces the old power feed through the tunnel that included junction boxes where water intrusion was an issue. The new alignment does not include junction boxes. The alignment across the top of the basins was changed back to the tunnel.
 - Motor Control Center 3 (MCC3) replaced.
 - Outstanding work to date is to replace MCC4 and install the roof over the chlorine dioxide tanks.
 - Estimated completion date is December 2020.
- ➢ 30" Transmission Fortification
 - Purchase order has been issued to contractor. Waiting for a dryer time to minimize the pumping around operation.
- Prince George Meter Replacement
 - The plans are complete and VDOT has approved relocation in the right of way through a Land Use Permit (LUP).
 - We are getting ready to advertise for construction. We plan to have a recommendation for award at the September 10th meeting. The project estimate is over \$100K and will require Board approval.
- Chesdin East Meters
 - Chesterfield County operations staff installed the authority supplied mag meters in the pump station, one for the Courthouse pumps and one for the Graves Road pumps. The original thought was to install the meters in vaults prior to the station. We determined there was not sufficient room on the existing field piping to allow installation of vaults. Furthermore, the authority has other mag meters used to calculate consumption in other members pump stations. The agreement is that the authority has access to the meters and the ability to calibrate every other year.
 - In addition, we requested signals from the Chesterfield SCADA system in the form of tank levels and start commands so the operators could adjust pumping strategies accordingly without affecting service. This information exchange has been completed and added to the authority's SCADA system.

Dock and Dredging Permits

Date	Address	Locality	Construction
4/6/2020	13425 Chesdin Landing Drive	Chesterfield	New
4/27/2020	2506 Miry Run Road	Dinwiddie	New
4/27/2020	18110 Whipponock Way	Dinwiddie	New
4/27/2020	19414 Oxford Lane	Dinwiddie	New
4/27/2020	2600 Oxford Drive	Dinwiddie	Addition
5/8/2020	3401 Oxford Lane	Dinwiddie	Dredging
5/11/2020	19020 Waterford Drive	Dinwiddie	Addition
6/18/2020	15619 Chesdin Landing Terrace	Chesterfield	Dredging
6/25/2020	9254 Eagle Cove Circle	Chesterfield	Addition
6/26/2020	19971 Chesdin Harbor Drive	Chesterfield	Addition

➢ FY20 Annual Audit

- The data gathering portion of the audit is scheduled for the week of August 3^{rd} .
- The inventory clerk has completed warehouse inventory counts for the end of the fiscal year.

Exhibit G



FOR IMMEDIATE RELEASE July 17, 2020 For more information contact: Robert Wilson, Executive Director (804) 590-1145

ARWA Encourages Seasonal Chesdin Water Wise Conservation Measures Starting July 17

The Appomattox River Water Authority (ARWA) issued a reminder today that the *Seasonal Chesdin Water Wise Conservation Measures* will be in effect throughout the summer - from Memorial Day through Labor Day. ARWA encourages its customers to embrace *voluntary* water conservation measures to promote sustainability of Chesdin Reservoir and its aquatic attributes.

"The preservation of this essential natural resource is an effort that requires support from all ARWA customers," said City Manager and ARWA Board Chairman Doug Smith. "It is important that we all remain mindful that our water supply is not unlimited; and we ask all citizens to do what they can to limit nonessential water use."

Under the *Seasonal Chesdin Water Wise Conservation Measures*, customers are encouraged to reduce and conserve water by following these Water Wise measures:

- Limit filling of decorative fountains and swimming pools only when necessary
- Limit washing of paved areas to two days per week unless for health or safety concerns
- Limit lawn and plant irrigation to three (3) days per week
- Irrigation with hand-held bucket, hand-held hose, soaker hose and drip irrigation systems is acceptable on any day and at any time
- Irrigation of vegetable gardens is acceptable on any day and at any time
- Watering of new landscaping is acceptable for the first ten days after planting
- Vehicle washing and charity car washes are acceptable on any day and at any time, but should be done using a hand-held bucket or a hand-held hose equipped with a positive shutoff device

All businesses are encouraged to limit their water consumption wherever possible under the *Seasonal Chesdin Water Wise Conservation Measures*. Water conservation by any other means is highly encouraged and should be practiced daily.

The Appomattox River Water Authority (ARWA) is the owner and manager of the Lake Chesdin Reservoir (a 3,100 acre public water supply reservoir located on the Appomattox River on the Chesterfield County and Dinwiddie County line) that provides drinking water on a wholesale basis to five member jurisdictions: the cities of Colonial Heights and Petersburg, and the Counties of Chesterfield, Dinwiddie and Prince George.

ARWA is committed to the effective management of the Chesdin Reservoir through the preservation and enhancement of a reliable source of high-quality treated water to meet the needs of its members; and the protection of the environmental health of the Chesdin Reservoir. The *Seasonal Chesdin Water Wise Conservation Measures* clearly support these objectives.

ARWA is mindful that a successful water conservation campaign is the best way to avoid or delay the implementation of mandatory water use restrictions in the future. Meeting long-term human and environmental water needs can be accomplished most effectively by all ARWA water users working together, particularly during the warmer months of the year when rainfall may be scarce.

ARWA customers who would like more information or have any questions about the *Seasonal Chesdin Water Wise Conservation Measures* are encouraged to visit the ARWA website at <u>www.arwava.org</u> or contact their local water service provider directly.

* * *

About ARWA

The Appomattox River Water Authority (ARWA) provides safe, clean water to customers in Chesterfield, Dinwiddie and Prince George Counties, and the Cities of Colonial Heights and Petersburg, from facilities located next to the Brasfield Dam, at Chesdin Reservoir, in south-central Virginia. For more information about ARWA, please visit <u>http://arwava.org/</u>

Appomattox River Water Authority



21300 Chesdin Rd. - S. Chesterfield, VA 23803 - Phone (804) 590-1145 - Fax (804) 590-9285

Exhibit H

- TO: Board of Directors
- FROM: Melissa Wilkins, Accounting/Business/HR Manager
- DATE: July 16, 2020
- SUBJECT: Financials

The financial report includes the following attachments:

- Attachment A March Financials
- Attachment B April Financials
- Attachment C May Financials
- Attachment D Alum Litigation Distribution update

The June financials are also part of the end of year financials and will be trued up as part of the audit. We will provide the June financials via email upon their completion. As mentioned in the Status Report, the annual audit for FY20 begins the week of August 3rd.

No Board action is requested.

Attachment A

Appomattox River Water Authority-Balance Sheet For Month Ending March 31, 2020

Current Assets Petry Cash 5 2,010,459 SunTrust Explanment Fund 5 2,210,459 SunTrust Explanment Fund 5 2,310,459 SunTrust Explanment Account 5 3,937,458 Reserve Account 5 3,937,458 Replacement Account 5 2,152,616 Dond Frincipal/Interst 5 1,103,221 Total Checking/Savings 5 2,152,616 Dond Grincipal/Interst 5 1,258,629 Total Checking/Savings 5 2,152,616 Dond Grincipal/Interst 5 1,264,529 Total Checking/Savings 5 2,152,616 Dond Grincipal/Interst 5 1,040,239 Accounts Receivable 5 1,042,829 Total Checking/Savings 5 1,043,839 Accounts Receivable 5 1,043,839 Other Asets 5 1,043,839 Total Check Asets 5 1,043,839 Other Asets 5 7,056,061 Total Check Asets 5	Assets			
SunTrats Expensioner Fund \$ 19.39.39.10.10 \$ 19.39.39.10.10 \$ 19.39.39.10.10 \$ 19.39.39.10.10 \$ 19.39.39.10.10 \$ 19.39.39.10.10 \$ 19.39.29.10.10 \$ 19.39.29.10.10 \$ 19.39.29.10.10 \$ 19.39.29.10.10 \$ 19.39.29.10.10 \$ 19.39.29.10.10 \$ 19.39.29.10.10 \$ 19.39.29.10 \$ 19.39.29.10 \$ 19.39.29.10 \$ 19.39.29.10 \$ 19.39.29.10 \$ 19.39.29.10 \$ 19.39.29.10 \$ 19.39.29.10 \$ 19.39.29.10 \$ 19.39.29.10 \$ 19.49.29.29.10 \$ 19.49.29.29.10 \$ 19.49.29.29.10 \$ 19.49.29.29.10 \$ 19.49.29.29.10 \$ 19.49.29.29.10 \$ 19.49.29.29.10 \$ 19.49.29.29.10 \$ 19.49.29.29.10 \$ 19.49.29.29.10 \$ 19.49.29.29.10 \$ 19.49.29.29.10 \$ 19.49.29.29.10 \$ 19.49.29.29.10 \$ 19.29.29.10 \$ 19.29.29.10 \$ 19.29.29.10 \$ 19.29.29.10 \$ 19.29.29.10 \$ 19.29.29.10 \$ 19.29.29.10 \$	Current Assets			
SunTust Replacement Pund 119.337 Total Monetation Carbon 4.402.552 Water Revenue 5.420.552 Revenue Accounti 5.327.388 Barton Carbon 5.327.388 Det Service Revenue 5.327.388 Barton Carbon 5.327.388 Det Service Revenue 5.327.388 Det Service Revenue 5.327.388 Det Service Revenue 5.327.388 Det Service Revenue 5.327.388 Det Construction 5.327.388 Det Construction 5.327.388 Det Construction 5.327.388 Det Construction Revenue 5.85.02.248 Water Spiem 5.85.02.248 Water Spiem 5.85.02.248 Water Spiem 5.85.02.248 Water Spiem 5.85.02.248 Construction in Progress 8.85.02.248 Construction in Progress 8.85.02.248 Contruction in Progress 8.85.02.248 Contruction in Progress 5.85.02.248 Contruction in Progress 5.85.02.248 Def Out Res-Not ER Persicin Invo		-		
Interf Unserviced Code 3 1.080.398 Water Revenue \$ 4.402.562 Rescue Account \$ 3.357.203 Bedi Simoré Miniment \$ 3.257.203 Bod Construction \$ 3.257.203 Bod Construction \$ 3.257.203 Total Checking/Savings \$ 1.846.8986 Accounts Receivable \$ 2.176.249 Other Current Assets \$ 2.068.4768 Freed Ausets \$ 1.044.167 Water System \$ 5.562.249 Unventory \$ 2.068.276 Freed Ausets \$ 1.044.167 Water System \$ 5.562.249 Other Assets \$ 1.045.157 Other Assets \$ 4.0597.267 Other Assets \$ 7.033.539 Total Other Assets \$ 7.03.920 Current Labilities Accounts Physible \$ 3.2920 Current Labilities Def Out Res-Post ER Pension Inv \$ 7.07209				
Reprisement Account \$ 3,974.88 Reprisement Account \$ 3,974.88 Reprisement Account \$ 1,403.231 Intel Escrice Reserve \$ 1,403.232 Intel Construction \$ 1,403.232 Intel Construction \$ 1,403.232 Intel Construction \$ 1,403.232 Intel Construction \$ 1,404.232 Intel Construction \$ 1,404.232 Intel Construction \$ 1,404.232 Intel Construction \$ 1,404.232 Intel Construction in Progress \$ 1,444.532 Intel Reserve Account \$ 1,444.532 Intel Reserve Account \$ 1,444.532 Intel Reserve Account \$ 1,444.532 Intel Construction in Progress \$ 1,444.532 Intel Reserve Account \$ 1,444.532 <				
Replacement Account \$ 395,73.65 Debt Service Reserve \$ 1,52,86.5 Bond Principal/Interest \$ 1,040,289 Total Checking/Savings \$ 1,84,16,896 Accounts Revealed \$ 20,884,768 Checking/Savings \$ 20,884,768 Fised Assets \$ 20,884,768 Fised Assets \$ 1,23,333 Total Current Assets \$ 1,23,433 Mydio		Water Revenue	\$	4,402,562
Debt Service Reserve \$ 1.2152.6128 Bond Frincipal/Interest \$ 1.2152.6128 Bond Construction \$ 1.2152.6128 Construction \$ 1.2152.6128 Construction \$ 2.1752.249 Construction \$ 2.1752.249 Construction \$ 2.21752.249 Construction \$ 2.21752.239 Construction \$ 2.21752.239 Construction \$ 2.452.923 Construction \$ 2.452.923 Construction \$ 2.21752.727 Construction \$ 2.21752.727 Construction \$ 2.21752.727 Construction \$ 2.2172.77 Construction \$ 2.2172.77 Construction \$ 2.2172.77 Construction \$ 2.2172.77 Construction \$ 2.216.000 Construction				
Berl Fried Augu/Interest Bord Construction \$ 1.040.298 5.040.0015 1.040.298 5.040.298 Total Checking/Swings \$ 1.84.86.896 6.02015 \$ 1.278.289 7.02015 \$ 1.278.289 7.02015 \$ 1.278.289 7.02015 \$ 1.040.298 7.02015 \$ 1.041.078 7.02015 \$ 1.041.072757 7.02015 \$ 1.041.07757 7.02015 \$ 1.041.07757 7.02015 \$ 1.041.072757 7.02015 \$ 1.041.072757 7.02015 \$ 1.041.07257 7.02015 <td></td> <td></td> <td></td> <td></td>				
Bond Construction \$ 1.413.251 Total Checking/Swings \$ 1.84.16.886 Accounts Receivable \$ 2.175.249 Other Current Assets \$ 2.20,884.768 Fixed Assets \$ 2.00,884.768 Fixed Assets \$ 1.044.157 Varier System \$ 8.255.2287 Total Current Assets \$ 1.044.157 Fixed Assets \$ 1.044.157 Varier System \$ 8.255.2287 Other Assets \$ 1.045.973.8313 Counstiction in Progress \$ 4.6597.2677 Other Assets \$ 5 6.1,208 Defored Outflow-OPEB GLI \$ 1.41,008 Defored Outflow-OPEB GLI \$ 1.47,207 Total Assets \$ 3.20,903 Liabilities \$ 3.20,903 Def Inf Res-Nett Dif Pension Inv \$ 3.20,903 Current Liabilities \$ 3.20,903 Def Inf Res-Nett Dif Pension Inv \$ 3.20,903 </td <td></td> <td></td> <td></td> <td></td>				
Total Checking/Savings 5 15,386,499 Total Checking/Savings \$ 15,386,499 Accounts Receivable Other Current Assets \$ 2,276,249 Total Current Assets \$ 26,2701 Fixed Assets \$ 26,5224 Water System \$ 8,556,2249 Water System \$ 8,556,2249 Equipment \$ 1,238,3311 Accumulated Amoritation \$ 1,44,673 Accumulated Amoritation \$ 1,46,597,267 Other Assets \$ 6,53,220 Def Out Res-Post ER Pension Costs \$ 6,3,220 Def out Res-Post ER Pension Costs \$ 6,3,220 Def Out Res-Post ER Pension Inv \$ - Total Other Assets \$ 67,256,061 Liabilities \$ 2,21,227 Total Current Liabilities \$ 3,220,933 Liabilities \$ 9,0011 Def Inf Res-Net DF Pension Inv \$ 2,25,20,933 Retainage Payable \$ 2,25				
Accounts Receivable Other Current Assets \$ 22,76,249 3,67,01 Total Current Assets \$ 22,884,768 Fixed Assets Land and Land Rights \$ 1,044,167 Water System \$ 8,34,778 Equipment \$ 1,238,359 Hydro \$ 1,238,359 Construction in Progress \$ 8,046,304 Accound Led Amoritation \$ (42,923,311) Accound Led Amoritation \$ (42,923,312) Accound Led Amoritation \$ (43,973) Accound Led Amoritation \$ (42,923,311) Construction in Progress \$ 63,200 Deford Res-Post ER Pension Costs \$ 63,220 Corner Liabilities \$ 77,250 Corner Liabilities \$ \$ 77,250 Long Term Liabilities Def Inf Res-Pen Ch Poyable \$ 21,022 Def Inf Res-Pen Ch PoyAct E \$ 31,000 Defind Res-Pen Ch PoyAct E \$ 31,000				
Other Current Assets Inventory \$ 26,49.21 26,49.23 Total Current Assets \$ 20,884,768 Fixed Assets Land and Land Rights \$ 1,044,167 Water System \$ 8,552,249 Equipment \$ 1,238,359 Construction in Progress \$ 8,4373 Accomulated Amoritation \$ (42,233,311) Accomulated Amoritation \$ (42,233,311) Accomulated Amoritation \$ 6,3200 Def Out Res-Post ER Pension Costs \$ 6,3200 Def Out Res-Post ER Pension Inv \$ - Total Other Assets \$ 77,550 Const Current Labilities \$ 2,256,001 Lind Term Labilities Per fir Res-Pen Of Porg/Act E \$ Def Inf Res-Pen Of Porg/Act E \$ 3,372 Total Current Labilities Per fir Res-Pen Of Porg/Act E \$ Def Inf Res-Pen Of Porg/Act E \$ 3,372		Total Checking/Savings	\$	18,416,896
Inventory \$ 26,223 Total Current Assets \$ 20,884,768 Fired Assets \$ 1,044,167 Water System \$ 1,044,167 Construction in Progress \$ 3,846,304 Accurulated Amoritation \$ 1,426,233,811 Total Fixed Assets \$ 1,4208 Def Out Res-Post ER Pension Costs \$ 1,4208 Def Out Res-Post ER Pension Costs \$ 1,4208 Def Out Res-Post ER Pension Inv \$ 1,4208 Def Out Res-Post ER Pension Inv \$ 2, Total Other Assets \$ 278,026 Total Assets \$ 278,026 Total Assets \$ 278,026 Current Liabilities \$ 2,014 Current Liabilities \$ 2,014 Current Liabilities \$ 2,014 Ling Term Liabilities \$ 2,014 Def Inf Res-Pen Chg Assumptions \$ 329,093 Retainage Payable \$ 2,014,025 Def Inf Res-Pen Chg Assumptions \$ 2,014,025 Def Inf Res-Pen Chg Assumptions \$ 2,014 Def Inf Res-Pen Chg Assumptions \$ 2,014 Def Inf Res-Pen Chg Assumptions \$ 2,015 Def Inf Res-Pen Chg Assumptions \$ 2,025 Def Inf Res-Pen Chg Assumptions \$ 2,015 Def Inf Res-Pen Chg Assumptions \$ 2,025 Def Inf Res-Pen Chg Astual \$ 2,005 Penset Reserve for Qeerations		Accounts Receivable	\$	2,176,249
Total Current Assets\$20,884,768Fixed Assets\$1,044,176Current Current Assets\$1,238,359Hydro\$1,238,359Hydro\$1,238,359Hydro\$6,827,267Other Assets\$6,6223,311Total Fixed Assets\$6,632,267Other Assets\$6,3220Def Out Res-Post ER Pension Costs\$6,3220Def Out Res-Post ER Pension Costs\$5State Assets\$57,826Total Assets\$\$7,8206Current Liabilities\$\$329,093Retainage Payable\$329,093Accurued Interest Payable\$329,093Accured Interest Payable\$329,093Def Inf Res-Pen Chg Assumptions\$2,252,00Def Inf Res-Pen Chg				
Fied Assets 2 1,044,157 Water System 5 55,562,249 Equipment 5 1,238,393 Construction in Progress 5 8,046,530 Accumulated Amortization 5 46,597,267 Other Assets 5 63,220 Defort Assets 5 63,220 Def Out Res-Post ER Pension Costs 5 63,220 Def Out Res-Net ER Pension Costs 5 63,220 Def Out Res-Net ER Pension Inv 5 14,106 Corrent Liabilities 5 67,560,065. Corrent Liabilities 5 32,009 Retainage Payable 5 329,093 Retainage Payable 5 329,093 Retainage Payable 5 329,093 Retainage Payable 5 329,093 Accured Interest Payable 5 329,093 Retainage Payable 5 329,093 Retained E		inventory		
Lad and Land Rights \$ 1.044,247 Water System \$ 85,562,247 Equipment \$ 128,839 Hydro \$ 1.288,339 Hydro \$ 1.288,339 Accumulated Amorization \$ 8,645,301 Accumulated Depreciation \$ 16,4597,267 Other Assets \$ 16,4597,267 Other Assets \$ 16,4597,267 Other Assets \$ 16,4597,267 Other Assets \$ 14,406 Def Out Res-Post ER Pension Costs \$ 6,63,200 Deferred Outflow-OPEB GLI \$ 14,406 Def Out Res-Net DI Pension Inv \$ 1,406 Def Out Res-Net DI Pension Inv \$ 1,406 Def Out Res-Net DI Pension Inv \$ 2,7557 Total Assets \$ 278,026 Carcent Liabilities \$ 2,201,201 Def Inf Res-Pent ER Pension Inv \$ 2,900,111 Def Inf Res-Pent Interst Payable \$ 229,093 Retainage Payable \$ 201,000 Def Inf Res-Pent DI Pension Inv \$ 9,00,111 Def Inf Re			\$	20,884,768
Water System \$ 85,562,249 Equipment \$ 1,288,39 Hydro \$ 34,473 Accumulated Anortization \$ (34,473) Accumulated Anortization \$ (34,473) Accumulated Depreciation \$ (34,473) Deferred Outflow-OPEE GLI \$ (3,820) Current Liabilities \$ (3,725) Current Liabilities \$ (3,725) Cong Term Liabilities \$ (3,725) Def Inf Res-Net DI Pension Inv \$ (3,25) Def Inf Res-Net DI Pension Inv \$ (3,25) Def Inf Res-Net DI Pension Inv \$ (3,25) Def Inf Res-Net DI Pension Inv \$ (279,290) Def Inf Res-Net DI Pension Inv \$ (2,35,15) Def Inf Res-Net DI Pension Inv \$ (2,35,15) Def Inf Res-Net DI Pension Inv \$ (3,35) Def Inf Res-Net DI Pension Inv \$ (2,35,15) Def Inf Res-Net DI Pension Inv \$ (2,35,15) Def Inf Res-Net DI Pension Inv	Fixed Assets	Land and Land Rights	Ś	1,044,167
Hydro \$ 3,473 Construction in Progress Accumulated Anortization 4.6,597,267. 3. 46,597,267. 3. 46,597,267. 3. 46,597,267. 3. 46,597,267. 3. 46,597,267. 3. 46,597,267. 3. 46,597,267. 3. 46,597,267. 3. 46,597,267. 3. 46,597,267. 3. 46,597,267. 3. 3.				
Construction in Progress \$ 8.46,63,04 Accumulated Anortization \$ (49,293,811) Accumulated Depreciation \$ (49,293,811) Other Assets Def Out Res-Post ER Pension Costs \$ 63,920 Def Out Res-Post ER Pension Costs \$ 63,920 Def Out Res-Post ER Pension Inv \$ \$ 7,8026 Total Assets \$ \$ 78,026 Current Liabilities \$ \$ \$ 78,026 Total Current Liabilities \$ \$ \$ \$ Long Term Liabilities Accounts Payable \$ \$ \$ \$ Def Inf Res-Net Dif Pension Inv \$ \$ \$ \$ \$ Def Inf Res-Net Dif Pension Inv \$ \$ \$ \$ \$ Def Inf Res-Pens Dif Proj/Act E \$ \$ \$ \$ \$ Def Inf Res-Pens Dif Proj/Act E \$ \$ \$ \$ \$ Def Inf Res-Pens Dif Proj/Act E \$ \$ \$ \$ \$ Def Inf Res-Pens Dif Proj/Act E \$ \$ \$ \$ \$ Def Inf Res-Pens Dif Proj/Act E \$ \$ \$ \$ \$ Def Inf Res-Pens		Equipment		1,238,359
Accumulated Amortization \$ (49,473) (49,293,811) Accumulated Deprecision \$ (49,293,811) Other Assets Def Out Res-Post EP Pension Costs \$ 63,920 (5,920,920,920,920,920,920,920,920,920,920				
Accumulated Depreciation \$ (49,293,811) Other Assets Def Out Res-Post ER Pension Costs \$ 64,597,267. Other Assets Def Out Res-Post ER Pension Costs \$ 64,597,267. Def Out Res-Post ER Pension Costs \$ \$ 64,293,811. Def Out Res-Post ER Pension Costs \$ \$ 64,293.81. Def Out Res-Net Dif Pension Inv \$ \$ \$ Total Assets \$ \$ \$ \$ Liabilities & Equity Current Liabilities \$ \$ \$ \$ Total Current Liabilities Accounts Payable \$ \$ \$ \$ Long Term Liabilities Def Inf Res-Net Dif Pension Inv \$ \$ \$ \$ Def Inf Res-Pen Dif Proj/Act E \$ \$ \$ \$ \$ Def Inf Res-Pen Dif Proj/Act E \$ \$ \$ \$ \$ Def Inf Res-Pen Dif Proj/Act E \$ \$ \$ \$ \$ Def Inf Res-Pen Dif Proj/Act E \$ \$ \$ \$ \$ Def Inf Res-Pen Dif Proj/Act E \$ \$ \$ \$ \$ Def Inf Res-Pen Dif Proj/Act E \$ \$ \$ \$ \$ \$ <				
Total Fixed Assets 3 46,597,267 Other Assets Def Out Res-Post ER Pension Costs \$ 63,920 Def Out Res-Post ER Pension Inv \$ 14,106 Def Out Res-Post ER Pension Inv \$ 7,60,061 Total Other Assets \$ 78,026 Liabilities & Equity \$ \$ 77,560,061 Current Liabilities \$ 232,093 \$ Accounts Payable \$ 322,093 \$ Retainage Payable \$ 322,093 \$ Current Liabilities \$ 777,950 \$ \$ Long Term Liabilities \$ \$ \$ \$ \$ Def Inf Res-Net Dif Pension Inv \$				
Other Assets Def Out Res-Post ER Pension Costs Deferred Outliow-OPEB GLI Def Out Res-Net Dif Pension Inv \$ 63,920 Deferred Outliow-OPEB GLI Def Out Res-Net Dif Pension Inv Total Assets \$ 67,560,061 Liabilities & Equity Current Liabilities \$ 67,560,061 Liabilities & Equity Current Liabilities \$ 329,093 Retainage Payable \$ Accounts Payable \$ 329,093 Retainage Payable \$ 329,093 Retainage Payable Long Term Liabilities Def Inf Res-Net Dif Pension Inv \$ 90,011 Def Inf Res-Pens Dif Pon/Act E \$ Def Inf Res-Net Dif Pension Inv \$ 90,011 Def Inf Res-Pens Dif Pon/Act E \$ \$ Def Inf Res-Pens Dif Pon/Act E \$ \$ \$ \$ \$ Def Inf Res-Pens Dif Pon/Act E \$ \$ \$ \$ \$ Def Inf Res-Pens Dif Pon/Act E \$ \$ \$ \$ \$ Def Inf Res-Pens Dif Pon/Act E \$ \$ \$ \$ \$ \$ Def Inf Res-Pens Dif Pon/Act E \$ \$ \$ \$ \$ \$	Total Fixed Assets			
Def Out Res-Post ER Pension Costs \$ 63,920 Deferred Outflow-OPEB GLI \$ 14,106 Def Out Res-Net Dif Pension Inv \$ - Total Assets \$ 67,560,061 Liabilities & Equity \$ \$ 67,560,061 Current Liabilities \$ 229,093 Retainage Payable \$ 229,093 Accounts Payable \$ 226,600 Accrued Interest Payable \$ 251,600 Accrued Interest Payable \$ 187,257 Total Current Liabilities \$ 777,550 Long Term Liabilities Def Inf Res-Net Dif Pension Inv \$ 90,011 Def Inf Res-Pench Rasumptions \$ 83,159 Def Inf Res-Pench Cag of Assumptions \$ 23,971 Bonds Payable-2010 \$ 440,000 Bonds Payable-2012 \$ 2,372,000 Bonds Payable-2013 \$ 11,981,000 Bonds Payable-2014 \$ 11,981,000 Bonds Payable-2015 \$ 21,8891,191 Total Liabilities \$ 22,669,140 Equity Retained Earnings \$ (1,961,714) Reserve for Operations \$ 3,461,292 Retained Earnings \$ 11,480,000			<u> </u>	40/057/207
Deferred Outflow-OPEB GLI Def Out Res-Net Dif Pension Inv\$14,106 5Total Other Assets\$78,026Total Assets\$67,560,061Liabilities & Equity Current LiabilitiesAccounts Payable Retainage Payable\$329,093 5Total Current LiabilitiesAccounts Payable \$\$329,093 5Long Term LiabilitiesAccounts Payable \$\$329,093 5Long Term LiabilitiesDef Inf Res-Net Dif Pension Inv Def Inf Res-Pen Chg Assumptions Def Inf Res-Pen Chg Assumptions \$\$90,011 9,011 9,011 2,011Total Current Liabilities\$\$2,021 2,012 2,012 2,012 2,012 2,012 2,012 2,012 2,012 2,012 2,012 2,012 2,012 2,012 2,012 2,012 2,012<	Other Assets			
Def Out Res-Net Dif Pension Inv\$Total Other Assets\$78,026Corrent LiabilitiesLiabilities & EquityCurrent LiabilitiesAccounts Payable\$Accounts Payable\$Accounts Payable\$StatisticsCurrent LiabilitiesLong Term LiabilitiesDef Inf Res-Net Dif Pension Inv\$Pension LiabilitiesLong Term LiabilitiesDef Inf Res-Net Dif Pension Inv\$Pension Liability\$Current LiabilitiesDef Inf Res-Pen Chg Assumptions\$Statistic\$Def Inf Res-Pen Chg Assumptions\$Statistic\$Def Inf Res-Pen Chg Assumptions\$Statistic\$Def Inf Res-Pen Chg Assumptions\$Statistic\$Def Inf Res-Pen Chg Assumptions\$Deferred Inflow-CPEB GLI\$Bonds Payable-2012\$Bonds Payable-2013\$Bonds Payable-2013\$				
Total Other Assets\$78,026Total Assets\$67,560,061Liabilities & EquityCurrent LiabilitiesAccounts Payable\$329,093Retainage Payable\$2261,600Accrued Interest Payable\$187,257Total Current LiabilitiesDef Inf Res-Net Dif Pension Inv\$90,011Long Term LiabilitiesDef Inf Res-Net Dif Pension Inv\$90,011Def Inf Res-Ren Chg Assumptions\$83,159Def Inf Res-Ren Chg Assumptions\$2,956Deferred Inflow-Expect & Actual\$2,377,000Deferred Inflow-Expect & Actual\$2,379,101Bonds Payable-2012\$1,381,000Deferred Inflow-Expect & Actual\$2,372,000Bonds Payable-2013 Def Ant on Refunding\$6,820,000Bonds Payable-2013 Def Ant on Refunding\$8(8,816)Accrued Leave Payable\$130,000Bonds Payable-2013 Def Ant on Refunding\$8(8,216)Accrued Leave Payable\$130,000Bonds Payable-2013 Def Ant on Refunding\$8(8,216)Accrued Leave Payable\$33Post Employment Benefit\$1,966,774)Post Employment Benefit\$33Total Liabilities\$2,257Reserve for Operations\$3,461,222Reserve for Replacements\$3,361,222Reserve for Replacements\$3,363,33Fixed Assets, Net of Debt\$3,01				14,106
Total Assets \$ 67,560,061 Liabilities & Equity Current Liabilities Current Liabilities Accounts Payable \$ 220,093 Retainage Payable \$ 2261,600 Accound Interest Payable \$ 187,257 Total Current Liabilities \$ 777,950 Long Term Liabilities Def Inf Res-Net Dif Pension Inv \$ 90,011 Def Inf Res-Net Dif Pension Inv \$ 90,011 Def Inf Res-Net Dif Pension Libro (JAC E) \$ 51,052 Net Pension Liability \$ (279,230) Def Inf Res-Ren Dif Proj/Act E \$ 13,000 Deferred Inflow-CPEB GLI \$ 13,000 Deferred Inflow-CPEB GLI \$ 13,000 Bonds Payable-2012 \$ 1,37,270,000 Bonds Payable-2013 Def Ant on Refunding Bond Payment \$ 6,820,000 Bonds Payable-2013 Def Ant on Refunding \$ (28,816) Accrued Lave Payable \$ 11,981,000 Bonds Payable-2013 Def Ant on Refunding \$ 22,669,140 Equity \$ 22,669,140 \$ 11,961,714) Reserve for Operations \$ 1,961,714) \$ 11,981,000 Reserve for Replacements \$ 500,000 \$ 3,461,232 Reserve for Operations				78 026
Liabilities & Equity Current Liabilities Accounts Payable Accrued Interest Payable S Contract Current Liabilities Account Interest Payable Current Liabilities Contract Current Liabilities Def Inf Res-Net Dif Pension Inv S S S S S S S S S S S S S S S S S S S		Total Other Assets		
Current Liabilities Accounts Payable \$ 329,093 Accrued Interest Payable \$ 329,093 Accrued Interest Payable Total Current Liabilities \$ 777,950 Long Term Liabilities Def Inf Res-Net Dif Pension Inv \$ 90,011 \$ 90,011 Def Inf Res-Pen Chg Assumptions \$ 83,159 \$ 83,159 Def Inf Res-Pens Dif Proj/Act E \$ 51,052 \$ 1,052 \$ 0.2956 Def Inf/DerB Chg of Assumptions \$ 2,2956 \$ 2,3971 Deferred Inflow-CPBE GL \$ 13,000 \$ 2,3956 Deferred Inflow-CPBE GL \$ 13,000 \$ 2,3971 Bonds Payable-2010 \$ 440,000 \$ 0.3974ble-2012 Bonds Payable-2013 \$ 2,372,000 \$ 0.3974ble-2012 Bonds Payable-2019 \$ 23,272,000 \$ 0.30755 \$ Post Employment Benefit Total Long-Term Liabilities \$ 22,669,140 Equity Retained Earnings \$ (1,961,714) \$ 188,000 \$ 3,461,292 \$ 8,570,467 Equity Retained Earnings \$ (1,961,714) \$ 8,570,467 Total Long-Term Liabilities \$ 22,669,140 Equity Retained Earnings \$ (1,961,714) \$ 8,570,467 Reserve for Operations \$ 3,461,292 \$ 8,570,467 Reserve for Bond Interest \$ 3,37,233 \$ 8,500,467	Total Assets		\$	67,560,061
Accounts Payable\$329,093 Retainage PayableTotal Current Liabilities\$261,600 Accrued Interest Payable\$Long Term LiabilitiesDef Inf Res-Net Dif Pension Inv\$90,011 90,011Def Inf Res-Net Dif Pension Inv\$90,011 90,04t E\$Def Inf Res-Net Dif Pension Inv\$90,011 90,04t E\$Def Inf Res-Net Dif Pension Liability\$(279,290) (279,290) Def InfI-OPEB Chg of Assumptions\$2,956 13,000 Deferred Inflow-CPEB GLI\$Deferred Inflow-Expect & Actual\$23,971 14,0000 Bonds Payable-2012\$2,372,000 2,372,000 Bonds Payable-2012\$Bonds Payable-2012\$2,372,000 8,0045 Payable-2013\$440,000 8,0045 Payable-2013Total Liabilities\$\$11,981,000 \$\$Total Long-Term Liabilities\$\$11,981,000 \$Total Liabilities\$\$22,669,140Equity\$\$18,000 \$Reserve for Operations\$\$22,669,140Equity\$Reserve for Operations\$\$Reserve for Bond Intrest\$\$13,253 \$Reserve for Debt Service\$\$2,141,174 Reserve for Bond Intrest\$Reserve for Bond Intrest\$\$3,135,53 \$Fixed Assets, Net of Debt\$\$3,135,53 \$Total Liabilities & Equity\$\$14,6000 \$Reserve for Bond Principal\$1,416,000 	Liabilities & Equity			
Retainage Payable\$261,600 Accrued Interest Payable\$187,257 187,257Total Current LiabilitiesDef Inf Res-Pen Chg Assumptions\$90,011 90,011Long Term LiabilitiesDef Inf Res-Pen Chg Assumptions\$90,011 90,011Def Inf Res-Pen Chg Assumptions\$\$90,011 90,011Def Inf Res-Pen Chg Assumptions\$\$2,956 90,011Def Inf Res-Pen Chg Assumptions\$2,956 9,0011\$Def Infl-OPEB Chg of Assumptions\$2,956 9,0011\$Deferred Inflow-Expect & Actual\$23,971 9,000Bonds Payable-2012\$Bonds Payable-2012\$\$2,377,000 9,0018Bonds Payable-2012\$Bonds Payable-2012\$\$2,377,000 9,0018Bonds Payable-2012\$Bonds Payable-2012\$\$\$11,981,000 9,000Bonds Payable-2012\$\$11,981,000 \$\$Bonds Payable-2012\$\$11,981,000 \$\$Bonds Payable-2012\$\$\$11,981,000 \$Bonds Payable-2013\$\$\$11,80,000 \$Bonds Payable-2014\$\$\$11,981,000 \$Bonds Payable-2015\$\$\$21,669,140Equity\$\$\$\$\$Total Liabilities\$\$\$\$3,61,272,850 \$Reserve for Operations\$\$\$\$Reserve for Bond Interest\$	Current Liabilities			
Total Current Liabilities\$187,257Long Term LiabilitiesDef Inf Res-Net Dif Pension Inv\$90,011Def Inf Res-Net Dif Pension Inv\$90,011Def Inf Res-Pen Chg Assumptions\$83,159Def Inf Res-Pen Chg Assumptions\$(279,290)Def Inf Nes-Pens Dif Proj/Act E\$(279,290)Def Inf Nov-Expect & Actual\$2,956Deferred Inflow-OPEB Gul\$13,000Bonds Payable-2012\$2,372,000Bonds Payable-2013\$440,000Bonds Payable-2017\$11,981,000Bonds Payable-2018 Refunding Bond Payment\$6,820,000Bonds Payable-2019 Def Amt on Refunding\$(22,816)Accrued Leave Payable\$180,005Post Employment Benefit\$77,443OPEB Liability-GLI\$118,000Equity\$\$Reserve for Operations\$\$Reserve for Operations\$3,461,292Reserve for Replacements\$\$Source\$3,135,333Fixed Assets, Net of Debt\$3,127,850Net Income\$3,102,785Total Liabilities & Equity\$\$Total Liabilities & Equity\$\$Total Liabilities & Equity\$\$Total Equity\$\$Total Equity\$\$Total Equity\$\$Total Equity\$\$Total Equity\$\$Total Equ		Accounts Payable	\$	329,093
Total Current Liabilities\$777,950Long Term LiabilitiesDef Inf Res-Net Dif Pension Inv\$90,011Def Inf Res-Pens Dif ProjOkt E\$51,052Net Pension Liability\$(279,290)Def Inf Res-Pens Dif ProjOkt E\$31,300Deferred Inflow-Expect & Actual\$23,971Bonds Payable-2010\$440,000Bonds Payable-2012\$2,372,000Bonds Payable-2013\$2,372,000Bonds Payable-2019 Refunding Bond Payment\$6,820,000Bonds Payable-2019 Refunding Bond Payment\$\$Det Employment Benefit\$118,000Yotal Long-Term Liabilities\$\$Total Liabilities\$\$Equity\$\$Reserve for Operations\$3,461,292Reserve for Bond Interest\$\$Reserve for Bond Principal\$1,416,000Reserve for Reserve\$ </td <td></td> <td>Retainage Payable</td> <td></td> <td></td>		Retainage Payable		
Long Term LiabilitiesDef Inf Res-Net Dif Pension Inv\$90,011Def Inf Res-Pen Chg Assumptions\$83,159Def Inf Res-Pen Chg Assumptions\$83,159Def Inf Res-Pens Dif Proj/Act E\$51,052Net Pension Liability\$(279,290)Def Infl-OPEB Chg of Assumptions\$2,956Deferred Inflow-Expect & Actual\$23,971Bonds Payable-2010\$440,000Bonds Payable-2012\$2,372,000Bonds Payable-2013 Refunding Bond Payment\$6,820,000Bonds Payable-2019 Def Arm on Refunding\$(82,816)Accrued Leave Payable\$180,000Bonds Payable-2019 Def Arm on Refunding\$(82,816)Accrued Leave Payable\$180,000Post Employment Benefit\$77,443OPEB Liability-GLI\$21,891,191Total Liabilities\$\$EquityReserve for Operations\$Reserve for Bond Interest\$136,257Reserve for Bond Interest\$136,257Reserve for Bond Interest\$30,127,850Net Income\$30,127,850Net Income\$30,027,850Total Liabilities & Equity\$44,890,920	Total Current Liabilities	Accrued Interest Payable		
Def Inf Res-Net Dif Pension Inv \$ 90,011 Def Inf Res-Pen Chg Assumptions \$ 83,159 Def Inf Res-Pen Dif Proj/Act E \$ 51,052 Net Pension Liability \$ (279,290) Def Infl-OPEB Chg of Assumptions \$ 2,956 Deferred Inflow-Expect & Actual \$ 23,971 Bonds Payable-2010 \$ 440,000 Bonds Payable-2012 \$ 2,372,000 Bonds Payable-2013 \$ 13,000 Bonds Payable-2014 \$ 13,000 Bonds Payable-2015 \$ 1,3981,000 Bonds Payable-2019 Refunding Bond Payment \$ 6,820,000 Bonds Payable-2013 \$ 118,000 Post Employment Benefit \$ 77,443 OPEB Liability-GLI \$ 118,000 \$ 21,891,191 \$ Total Liabilitites \$ 22,669,140 Equity \$ \$ 22,669,140 Reserve for Water Revenue \$ 5,870,467 Reserve for Robard Interest			÷	111,550
Def Inf Res-Pens Dif Proj/Act E\$83,159Def Inf Res-Pens Dif Proj/Act E\$51,052Net Pension Liability\$(279,290)Def Infl-OPEB Chg of Assumptions\$2,956Deferred Inflow-CPEB GLI\$13,000Deferred Inflow-Expect & Actual\$23,971Bonds Payable-2010\$440,000Bonds Payable-2012\$2,372,000Bonds Payable-2017\$11,981,000Bonds Payable-2019 Def Amt on Refunding\$(82,816)Accrued Leave Payable\$118,000Accrued Leave Payable\$118,000Sonds Payable-2019 Def Amt on Refunding\$(1,961,714)Pottal Liabilities\$22,669,140EquityRetained Earnings\$(1,961,714)Reserve for Operations\$3,461,292Reserve for Operations\$3,461,292Reserve for Bond Interest\$187,257Reserve for Bond Interest\$313,257Reserve for Bond Interest\$3,0127,850Total Liabilities & EquityNet Income\$10,061Total Liabilities & Equity\$44,890,920	Long Term Liabilities	Def Inf Res-Net Dif Pension Inv	ć	90.011
Def Inf Res-Pens Dif Proj/Act E\$\$1,052Net Pension Liability\$(279,290)Def Inff-OPEB Chg of Assumptions\$2,956Deferred Inflow-OPEB GLI\$13,000Deferred Inflow-OPEB GLI\$23,971Bonds Payable-2010\$440,000Bonds Payable-2012\$2,372,000Bonds Payable-2012\$2,372,000Bonds Payable-2013 Refunding Bond Payment\$6,820,000Bonds Payable-2019 Def Amt on Refunding\$(82,816)Accrued Leave Payable\$118,000Bonds Payable-2019 Def Amt on Refunding\$118,000Post Employment Benefit\$77,443OPEB Liability-GLI\$118,000Statistic\$22,669,140Equity\$\$14,61,714)Reserve for Operations\$3,461,292Reserve for Replacements\$500,000Reserve for Bond Interest\$187,257Reserve for Bond Interest\$13,253Fixed Assets, Net of Debt\$30,127,850Net Income\$10,061Statal Equity\$44,890,920Total Liabilities & Equity\$\$Total Liabilities & Equity\$\$Total Liabilities & Equity\$\$Deferred inflow-Character\$\$Deferred inflow-Character\$\$Deferred inflow-Character\$\$Bonds Payable-2017\$\$Statistic\$\$<				
Net Pension Liability\$(279,290) 2.956Def Infl-OPEB Chg of Assumptions\$2,556Deferred Inflow-Expect & Actual\$23,971Bonds Payable-2010\$440,000Bonds Payable-2011\$2,372,000Bonds Payable-2012\$2,372,000Bonds Payable-2017\$11,981,000Bonds Payable-2019 Refunding Bond Payment\$6,820,000Bonds Payable-2019 Refunding Bond Payment\$6,820,000Bonds Payable-2019 Refunding Bond Payment\$\$Accrue Leave Payable\$118,000Post Employment Benefit\$77,443OPEB Liability-GLI\$118,000S\$22,669,140Equity\$\$22,669,140EquityReserve for Operations\$3,461,292Reserve for Operations\$3,461,292Reserve for Bond Interest\$\$50,000Reserve for Bond Interest\$\$141,174Reserve for Bond Interest\$\$30,127,850Reserve for Bond Interest\$30,127,8503,138,533Fixed Assets, Net of Debt\$30,127,850Total Liabilities & Equity\$\$44,890,920				
Def Infl-OPEB Chg of Assumptions \$ 2,956 Deferred Inflow-OPEB GLI \$ 13,000 Deferred Inflow-Pepet & Actual \$ 23,971 Bonds Payable-2010 \$ 440,000 Bonds Payable-2012 \$ 2,372,000 Bonds Payable-2017 \$ 11,981,000 Bonds Payable-2019 Def Amt on Refunding \$ 6,820,000 Bonds Payable-2019 Def Amt on Refunding \$ (82,816) Accrued Leave Payable \$ 118,000 Accrued Leave Payable \$ 118,000 S 21,891,191 \$ 118,000 Total Long-Term Liabilities \$ 22,669,140 Equity Retained Earnings \$ (1,961,714) Reserve for Operations \$ 3,461,292 Reserve for Operations \$ 5,870,467 Reserve for Operations \$ 3,461,292 Reserve for Bond Interest \$ 187,257 Reserve for Bond Principal \$ 1,416,000 Reserve for Opetbt Service \$ 3,0,127,8				
Deferred Inflow-Expect & Actual\$23,971Bonds Payable-2010\$440,000Bonds Payable-2012\$\$,2372,000Bonds Payable-2012\$\$,2372,000Bonds Payable-2017\$11,981,000Bonds Payable-2019 Refunding Bond Payment\$6,820,000Bonds Payable-2019 Nefunding Bond Payment\$\$Statistic Leave Payable\$180,705Post Employment Benefit\$77,443OPEB Liability-GLI\$118,000Statistic Statistic Statisti		Def Infl-OPEB Chg of Assumptions		
Bonds Payable-2010\$440,000Bonds Payable-2012\$2,372,000Bonds Payable-2017\$11,981,000Bonds Payable-2019 Pef Amt on Refunding\$6,820,000Bonds Payable-2019 Def Amt on Refunding\$180,705Accrued Leave Payable\$180,705Post Employment Benefit\$77,443OPEB Liability-GLI\$118,000S22,669,140Equity\$22,669,140EquityReserve for Operations\$Reserve for Operations\$3,461,292Reserve for Bond Interest\$187,257Reserve for Bond Interest\$187,257Reserve for Debt Service\$2,141,174Reserve for Reserve\$3,0127,850Total Liabilities & EquityNet Income\$Total Equity\$44,890,920Total Equity\$\$Total Equity\$\$Total Equity\$\$Total Equity\$\$Total Equity\$\$Solution\$\$Total Equity\$\$Total Equity\$\$Total Equity\$\$Total Liabilities & Equity\$Total Liabilities & Equity\$Solution\$\$Solution\$Solution\$Solution\$Solution\$Solution\$Solution\$Solution\$				
Bonds Payable-2012\$2,372,000Bonds Payable-2017\$11,981,000Bonds Payable-2019 Def Amt on Refunding Bond Payment\$6,820,000Bonds Payable-2019 Def Amt on Refunding\$(82,816)Accrued Leave Payable\$180,705Post Employment Benefit\$77,443OPEB Liability-GLI\$21,891,191Total Liabilities\$22,669,140EquityRetained Earnings\$(1,961,714)Reserve for Operations\$3,461,292Reserve for Replacements\$500,000Reserve for Bond Interest\$187,257Reserve for Bond Interest\$137,257Reserve for Bond Interest\$30,127,850Total EquityNet Income\$10,061Total Equity\$44,890,920Total Equity\$\$44,890,920				
Bonds Payable-2017\$11,981,000Bonds Payable-2019 Refunding Bond Payment\$6,820,000Bonds Payable-2019 Def Amt on Refunding\$(82,816)Accrued Leave Payable\$180,705Post Employment Benefit\$77,443OPEB Liability-GLI\$118,000Stange State Stat				
Bonds Payable-2019 Refunding Bond Payment \$ 6,820,000 Bonds Payable-2019 Def Amt on Refunding \$ (82,816) Accrued Leave Payable \$ 180,705 Post Employment Benefit \$ 77,443 OPEB Liability-GLI \$ 118,000 \$ 21,891,191 Total Liabilities \$ 22,669,140 Equity \$ 22,669,140 Equity Retained Earnings \$ (1,961,714) Reserve for Operations \$ 3,461,292 Reserve for Operations \$ 187,257 Reserve for Bond Interest \$ 187,257 Reserve for Debt Service \$ 2,141,174 Reserve for Debt Service \$ 2,141,174 Reserve for Debt Service \$ 3,138,533 Fixed Assets, Net of Debt \$ 30,127,850 Net Income \$ 10,061 \$ 44,890,920 Total Liabilities & Equity \$ \$ 67,560,061				
Bonds Payable-2019 Def Amt on Refunding Accrued Leave Payable Post Employment Benefit\$ (82,816) 3 (180,705Total Long-Term Liabilities\$ 77,443 \$ 118,000\$ 118,000 \$ 21,891,191Total Liabilities\$ 22,669,140EquityRetained Earnings Reserve for Operations Reserve for Operations Reserve for Water Revenue Reserve for Water Revenue Reserve for Bond Interest \$ 187,257 Reserve for Debt Service \$ 21,41,174 Reserve for Reserve for Bond Interest \$ 3,042,527 Reserve for Reserve for Bond Interest \$ 3,043,533 Fixed Assets, Net of Debt\$ 10,061 \$ 30,127,850Total Liabilities & EquityNet Income\$ 10,061 \$ 44,890,920\$ 67,560,061				
Accrued Leave Payable Post Employment Benefit OPEB Liability-GLI\$180,005 \$Total Long-Term Liabilities\$21,891,191Total Liabilities\$22,669,140EquityRetained Earnings Reserve for Operations Reserve for Replacements S 00,000 				
Total Long-Term Liabilities \$ 118,000 S 21,891,191 Total Liabilities \$ 22,669,140 Equity Retained Earnings \$ (1,961,714) Reserve for Operations \$ 3,461,292 Reserve for Water Revenue \$ 5,870,467 Reserve for Bond Interest \$ 187,257 Reserve for Bond Interest \$ 187,257 Reserve for Reserve for Bond Principal \$ 1,416,000 Reserve for Reserve for Reserve \$ 3,318,533 Fixed Assets, Net of Debt \$ 30,127,850 Total Equity Net Income \$ 10,061 \$ 44,890,920 Total Liabilities & Equity \$ 67,560,061				
Total Long-Term Liabilities\$21,891,191Total Liabilities\$22,669,140EquityRetained Earnings Reserve for Operations Reserve for Water Revenue Reserve for Water Revenue Reserve for Bond Interest\$(1,961,714) (1,961,714)<				
Equity Retained Earnings \$ (1,961,714) Reserve for Operations \$ 3,461,292 Reserve for Water Revenue \$ 5,870,467 Reserve for Replacements \$ 500,000 Reserve for Replacements \$ 187,257 Reserve for Bond Interest \$ 187,257 Reserve for Bond Principal \$ 1,416,000 Reserve for Reserve \$ 3,138,533 Fixed Assets, Net of Debt \$ 30,127,850 Net Income \$ 10,061 Total Equity \$ 67,560,061	Total Long-Term Liabilities	OPEB LIADIILY-GLI		
Equity Retained Earnings \$ (1,961,714) Reserve for Operations \$ 3,461,292 Reserve for Water Revenue \$ 5,870,467 Reserve for Replacements \$ 500,000 Reserve for Bond Interest \$ 187,257 Reserve for Bond Interest \$ 187,257 Reserve for Bond Interest \$ 187,257 Reserve for Bond Principal \$ 1,416,000 Reserve for Reserve \$ 3,138,533 Fixed Assets, Net of Debt \$ 30,127,850 Net Income \$ 10,061 \$ 44,890,920 \$ 44,890,920 Total Equity \$ 67,560,061	Total Liabilities		\$	22,669,140
Retained Earnings\$(1,961,714)Reserve for Operations\$3,461,292Reserve for Water Revenue\$\$,870,467Reserve for Replacements\$\$00,000Reserve for Bond Interest\$\$187,257Reserve for Bond Principal\$1,416,000Reserve for Reserve\$\$,3138,533Fixed Assets, Net of Debt\$30,127,850Net Income\$Total Equity\$67,560,061	Fauity			
Reserve for Operations \$ 3,461,292 Reserve for Water Revenue \$ 5,870,467 Reserve for Replacements \$ 500,000 Reserve for Bond Interest \$ 187,257 Reserve for Debt Service \$ 2,141,174 Reserve for Bond Principal \$ 1,416,000 Reserve for Reserve for Reserve \$ 3,138,533 Fixed Assets, Net of Debt \$ 30,127,850 Net Income \$ 10,061 Total Equity \$ 44,890,920	Lyuity	Retained Earnings	\$	(1,961,714)
Reserve for Replacements \$ 500,000 Reserve for Bond Interest \$ 187,257 Reserve for Dobt Service \$ 2,141,174 Reserve for Bond Principal \$ 1,416,000 Reserve for Reserve \$ 3,138,533 Fixed Assets, Net of Debt \$ 30,127,850 Net Income \$ 10,061 Total Equity \$ 44,890,920		Reserve for Operations	\$	3,461,292
Reserve for Bond Interest \$ 187,257 Reserve for Dobt Service \$ 2,141,174 Reserve for Dobt Service \$ 1,416,000 Reserve for Bond Interest \$ 3,138,533 Fixed Assets, Net of Dobt \$ 30,127,850 Net Income \$ 10,061 S 44,890,920 Total Liabilities & Equity \$ 67,560,061				
Reserve for Debt Service \$ 2,141,174 Reserve for Dond Principal \$ 1,416,000 Reserve for Reserve \$ 3,138,533 Fixed Assets, Net of Debt \$ 30,127,850 Net Income \$ 10,061 \$ 44,890,920 \$ 44,890,920 Total Liabilities & Equity \$ 67,560,061		•		
Reserve for Bond Principal \$ 1,416,000 Reserve for Reserve \$ 3,138,533 Fixed Assets, Net of Debt \$ 30,127,850 Net Income \$ 10,061 Total Equity \$ 44,890,920 Total Liabilities & Equity \$ 67,560,061				
Reserve for Reserve \$ 3,138,533 Fixed Assets, Net of Debt \$ 30,127,850 Net Income \$ 10,061 Total Equity \$ 44,890,920 Total Liabilities & Equity \$ 67,560,061				
Net Income \$ 10,061 Total Equity \$ 44,890,920 Total Liabilities & Equity \$ 67,560,061		Reserve for Reserve	\$	3,138,533
Total Equity \$ 44,890,920 Total Liabilities & Equity \$ 67,560,061				
Total Liabilities & Equity \$ 67,560,061	Total Equity	Net Income		
\$ -	istal Labinites & Equity		ş	07,000,001
			\$	-

Appomattox River Water Authority

YTD Income Statement for the period ending March 31, 2020

YTD Income Statement for the period ending March 31, 2020	_								
		Budget		Budget		Actual	Ŷ	TD Budget	Variance
Water Rate Center	FY 19/20		Year-to-Date		Year-to-Date		vs. Actual		Percentage
Revenues and Expenses Summary									
Operating Budget vs. Actual									
Revenues									
Water Sales	\$	10,542,625	\$	7,906,969	\$	8,378,835	\$	471,867	5.97%
Misc. Revenue	\$	30,000	\$	22,500	\$	21,534	\$	(966)	-4.29%
Total Operating Revenues	\$	10,572,625	\$	7,929,469	\$	8,400,369	\$	470,900	5.94%
Evenence									
Expenses Personnel Cost	ć	2,447,600	\$	1,835,700	ć	1,792,820	\$	(42,880)	-2.34%
Contractual/Professional Services	\$ \$	2,447,600 1,204,500	ې \$	916,125	\$ \$	765,578	ې \$	(42,880) (150,547)	-16.43%
Utilities	\$	850,000	\$	637,500	\$	592,727	\$	(130,347) (44,774)	-7.02%
Communication/Postal/Freight	\$	47,200	\$	35,400	\$	35,925	\$	525	1.48%
Office/Lab/Purification Supplies	\$	98,000	\$	73,500	\$	74,590	\$	1,090	1.48%
Insurance	\$	90,000	\$	90,000	\$	93,573	\$	3,573	3.97%
Lease/Rental Equipment	\$	20,000	\$	15,000	\$	16,854	\$	1,854	12.36%
Travel/Training/Dues	\$	48,400	\$	36,300	\$	22,975	\$	(13,325)	-36.71%
Safety/Uniforms	\$	26,000	\$	19,500	\$	24,133	\$	4,633	23.76%
Chemicals	Ş	2,300,000	\$	1,725,000	Ş	1,382,727	\$	(342,273)	-19.84%
Repair/Maintenance Parts & Supplies	\$	343,000	\$	257,250	\$	317,585	\$	60,335	23.45%
Total Operating Expenses	\$	7,474,700	\$	5,641,275	\$	5,119,488	\$	(521,787)	-9.25%
Operating Results Suplus/(Deficit)	\$	3,097,925	\$	2,288,194	\$	3,280,881	\$	992,687	43.38%
								-	
Replacement Outlay Budget vs. Actual]								
Machinery & Motors	\$	175,000	\$	131,250	\$	163,217	\$	31,967	24.36%
Instrumentation	\$	52,000	\$	39,000	\$	12,889	\$	(26,112)	-66.95%
SCADA	\$	-	\$	-	\$	44,662	\$	44,662	#DIV/0!
Computer Equipment	\$	10,000	\$	7,500	\$	-	\$	(7,500)	-100.00%
Furniture/Fixtures	\$	6,000	\$	4,500	\$	-	\$	(4,500)	-100.00%
Motor Vehicles	\$	235,000	\$	176,250	\$	232,697	\$	56,447	32.03%
Special Studies	\$	-	\$	-	\$	-	\$	-	#DIV/0!
Valve Replacement	\$	100,000	\$	75,000	\$	-	\$	(75,000)	-100.00%
Concrete	\$	25,000	\$	18,750	\$	_	\$	(18,750)	-100.00%
PG Vault Meter	\$	30,000	\$	22,500	\$	_	\$	(22,500)	-100.00%
Bollards and Security Fences	\$	10,000	\$	7,500	\$	_	\$	(7,500)	-100.00%
Matoaca Meter/Meter Box	\$	125,000	\$	93,750	\$	-	\$	(93,750)	-100.00%
Total Capital Outlay	\$	768,000	\$	576,000	\$	453,464	\$	(122,536)	-21.27%
						•	· · ·		
Construction Outlay Budget vs. Actual]								
In-Plant Capital Upgrade	\$	-	\$	-	\$	2,220,460	\$	2,220,460	#DIV/0!
Debt Service Budget vs. Actual									
Interest Income	\$	-	\$	-	\$	223,756	\$	223,756	#DIV/0!
Interest Jurisdictions (Income)	\$	-	\$	-	\$	6,800	\$	6,800	#DIV/0!
Interest Expense	\$	-	\$	-	\$	421,766	\$	421,766	#DIV/0!
Bond Issuance Cost	\$	-	\$	-	\$	52,963	\$	52,963	#DIV/0!
Principal Payments	\$	2,141,175	\$	2,141,175	\$	232,000	•	(1,909,175)	-89.16%
Other Income/Other Expense									
Alum Litigation Proceeds-Received YTD	\$	-	\$	-	\$	672,154	\$	672,154	#DIV/0!
Alum Litigation Proceeds-Credited to Members YTD	\$	-	Ś	-	Ś	792,877	Ş	792,877	#DIV/0!
	Ŷ	-	Ŷ	-	Ŷ		Ŷ	,,,,,,,,	

Appomattox River Water Authority Executive Review Cash And Debt Highlights

Highlights: ARWA Cash Positions		30-Jun-19	31-Mar-20 Ch	hange	Explanation
Unrestricted Cash & Investments:					
Petty Cash	\$	400.00 \$	400.00 \$	_	On-Hand Petty Cash for incidental expenses
SunTrust Operating Acc		1,381,040.52 \$	2,910,459.44 \$		Financial Policy: Based on next four months of O&M expense
SunTrust Replacement F		119,436.99 \$	119,536.99 \$		Pass-through account: From US Bank to SunTrust Bank for Replacement Fund Requisitions
Sumust Replacement	-unu ş	119,430.99 3	119,550.99 \$	100.00	Pass-through account. From 05 bank to sum ust bank for Replacement rund Requisitions
Restricted Cash and Investments:					
Water Revenue	\$	3,153,267.05 \$	4,402,562.35 \$	1,249,295.30	Financial Policy: Held by Trustee for all operating water revenues
Reserve Account	\$	3,132,730.67 \$	3,974,988.02 \$	842,257.35	Financial Policy: 50% of current FY O&M Budget
Replacement Account	\$	808,255.92 \$	396,742.57 \$	(411,513.35)	Financial Policy: Must maintain a minimum of \$500K
Debt Service Reserve	\$	1,063,861.74 \$	2,152,616.31 \$	1,088,754.57	Financial Policy: Held by Trustee, funded at such amount as may be necessary.
2010 Bond	Principal/Interest \$	415,515.42 \$	207,856.39 \$	(207,659.03)	
2012 Bond	Principal/Interest \$	315,282.10 \$	172,433.28 \$	(142,848.82)	
2017 Bond	Principal/Interest \$	2,793,958.46 \$	624,918.39 \$	(2,169,040.07)	
2019 Bond	Principal/Interest \$	- \$	35,090.41 \$	35,090.41	
2017 Construction	\$	6,067,230.84 \$	3,419,291.36 \$	(2,647,939.48)	
Total Cash and Investments	\$	19,250,979.71 \$	18,416,895.51 \$	(834,084.20)	
Highlights: ARWA Outstanding Bor	nds	30-Jun-19	31-Mar-20 Ch	hange	
2010 Bond	\$	7,330,000.00 \$	440,000.00 \$	(6,890,000.00)	
2010 Bond-Def Amt on	Refund \$	(571,535.58) \$	- \$	571,535.58	
2010 Bond-Premium	\$	646,567.70 \$	- \$	(646,567.70)	
2012 Bond	\$	2,372,000.00 \$	2,372,000.00 \$	-	
2017 Bond	\$	12,750,000.00 \$	11,981,000.00 \$	(769,000.00)	
2019 Bond	\$	- \$	6,820,000.00 \$		
2019 Bond-Def Amt on	Refund \$	- \$	(82,816.11) \$		
Total Bonds Outstanding	\$	22,527,032.12 \$	21,530,183.89 \$	(996,848.23)	

Attachment B

Appomattox River Water Authority-Balance Sheet For Month Ending April 30, 2020

Assets			
Current Assets	Petty Cash	\$	400
	SunTrust Operating Fund	\$	2,604,329
	SunTrust Replacement Fund	\$	2,001,023
	Total Unrestricted Cash	\$	2,604,732
	Water Revenue	\$	6,504,289
	Reserve Account	\$	3,977,837
	Replacement Account	\$	372,788
	Debt Service Reserve	\$	2,154,177
	Bond Principal/Interest	\$	810,826
	Bond Construction	\$	3,047,068
	Total Restricted Cash	\$	16,866,986
	Total Checking/Savings	\$	19,471,718
	Accounts Receivable	\$	3,573
	Other Current Assets Inventory	\$ \$	26,701 264,923
	inventory		
Total Current Assets		\$	19,766,914
Fixed Assets	Land and Land Rights	\$	1,044,167
	Water System	\$	85,562,249
	Equipment	\$	1,238,359
	Hydro	\$	34,873
	Construction in Progress	\$	8,046,304
	Accumulated Amortization	\$	(34,873)
	Accumulated Depreciation	\$	(49,293,811)
Total Fixed Assets		\$	46,597,267
Other Assets			
	Def Out Res-Post ER Pension Costs	\$	63,920
	Deferred Outflow-OPEB GLI	\$	14,106
	Def Out Res-Net Dif Pension Inv	\$	-
	Total Other Assets	\$	78,026
Total Assets		\$	66,442,207
		<u>,</u>	
Liabilities & Equity Current Liabilities			
	Accounts Payable	\$	548,595
	Retainage Payable	\$	261,600
	Accrued Interest Payable	\$	187,257
Total Current Liabilities		\$	997,452
Long Term Liabilities			
	Def Inf Res-Net Dif Pension Inv	\$	90,011
	Def Inf Res-Pen Chg Assumptions	\$	83,159
	Def Inf Res-Pens Dif Proj/Act E	\$	51,052
	Net Pension Liability	\$	(279,290)
	Def Infl-OPEB Chg of Assumptions	\$	2,956
	Deferred Inflow-OPEB GLI	\$	13,000
	Deferred Inflow-Expect & Actual	\$	23,971
	Bonds Payable-2010	\$	440,000
	Bonds Payable-2012	\$	2,372,000
	Bonds Payable-2017 Ronds Payable-2019 Refunding Rond Payment	\$	11,981,000 6,820,000
	Bonds Payable-2019 Refunding Bond Payment Bonds Payable-2019 Def Amt on Refunding	\$ \$	6,820,000 (82,816)
	Accrued Leave Payable	\$ \$	(82,816) 180,705
	Post Employment Benefit	\$	77,443
	OPEB Liability-GLI	\$	118,000
			21,891,191
Total Long-Term Liabilities		\$	21,891,191
Total Long-Term Liabilities Total Liabilities		<u>\$</u> \$	22,888,642
Total Liabilities		\$	22,888,642
Total Liabilities	Retained Earnings	\$ \$	22,888,642 (1,961,714)
Total Liabilities	Reserve for Operations	\$ \$ \$	22,888,642 (1,961,714) 3,461,292
Total Liabilities	Reserve for Operations Reserve for Water Revenue	\$ \$ \$	22,888,642 (1,961,714) 3,461,292 5,870,467
Total Liabilities	Reserve for Operations Reserve for Water Revenue Reserve for Replacements	\$ \$ \$ \$	22,888,642 (1,961,714) 3,461,292 5,870,467 500,000
Total Liabilities	Reserve for Operations Reserve for Water Revenue Reserve for Replacements Reserve for Bond Interest	\$ \$ \$ \$ \$	22,888,642 (1,961,714) 3,461,292 5,870,467 500,000 187,257
Total Liabilities	Reserve for Operations Reserve for Water Revenue Reserve for Replacements Reserve for Bond Interest Reserve for Debt Service	\$ \$ \$ \$ \$ \$ \$ \$	22,888,642 (1,961,714) 3,461,292 5,870,467 500,000 187,257 2,141,174
Total Liabilities	Reserve for Operations Reserve for Water Revenue Reserve for Replacements Reserve for Bond Interest Reserve for Debt Service Reserve for Bond Principal	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	22,888,642 (1,961,714) 3,461,292 5,870,467 500,000 187,257 2,141,174 1,416,000
	Reserve for Operations Reserve for Water Revenue Reserve for Replacements Reserve for Bond Interest Reserve for Debt Service	\$ \$ \$ \$ \$ \$ \$ \$	22,888,642 (1,961,714) 3,461,292 5,870,467 500,000 187,257 2,141,174
Total Liabilities	Reserve for Operations Reserve for Water Revenue Reserve for Replacements Reserve for Bond Interest Reserve for Bond Principal Reserve for Bond Principal Reserve for Reserve Fixed Assets, Net of Debt	\$ \$\$\$\$\$\$\$\$\$\$\$\$	22,888,642 (1,961,714) 3,461,292 5,870,467 500,000 187,257 2,141,174 1,416,000 3,138,533 30,127,850
Total Liabilities	Reserve for Operations Reserve for Water Revenue Reserve for Replacements Reserve for Bond Interest Reserve for Debt Service Reserve for Bond Principal Reserve for Reserve	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	22,888,642 (1,961,714) 3,461,292 5,870,467 500,000 187,257 2,141,174 1,416,000 3,138,533
Total Liabilities Equity	Reserve for Operations Reserve for Water Revenue Reserve for Replacements Reserve for Bond Interest Reserve for Bond Principal Reserve for Bond Principal Reserve for Reserve Fixed Assets, Net of Debt	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	22,888,642 (1,961,714) 3,461,292 5,870,467 500,000 187,257 2,141,174 1,416,000 3,138,533 30,127,850 (1,327,295)
Total Liabilities Equity Total Equity	Reserve for Operations Reserve for Water Revenue Reserve for Replacements Reserve for Bond Interest Reserve for Bond Principal Reserve for Bond Principal Reserve for Reserve Fixed Assets, Net of Debt	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	22,888,642 (1,961,714) 3,461,292 5,870,467 500,000 187,257 2,141,174 1,416,000 3,138,533 30,127,850 (1,327,295) 43,553,565

Appomattox River Water Authority

YTD Income Statement for the period ending April 30, 2020

YTD Income Statement for the period ending April 30, 2020	Г	Budget		Budget		Actual	v	TD Budget	Variance
		-		-				-	
<u>Water Rate Center</u> Revenues and Expenses Summary		FY 19/20	Ŷ	ear-to-Date	Y	ear-to-Date		vs. Actual	Percentage
Operating Budget vs. Actual									
operating badget is. Actual									
Revenues									
Water Sales	\$	10,542,625	\$	7,906,969	\$	8,378,835	\$	471,867	5.97%
Misc. Revenue	\$	30,000	\$	22,500	\$	22,423	\$	(77)	-0.34%
Total Operating Revenues	\$	10,572,625	\$	7,929,469	\$	8,401,259	\$	471,790	5.95%
Expenses									
Personnel Cost	\$	2,447,600	\$	2,039,667	\$	1,978,453	\$	(61,214)	-3.00%
Contractual/Professional Services	\$	1,204,500	\$	1,018,417	\$	822,635	\$	(195,781)	-19.22%
Utilities	\$	850,000	\$	708,333	\$	649,038	\$	(59,295)	-8.37%
Communication/Postal/Freight	\$	47,200	\$	39,333	\$	42,159	\$	2,825	7.18%
Office/Lab/Purification Supplies	\$	98,000	\$	81,667	\$	85,700	\$	4,034	4.94%
Insurance	\$	90,000	\$	90,000	\$	92,515	\$	2,515	2.79%
Lease/Rental Equipment	\$	20,000	\$	16,667	\$	17,155	\$	488	2.93%
Travel/Training/Dues	\$	48,400	\$	40,333	\$	25,276	\$	(15,057)	-37.33%
Safety/Uniforms	\$	26,000	\$	21,667	\$	32,288	\$	10,621	49.02%
Chemicals	\$	2,300,000	\$	1,916,667	\$	1,487,047	\$	(429,619)	-22.41%
Repair/Maintenance Parts & Supplies	\$	343,000	\$	285,833	\$	358,088	\$	72,254	25.28%
Total Operating Expenses	\$	7,474,700	\$	6,258,583	\$	5,590,354	\$	(668,229)	-10.68%
Operating Results Suplus/(Deficit)	\$	3,097,925	\$	1,670,885	\$	2,810,905	\$	1,140,019	68.23%
Replacement Outlay Budget vs. Actual]								
Machinery & Motors	\$	175,000	\$	145,833	\$	172,691	\$	26,858	18.42%
Instrumentation	\$	52,000	\$	43,333	\$	12,889	\$	(30,445)	-70.26%
SCADA	\$	-	\$	-	\$	54,922	\$	54,922	#DIV/0!
Computer Equipment	\$	10,000	\$	8,333	\$	12,547	\$	4,213	50.56%
Furniture/Fixtures	\$	6,000	\$	5,000	\$	6,025	\$	1,025	20.50%
Motor Vehicles	\$	235,000	\$	195,833	\$	232,697	\$	36,864	18.82%
Special Studies	\$	-	\$	-	\$	-	\$	-	#DIV/0!
Valve Replacement	\$	100,000	\$	83,333	\$	-	\$	(83,333)	-100.00%
Concrete	\$	25,000	\$	20,833	\$	-	\$	(20,833)	-100.00%
PG Vault Meter	\$	30,000	\$	25,000	\$	-	\$	(25,000)	-100.00%
Bollards and Security Fences	\$	10,000	\$	8,333	\$	-	\$	(8,333)	-100.00%
Matoaca Meter/Meter Box	\$	125,000	\$	104,167	\$	-	\$	(104,167)	-100.00%
Total Capital Outlay	\$	768,000	\$	640,000	\$	491,770	\$	(148,230)	-23.16%
Construction Outlay Budget vs. Actual	٦								
In-Plant Capital Upgrade	\$	-	\$	-	\$	2,912,606	\$	2,912,606	#DIV/0!
Debt Service Budget vs. Actual									
Interest Income	\$	-	\$	-	\$	235,064	\$	235,064	#DIV/0!
Interest Jurisdictions (Income)	\$	-	\$	-	\$	6,800	\$	6,800	#DIV/0!
Interest Expense	\$	-	\$	-	\$	692,082	\$	692,082	#DIV/0!
Bond Issuance Cost	\$	-	\$	-	\$	52,963	\$	52,963	#DIV/0!
Principal Payments	\$	2,141,175	\$	2,141,175	\$	232,000	Ş	(1,909,175)	-89.16%
Other Income/Other Expense									
Alum Litigation Proceeds-Received YTD	\$	-	\$	-	\$	794,236	\$	794,236	#DIV/0!
Alum Litigation Proceeds-Credited to Members YTD	\$	-	\$	-	\$	792,877	\$	792,877	#DIV/0!

Appomattox River Water Authority Executive Review Cash And Debt Highlights

Highlights: ARWA Cash Positions		30-Jun-19		30-Apr-20	Ch	ange	Explanation
Unrestricted Cash & Investments:							
Petty Cash	\$	400.00	ć	400.00	ć	_	On-Hand Petty Cash for incidental expenses
SunTrust Operating Acc		1,381,040.52	•	2,604,329.30	\$	1,223,288.78	Financial Policy: Based on next four months of O&M expense
SunTrust Replacement F		119,436.99	•	3.00		(119,433.99)	Pass-through account: From US Bank to SunTrust Bank for Replacement Fund Requisitions
Sumust Replacement	unu ç	119,490.99	Ŷ	5.00	Ŷ	(115,455.55)	rass through account. From 05 bank to suffrast bank for hepacement rand hequisitions
Restricted Cash and Investments:							
Water Revenue	\$	3,153,267.05	\$	6,504,289.29	\$	3,351,022.24	Financial Policy: Held by Trustee for all operating water revenues
Reserve Account	\$	3,132,730.67	\$	3,977,836.54	\$	845,105.87	Financial Policy: 50% of current FY O&M Budget
Replacement Account	\$	808,255.92	\$	372,788.17	\$	(435,467.75)	Financial Policy: Must maintain a minimum of \$500K
Debt Service Reserve	\$	1,063,861.74	\$	2,154,177.18	\$	1,090,315.44	Financial Policy: Held by Trustee, funded at such amount as may be necessary.
2010 Bond	Principal/Interest \$	415,515.42	\$	196,787.11	\$	(218,728.31)	
2012 Bond	Principal/Interest \$	315,282.10	\$	139,388.32	\$	(175,893.78)	
2017 Bond	Principal/Interest \$	2,793,958.46	\$	474,650.55	\$	(2,319,307.91)	
2019 Bond	Principal/Interest \$	-	\$	-	\$	-	
2017 Construction	\$	6,067,230.84	\$	3,047,068.40	\$	(3,020,162.44)	
Total Cash and Investments	\$	19,250,979.71	\$	19,471,717.86	\$	220,738.15	
Highlights: ARWA Outstanding Bor	nds	30-Jun-19		31-Mar-20	Ch	ange	
2010 Bond	Ś	7,330,000.00	Ś	440,000.00	\$	(6,890,000.00)	
2010 Bond-Def Amt on	Refund \$	(571,535.58)		-	Ś	571,535.58	
2010 Bond-Premium	Ś	646,567.70		-	Ś	(646,567.70)	
2012 Bond	\$	2,372,000.00		2,372,000.00	\$,	
2017 Bond	\$	12,750,000.00		11,981,000.00	\$	(769,000.00)	
2019 Bond	\$	-	\$	6,820,000.00	\$	6,820,000.00	
2019 Bond-Def Amt on	Refund \$	-	; \$	(82,816.11)		, ,	
Total Bonds Outstanding	\$	22,527,032.12	\$	21,530,183.89	\$	(996,848.23)	

Attachment C

Appomattox River Water Authority-Balance Sheet For Month Ending May 31, 2020

Current Asets Petry Cach Sominut Replacement rund 9 3.01/27/27 Sum out Replacement rund 9 3.01/27/27 Water Revenue 9 4.006.13 Replacement Account 9 4.006.13 Beind Sominut Replacement Account 9 4.006.13 Beind Sominut Replacement Account 9 4.0207.48 Replacement Account 9 1.124.11/10 Beind Construction 9 1.242.02050 Colore Construction 9 1.242.020 Colore Construction in Progress 5 1.242.020	Assets			
SunTrais Operating Fund 3 3.217.270 SunTrais Operating Fund 3 3.217.270 Water Reveal 3 4.907.948 Replexement Account 3 4.907.948 Replexement Account 3 4.907.948 Replexement Account 3 2.227.272 Total Checking/Sorings 3 1.82.38.922 Accounts Receivable 5 2.227.672 Total Checking/Sorings 5 1.82.38.922 Accounts Receivable 5 2.227.670 Other Current Assets 5 2.62.021 Total Current Assets 5 1.044.167 Water System 5 3.83.872 Total Current Assets 5 1.044.167 Water System 5 3.83.872 Construction in Progress 3 8.065.301 Other Assets 5 5.208.574 Unrent Labellities & Contry 5 1.328.379 Current Labellities 5 7.80.25 Total Assets 5 5.208.574	Current Assets			
SunTrust Replacement Parial 3 3.3.3.2.3.2.3.2.3.2.3.2.3.2.3.2.3.2.3.2				
Interface 3 3.337.2727 Water Revenue \$ 4.065.131 Reserve Account \$ 4.057.131 Reserve Account \$ 4.057.131 Debt Striver Revenue \$ 4.057.131 Bond Oncupul/Interest \$ 2.222.471 Debt Striver Revenue \$ 2.335.922 Ford Accounts Revenue \$ 2.4520.925 Total Checking/Savigs \$ 1.833.922 Accounts Revenue \$ 2.526 Other Current Assets \$ 2.526 Inventory \$ 3.837.272 Total Current Assets \$ 1.041.167 Water System \$ 3.552.200 Construction in Progress \$ 0.45.937.201 Other Assets \$ 1.042.107 Water System \$ 3.55.20.00 Construction in Progress \$ 0.45.937.201 Other Assets \$ 7.80.25 Total Other Assets \$ 7.80.26 Current Liabilities				
Reserve Account \$ 4,097.465 Replacement Account \$ 4,097.465 Debt Service Reserve \$ 1,237.207 Total Construction \$ 1,227.277 Total Construction \$ 1,227.277 Total Construction \$ 1,227.277 Total Construction \$ 1,227.277 Accounts Receivable \$ 2,227.27 Total Construction Internation \$ 1,238.392 Accounts Receivable \$ 2,256 Other Current Assets \$ 1,238.397 Faced Assets \$ 1,044.157 Water System \$ 1,045.157				
Replacement Account \$ 450.365 Debt Stevice Reserve \$ 1,214.117 Bond Orhicipa/Interest \$ 1,235.320 Total Checking/Savings \$ 1,8228.922 Accounts Reviewable \$ 2,827.87 Accounts Reviewable \$ 1,8238.922 Accounts Reviewable \$ 1,853.3472 Field Assets \$ 1,853.3472 Field Assets \$ 1,044,167 Water System \$ 8,854.622.08 Constrain Reviewable \$ 1,044,167 Water System \$ 8,854.622.08 Constraint Reviewable \$ 1,243.333 Accounts Reviewable \$ 1,243.333 Constraint Reviewable \$ 1,245.873 Accounts Reviewable \$ 1,245.872.872 Other Assets \$ 5 5,268.744 Corrent Liabilities \$ 1,245.872.872 \$ Corrent Liabilities \$ 5 5,268.744 Corrent Liabilities <td< td=""><td></td><td></td><td></td><td></td></td<>				
Deb Service Reserve Bond Fincypolitetest Bond Construction \$				
Bond Principal/Interest: \$ 1.353.200 Fotal Checking/Savings \$ 1.452.0950 Accounts Receivable \$ 2.224.21 Accounts Receivable \$ 2.224.21 Other Current Assets \$ 2.224.21 Total Checking/Savings \$ 1.823.022 Accounts Receivable \$ 2.224.22 Total Current Assets \$ 1.853.07.02 Reid Assets \$ 1.941.07 Accounts Receivable \$ 1.853.07.02 Accounts Vertein \$ 1.044.107 Year Participal (Anterization Accounts Payable Accountable Amontrization Accountable Accou				
Bond Construction S 2.272.474 Total Checking/Savings \$ 18.238.922 Accounts Receivable \$ 2.274.47 Other Current Assets \$ 2.62.923 Total Current Assets \$ 2.62.923 Total Current Assets \$ 1.043.167 Water System \$ 1.043.167 Water System \$ 1.043.167 Vater System \$ 1.043.167 <				
Total Checking/Savings 142820595 Total Checking/Savings 5 15238,9221 Accounts Receivable 5 2,264 Otter Current Assets 5 2,6701 Inventory 5 264,923 Fred Assets 5 2,6701 Muter System 5 5,650,229 Fued Assets 5 1,044,167 Water System 5 8,604,304 Accumulated Amoritzation 5 4,6373,334,873 Accumulated Amoritzation 5 4,6373,331,173 Total Fixed Assets 5 65,208,774 Def Out Res-Post ER Pension Costs 5 63,290 Def Out Res-Post ER Pension Costs 5 63,290 Def Out Res-Post ER Pension Costs 5 65,208,774 Liabilities & Equity 5 14,105 Current Liabilities 5 78,026 Current Liabilities 5 78,026 Ling Term Liabilities Current Liabilities 5 320,090 Def Int Res-Net DI Pension Inv 5				
Accounts Receivable Other Current Assets\$2,226 5,26,701Total Current Assets\$1,041,167 \$Ried Assets\$1,041,167 \$Ried Assets\$1,041,167 \$Total Fixed Assets\$1,041,167 \$Total Fixed Assets\$1,041,167 \$Total Fixed Assets\$1,041,167 \$Total Fixed Assets\$1,041,167 \$Total Fixed Assets\$1,042,167 				
Driber Current Assets Inventory\$226,20,21Total Current AssetsIand and Iand Rights Equipment Equipment Accumulated Amoritazion Accumulated Amoritazion Accumulated Amoritazion Accumulated Amoritazion Equipment<		Total Checking/Savings	\$	18,238,922
Inventory \$ 264,923 Total Current Assets \$ 155,33,472 Face Assets Iand and Land Rights \$ 1,044,167 Water System \$ 85,552,249 1,228,353 Hydro \$ 3,4473 228,4273 Construction in Progress \$ 8,467,304 Accumulated Amoritzation \$ (42,473) Accumulated Amoritzation \$ 6,45,972,267 Other Assets \$ 5 5,53,208,764 Deferred Outflew-OPEB GUI \$ 5 14,108 Def Out Res-Post EP Pension Costs \$ 6 5,208,764 Total Other Assets \$ 7,8026 7,8026 Total Other Assets \$ 7,8026 7,8026 Current Liabilities Accounts Payable \$ 320,090 Retainage Payable \$ 320,090 83,353 Def Inf Res-Net DI Prosion Inv \$ 90,011 Def Inf Res-Post DI ProjOkat E \$ 33,353 Def Inf Res-PostDI ProjOkat E <		Accounts Receivable	\$	2,926
Total Current Assets \$ 1.9.5.3.9.7.2 Fleed Assets Land and Land Rights \$ 1.0.94.1.5.7 Guipment \$ 1.238.393 Account Sector 5 8.246.3.943 Accumulated AnonFights \$ 1.238.393 Accumulated AnonFights \$ 1.425.92.267 Other Assets \$ 5 6.34.273 1.425.92.267 Other Assets \$ 5 6.3.920 1.425.92.267 Other Assets \$ 5 6.3.920 1.41.06 Def Out Res-Post ER Pension Costs \$ 6.3.920 1.41.06 Def Out Res-Post ER Pension For \$ 6.3.920 1.41.06 Def Out Res-Post ER Pension For \$ 6.3.920 1.41.06 Def Out Res-Post ER Pension For \$ 6.3.200.990 Retainage Paryable \$ 2.26.60.372 Curant Labilities Account Interest Payable \$ 2.26.60.372 7.62.42 \$ 3.3.090 Def Inf Res-Net Df Pension Inv \$ 9.00.11 \$ 3.3.090 1.62.92.92.91				
Freed Assets 1.0.4.1.4 Water System \$ 1.238.339 Hydro \$ 1.238.339 Hydro \$ 1.238.339 Hydro \$ 8.562.249 Equipment \$ 1.238.339 Hydro \$ 8.562.249 Construction in Progress \$ 8.043.873 Accumulated Amoritation \$ 6.043.873 Accumulated Amoritation \$ 6.03.920 Other Assets \$ 5 5.3.200 Def Out Res-Post ER Pension Costs \$ 5 5.0.207.44 Liabilities & Equity \$ \$ 7.8.026 Current Liabilities \$ 20.000 Accounts Payable \$ 30.000 Accounts Payable \$ 30.010 \$ 2.0.000 Accounts Payable \$ 30.010 \$ 2.0.020 Def Inf Res-Net DI Pension Inv \$ \$ 9.0011 \$ Def Inf Res-Net DI Pension Inv \$ \$ 9.0011 \$	Total Current Access			
Land and land lights \$ 1.044.0.27 Water System \$ 85552.26 Water System \$ 85552.26 Equipment \$ 1.238.333 Hydro \$ 1.238.333 Hydro \$ 1.238.333 Accumulated Amorization \$ 1.46.304 Accumulated Amorization \$ 1.429.233.311 Total Faced Assets \$ 6.5297.677 Other Assets \$ 6.5208.767 Def Out Res-Past ER Pension Costs \$ 6.3208.764 Def Out Res-Past ER Pension Costs \$ 6.3208.764 Def Out Res-Past ER Pension Costs \$ 6.5208.764 Total Other Assets \$ 7.65.208.764 Liabilities & Equity \$ 2.5.208.764 Current Liabilities \$ 7.65.208.764 Liabilities & Equity \$ 2.5.208.764 Liabilities \$ 7.65.208.764 Liabilities \$ 7.65.964 Long Term Lia			Ş	10,555,472
Equipment \$ 1.323.359 Hydro \$ 8.4673 2.3.359 Accumulated Americation \$ 8.646.304 Accumulated Depreciation \$ 1.64.673 Accumulated Depreciation Costs S S	Fixed Assets	Land and Land Rights	\$	1,044,167
Hydro \$ 34,373 Construction in Progress \$ 8,045,334 Accumulated Amoritization \$ (4,293) Accumulated Amoritization \$ (42,933) Accumulated Depreciation \$ (42,933) Other Assets \$ 63,920 Defored Outflow-OPEB GLI \$ 14,065 Def Out Res-Net EP Rension Inv \$ 78,026 Total Other Assets \$ 65,208,764 Liabilities & Equity \$ 20,000 Current Liabilities \$ 20,000 Accounts Payable \$ 20,000 Accounts Payable \$ 20,000 Current Liabilities \$ 768,966 Long Term Liabilities Def Inf Res-Net Dif Pension Inv \$ 90,011 Def Inf Res-Pere Dif Res-Net Dif Pension Inv <				85,562,249
Accumulated Amerization \$ 8,646,343 Accumulated Depreciation \$ (44,873) Accumulated Depreciation \$ (46,293,311) Accumulated Depreciation \$ (46,292,311) Other Assets \$ 0,4597,267 Other Assets \$ 0,597,267 Other Assets \$ 0,320 Def Out Res-Post ER Pension Costs \$ 0,320 Def Out Res-Net Dif Pension Inv \$ 14,106 Def Out Res-Net Dif Pension Inv \$ 0,5208,764 Liabilities & Equity \$ 0,5208,764 Current Liabilities \$ 0,011 Retainage Payable \$ 0,21,207 Accounts Payable \$ 0,21,207 Total Current Liabilities \$ 0,011 Def Inf Res-Net Dif Pension Inv \$ 0,21,220 <td></td> <td>Equipment</td> <td>\$</td> <td>1,238,359</td>		Equipment	\$	1,238,359
Accumulated Amoritation \$ (44,473) (46,293,401) Total Fixed Assets 2 Other Assets Def Out Res-Net EP Rension Costs \$ 63,2920 (5,292,267) Def Out Res-Net EP Rension Costs \$ 63,2920 (5,292,267) \$ 63,2920 (5,292,267) Total Ober Assets \$ 0,202,000 \$ 0,14,06 Def Out Res-Net Di Pension Inv \$ 0,202,000 \$ 0,202,000 Current Liabilities \$ 0,202,000 \$ 0,202,000 Current Liabilities Current Liabilities \$ 0,202,000 Current Liabilities Current Liabilities \$ 0,202,000 Def Inf Res-Net Dif Pension Inv \$ 0,202,000 \$ 0,202,000 Def Inf Res-Net Dif Pension Inv \$ 0,202,000 \$ 0,202,000 Def Inf Res-Net Dif Pension Inv \$ 0,202,000 \$ 0,202,000 Def Inf Res-Net Dif Pension Inv \$ 0,202,000 \$ 0,202,000 Def Inf Res-Net Dif Pension Inv \$ 0,202,000 \$ 0,202,000 Def Inf Res-Net Dif Pension Inv \$ 0,202,000 \$ 0,202,000 Def Inf Res-Net Dif Pension Inv \$ 0,202,000 \$ 0,202,000 Def Inf Res-Net Dif Pension Inv \$ 0,202,000 \$ 0,202,00		-		
Total Fixed Assets Accumulated Depreciation \$ 462,293,811) Other Assets Def Out Res-Post ER Pension Costs Deferred Outflow-OPEB GLI Def Out Res-Net Di Pension Inv \$ 14,106 Total Other Assets \$ 78,026 Total Other Assets \$ 65,208,764 Liabilities & Equity \$ 52,008,764 Current Liabilities \$ 20,009 Retainage Payable \$ 320,009 Retainage Payable \$ 226,1600 Accounts Payable \$ 261,600 Account Payable \$ 78,025 Total Current Liabilities \$ 768,025 Long Term Liabilities \$ 768,025 Def Inf Res-Net DI Pension Inv \$ 90,011 Def Inf Res-Net DI Pension Inv \$ 108,000 Def Inf Res-Net DI Pension Inv				
Total Fixed Assets \$ 46,597,267 Other Assets Def Out Res-Post ER Pension Costs Deferred Outflow-OPEB GLI Def Out Res-Mc Diano Inv \$ 5 14,106 Cold Res-Mc Diano Inv \$ \$ 78,026 Total Assets \$ 55,208,764 Liabilities & Equity \$ \$ 5 216,000 Current Liabilities Accounts Payable \$ 320,090 Retainage Payable \$ 320,090 Def inf Res-Pen Chg Assumptions \$ 32,057 Total Current Liabilities Def Inf Res-Payable Actual \$ 32,397				
Other Assets Def Out Res-Post ER Pension Costs Defrared Outflow-OPEB GLI Def Out Res-Net DI Pension Inv \$ 		Accumulated Depreciation		
Def Out Res-Poit ER Pension Costs\$63,920Def Out Res-Net Di Pension Inv\$14,106Def Out Res-Net Di Pension Inv\$78,026Total Assets\$78,026Total Assets\$65,208,764Liabilities & EquityCurrent Liabilities\$220,099Retainage Payable\$\$220,099Retainage Payable\$\$261,600Accounts Payable\$\$261,600Accounts Payable\$\$768,946Long Term LiabilitiesDef Inf Res-Net Dif Pension Inv\$90,011Def Inf Res-Pen Chg Assumptions\$\$83,159Def Inf Res-Pen Chg Assumptions\$\$23,971Bords Payable-2010Def Inf Res-Pens Dif ProjAct E\$\$13,000Def Inf Res-Pens Dif ProjAct E\$\$2,371Bonds Payable-2010\$\$\$440,000Bonds Payable-2012\$\$2,372,000Bonds Payable-2013\$\$\$2,871,000Bonds Payable-2019\$\$\$1,981,001Bonds Payable-2019\$\$\$2,821,01Accuel Lawe Payable\$\$\$Potal Liabilities\$\$\$2,872,000Bonds Payable-2019\$\$\$Potal Long-Term Liabilities\$\$\$Fotal La	Total Fixed Assets		\$	46,597,267
Deferred Outflow-OPEB GLI Def Out Res-Net Dif Pension Inv\$14,106 \$Total Other Assets\$78,026Total Assets\$78,026Liabilities & Equity Current Liabilities\$22,0090 Retainage Payable\$Accounts Payable Retainage Payable\$220,090 \$Accrued Interest Payable\$220,090 \$Cong Term LiabilitiesAccounts Payable\$90,011 \$Long Term LiabilitiesDef Inf Res-Net Dif Pension Inv Def Inf Res-Pens Dif Proj/Act E \$\$90,011 \$Def Inf Res-Net Dif Pension Inv Def Inf Res-Pens Dif Proj/Act E \$\$90,011 \$\$Def Inf Res-Net Dif Pension Inv Def Inf Res-Pens Dif Proj/Act E \$\$90,011 \$\$Def Inf Res-Net Dif Pension Inv Def Inf Res-Pens Dif Proj/Act E \$\$90,011 \$\$Def Inf Res-Net Dif Pension Liability Def Inf Res-Pens Dif Proj/Act E \$\$\$90,011 \$Def Inf Res-Pens Dif Proj/Act E \$\$\$\$Def Inf Res-Pens Dif Proj/Act E \$\$\$\$\$Def Inf Res-Pens Dif Proj/Act E \$\$\$\$\$Def Inf Res-Pens Dif Proj/Act E \$\$\$\$\$Def Inf DeFE Dif Pol/Act E \$\$\$\$\$Def Inf Res-Pens Dif Proj/Act E \$\$\$\$\$Def Inf Res-Pens Dif Proj/Act E \$\$\$\$\$Def Inf DeFE Dif Pol/Act E 	Other Assets			
Deferred Outflow-OPE Gui Def Out Res-Net Dif Pension Inv\$14,105 \$Total Other Assets\$78,025Total Assets\$78,025Liabilities & Equity Current Liabilities\$32,0090 Retainage Payable\$32,0090 \$Current LiabilitiesAccounts Payable Retainage Payable\$32,0090 \$81,72,77Total Current LiabilitiesAccounts Payable Perind Res-Net Dif Pension Inv Def Inf Res-Net Dif Pensions Def Inf Res-Net Dif Pensions S\$90,011 \$Def Inf Res-Net Dif Pension Inv Def Inf Res-Pens Dif Proj/Act E Def Inf Res-Pens Dif Proj/Act E S\$90,011 \$\$Def Inf Res-Pens Dif Pension Inv Def Inf Res-Pens Dif Proj/Act E S\$\$90,011 \$\$Def Inf Res-Pens Dif Proj/Act E Deferred Inflow-CPEB Gui Deferred Inflow-CPEB Cli S\$\$90,011 \$\$\$Def Inf Bes-Pens Dif Proj/Act E Deferred Inflow-CPEB Cli Deferred Inflow-CPEB Cli S\$\$\$90,011 \$\$\$\$\$Total Long-Term Liabilities\$		Def Out Res-Post ER Pension Costs	\$	63,920
Total Assets\$78,026Total Assets\$6,52,08,74Liabilities & Equity Current LiabilitiesAccounts Payable Retainage Payable Accrued Interest Payable Comen Liabilities320,000 Accrued Interest Payable S320,000 Accrued Interest Payable S320,000 S331,500 S </td <td></td> <td>Deferred Outflow-OPEB GLI</td> <td>\$</td> <td>14,106</td>		Deferred Outflow-OPEB GLI	\$	14,106
Total Assets\$65,208,764Liabilities & EquityCurrent LiabilitiesAccounts Payable\$320,090Retainage Payable\$320,090Accounts Payable\$320,090Accounts Payable\$320,090Accounts Payable\$320,090Accounts Payable\$320,090Accounts Payable\$320,090Accounts Payable\$320,090Accounts Payable\$320,090Account Liabilities\$320,090Long Term LiabilitiesDef Inf Res-Net Dif Pansion Inv\$\$90,011Def Inf Res-Pen Dif Passion Inv\$\$90,011Def Inf Res-Pen Dif Passion Inv\$\$90,011Def Inf Res-Pen Dif Passion Inv\$\$\$90,011Def Inf Res-Pen Dif Passion Inv\$\$\$90,011Def Inf Res-Pen Dif Passion Inv\$\$\$\$\$Def Inf Res-Pen Dif Passion Inv\$\$\$\$\$\$\$Def Inf Res-Pen Dif Passion Inv\$ <td></td> <td>Def Out Res-Net Dif Pension Inv</td> <td>Ş</td> <td>-</td>		Def Out Res-Net Dif Pension Inv	Ş	-
Liabilities & Equity Current Liabilities Accounts Payable Accrued Interest Payable S S S S Current Liabilities Accounts Payable S S S S S S S S S S S S S S S S S S S		Total Other Assets	\$	78,026
Current LiabilitiesAccounts Payable\$320,090 Retainage PayableAccrued Interest Payable\$1287,257 5Total Current LiabilitiesDef Inf Res-Net Dif Pension Inv\$90,011 9Long Term LiabilitiesDef Inf Res-Net Dif Pension Inv\$90,011 	Total Assets		\$	65,208,764
Current LiabilitiesAccounts Payable\$320,090 Retainage PayableAccrued Interest Payable\$1287,257 5Total Current LiabilitiesDef Inf Res-Net Dif Pension Inv\$90,011 9Long Term LiabilitiesDef Inf Res-Net Dif Pension Inv\$90,011 9Def Inf Res-Pens Dif Proj/Act E\$\$51,052 9Net Pension Liability\$\$(279,290) 9Def Inf Res-Pens Dif Assumptions\$2,3956 9Deferred Inflow-Expect & Actual\$3,3971 3,9711 8 onds Payable-2010\$Bonds Payable-2010\$440,000 9,99ble-2013\$Bonds Payable-2012\$2,372,000 8 onds Payable-2019 Refunding Bond Payment 9 of 18,0705 Post Employment Benefit\$7,7,443 9Total Liabilities\$\$226,60,137EquityRetained Earnings Reserve for Operations Reserve for Replacements \$\$3,61,292 3,872,973 8,872,973 9,872,973 9,872,973 9,872,973 9,872,973\$Total Liabilities\$\$22,660,137Fortal Liabilities\$\$2,26,60,137Fortal Liabilities\$\$3,812,923 3,861,292 8,882,973 9,873,973 9,873,973Fortal Liabilities\$\$2,26,603,77Fortal Liabilities\$\$3,61,292 3,835,333 6,824,0000 8,882,974,673Cotal Liabilities\$\$3,0127,850 3,0127,850Total Liabilities & Equity\$\$3,0127,850 3,0127,853T	Liabilitios & Equity			
Accounts Payable\$320,090Retainage Payable\$261,600Accrued Interest Payable\$266,966Long Term LiabilitiesDef Inf Res-Net Dif Pension Inv\$90,011Def Inf Res-Pen Chg Assumptions\$83,159Def Inf Res-Pen SDI Proj/Att E\$51,052Net Pension Liability\$(279,290)Def Inf Res-Pen SDI Proj/Att E\$13,000Deferred Inflow-PEB GLI\$\$13,000Deferred Inflow-PEB Cli\$\$13,000Deferred Inflow-PEB Cli\$\$13,000Deferred Inflow-PEB Cli\$\$13,000Deferred Inflow-PEB Cli\$\$13,000Deferred Inflow-PEB Cli\$\$19,931,000Deforsed Inflow-PEB Cli\$\$19,931,000Bonds Payable-2012\$\$2,377,000Bonds Payable-2019 Pefunding Bond Payment\$6,820,000Bonds Payable-2019 Pefunding Bond Payment\$\$Post Employment Benefit\$77,443OPEB Liability-GLI\$115,000\$\$\$\$Post Employment Benefit\$\$Post				
Retainage Payable\$261,600Accrued Interest Payable\$187,257Total Current LiabilitiesDef Inf Res-Net Dif Pension Inv\$90,011Def Inf Res-Pen Chg Assumptions\$83,159Def Inf Res-Pens Dif Proj/Act E\$51,052Net Pension Liability\$(279,290)Def Inf Res-Pens Dif Proj/Act E\$31,000Deferred Inflow-Expect & Actual\$23,956Deferred Inflow-Expect & Actual\$23,971Bonds Payable-2012\$2,377,000Bonds Payable-2013\$11,981,000Bonds Payable-2019 Def Amt on Refunding\$(828,86)Accrued Leave Payable\$118,000Bonds Payable-2019 Def Amt on Refunding\$\$Accrued Leave Payable\$118,000Bonds Payable-2019 Refunding Bond Payment\$6,820,000Bonds Payable-2019 Refunding Bond Payment\$6,820,000Bonds Payable-2019 Refunding Bond Payment\$18,000Bonds Payable-2019 Refunding Bond Payment\$\$Total Liabilities\$\$22,660,137EquityRetained Earnings\$\$\$Reserve for Operations\$\$3,461,292Reserve for Bond Principal	Current Liabilities			
Accrued Interest Payable\$187,257Total Current Liabilities\$768,946Long Term LiabilitiesDef Inf Res-Net Dif Pension Inv\$Def Inf Res-Pen Chg Assumptions\$83,159Def Inf Res-Pen Chg Assumptions\$83,159Def Inf Res-Pen Chg Assumptions\$\$Def Inf Res-Pen Chg Assumptions\$\$Def Inf Res-Pen Chg Assumptions\$\$Def Inf OpER Chg of Assumptions\$\$Def Inf Chg Chg of Assumptions\$\$D				
Total Current Liabilities\$768,946Long Term LiabilitiesDef Inf Res-Net Dif Pension Inv\$90,011Def Inf Res-Pen Cng Assumptions\$83,159Def Inf Res-Pen Cng Assumptions\$83,159Def Inf Res-Pen Cng Assumptions\$279,230Def Infl-OPEB Chg of Assumptions\$2,3956Deferred Inflow-OPEB GLI\$13,000Deferred Inflow-PEB GLI\$13,000Deferred Inflow-PEB GLI\$2,3971Bonds Payable-2012\$2,372,000Bonds Payable-2013\$11,981,000Bonds Payable-2019 Refunding Bond Payment\$6,820,000Bonds Payable-2019 Def Amt on Refunding\$(82,816)Accrued Leave Payable\$118,000Sords Payable-2019 Def Amt on Refunding\$221,891,191Total Liabilities\$\$7,443OPEB Liability-GLI\$118,000\$\$21,891,191EquityReserve for Operations\$3,461,292Reserve for Operations\$3,461,292Reserve for Replacements\$5,00,000Reserve for Bobl Service\$1,416,000Reserve for Debt Service\$3,127,850Total EquityNet Income\$(2,332,232)Total Liabilities & Equity\$\$42,548,627Total Liabilities & Equity\$\$42,548,627Total Liabilities & Equity\$\$42,548,627Total Liabilities & Equity\$				
Long Term Liabilities Def Inf Res-Net Dif Pension Inv \$ 0,011 Def Inf Res-Pen Chg Assumptions \$ 33,159 Def Inf Res-Pen Dif Proj/Att E \$ 51,052 Net Penson Liability \$ (279,290) Def erred Inflow-DPEB CLI \$ 13,000 Deferred Inflow-PEB CLI \$ 2,372,000 Bonds Payable-2012 \$ 2,372,000 Bonds Payable-2017 \$ 11,981,000 Bonds Payable-2017 \$ 11,981,000 Bonds Payable-2019 Def Ant on Refunding \$ 6,820,000 Bonds Payable-2019 \$ 118,000 Post Employment Benefit \$ 77,443 OPEB Liability-GLI \$ 118,000 Total Liabilities \$ 22,660,137 Equity Reserve for Operations \$ 3,412,223 Reserve for Operations<		Accrued Interest Payable		
Def Inf Res-Net Dif Pension Inv \$ 90,011 Def Inf Res-Pen Chg Assumptions \$ 83,159 Def Inf Res-Pen Chg Assumptions \$ 83,159 Def Inflex-Pens Dif Proj/Act E \$ \$1,052 Net Pension Liability \$ (279,290) Def Infl-OPEB Chg of Assumptions \$ 2,956 Deferred Inflow-Expect & Actual \$ 31,000 Bonds Payable-2010 \$ 440,000 Bonds Payable-2012 \$ \$ Bonds Payable-2010 \$ 440,000 Bonds Payable-2010 \$ 440,000 Bonds Payable-2012 \$ \$ Bonds Payable-2019 Refunding Bond Payment \$ 6,820,000 Bonds Payable-2019 Def Ant on Refunding \$ (82,816) Accrued Leave Payable \$ 119,981,000 Bonds Payable-2019 Def Ant on Refunding \$ (21,92,790) Post Employment Benefit \$ 77,443 OPEB Liability-GLI \$ 21,801,191 Equity Reserve for Operations \$ 3,461,29	Total Current Liabilities		\$	768,946
Def Inf Res-Pen Chg Assumptions \$ 83,159 Def Inf Res-Pens Dif Proj/Act E \$ 51,052 Net Pension Liability \$ (279,290) Def Infl-OPEB Chg of Assumptions \$ 2,956 Deferred Inflow-DPEB GLI \$ 13,000 Deferred Inflow-Expect & Actual \$ 23,971 Bonds Payable-2010 \$ 440,000 Bonds Payable-2012 \$ 2,372,000 Bonds Payable-2019 Refunding Bond Payment \$ 6,820,000 Bonds Payable-2019 Def Amt on Refunding \$ (82,816) Accrued Leave Payable \$ 11,981,000 Post Employment Benefit \$ 77,443 OPEB Liability-GLI \$ 118,000 \$ 22,660,137 \$ Equity Retained Earnings \$ (1,961,714) Reserve for Operations \$ 3,461,292 Reserve for Replacements \$ 5,500,067 Reserve for Bond Interest \$ 187,257 Reserve for Bond Interest \$ 3,138,533	Long Term Liabilities			
Def Inf Res-Pens Dif Proj/Act E\$				
Net Pension Liability \$ (279,290) Def InfI-OPEB Chg of Assumptions \$ 2,956 Deferred InfI-O-PEB Chg \$ 13,000 Deferred Inflow-Expect & Actual \$ 23,971 Bonds Payable-2010 \$ 440,000 Bonds Payable-2017 \$ 11,981,000 Bonds Payable-2017 \$ 11,981,000 Bonds Payable-2019 Refunding Bond Payment \$ 6,820,000 Bonds Payable-2019 Def Amt on Refunding \$ (82,816) Accrue Leave Payable \$ 18,000 Post Employment Benefit \$ 77,443 OPEB Liability-GLI \$ 18,000 \$ 22,660,137 \$ Equity \$ 22,660,137 Fequity Retained Earnings \$ (1,961,714) Reserve for Operations \$ 3,461,292 Reserve for Operations \$ 3,461,292 Reserve for Debt Service \$ 141,6000 Reserve for Debt Service \$ 1,416,000 Reserve for Reserve<				
Def Infl-OPEB Chg of Assumptions \$ 2,956 Deferred Inflow-EpeB GLI \$ 13,000 Deferred Inflow-Expect & Actual \$ 23,971 Bonds Payable-2010 \$ 440,000 Bonds Payable-2017 \$ 11,981,000 Bonds Payable-2017 \$ 11,981,000 Bonds Payable-2019 Def Ant on Refunding \$ (82,816) Accrued Leave Payable \$ 180,705 Pot Employment Benefit \$ 77,443 OPEB Liability-GLI \$ 118,000 \$ 22,660,137 \$ Fotal Liabilities \$ 22,660,137 Equity Retained Earnings \$ (1,961,714) Reserve for Operations \$ 3,461,292 Reserve for Departements \$ 500,000 Reserve for Debt Service \$ 1,416,000 Reserve for Debt Service \$ 3,148,533 Fixed Assets, Net of Debt \$ 30,127,850 Total Equity \$ 42,548,627 Total Equity <td< td=""><td></td><td></td><td>ç</td><td></td></td<>			ç	
Deferred Inflow-DFB GLI \$ 13,000 Deferred Inflow-Expect & Actual \$ 23,971 Bonds Payable-2010 \$ 440,000 Bonds Payable-2012 \$ 2,372,000 Bonds Payable-2017 \$ 11,981,000 Bonds Payable-2019 Refunding Bond Payment \$ 6,820,000 Bonds Payable-2019 Def Amt on Refunding \$ (82,816) Accrued Leave Payable \$ 11,981,000 Post Employment Benefit \$ 77,443 OPEB Liability-GLI \$ 118,000 \$ 21,891,191 \$ Total Liabilities \$ 22,660,137 Equity Retained Earnings \$ (1,961,714) Reserve for Operations \$ 3,461,292 Reserve for Water Revenue \$ 5,870,467 Reserve for Bond Interest \$ 187,257 Reserve for Bond Principal \$ 1,416,000 Reserve for Bond Principal \$ 3,0,127,850 Reserve for Reserve \$ 3,0,127,850			ç	
Deferred Inflow-Expect & Actual\$23,971Bonds Payable-2010\$440,000Bonds Payable-2012\$2,372,000Bonds Payable-2012\$2,372,000Bonds Payable-2013\$11,981,000Bonds Payable-2019 Refunding Bond Payment\$6,820,000Bonds Payable-2019 Def Amt on Refunding\$(82,816)Accrued Leave Payable\$180,705Post Employment Benefit\$77,443OPEB Liability-GLI\$118,000S22,660,137Equity\$22,660,137EquityRetained Earnings\$(1,961,714)Reserve for Operations\$3,461,292Reserve for Replacements\$500,000Reserve for Bond Interest\$187,257Reserve for Bond Principal\$1,416,000Reserve for Replacements\$30,127,850Net Income\$(2,332,232)Total Equity\$\$42,548,627Total Liabilities & Equity\$\$65,208,764			ç	
Bonds Payable-2010 \$ 440,000 Bonds Payable-2012 \$ 2,372,000 Bonds Payable-2017 \$ 11,981,000 Bonds Payable-2019 Def Ant on Refunding \$ (82,816) Accrued Leave Payable \$ 180,005 Post Employment Benefit \$ 77,443 OPEB Liability-GLI \$ 118,000 \$ 22,660,137 Equity \$ 22,660,137 Equity Retained Earnings \$ (1,961,714) Reserve for Operations \$ 3,461,292 Reserve for Operations \$ 3,461,292 Reserve for Bond Interest \$ 187,257 Reserve for Bond Interest \$ 187,257 Reserve for Represerve \$ 3,183,533 Fixed Assets, Net of Debt \$ 30,127,850 Total Equity \$ (2,332,232) Total Equity \$ 42,548,627			Ś	
Bonds Payable-2012\$2,372,000Bonds Payable-2017\$11,981,000Bonds Payable-2019 Refunding Bond Payment\$6,820,000Bonds Payable-2019 Def Ant on Refunding\$(82,816)Accrued Leave Payable\$180,705Post Employment Benefit\$77,443OPEB Liabilities\$21,891,191Total Liabilities\$22,660,137EquityRetained Earnings\$(1,961,714)Reserve for Operations\$3,461,292Reserve for Replacements\$500,000Reserve for Bond Interest\$187,257Reserve for Bond Principal\$1,416,000Reserve for Reserve\$3,138,533Fixed Assets, Net of Debt\$30,127,850Total Liabilities & Equity\$\$(2,332,232)Total Liabilities & Equity\$\$(2,332,232)Solution\$\$(2,332,232)Solution\$\$(2,332,232)Solution\$\$(2,332,232)Solution\$\$(2,332,232)Solution\$\$\$Solution\$\$\$Solution\$\$Solution\$\$Bords Payable\$\$Solution\$\$Solution\$\$Reserve for Bond Interest\$\$Solution\$\$Solution\$\$Solution\$\$ <t< td=""><td></td><td></td><td></td><td></td></t<>				
Bonds Payable-2019 Refunding Bond Payment\$6,820,000Bonds Payable-2019 Def Ant on Refunding\$(82,816)Accrue Leave Payable\$180,705Post Employment Benefit\$77,443OPEB Liability-GLI\$118,000Total Liabilities\$22,660,137EquityRetained Earnings\$(1,961,714)Reserve for Operations\$3,461,292Reserve for Operations\$5,870,467Reserve for Bond Interest\$187,257Reserve for Debt Service\$2,141,174Reserve for Debt Service\$3,146,000Reserve for Reserve\$3,0,127,850Total EquityNet Income\$(2,332,232)Total Equity\$\$42,548,627Total Liabilities & Equity\$\$65,208,764		Bonds Payable-2012		2,372,000
Bonds Payable-2019 Refunding Bond Payment\$6,820,000Bonds Payable-2019 Def Ant on Refunding\$(82,816)Accrue Leave Payable\$180,705Post Employment Benefit\$77,443OPEB Liability-GLI\$118,000Total Liabilities\$22,660,137EquityRetained Earnings\$(1,961,714)Reserve for Operations\$3,461,292Reserve for Operations\$5,870,467Reserve for Bond Interest\$187,257Reserve for Debt Service\$2,141,174Reserve for Debt Service\$3,146,000Reserve for Reserve\$3,0,127,850Total EquityNet Income\$(2,332,232)Total Equity\$\$42,548,627Total Liabilities & Equity\$\$65,208,764		Bonds Payable-2017	\$	11,981,000
Accrued Leave Payable Post Employment Benefit\$180,705 \$Total Long-Term Liabilities\$77,443 \$Total Liabilities\$22,660,137Equity\$22,660,137EquityRetained Earnings Reserve for Operations Reserve for Operations Reserve for Replacements Reserve for Bond Interest Reserve for Bond Interest \$\$187,257 Reserve for Replacements Reserve for Replacements Reserve for Bond Interest Reserve for Reserve \$\$187,257 Reserve for Reserve Reserve for Reserve \$\$181,000 Reserve for Reserve \$\$181,000 Reserve for Reserve \$\$181,000 Reserve for Bond Principal Reserve for Reserve \$\$181,000 Reserve for Reserve \$\$181,000 \$\$181,000 \$\$181,000 \$\$181,000 \$\$181,000 \$\$181,000 \$\$181,000 \$\$181,000 \$\$181,000 \$\$181,000 \$\$181,000 \$\$181,000 \$\$ </td <td></td> <td>Bonds Payable-2019 Refunding Bond Payment</td> <td>\$</td> <td>6,820,000</td>		Bonds Payable-2019 Refunding Bond Payment	\$	6,820,000
Post Employment Benefit OPEB Liability-GLI\$77,433 \$Total Long-Term Liabilities\$221,891,191Total Liabilities\$222,660,137EquityRetained Earnings Reserve for Operations Reserve for Operations Reserve for Replacements Reserve for Bohd Interest Reserve for Debt Service \$\$Reserve for Operations Reserve for Debt Service Reserve for Debt Service \$\$187,257Reserve for Replacements Reserve for Debt Service \$\$1,416,000 \$Reserve for Reserve Fixed Assets, Net of Debt\$30,127,850Total Equity\$(2,332,232) \$\$(2,332,232) \$Total Liabilities & Equity\$\$65,208,764			\$	
Total Long-Term LiabilitiesOPEB Liability-GLI\$118,000Total Liabilities\$22,660,137EquityRetained Earnings Reserve for Operations Reserve for Water Revenue\$3,461,292Reserve for Water Revenue\$5,870,467Reserve for Operations Reserve for Bond Interest\$187,257Reserve for Debt Service\$2,141,174Reserve for Reserve for Bond Interest\$1,416,000Reserve for Rond Principal\$1,416,000Reserve for Rond Principal\$3,0,127,850Total Equity\$42,548,627Total Liabilities & Equity\$\$565,208,764\$			\$	
Total Long-Term Liabilities\$21,891,191Total Liabilities\$22,660,137EquityRetained Earnings Reserve for Operations Reserve for Operations Reserve for Bond Interest Reserve for Bond Interest Reserve for Bond Principal Reserve for Bond Principal Reserve for Reserve \$\$Reserve for Bond Principal Reserve for Reserve S\$1,416,000Reserve for Reserve Reserve for Reserve \$\$3,138,533Fixed Assets, Net of Debt\$30,127,850Total Equity\$\$65,208,764				
Equity Retained Earnings \$ (1,961,714) Reserve for Operations \$ 3,461,292 Reserve for Water Revenue \$ 5,870,467 Reserve for Replacements \$ 500,000 Reserve for Bond Interest \$ 187,257 Reserve for Bond Interest \$ 187,257 Reserve for Bond Principal \$ 1,416,000 Reserve for Reserve \$ 3,138,533 Fixed Assets, Net of Debt \$ 30,127,850 Net Income \$ (2,332,232) \$ 42,548,627 Total Equity \$ 65,208,764	Total Long-Term Liabilities	OPER LIADIIITY-GLI		
Equity Retained Earnings \$ (1,961,714) Reserve for Operations \$ 3,461,292 Reserve for Water Revenue \$ 5,870,467 Reserve for Replacements \$ 500,000 Reserve for Bond Interest \$ 187,257 Reserve for Bond Interest \$ 187,257 Reserve for Bond Principal \$ 1,416,000 Reserve for Reserve \$ 3,138,533 Fixed Assets, Net of Debt \$ 30,127,850 Net Income \$ (2,332,232) \$ 42,548,627 Total Equity \$ 65,208,764	Total Liabilities		\$	22,660,137
Retained Earnings \$ (1,961,714) Reserve for Operations \$ 3,461,292 Reserve for Operations \$ 5,870,467 Reserve for Replacements \$ 500,000 Reserve for Replacements \$ 500,000 Reserve for Bond Interest \$ 187,257 Reserve for Bond Principal \$ 1,41,174 Reserve for Bond Principal \$ 1,41,6000 Reserve for Reserve \$ 3,138,533 Fixed Assets, Net of Debt \$ 30,127,850 Net Income \$ (2,332,232) \$ 42,548,627 \$ 42,548,627 Total Equity \$ 65,208,764	F			
Reserve for Operations \$ 3,461,292 Reserve for Water Revenue \$ 5,870,467 Reserve for Replacements \$ 500,000 Reserve for Bond Interest \$ 187,257 Reserve for Debt Service \$ 2,141,174 Reserve for Bond Principal \$ 1,416,000 Reserve for Reserve \$ 3,138,533 Fixed Assets, Net of Debt \$ 30,127,850 Net Income \$ (2,332,232) Total Equity \$ 42,548,627	Equity	Retained Earnings	\$	(1,961,714)
Reserve for Replacements \$ 500,000 Reserve for Bond Interest \$ 187,257 Reserve for Debt Service \$ 2,141,174 Reserve for Bond Principal \$ 1,416,000 Reserve for Reserve \$ 3,138,533 Fixed Assets, Net of Debt \$ 30,127,850 Net Income \$ (2,332,232) \$ 42,548,627 \$ 42,548,627 Total Liabilities & Equity \$ 65,208,764		Reserve for Operations	\$	3,461,292
Reserve for Replacements \$ 500,000 Reserve for Bond Interest \$ 187,257 Reserve for Debt Service \$ 2,141,174 Reserve for Bond Principal \$ 1,416,000 Reserve for Reserve \$ 3,138,533 Fixed Assets, Net of Debt \$ 30,127,850 Net Income \$ (2,332,232) \$ 42,548,627 \$ 42,548,627 Total Liabilities & Equity \$ 65,208,764			\$	
Reserve for Debt Service \$ 2,141,174 Reserve for Bond Principal \$ 1,416,000 Reserve for Reserve \$ 3,138,533 Fixed Assets, Net of Debt \$ 30,127,850 Net Income \$ (2,332,232) Total Equity \$ 42,548,627			\$	
Reserve for Bond Principal \$ 1,416,000 Reserve for Reserve \$ 3,138,533 Fixed Assets, Net of Debt \$ 30,127,850 Net Income \$ (2,332,232) Total Equity \$ 42,548,627 Total Liabilities & Equity \$ 65,208,764			\$	
Reserve for Reserve \$ 3,138,533 Fixed Assets, Net of Debt \$ 30,127,850 Net Income \$ (2,332,232) Total Equity \$ 42,548,627 Total Liabilities & Equity \$ 65,208,764			Ş	
Fixed Assets, Net of Debt \$ 30,127,850 Net Income \$ (2,332,232) Total Equity \$ 42,548,627 Total Liabilities & Equity \$ 65,208,764			ş	
Total Equity \$ 42,548,627 Total Liabilities & Equity \$ 65,208,764				
Total Equity \$ 42,548,627 Total Liabilities & Equity \$ 65,208,764		Net Income	\$	(2,332,232)
	Total Equity		\$	
\$ -	Total Liabilities & Equity		\$	65,208,764
			\$	-

Appomattox River Water Authority

YTD Income Statement for the period ending May 31, 2020

YTD Income Statement for the period ending May 31, 2020	_								
		Budget		Budget		Actual	Ŷ	TD Budget	Variance
Water Rate Center	L	FY 19/20	Y	ear-to-Date	Y	ear-to-Date		vs. Actual	Percentage
Revenues and Expenses Summary									
Operating Budget vs. Actual									
Revenues									
Water Sales	\$	10,542,625	\$	7,906,969	\$	8,378,835	\$	471,867	5.97%
Misc. Revenue	\$	30,000	\$	22,500	\$	22,676	\$	176	0.78%
Total Operating Revenues	\$	10,572,625	\$	7,929,469	\$	8,401,511	\$	472,043	5.95%
Expenses									
Personnel Cost	\$	2,447,600	\$	2,243,633	\$	2,162,185	\$	(81,449)	-3.63%
Contractual/Professional Services	\$	1,204,500	\$	1,120,708	\$	877,674	\$	(243,034)	-21.69%
Utilities	\$	850,000	\$	779,167	\$	698,127	\$	(81,040)	-10.40%
Communication/Postal/Freight	\$	47,200	\$	43,267	\$	45,854	\$	2,587	5.98%
Office/Lab/Purification Supplies	\$	98,000	\$	89,833	\$	90,186	\$	352	0.39%
Insurance	\$	90,000	\$	90,000	\$	92,515	\$	2,515	2.79%
Lease/Rental Equipment	\$	20,000	\$	18,333	\$	19,371	\$	1,038	5.66%
Travel/Training/Dues	\$	48,400	\$	44,367	\$	25,940	\$	(18,426)	-41.53%
Safety/Uniforms	\$	26,000	\$	23,833	\$	33,099	\$	9,266	38.88%
Chemicals	\$	2,300,000	\$	2,108,333	\$	1,611,038	\$	(497,296)	-23.59%
Repair/Maintenance Parts & Supplies	\$ \$	343,000 7,474,700	\$ \$	314,417 6,875,892	\$ \$	371,457 6,027,446	\$ \$	57,041 (848,446)	18.14% - 12.34%
Total Operating Expenses Operating Results Suplus/(Deficit)	\$	3,097,925	\$	1,053,577	\$	2,374,065		1,320,488	125.33%
operating results Suplus (Deficity	<u>,</u>	3,037,323	<u> </u>	1,033,377	<u> </u>	2,374,003	Ŷ	1,320,400	123.3370
Replacement Outlay Budget vs. Actual]								
Machinery & Motors	\$	175,000	\$	160,417	\$	217,308	\$	56,892	35.46%
Instrumentation	\$	52,000	\$	47,667	\$	25,099	\$	(22,568)	-47.35%
SCADA	\$	-	\$	-	\$	54,922	\$	54,922	#DIV/0!
Computer Equipment	\$	10,000	\$	9,167	\$	8,629	\$	(538)	-5.87%
Furniture/Fixtures	\$	6,000	\$	5,500	\$	12,144	\$	6,644	120.80%
Motor Vehicles	\$	235,000	\$	215,417	\$	232,697	\$	17,280	8.02%
Special Studies	\$	-	\$	-	\$	-	\$	-	#DIV/0!
Valve Replacement	\$	100,000	\$	91,667	\$	-	\$	(91,667)	-100.00%
Concrete	\$	25,000	\$	22,917	\$	-	\$	(22,917)	-100.00%
PG Vault Meter	\$	30,000	\$	27,500	\$	-	\$	(27,500)	-100.00%
Bollards and Security Fences	\$	10,000	\$	9,167	\$	-	\$	(9,167)	-100.00%
Matoaca Meter/Meter Box	\$	125,000	\$	114,583	\$	-	\$	(114,583)	-100.00%
Total Capital Outlay	\$	768,000	\$	704,000	\$	550,798	\$	(153,202)	-21.76%
Construction Outlay Budget vs. Actual]								
In-Plant Capital Upgrade	\$	-	\$	-	\$	3,485,826	\$	3,485,826	#DIV/0!
Debt Service Budget vs. Actual									
Interest Income	\$	_	\$	-	\$	238,097	\$	238,097	#DIV/0!
Other (Income)	\$	-	\$	-	\$	6,877	Ş	6,877	#DIV/0!
Interest Expense	\$	-	\$	-	\$	692,082	Ş	692,082	#DIV/0!
Bond Issuance Cost	\$	-	ş	-	\$	52,963	Ş	52,963	#DIV/0!
Principal Payments	\$	2,141,175	\$	2,141,175	\$	232,000		(1,909,175)	-89.16%
Other Income/Other Expense									
Alum Litigation Dracoode Deceived VTD	*		<u>ب</u>		~	0FE 377	~	055 377	#DIV/01
Alum Litigation Proceeds-Received YTD Alum Litigation Proceeds-Credited to Members YTD	\$ \$	-	\$ \$	-	\$ \$	855,277 792,877	\$ \$	855,277 792,877	#DIV/0! #DIV/0!
	+		Ŧ		Ŧ	,	Ŷ	,	

Appomattox River Water Authority Executive Review Cash And Debt Highlights As of April 30, 2020

Highlights: ARWA Cash	Positions	30-Jun-19	31-May-20	Cho	ange	Explanation
Unrestricted Cash & Inve	stments:					
Petty Cash		\$ 400.00	\$ 400.00	\$	-	see explanation (a) below
SunTrust Op	erating Account	\$ 1,381,040.52	\$ 3,317,569.61	\$	1,936,529.09	see explanation (b) below
SunTrust Rep	placement Fund	\$ 119,436.99	\$ 2.70	\$	(119,434.29)	see explanation (c) below
Restricted Cash and Inve	stments:					
Water Reven	ue	\$ 3,153,267.05	\$ 4,606,131.27	\$	1,452,864.22	see explanation (d) below
Reserve Acco	bunt	\$ 3,132,730.67	\$ 4,097,485.68	\$	964,755.01	see explanation (e) below
Replacement	t Account	\$ 808,255.92	\$ 450,365.00	\$	(357,890.92)	see explanation (f) below
Debt Service	Reserve	\$ 1,063,861.74	\$ 2,141,174.00	\$	1,077,312.26	see explanation (g) below
2010 Bond	Principal/Interest	\$ 415,515.42	\$ 390,211.69	\$	(25,303.73)	
2012 Bond	Principal/Interest	\$ 315,282.10	\$ 215,751.35	\$	(99,530.75)	
2017 Bond	Principal/Interest	\$ 2,793,958.46	\$ 747,356.49	\$	(2,046,601.97)	
2019 Bond	Principal/Interest	\$ -	\$ -	\$	-	
2017 Constru	uction	\$ 6,067,230.84	\$ 2,272,474.26	\$	(3,794,756.58)	
Total Cash and Investme	nts	\$ 19,250,979.71	\$ 18,238,922.05	\$	(1,012,057.66)	
Highlights: ARWA Outst	anding Bonds	30-Jun-19	31-May-20	Che	ange	
2010 Bond		\$ 7,330,000.00	\$ 440,000.00	\$	(6,890,000.00)	
2010 Bond-D	ef Amt on Refund	\$ (571,535.58)	\$ -	\$	571,535.58	
2010 Bond-P	remium	\$ 646,567.70	\$ -	\$	(646,567.70)	
2012 Bond		\$ 2,372,000.00	\$ 2,372,000.00	\$	-	
2017 Bond		\$ 12,750,000.00	\$ 11,981,000.00	\$	(769,000.00)	
2019 Bond		\$ -	\$ 6,820,000.00	\$	6,820,000.00	
2019 Bond-D	ef Amt on Refund	\$ -	\$ (82,816.11)	\$	(82,816.11)	
Total Bonds Outstanding	,	\$ 22,527,032.12	\$ 21,530,183.89	\$	(996,848.23)	

Explanation of Unrestricted and Restricted Cash positions:

a. On-Hand Petty Cash for incidental expenses

b. Financial Policy: Based on next four months of O&M expense

- c. Pass-through account: From US Bank to SunTrust Bank for Replacement Fund Requisitions
- d. Financial Policy: Held by Trustee for all operating water revenues
- e. Financial Policy: 50% of current FY O&M Budget
- f. Financial Policy: Must maintain a minimum of \$500K
- g. Financial Policy: Held by Trustee, funded at such amount as may be necessary.

2010 Principal Interest Total	2012 Principal	Interest <u>Total</u>	2017	Principal	Interest	<u>Total</u>		<u>2019</u> Pri	ncipal Inte	erest <u>Tota</u>	<u> </u>
Year Ended	Year Ended		Year Er					Year Ended			
June 30	June 30		June 30)				June 30			
	2012 \$ -	\$ 93,906.15 \$ 93,906.15									
	2013 \$ 193,000.00										
	2014 \$ 199,000.00	1									
	2015 \$ 205,000.00	1									
	2016 \$ 211,000.00	\$ 90,535.50 \$ 301,535.50									
	2017 \$ 218,000.00	\$ 83,886.00 \$ 301,886.00									
	2018 \$ 225,000.00	\$ 77,019.50 \$ 302,019.50		2018	\$ 94,350.0	0 \$ 94,350.00					
	2019 \$ 232,000.00	\$ 69,936.00 \$ 301,936.00		2019 \$ 750,000	.00 \$ 330,225.0	0 \$ 1,080,225.00					
2020 \$ - \$ 11,220.00 \$ 11,220.00	2020 \$ 239,000.00	\$ 62,635.50 \$ 301,635.50		2020 \$ 769,000	.00 \$ 311,115.9	8 \$ 1,080,115.98		2020 \$	- \$	75,205.83 \$	75,205.83
2021 \$ 440,000.00 \$ 11,220.00 \$ 451,220.00	2021 \$ 247,000.00	\$ 55,102.50 \$ 302,102.50		2021 \$ 789,000	.00 \$ 291,516.3	4 \$ 1,080,516.34		2021 \$	90,000.00 \$	167,283.25 \$	257,283.25
	2022 \$ 255,000.00	\$ 47,321.50 \$ 302,321.50		2022 \$ 809,000	.00 \$ 271,413.5	0 \$ 1,080,413.50		2022 \$	545,000.00 \$	160,940.03 \$	705,940.03
\$ 440,000.00 \$ 22,440.00 \$ 462,440.00	2023 \$ 263,000.00	\$ 39,292.50 \$ 302,292.50		2023 \$ 830,000	.00 \$ 250,794.8	8 \$ 1,080,794.88		2023 \$	555,000.00 \$	149,759.83 \$	704,759.83
	2024 \$ 271.000.00	\$ 31.015.50 \$ 302.015.50		2024 \$ 851.000	.00 \$ 229.647.9	0 \$ 1.080.647.90		2024 Ś	565.000.00 \$	138.011.18 Ś	703,011.18
	2025 \$ 280,000.00	\$ 22,475.00 \$ 302,475.00		2025 \$ 872,000	.00 \$ 207.972.5	6 \$ 1,079,972.56		2025 \$	580,000.00 \$	125,495.06 \$	705,495.06
This was both an expansion and maintenance project	2026 \$ 288,000.00	\$ 13.671.00 \$ 301.671.00		2026 \$ 895.000	.00 \$ 185.743.7	0 \$ 1.080.743.70		2026 \$	595.000.00 \$	111,887.68 \$	706,887.68
Charged as follows: (45.62%-expansion, 54.38%-allocation	2027 \$ 297,000.00			2027 \$ 918,000	.00 \$ 162.936.1	6 \$ 1,080,936.16		2027 \$	615,000.00 \$	97,223.93 \$	712,223.93
				2028 \$ 941,000	.00 \$ 139.549.9	4 \$ 1,080,549.94		2028 \$	620,000.00 \$	81,701.76 \$	701,701.76
	\$ 3.623.000.00	\$ 1,000,950.65 \$ 4,623,950.65		2029 \$ 965,000		6 \$ 1,080,572.46		2029 \$	640,000.00 \$	65,204.26 \$	705,204.26
	+ -,,	+ -,,		2030 \$ 989,000		4 \$ 1,079,991.14		2030 \$	655.000.00 \$	47,762.13 \$	702,762.13
	Maintenance Projects*			2031 \$ 1,015,000				2031 \$	670.000.00 \$	29,438.75 \$	699,438.75
	***charged to members based			2032 \$ 1,040,000		2 \$ 1,079,928.92		2032 \$	690,000.00 \$	10,021.25 \$	700,021.25
	charged to members based			2032 \$ 1,040,000		6 \$ 1,080,422.86		2052 9	050,000.00 \$	10,021.25 9	700,021.25
				2000 0 1,007,000	.00 9 13,422.0	0 9 1,080,422.80					
				\$ 13,500,000	.00 \$ 2.800.962.1	6 \$ 16,300,962.16		Ś	6.820.000.00 \$	1,259,934.94 \$	8,079,934.94
				÷ 10,000,000		,- 00,502120		Ŷ	-,,,,,,	_,, v	2,2. 0,004104
			***Ma	intenance Proiects**	**		1	***This was both	an expansion and	maintenance projec	***
				rged to members bas		•				pansion, 54.38%-allo	
			CITC	-Bea to members bus				charged as it		pansion, 54.50% and	

Attachment D

Alum Litigation Proceeds	AR	WA	:	SCWWA	
1/1/2019	\$ 98	,254.00	\$	14,943.00	
6/1/2019		,519.26	\$	6,618.44	
9/1/2019	<mark>\$ 590</mark>	<mark>,063.00</mark>	\$	89,737.00	
9/23/2019	<mark>\$ 61</mark>	.,040.99	\$	9,283.16	
1/15/2020	<mark>\$ 21</mark>	.,050.00	\$	3,201.00	
4/14/2020	<mark>\$ 122</mark>	,082.00	\$	18,566.00	
5/27/2020	<mark>\$ 61</mark>	<mark>.,040.99</mark>	\$	9,283.16	
Total To Date: 6/30/20	<mark>\$ 997</mark>	<mark>,050.24</mark>	\$ 1	51,631.76	
7/1/2020	\$ 95	,631.00	\$	14,544.00	
Total To Date: 7/7/20	\$ 1,092	,681.24	\$ 1	66,175.76	

Notes:

(1) ARWA litigation proceeds are refunded to the members as credits on their quarterly billing.

(2) SCWWA litigation proceeds are placed in the LGIP for the plant.

(3) The proceeds for 7/1/2020 will be credited on your FY21, first quarter bill.