

Corporation of Shepherdstown
Agenda for Joint Meeting of the Water and Sanitary Boards
February 26, 2026
6:00 p.m.
Town Hall 104 N. King Street

1. Call to Order
2. Visitors
3. Board Members Present
4. Minutes of January 22, 2026 Meeting
 - Vote to Approve by Sanitary Board
 - Vote to Approve by Water Board
5. Flow and Quality Reports
 - a. Report on events related to harsh weather
6. Financial Reports
 - a. Budget vs Actuals
 - b. Plans for workshops on reserve and depreciation accounts, and formats of monthly financial reports to the boards
7. Unfinished Business
 - a. Hydrant report
 - b. Financial Management System Procurement
9. Next Meetings – March 26 and May 28

Corporation of Shepherdstown

Minutes for Meeting of the Water and Sanitary Board

January 22, 2026 pm

Town Hall 104 N. King Street

1. Call to Order – Introduction of new Water Board member, Kathleen Stratton

2. Visitors – Mr. Welter and Mr. Auxer

3. Board Members Present

Water Board – James Gatz, Sue Kemnitzer, Marcy Bartlett, John Bresland, Jack Eggleston, Dan Shelton, and Kathleen Stratton

Sanitary Board – James Gatz and Harvey Heyser

4. Minutes of December 4, 2025 Meeting

Vote: Approved by Sanitary Board

Vote: Approved by Water Board

5. Flow and Quality Reports from Staff

-Mr. Coe reported on Sanitary System spill due to malfunction of pump and alarms. On January 7, 2026 approximately 5,000 gallons of untreated sewage spilled from the sewage pumping station near the water plant. Some of the spill reached Town Run. Staff responded quickly to stop the spill, remediate the area and install a new alarm back up system. The incident was reported to WV Public Service Commission and the WV Department of Environmental Protection. The latter inspected the site on January 8 and judged that the area was properly cleaned and the electrical problem was addressed correctly. The mayor asked for additional study on how this all happened and what we might learn from it.

-Other flow and quality reports were within normal range.

6. Financial Reports

a. Budget v Actuals - The reports included final numbers for October and preliminary ones for November. Board members urged that the new town financial system project prioritize producing more timely and accurate reports for the Water and Sanitary Departments.

Request: The Boards asked for a special briefing and discussion on formats for the monthly reports. Plus, a second session on reserve and depreciation accounts.

b. Preliminary discussion on budget for next year – Given growing costs there is concern over how to balance the budgets.

c. Bill adjustments – There is a large bill adjustment request pending.

d. Initial discussion of possible rate and other tariff changes - The staff suggests that we begin review of our Water and Sanitary Department policies to update them to align with costs and new WV Public Service Commission policies.

7. Unfinished Business

a. Update on Decota study of Town Run watershed – Sampling will begin soon at eight sites. Costs for testing will be higher than initially estimated.

b. Hydrant Report – Inspection and flushing of hydrants is up to date.

8. New Business

a. Application for service at Colonial Hills Phase 3A step 2 – Postponed at the request of the applicant.

b. Capacity needed by the Oldcastle APG mulch plant – Oldcastle APG has filed an application for water service. Mr. Ekstrom, the town consulting engineer, explained his initial advice is that the water plant has capacity to fulfill the request but that a holding tank would be needed at the plant to accommodate the Water Department's pumping schedule. A vote on the application will be at the next Water Department Board meeting.

c. New PFAS studies – John Bresland led a discussion to update us on new studies of PFAS issues and modifications of the US Environmental Protection Agency positions.

9. Next Meetings - February 26 and March 26 at 6 pm

10. Adjournment

SHEPHERDSTOWN WATER DEPT.

January 2026

Pump time average 15 hours.

Gallons pumped average 685,461.

Chemical usage normal.

All daily samples in acceptable ranges.

All Bacteriological samples passed (Absent of Bacteria)

No violations.

Concerns:

- UV State Reporting
- Still fine tuning hypo bleach system

SUMMARY OF WASTE WATER TREATMENT PLANT OPERATIONS

Month		Year		Plant		City		Operator													
January		2024		Shepherdstown W.W.T.P.		Shepherdstown		Kenny Shipley													
Date	Rainfall (inches)	INFLUENT WASTEWATER				DIGESTERS		ACTIVATED SLUDGE		EFFLUENT TEMP.				PLANT EFFLUENT							
		TSS (mg/l)	BOD ₅ (mg/l)	Flow (mgd)	Temp (F°)	pH	Sludge Added (gal)	Removed (gal)	M.L.S.S.	Degrees Celsius	TSS (mg/l)	BOD ₅ (mg/l)	Fecal Coll (per 100 ml)	DO (mg/l)	pH	TKN (mg/l)	Total N (mg/l)	Total P (mg/l)			
1				0.1752		12000															
2	0.04			0.1956		16000	64679											0.49	1.27	0.018	
3				0.2089		20000	11634		6227												
4				0.2071		20000	13987														
5				0.2260		22000	45055		5962												
6	0.29			0.2115		22000	15256														
7				0.2270		22000															
8				0.2398		22000	14954														
9	1.9	191	124	0.3262		22000	14443							4		<2		7.1	0.77	11.77	0.029
10				0.3225		16000	12285														
11				0.3074		16000	14601														
12	0.49			0.2931		16000	13984	6													
13				0.3034		16000															
14				0.2520		16000															
15				0.2424		12000	43321														
16	0.05			0.2540		12000	14887											0.59	4.79	<0.01	
17				0.2476		22000	11966														
18				0.2365		22000	14667														
19	0.2			0.2424		12000	14846	6	6311												
20	0.59			0.2377		12000	34302														
21	0.25			0.2397		12000															
22	0.18			0.2418		12000	14694														
23				0.2796		18000	12356												0.34	3.14	0.01
24				0.2660		18000	12371														
25	0.04			0.2762		16000	14084														
26	0.01			0.2886		18000	13539	6	5621												
27	0.14			0.2620		16000	36999														
28	1.35			0.4220		16000															
29				0.3117		16000	14795														
30				0.3538		16000	14617												0.69	1.24	0.02
31				0.3163		16000	37397														
Total	5.53	191	124	8.2060		518000	52601	32	24121					4		<2		7.1	2.88	22.21	0.078
Average	0.45	191	124	0.2648		16710	21024	6.4	6030					4		<2		7.1	0.58	4.44	0.016
Minimum	0.01	191	124	0.1752		12000	11634	5	5621					4		<2		7.1	0.34	1.24	<0.01
Maximum	1.90	191	124	0.4220		22000	64679	9	6311					4		<2		7.1	0.77	11.77	0.029

MAIL ONE COPY EACH TO:

Office of Environmental Health Services
 Certification & Training Program
 350 Capitol Street, Room 313
 Charleston, WV 25301-1798

Division of Environmental Protection
 ATTN: Municipal Branch
 601-57th Street
 Charleston, WV 25304

January 2024 Monthly Reports

	Avg.		Max		Avg. Allowed	Max Allowed		Avg. Lbs.	Max Lbs.	Avg. Lbs. Allowed	Max Lbs. Allowed	Yearly Lbs.	Yearly Lbs. Allowed
Flow	0.2648	Mgd	0.4220	Mgd	0.6670	Rpt Only		N/A	N/A	N/A	N/A	N/A	
BOD	<2.0	Mg/l	<2.0	Mg/l	30		60	5.44	5.44	167	334	334	
TSS	4.0	Mg/l	4.0	Mg/l	30		60	10.88	10.88	167	334	334	
TKN	0.58	Mg/l	0.77	Mg/l	3		6	1.36	2.09	17	33	33	
Fecal	<10	Cnts/100	<10	Cnts/100	200		400	N/A	N/A	N/A	N/A	N/A	
Total N	4.44	Mg/l	11.77	Mg/l	Rpt Only	Rpt Only		N/A	303.94	N/A	507	1552.38	6091
Total P	0.016	Mg/l	0.029	Mg/l	Rpt Only	Rpt Only		N/A	1.10	N/A	50.7	46.14	609
Copper		Mg/l		Mg/l	Rpt Only	Rpt Only		N/A	N/A	N/A	N/A		
Zinc		Mg/l		Mg/l	Rpt Only	Rpt Only		N/A	N/A	N/A	N/A		
Lead		Mg/l		Mg/l	Rpt Only	Rpt Only		N/A	N/A	N/A	N/A		
Aluminum		Mg/l		Mg/l	Rpt Only	Rpt Only		N/A	N/A	N/A	N/A		
Chloride	86.6	Mg/l	86.6	Mg/l	196		340	N/A	N/A	N/A	N/A	N/A	
Total Hardness	198.0	Mg/l	198.0	Mg/l	Rpt Only	Rpt Only		N/A	N/A	N/A	N/A	N/A	
PH	7.1	S.U.	7.1	S.U.	Min Allowed	Max Allowed		N/A	N/A	N/A	N/A	N/A	

Field Name	Applied This Month		Year to Date Applied		Loads	Percent Solids	2 Hr PH	24 Hr PH
Landfill	3.6826	Tons	3.6826	Tons	4	20.8		
Olcott Field 2		Tons		Tons				
Olcott Field 3		Tons	17.604	Tons	4			
Olcott Field 4		Tons	1.44	Tons	1			
Olcott Field 6		Tons	10.932	Tons	1			
Blair-Carter Field 1		Tons	2.496	Tons				
Blair-Carter Field 3		Tons		Tons				
Blair-Carter Field 4		Tons		Tons				
Willard Field 1		Tons	7.18	Tons	3			
Willard Field 3		Tons		Tons				
Willard Field 4		Tons		Tons				
Colbert Field 3		Tons		Tons				
Colbert Field 4		Tons		Tons				
Oakley Field 2		Tons		Tons				
Putz Field 2		Tons		Tons				



Applicant: SHEPHERDSTOWN, CORPORATION OF Type: Electronic DMR
 Reference ID: WV002477 January 2023 (02/21/2024) Permit ID: New/Pending
 eDMR Worksheet – WV0024775 - S01
 Status: New

Printed: Feb. 21, 2024 1:48 PM

Permit: WV0024775 Outlet No: S01 Type: NORMAL
 Report for the Month of: January Year: 2024

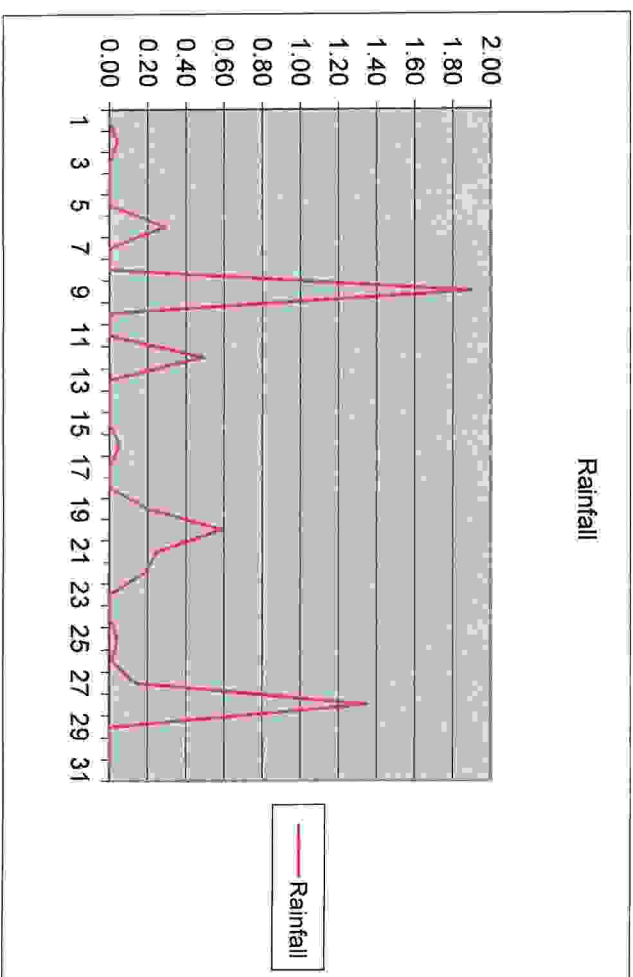
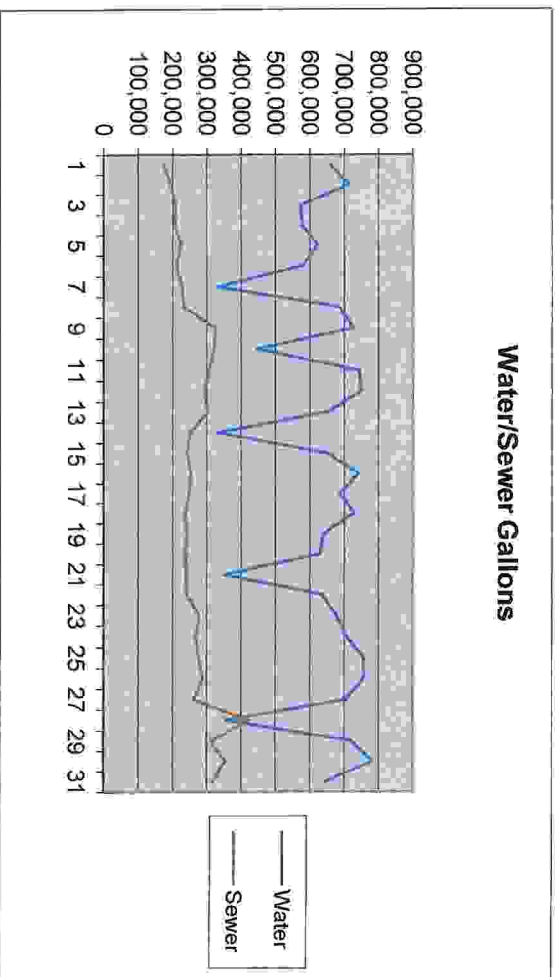
Lab Performing Analysis:
 060 - PACE ANALYTICAL SERVICES-BEAVER, WV

Retrieve Parameters eDMR Schedule

Parameter	Permit Limits	Quantity			Other Units				Units	Number Exceed.	Measurement Frequency	Sample Type	Lab Test Flag
		Avg	Max	Units	Min	Avg	Max	CEL*					
00400 (ML+) RF-C Pb	Reported				7.5		7.5		S.U.	0	1/6 months	Grab	060
Year Round	Permit Limits	N/A	N/A		Rpt Only Minimum	N/A	Rpt Only Maximum				1/6 months		
61521 (ML+) RF-C Arsenic, Sludge Tot. Dry Wt (As Ac)	Reported				N/A	N/A	<4.7		mg/kg	0	1/6 months	1 Week Comp	060
Year Round	Permit Limits	N/A	N/A				Maximum				1/6 months		
78476 (ML+) RF-C Cadmium, Sludge, Tot Dry Weight (As Cd)	Reported				N/A	N/A	1.1		mg/kg	0	1/6 months	1 Week Comp	060
Year Round	Permit Limits	N/A	N/A				Maximum				1/6 months		
78473 (ML+) RF-C Chromium, Dry Weight	Reported				N/A	N/A	10		mg/kg	0	1/6 months	1 Week Comp	060
Year Round	Permit Limits	N/A	N/A				Maximum				1/6 months		
78475 (ML+) RF-C Copper, Sludge, Tot. Dry Weight (As Cu)	Reported				N/A	N/A	1500		mg/kg	0	1/6 months	1 Week Comp	060
Year Round	Permit Limits	N/A	N/A				Maximum				1/6 months		
78468 (ML+) RF-C Lead, Dry Weight	Reported				N/A	N/A	<13.1		mg/kg	0	1/6 months	1 Week Comp	060
Year Round	Permit Limits	N/A	N/A				Maximum				1/6 months		
78471 (ML+) RF-C Mercury, Dry Weight	Reported				N/A	N/A	0.60		mg/kg	0	1/6 months	1 Week Comp	060
Year Round	Permit Limits	N/A	N/A				Maximum				1/6 months		
78465 (ML+) RF-C Molybdenum, Dry Weight	Reported				N/A	N/A	3.9		mg/kg	0	1/6 months	1 Week Comp	060
Year Round	Permit Limits	N/A	N/A				Maximum				1/6 months		
78469 (ML+) RF-C Nickel, Dry Weight	Reported				N/A	N/A	<24.3		mg/kg	0	1/6 months	1 Week Comp	060
Year Round	Permit Limits	N/A	N/A				Maximum				1/6 months		
49031 (ML+) RF-C Selenium, Sludge, Total Dry Weight	Reported				N/A	N/A	5.8		mg/kg	0	1/6 months	1 Week Comp	060
Year Round	Permit Limits	N/A	N/A				Maximum				1/6 months		
78467 (ML+) RF-C Zinc, Dry Weight	Reported				N/A	N/A	464		mg/kg	0	1/6 months	1 Week Comp	060
Year Round	Permit Limits	N/A	N/A				Maximum				1/6 months		
00916 (ML+) RF-C Calcium, Total (As Ca)	Reported				N/A	N/A	12200		mg/kg	0	1/6 months	1 Week Comp	060
Year Round	Permit Limits	N/A	N/A				Rpt Only Maximum				1/6 months		
61553 (ML+) RF-C Solids, Total, Sludge, Percent	Reported				21.5	21.9	22.3		Percent	0	1/6 months	1 Week Comp	060
Year Round	Permit Limits	N/A	N/A		Rpt Only Minimum	Rpt Only Avg.	Rpt Only Maximum				1/6 months		
78472 (ML+) RF-C Potassium, Sludge, Tot. Dry Wt. (As K)	Reported				N/A	N/A	4610		mg/kg	0	1/6 months	1 Week Comp	060
Year Round	Permit Limits	N/A	N/A				Maximum				1/6 months		
78478 (ML+) RF-C Phosphorus, Sludge, Tot. Dry Wt. (As P)	Reported				N/A	N/A	26300		mg/kg	0	1/6 months	1 Week Comp	060
Year Round	Permit Limits	N/A	N/A				Maximum				1/6 months		
82294 (ML+) RF-C Nitrogen, Ammonia, Sludge, Tot. Dry Wt	Reported				N/A	N/A	571		mg/kg	0	1/6 months	1 Week Comp	060
Year Round	Permit Limits	N/A	N/A				Maximum				1/6 months		
78470 (ML+) RF-C Nitrogen, Sludge, Tot. Dry Wt. (As N)	Reported				N/A	N/A	50900		mg/kg	0	1/6 months	1 Week Comp	060
Year Round	Permit Limits	N/A	N/A				Maximum				1/6 months		
51020 (ML+) RF-C Organic Nitrogen, Sludge Tot. Dry Weight	Reported				N/A	N/A	49700		mg/kg	0	1/6 months	1 Week Comp	060
Year Round	Permit Limits	N/A	N/A				Maximum				1/6 months		
00927 (ML+) RF-C Magnesium, Total (As Mg)	Reported				N/A	N/A	2660		mg/kg	0	1/6 months	1 Week Comp	060
Year Round	Permit Limits	N/A	N/A				Maximum				1/6 months		
31641 (ML+) RF-C Fecal Coliform	Reported				N/A	N/A	22679		col/gr	0	1/6 months	Grab	060
Year Round	Permit Limits	N/A	N/A				Maximum				1/6 months		

Water/Sewer Flows January 2024

Date	Water	Sewer	RainFall
1	659,400	175,200	0.00
2	714,800	195,600	0.04
3	572,700	208,900	0.00
4	577,300	207,100	0.00
5	621,800	226,000	0.00
6	579,600	211,500	0.29
7	332,400	227,000	0.00
8	685,400	233,800	0.00
9	727,400	326,200	1.90
10	446,500	322,500	0.00
11	745,100	307,400	0.00
12	750,000	293,100	0.49
13	652,800	303,400	0.00
14	333,300	252,000	0.00
15	650,500	242,400	0.00
16	741,000	254,000	0.05
17	687,500	247,600	0.00
18	729,300	236,500	0.00
19	639,800	242,400	0.20
20	629,300	237,700	0.59
21	351,000	239,700	0.25
22	634,900	241,800	0.18
23	677,600	279,600	0.00
24	706,400	266,000	0.00
25	757,900	276,200	0.04
26	757,200	288,600	0.01
27	705,900	262,000	0.14
28	356,000	422,000	1.35
29	722,700	311,700	0.00
30	783,500	353,800	0.00
31	642,800	316,300	0.00
Avg.	631,348	264,774	0.18



2026 Monthly Reports

	Avg.		Max		Avg.	Max		Avg.	Max		Avg.	Max	Avg. Lbs.	Max Lbs.	Yearly Lbs.	Yearly Lbs. Allowed
Flow	0.2015	Mgd	0.286	Mgd	0.6670	Rpt Only	60	N/A	N/A	N/A	N/A	N/A	N/A	N/A		
BOD	<2.0	Mg/l	<2.0	Mg/l	30		60	3.35	3.35	167	167	334	334			
TSS	5	Mg/l	5	Mg/l	30		60	8.38	8.38	167	167	334	334			
TKN	0.72	Mg/l	0.85	Mg/l	3		6	1.21	1.42	17	17	33	33			
Fecal	10	Cnts/100 MI	10	Cnts/100 MI	200		400	N/A	N/A	N/A	N/A	N/A	N/A			
Total N	1.39	Mg/l	2.44	Mg/l	Rpt Only	Rpt Only	Rpt Only	N/A	N/A	N/A	N/A	N/A	N/A	507	1,297.01	6091
Total P	0.073	Mg/l	0.08	Mg/l	Rpt Only	Rpt Only	Rpt Only	N/A	4.16	N/A	N/A	N/A	N/A	50.7	31.12	609
Copper		Mg/l		Mg/l	0.0094		0.0094	N/A	N/A	N/A	N/A	N/A	N/A			
Zinc		Mg/l		Mg/l	Rpt Only	Rpt Only	Rpt Only	N/A	N/A	N/A	N/A	N/A	N/A			
Lead		Mg/l		Mg/l	Rpt Only	Rpt Only	Rpt Only	N/A	N/A	N/A	N/A	N/A	N/A			
Aluminum		Mg/l		Mg/l	Rpt Only	Rpt Only	Rpt Only	N/A	N/A	N/A	N/A	N/A	N/A			
Chloride	124	Mg/l	124	Mg/l	Rpt Only	Rpt Only	Rpt Only	N/A	N/A	N/A	N/A	N/A	N/A			
Total Hardness		Mg/l		Mg/l	Rpt Only	Rpt Only	Rpt Only	N/A	N/A	N/A	N/A	N/A	N/A			
PH	7.18	S.U.	7.30	S.U.	6.5	Min Allowed	8.5	Max Allowed								

Field Name	Applied This Month		Year to Date Applied		Loads	Percent Solids	2 Hr PH	24 Hr PH
Landfill	3.568	Tons	3.568	Tons	4	22.9		
Olcott Field 2		Tons		Tons				
Olcott Field 3		Tons		Tons				
Olcott Field 4		Tons		Tons				
Olcott Field 6		Tons		Tons				
Blair-Carter Field 1		Tons		Tons				
Blair-Carter Field 3		Tons		Tons				
Blair-Carter Field 4		Tons		Tons				
Willard Field 1	2.195	Tons	2.195	Tons	2	21.9	12.14-12.22	11.83-11.92
Willard Field 3		Tons		Tons				
Willard Field 4		Tons		Tons				
Colbert Field 3		Tons		Tons				
Colbert Field 4		Tons		Tons				
Oakley Field 2		Tons		Tons				
Putz Field 2		Tons		Tons				

SUMMARY OF WASTE WATER TREATMENT PLANT OPERATIONS

Month		Year		Plant		City		Operator							
January		2025		Shepherdstown W.W.T.P.		Shepherdstown		Kenny Shipley							
INFLUENT WASTEWATER															
Date	Rainfall (inches)	TSS (mg/l)	BOD ₅ (mg/l)	Flow (mgd)	Temp (F°)	pH	Grid and Screening (d)	DIGESTERS	ACTIVATED SLUDGE						
							Sludge Added (gal)	Removed (gal)	M.L.S.S.						
							Degrees Celsius	TSS (mg/l)	BOD ₅ (mg/l)	Fecal Coll (per 100 ml)	DO (mg/l)	pH	TKN (mg/l)	Total N (mg/l)	Total P (mg/L)
1				0.1450				6000							
2				0.1690				6000							
3				0.1590				6000							
4				0.1550				6000							
5				0.1750				6000							
6		264	253	0.1520			9	6000		5150		5	ND	10	
7				0.1580				6000							
8				0.1670				6000							
9	0.06			0.1560				6000		59771					
10	0.6			0.1930				9000							
11				0.1620				9000							
12				0.1890				9000		5600					
13				0.1970				9000							
14				0.1850				9000		34615					7.1
15				0.2160				9000							0.53
16				0.1940				9000		26925					0.929
17				0.1960				9000							ND
18				0.2070				9000							
19				0.2050				9000							
20				0.2130				9000		5550					
21				0.2270				9000		43555					7.3
22				0.2120			6	9000							0.85
23				0.2730				9000		54633					1.12
24				0.2860				9000							0.065
25				0.2750				9000							0.065
26				0.2740				9000		20609					0.081
27				0.2400				9000							
28				0.2300				9000		6312					ND
29				0.2400			6	9000		30086					
30				0.2160				9000							
31				0.1820				9000							
Total	0.66	264	253	6.2480			30	246000		270194		5			28.7
Average	0.33	264	253	0.2015			7.5	8200		38599		5			2.88
Minimum	0.06	264	253	0.1450			6	6000		20609		5			0.72
Maximum	0.6	264	253	0.286			9	9000		59771		5			1.3923

MAIL ONE COPY EACH TO:

Office of Environmental Health Services
 Certification & Training Program
 350 Capitol Street, Room 313
 Charleston WV 25301-1798

Division of Environmental Protection
 ATTN: Municipal Branch
 601-57th Street
 Charleston, WV 25304

Shepherdstown Sewer FY26 Budget vs Actuals Through November 30, 2025

	REVENUES	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 11/30/2025	FY26 Actuals Thru 11/30/2025	Over/(Under) Budget Thru 11/30/2025	Notes and Explanations
419	Sewer Interest Income	\$ 90,000	\$ 128,000	\$ 53,333	\$46,208	(\$7,126)	Interest Income on Sewer bank accounts
522	Metered Sewer Revenue	\$ 1,521,983	\$ 1,800,000	\$ 750,000	\$753,843	\$3,843	
	Total Revenues	\$ 1,611,983	\$ 1,928,000	\$ 803,333	\$ 800,050	(\$3,283)	
	Department Expense Line Items	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 11/30/2025	FY26 Actuals Thru 11/30/2025	Over/(Under) Budget Thru 11/30/2025	Notes and Explanations
	Expenses	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 11/30/2025	FY26 Actuals Thru 11/30/2025	Over/(Under) Budget Thru 11/30/2025	Notes and Explanations
401.1	Sewer Billing Expenses	\$ 12,000	\$ 17,000	\$ 7,083	\$ 3,729	(\$3,355)	Office Supplies, Public Notices Etc
401.2	Sewer Administration	\$ 62,000	\$ 82,000	\$ 34,167	\$ 20,488	(\$13,678)	per month)
401.3	Sewer Utility Billing-Water Bill	\$ 30,000	\$ 25,000	\$ 10,417	\$ 7,900	(\$2,517)	Water Usage paid to the Town
401.4	Sewer Plant Maintenance	\$ 157,808	\$ 170,000	\$ 70,833	\$ 74,453	\$3,619	Snyder Environmental Services, Inc. invoice for \$22,830 - for (2) 16-inch suction line pump valve replacement in Jul.
403	Depreciation Expense	\$ 380,000	\$ 360,000	\$ 150,000	\$ 147,880	(\$2,120)	Estimated based on prior years actuals
408	Taxes (Other than Income)	\$ 26,775	\$ 36,000	\$ 15,000	\$ 14,199	(\$801)	Employer portion of FICA taxes and Workers Comp
701	Salaries & Wages	\$ 396,260	\$ 550,000	\$ 229,167	\$ 186,592	(\$42,575)	
704	EE Pensions & Benefits	\$ 122,240	\$ 120,000	\$ 50,000	\$ 50,167	\$167	
711	Sludge Removal	\$ 25,000	\$ 40,000	\$ 16,667	\$ 5,162	(\$11,504)	
715	Purchased Power	\$ 152,000	\$ 165,000	\$ 68,750	\$ 48,585	(\$20,165)	
718	Chemicals	\$ 121,000	\$ 180,000	\$ 75,000	\$ 46,147	(\$28,853)	
731	Contractual Svc-Engineering	\$ 5,000	\$ 30,000	\$ 12,500	\$ 14,227	\$1,727	Ghosh Engineers Inv Task Order #10 - Fernbank Pump Station Rehab \$5,263
732	Contractual Svc-Accounting	\$ 25,000	\$ 38,000	\$ 15,833	\$ 12,117	(\$3,717)	Dana Fogle CPA Fees and Decker CPA Fees
733	Contractual Svc-Legal	\$ 5,000	\$ 5,000	\$ 2,083	\$ 771	(\$1,313)	
735	Contractual Svc-Testing	\$ 10,000	\$ 25,000	\$ 10,417	\$ 5,632	(\$4,785)	
736	Contractual Svc-Other	\$ 13,000	\$ 15,000	\$ 6,250	\$ 9,526	\$3,276	IT Services
750	Transportation Expense	\$ 4,000	\$ 4,000	\$ 1,667	\$ 1,804	\$137	Gasoline Purchases from Purchasing Card

757	Insurance-General Liability	\$ 50,000	\$ 65,000	\$ 27,083	\$ 27,200	\$ 117	Monthly insurance is \$5,338 so this will go over budget by year end
760	Advertising	\$ 2,500	\$ 1,000	\$ 417	\$ 0	(\$417)	
775	Sewer Admin Lending Fees	\$ 14,400	\$ 0	\$ 0	\$ 3,593	\$ 3,593	(Need to back this out when considering Surplus or Deficit since the payments are also being included under "Bond Expenses" below)
	Total Expenses	\$ 1,613,983	\$ 1,928,000	\$ 803,333	\$ 680,171	(\$123,162)	

Surplus or (Deficit)	(2,000)	0		119,879				

Bond Expenses and Transfers					FY 26 Actuals Thru 11/30/2025	Over/(Under) Budget Thru 11/30/2025	Notes and Explanations
Membrane Transfer Reserve				\$ 65,500	\$65,500		Monthly Transfer of \$13,100
10-A Sewer Bond				\$ 92,480	\$92,480		Monthly Payment of \$18,496.08
Working Capital Reserve				\$ 59,585	\$59,585		Monthly Transfer of \$11,917
Total Bond Expenses & Transfers				\$ 217,565	\$ 217,565		

Surplus or (Deficit)					\$53,787		This is the "True" Deficit after taking the Bond Expenses/Transfers into account and then adding back depreciation and admin lending fees from above.
Restricted Income	FY25 Budget Approved	FY25 Budget Approved	FY26 Budget Thru 11/30/2025	FY 26 Actuals Thru 11/30/2025	Over/(Under) Budget Thru 11/30/2025	Notes and Explanations	
419.5 Capacity Accounts Interest	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		
536 Other Wastewater Revenues	\$ 2,000	\$ 2,000	\$ 833	\$ 833	(\$833)	Capacity Fees	
Total Restricted Income	\$2,000	\$2,000	\$833	\$0	(\$833)		

Shepherdstown Sewer FY26 Budget vs Actuals Through December 31, 2025

	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 12/31/2025	FY26 Actuals Thru 12/31/2025	Over/(Under) Budget Thru 12/31/2025	Notes and Explanations
REVENUES						
419 Sewer Interest Income	\$ 90,000	\$ 128,000	\$ 53,333	\$55,000	\$1,666	Interest Income on Sewer bank accounts
522 Metered Sewer Revenue	\$ 1,521,983	\$ 1,800,000	\$ 750,000	\$853,029	\$103,029	
Total Revenues	\$ 1,611,983	\$ 1,928,000	\$ 803,333	\$ 908,029	\$104,695	
Department Expense Line Items	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 12/31/2025	FY26 Actuals Thru 12/31/2025	Over/(Under) Budget Thru 12/31/2025	Notes and Explanations
Expenses	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 12/31/2025	FY26 Actuals Thru 12/31/2025	Over/(Under) Budget Thru 12/31/2025	Notes and Explanations
401.1 Sewer Billing Expenses	\$ 12,000	\$ 17,000	\$ 7,083	\$ 5,223	(\$1,861)	Office Supplies, Public Notices Etc
401.2 Sewer Administration	\$ 62,000	\$ 82,000	\$ 34,167	\$ 26,419	(\$7,748)	per month)
401.3 Sewer Utility Billing-Water Bill	\$ 30,000	\$ 25,000	\$ 10,417	\$ 7,900	(\$2,517)	Water Usage paid to the Town
401.4 Sewer Plant Maintenance	\$ 157,808	\$ 170,000	\$ 70,833	\$ 88,670	\$17,837	Snyder Environmental Services, Inc. invoice for \$22,830 - for (2) 16-inch suction line pump valve replacement in Jul.
403 Depreciation Expense	\$ 380,000	\$ 360,000	\$ 150,000	\$ 177,456	\$27,456	Estimated based on prior years actuals
408 Taxes (Other than Income)	\$ 26,775	\$ 36,000	\$ 15,000	\$ 18,770	\$3,770	Employer portion of FICA taxes and Workers Comp
701 Salaries & Wages	\$ 396,260	\$ 550,000	\$ 229,167	\$ 246,565	\$17,399	
704 EE Pensions & Benefits	\$ 122,240	\$ 120,000	\$ 50,000	\$ 61,628	\$11,628	
711 Sludge Removal	\$ 25,000	\$ 40,000	\$ 16,667	\$ 6,293	(\$10,374)	
715 Purchased Power	\$ 152,000	\$ 165,000	\$ 68,750	\$ 63,264	(\$5,486)	
718 Chemicals	\$ 121,000	\$ 180,000	\$ 75,000	\$ 57,406	(\$17,594)	
731 Contractual Svc-Engineering	\$ 5,000	\$ 30,000	\$ 12,500	\$ 16,511	\$4,011	Ghosh Engineers Inv Task Order #10 - Fernbank Pump Station Rehab \$5,263
732 Contractual Svc-Accounting	\$ 25,000	\$ 38,000	\$ 15,833	\$ 13,033	(\$2,800)	Dana Fogle CPA Fees and Decker CPA Fees
733 Contractual Svc-Legal	\$ 5,000	\$ 5,000	\$ 2,083	\$ 771	(\$1,313)	
735 Contractual Svc-Testing	\$ 10,000	\$ 25,000	\$ 10,417	\$ 6,712	(\$3,705)	
736 Contractual Svc-Other	\$ 13,000	\$ 15,000	\$ 6,250	\$ 12,444	\$6,194	IT Services
750 Transportation Expense	\$ 4,000	\$ 4,000	\$ 1,667	\$ 2,142	\$475	Gasoline Purchases from Purchasing Card

757	Insurance-General Liability	\$ 50,000	\$ 65,000	\$ 27,083	\$ 32,538	\$ 5,455	Monthly insurance is \$5,538 so this will go over budget by year end
760	Advertising	\$ 2,500	\$ 1,000	\$ 417	\$ 0	(\$417)	
775	Sewer Admin Lending Fees	\$ 14,400	\$ 0	\$ 0	\$ 7,185	\$ 7,185	(Need to back this out when considering Surplus or Deficit since the payments are also being included under "Bond Expenses" below)
	Total Expenses	\$ 1,613,983	\$ 1,928,000	\$ 803,333	\$ 850,928	\$47,595	

Surplus or (Deficit)	(2,000)	0		57,100			

Bond Expenses and Transfers					FY 26 Actuals Thru 12/31/2025	Over/(Under) Budget Thru 12/31/2025	Notes and Explanations
Membrane Transfer Reserve				\$ 78,600	\$78,600		Monthly Transfer of \$13,100
10-A Sewer Bond				\$ 110,976	\$110,976		Monthly Payment of \$18,496.08
Working Capital Reserve				\$ 71,502	\$71,502		Monthly Transfer of \$11,917
Total Bond Expenses & Transfers				\$ 261,078	\$ 261,078		

Surplus or (Deficit)					(\$19,337)		This is the "True" Deficit after taking the Bond Expenses/Transfers into account and then adding back depreciation and admin lending fees from above.
Restricted Income	FY25 Budget Approved	FY25 Budget Approved	FY26 Budget Thru 12/31/2025	FY 26 Actuals Thru 12/31/2025	Over/(Under) Budget Thru 12/31/2025	Notes and Explanations	
419.5 Capacity Accounts Interest	\$ 0	\$ 0	\$ 0	\$ 183	\$183		
536 Other Wastewater Revenues	\$ 2,000	\$ 2,000	\$ 1,000	\$2,808	\$1,808		Capacity Fees
Total Restricted Income	\$2,000	\$2,000	\$1,000	\$2,991	\$1,991		

**Shepherdstown Waterworks
FY26 Budget vs Actuals
Through November 30, 2025**

	REVENUES	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 11/30/2025	FY26 Actuals Thru 11/30/2025	Over/(Under) Budget Thru 11/30/2025	Notes and Explanations
419	Water Interest Income	\$ 80,000	\$ 150,000	\$ 62,500	\$ 61,001	(\$1,499)	Interest Income on Waterworks bank accounts
461	Water Metered Revenue	\$ 1,800,000	\$ 2,000,000	\$ 833,333	\$ 833,720	\$ 386	
	Total Revenues	\$ 1,880,000	\$ 2,150,000	\$ 895,833	\$ 894,721	-\$ 1,113	
	Department Expense Line Items	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 11/30/2025	FY26 Actuals Thru 11/30/2025	Over/(Under) Budget Thru 11/30/2025	Notes and Explanations
	Expenses	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 11/30/2025	FY26 Actuals Thru 11/30/2025	Over/(Under) Budget Thru 11/30/2025	Notes and Explanations
401.1	Water Billing Expenses	\$ 20,000	\$ 20,000	\$ 8,333	\$ 4,324	(\$4,009)	
401.2	Water Administration	\$ 50,000	\$ 45,000	\$ 18,750	\$ 24,032	\$ 5,282	Mainly monthly/rent paid to the Town from the Water Dept (\$1,800 per month) June & July \$1,800/month - Mission communication service package \$3,556 (Onetime charge)
401.3	Water Utility Billing	\$ 200,000	\$ 240,000	\$ 100,000	\$ 102,679	\$ 2,679	Water Usage paid to the Town
401.4	Water Plant Expenses	\$ 175,000	\$ 254,000	\$ 105,833	\$ 96,322	(\$9,511)	****BowSel, LLC Invoice for \$4,275 Comp. Acoustic Study of Underground Water Mains--select areas of system
403	Depreciation Expense	\$ 175,000	\$ 150,000	\$ 62,500	\$ 148,134	\$ 85,634	Utility Plant Depreciation (Estimates from prior years) \$29,626 per month (Estimates from prior years are being used here that may be causing the large overage)
408	Taxes (Other than Income)	\$ 46,397	\$ 53,000	\$ 22,083	\$ 20,785	(\$1,298)	Employer portion of FICA taxes and Workers Comp
427	Interest Expense	\$ 150,000	\$ 130,000	\$ 54,167	\$ 59,433	\$ 5,266	Bond Interest (Need to back this out when considering Surplus or Deficit since the payments are also being included under "Bond Expenses" below) - Interest paid for SHE-W-1-17-X-JE-12 - (\$42k)
521	Employee Screening	\$ 300	\$ 350	\$ 146	\$ 161	\$ 15	
601	Water Salaries & Wages	\$ 497,463	\$ 610,000	\$ 254,167	\$ 190,736	(\$63,431)	
604	Employee Pensions & Benefits	\$ 169,209	\$ 170,000	\$ 70,833	\$ 71,537	\$ 703	
615	Purchased Power	\$ 75,000	\$ 68,000	\$ 28,333	\$ 16,105	(\$12,228)	Vendor Credit # 110 082 558 344 Potomac Edison Company - 216 N. Princess Street, Water Works
618	Chemicals	\$ 85,000	\$ 115,000	\$ 47,917	\$ 51,771	\$ 3,854	
631	Contractual Svc-Engineering	\$ 70,000	\$ 110,000	\$ 45,833	\$ 19,255	(\$26,578)	Lead Line Inventory and Meter Testing
632	Contractual Svc-Accounting	\$ 25,000	\$ 38,000	\$ 15,833	\$ 12,117	(\$3,717)	Dana Fogle CPA Fees and Decker CPA Fees
633	Contractual Svc-Legal	\$ 5,000	\$ 2,000	\$ 833	\$ 2,747	\$ 1,914	
635	Contractual Svc-Testing	\$ 35,000	\$ 29,000	\$ 12,083	\$ 7,053	(\$5,030)	
636	Contractual Svc-Other	\$ 25,000	\$ 25,000	\$ 10,417	\$ 36,806	\$ 26,389	Mainly IT services - Underwater video inspection of two potable water tanks/video camera/hotline/mobilization and demobilization \$4,830 (in Aug), \$22,450 clean/inspect water tower
650	Transportation Expense	\$ 5,000	\$ 2,000	\$ 833	\$ 935	\$ 102	Gasoline Purchases from Purchasing Card
657	Insurance-General Liability	\$ 65,000	\$ 86,000	\$ 35,833	\$ 35,800	(\$33)	Monthly insurance is \$7,160

659	Insurance-Other	\$ 0	\$ 0	\$ 0	\$ 510	\$510	
660	Advertising Expense	\$ 1,000	\$ 650	\$ 271		(\$271)	
675	Administrative Lending Fees	\$ 8,000	\$ 2,000	\$ 833	\$ 882	\$48	
676	Bond Issuance Expense	\$ 0	\$ 0	\$ 0	\$ 85	\$85	
	Total Expenses	\$ 1,882,369	\$ 2,150,000	\$ 895,833	\$ 902,207	\$ 6,374	
	Surplus or (Deficit)	(2,369)	0		(7,487)		

Bond Expenses and Working Cap Reserve Transfer					FY 26 Actuals Thru 11/30/2025		Notes and Explanations
	03-A Water Bond				\$ 11,207		Monthly Payment of \$2,241.34
	03-B Water Bond				\$ 0		This Bond Matured and there is roughly \$90k due to be refunded back to the Water Board
	12 Water Bond				\$ 52,315		Monthly Payment of \$10,462.92
	17 Water Bond				\$ 64,098		Monthly Payment of \$12,819.55
	21 Water Bond				\$ 41,460		Monthly Payment of \$8,292.02
	21 Water Reserve				\$ 4,138		Monthly Payment of \$827.55
	Monthly Transfer to Working Cap Reserve				\$ 92,765		Monthly Transfer of \$18,553
	Total Bond Expenses & Transfers				\$ 265,982		

	Bond Overpayments Refund				0		Refund of Bond Overpayments
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	Surplus or (Deficit)				(65,020)		This is the "True" Deficit after taking the Bond Expenses/Transfers into account and then adding back depreciation, interest expense, and admin lending fees from above.
	Restricted Income	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 11/30/2025	FY 26 Actuals Thru 11/30/2025	Over/(Under) Budget Thru 11/30/2025	Notes and Explanations
419.5	Capacity Accounts Interest	\$ 0	\$ 0	\$ 0	\$ 307	\$307	This is low because this is just the interest income on the restricted portion of the bank balance
474	Other Water Revenues	\$ 10,000	\$ 10,000	\$ 4,167	\$ 2,400	(\$1,767)	Tap Fees, Capacity Fees, Reconnection Fees, Grant Revenue
	Total Restricted Income	\$ 10,000	\$ 10,000	\$ 4,167	\$ 2,707	-\$ 1,459	

Shepherdstown Waterworks FY26 Budget vs Actuals Through December 31, 2025

	REVENUES	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 12/31/2025	FY26 Actuals Thru 12/31/2025	Over/(Under) Budget Thru 12/31/2025	Notes and Explanations
419	Water Interest Income	\$ 80,000	\$ 150,000	\$ 75,000	\$ 72,362	(\$2,638)	Interest Income on Waterworks bank accounts
461	Water Metered Revenue	\$ 1,800,000	\$ 2,000,000	\$ 1,000,000	\$ 946,280	(\$53,720)	
	Total Revenues	\$ 1,880,000	\$ 2,150,000	\$ 1,075,000	\$ 1,018,642	-\$ 56,358	
	Department Expense Line Items	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 12/31/2025	FY26 Actuals Thru 12/31/2025	Over/(Under) Budget Thru 12/31/2025	Notes and Explanations
	Expenses	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 12/31/2025	FY26 Actuals Thru 12/31/2025	Over/(Under) Budget Thru 12/31/2025	Notes and Explanations
401.1	Water Billing Expenses	\$ 20,000	\$ 20,000	\$ 10,000	\$ 5,818	(\$4,182)	
401.2	Water Administration	\$ 50,000	\$ 45,000	\$ 22,500	\$ 29,031	\$ 6,531	Mainly monthly/rent paid to the Town from the Water Dept (\$1,800 per month) June & July \$1,800/month - Mission communication service package \$3,556 (Onetime charge)
401.3	Water Utility Billing	\$ 200,000	\$ 240,000	\$ 120,000	\$ 119,743	(\$257)	Water Usage paid to the Town
401.4	Water Plant Expenses	\$ 175,000	\$ 254,000	\$ 127,000	\$ 103,227	(\$23,773)	****BowSel, LLC invoice for \$4,275 Comp. Acoustic Study of Underground Water Mains--select areas of system
403	Depreciation Expense	\$ 175,000	\$ 150,000	\$ 75,000	\$ 177,761	\$ 102,761	Utility Plant Depreciation (Estimates from prior years) \$29,626 per month (Estimates from prior years are being used here that may be causing the large overage)
408	Taxes (Other than Income)	\$ 46,397	\$ 53,000	\$ 26,500	\$ 26,940	\$ 440	Employer portion of FICA taxes and Workers Comp
427	Interest Expense	\$ 150,000	\$ 130,000	\$ 65,000	\$ 68,645	\$ 3,645	Bond Interest (Need to back this out when considering Surplus or Deficit since the payments are also being included under "Bond Expenses" below) - Interest paid for SHE-W-1-17-X-JE-12 - (\$42k)
521	Employee Screening	\$ 300	\$ 350	\$ 175	\$ 161	(\$14)	
601	Water Salaries & Wages	\$ 497,463	\$ 610,000	\$ 305,000	\$ 255,012	(\$49,988)	
604	Employee Pensions & Benefits	\$ 169,209	\$ 170,000	\$ 85,000	\$ 87,312	\$ 2,312	
615	Purchased Power	\$ 75,000	\$ 68,000	\$ 34,000	\$ 22,680	(\$11,320)	Vendor Credit # 110 082 558 344 Potomac Edison Company - 216 N. Princess Street, Water Works
618	Chemicals	\$ 85,000	\$ 115,000	\$ 57,500	\$ 63,267	\$ 5,767	
631	Contractual Svc-Engineering	\$ 70,000	\$ 110,000	\$ 55,000	\$ 28,524	(\$26,476)	Lead Line Inventory and Meter Testing
632	Contractual Svc-Accounting	\$ 25,000	\$ 38,000	\$ 19,000	\$ 13,033	(\$5,967)	Dana Fogle CPA Fees and Decker CPA Fees
633	Contractual Svc-Legal	\$ 5,000	\$ 2,000	\$ 1,000	\$ 3,886	\$ 2,886	
635	Contractual Svc-Testing	\$ 35,000	\$ 29,000	\$ 14,500	\$ 8,423	(\$6,077)	
636	Contractual Svc-Other	\$ 25,000	\$ 25,000	\$ 12,500	\$ 39,724	\$ 27,224	Mainly IT services - Underwater video inspection of two potable water tanks/video crew/hotline/mobilization and demobilization \$4,830 (in Aug), \$22,450 clean/inspect water tower
650	Transportation Expense	\$ 5,000	\$ 2,000	\$ 1,000	\$ 1,008	\$ 8	Gasoline Purchases from Purchasing Card
657	Insurance-General Liability	\$ 65,000	\$ 86,000	\$ 43,000	\$ 42,960	(\$40)	Monthly insurance is \$7,160

659	Insurance-Other	\$ 0	\$ 0	\$ 0	\$ 510	\$510	
660	Advertising Expense	\$ 1,000	\$ 650	\$ 325	\$ 0	(\$325)	
675	Administrative Lending Fees	\$ 8,000	\$ 2,000	\$ 1,000	\$ 1,763	\$763	
676	Bond Issuance Expense	\$ 0	\$ 0	\$ 0	\$ 85	\$85	
	Total Expenses	\$ 1,882,369	\$ 2,150,000	\$ 1,075,000	\$ 1,099,511	\$24,511	
	Surplus or (Deficit)	(2,369)	0		(80,869)		

Bond Expenses and Working Cap Reserve Transfer					FY26 Actuals Thru 12/31/2025		Notes and Explanations
	03-A Water Bond				\$ 13,448		Monthly Payment of \$2,241.34
	03-B Water Bond				\$ 0		This Bond Matured and there is roughly \$90k due to be refunded back to the Water Board
	12 Water Bond				\$ 62,778		Monthly Payment of \$10,462.92
	17 Water Bond				\$ 76,917		Monthly Payment of \$12,819.55
	21 Water Bond				\$ 49,752		Monthly Payment of \$8,292.02
	21 Water Reserve				\$ 4,965		Monthly Payment of \$827.55
	Monthly Transfer to Working Cap Reserve				\$ 111,318		Monthly Transfer of \$18,553
	Total Bond Expenses & Transfers				\$ 319,178		

	Bond Overpayments Refund				0		Refund of Bond Overpayments
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	Surplus or (Deficit)				(151,879)		This is the "True" Deficit after taking the Bond Expenses/Transfers into account and then adding back depreciation, interest expense, and admin lending fees from above.
	Restricted Income	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 12/31/2025	FY26 Actuals Thru 12/31/2025	Over/(Under) Budget Thru 12/31/2025	Notes and Explanations
419.5	Capacity Accounts Interest	\$ 0	\$ 0	\$ 0	\$ 365	\$365	This is low because this is just the interest income on the restricted portion of the bank balance
474	Other Water Revenues	\$ 10,000	\$ 10,000	\$ 5,000	\$ 2,400	(\$2,600)	Tap Fees, Capacity Fees, Reconnection Fees, Grant Revenue
	Total Restricted Income	\$ 10,000	\$ 10,000	\$ 5,000	\$ 2,765	-\$ 2,235	

Water Bonds										
Bond Number	Account Balance as of 10/31/2025	Total Monthly Deposit	Interest Earned	Principal Portion of Payment	Interest Portion of Payment	Service Fee & Admin Fee	Account Balance as of 11/30/25	Principal Balance of Bond as of 10/31/25	Principal Balance of Bond as of 11/30/25	Notes
SHE-W-1-03-A-JE-12	\$9,370	\$2,241	\$63	\$0	\$0	\$0	\$11,674	\$192,336	\$192,336	
SHE-W-1-12-X-JE-12	\$28,249	\$10,463	\$98	\$0	\$0	\$0	\$38,810	\$2,937,818	\$2,937,818	
SHE-W-1-17-X-JE-12	\$70,221	\$12,494	\$244	\$0	\$0	\$0	\$82,958	\$2,185,000	\$2,185,000	
SHE-W-1-21-X-JE-12	\$9,594	\$8,292	\$33	\$6,333	\$1,943	\$17	\$9,627	\$966,418	\$960,085	
Totals	\$117,434	\$33,490	\$438	\$6,333	\$1,943	\$17	\$143,070	\$6,281,572	\$6,275,239	
Sewer Bonds										
Bond Number	Account Balance as of 10/31/2025	Total Monthly Deposit	Interest Earned	Principal Portion of Payment	Interest Portion of Payment	Service Fee & Admin Fee	Account Balance as of 11/30/25	Principal Balance of Bond as of 10/31/25	Principal Balance of Bond as of 11/30/25	Notes
SHE-S-1-10-A-JE-12	\$44,916	\$18,496	\$156	\$0	\$0	\$0	\$63,568	\$3,469,586	\$3,469,586	
Totals	\$44,916	\$18,496	\$156	\$0	\$0	\$0	\$63,568	\$3,469,586	\$3,469,586	
Water Reserve Funds										
Reserve Number	Reserve Balance as of 10/31/25	Monthly Deposit	Interest Earned	Reserve Balance as of 11/30/25	Maximum Reserve Requirement	Over/(Under) Funded	Notes			
SHE-W-2-03-A-JE-12	\$28,643	\$0	\$99	\$28,742	\$23,316	\$5,426	Surplus received from WV Bond Commission on Jan 2026			
SHE-W-2-12-X-JE-12	\$129,398	\$0	\$449	\$129,847	\$125,304	\$4,543	Surplus received from WV Bond Commission on Jan 2026			
SHE-W-2-17-X-JE-12	\$186,803	\$0	\$648	\$187,452	\$153,528	\$33,924	Surplus received from WV Bond Commission on Jan 2026			
SHE-W-2-21-X-JE-12	\$44,381	\$828	\$154	\$45,363	\$99,306	(\$53,943)				
Totals	\$389,255	\$797	\$1,351	\$391,403	\$401,454	-\$10,051				
Sewer Reserve Funds										
Reserve Number	Reserve Balance as of 10/31/25	Monthly Deposit	Interest Earned	Reserve Balance as of 11/30/25	Maximum Reserve Requirement	Over/(Under) Funded	Notes			
SHE-S-2-10-A-JE-12	\$243,119	\$0	\$844	\$243,963	\$207,140	\$36,823	Surplus received from WV Bond Commission on Jan 2026			
Totals	\$243,119	\$0	\$844	\$243,963	\$207,140	\$36,823				
Water Depreciation Funds										
Depreciation Number	Depreciation Account Balance as of 10/31/25	Monthly Deposit	Interest Earned	Depreciation Account Balance as of 11/30/25	Notes					

SHE-W-3-03-M-JE-12	\$0	\$0	\$0	\$0	\$903.74 was refunded back to the Water Department and deposited into operating account ending in 6217 on 4/23/25.	PAID OFF					
Totals	\$0	\$0	\$0	\$0							

Shepherdstown Sewer

Balance Sheet

As of November 30, 2025

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
RESERVED FUNDS BANKING	783.22
RESTRICTED FUNDS BANKING	2,444,861.33
UNRESTRICTED FUNDS BANKING	519,675.03
Total Bank Accounts	\$2,965,319.58
Accounts Receivable	
Accounts Receivable	231,176.02
Total Accounts Receivable	\$231,176.02
Other Current Assets	
Due To/From Govt	-383,649.22
Due To/From Water	5,271.65
Other Current Assets	327.92
Total Other Current Assets	\$ -378,049.65
Total Current Assets	\$2,818,445.95
Fixed Assets	
Fixed Asset Adjustment	-5,225,793.49
Fixed Assets	14,508,621.71
Total Fixed Assets	\$9,282,828.22
Other Assets	
186.20 Deferred Outflows	4,428.00
Total Other Assets	\$4,428.00
TOTAL ASSETS	\$12,105,702.17
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	11,501.24
Total Accounts Payable	\$11,501.24
Other Current Liabilities	
235 Cust. Dep/Int. Pay-Cash Acct	68,026.65
Current Liabilities	93,826.59
Total Other Current Liabilities	\$161,853.24
Total Current Liabilities	\$173,354.48

Shepherdstown Sewer

Balance Sheet

As of November 30, 2025

	TOTAL
Long-Term Liabilities	
221. Bonds Payable-Long Term	3,469,586.00
253.20 Deferred Inflows	13,184.00
Total Long-Term Liabilities	\$3,482,770.00
Total Liabilities	\$3,656,124.48
Equity	
214 Retained Earnings	4,471,555.53
271 Contrib. in Aid of Construction	2,495,029.86
Membrane Transfer Equity Budget Only	904,573.00
Reserved and Restricted Funds in Operating Account	521,078.35
Net Income	57,340.95
Total Equity	\$8,449,577.69
TOTAL LIABILITIES AND EQUITY	\$12,105,702.17

Note

These financial statements have not been subjected to an audit, review, or compilation engagement, and no assurance is provided on them.

**Shepherdstown Water and Sewer
Bank and Sweep Accounts**

Balances as of November 30, 2025									
Account	Last 4 of Account No.	Entity	Bank Account Balance	Sweep Account Balance	Total Account Balance	UNRESTRICTED FUNDS	RESTRICTED FUNDS	Comments	
Water Operating	6217	Water	\$10,030.76	\$55,870.12	\$65,900.88	\$65,900.88			
Water Capital Capacity	6082	Water	\$10,030.76	\$1,440,240.40	\$1,450,271.16		\$1,450,271.16		
Water Working Capital Reserve	2736	Water	\$10,030.76	\$870,723.86	\$880,754.62		\$880,754.62		
Water Depreciation	5234	Water	\$10,030.76	\$528,027.13	\$538,057.89		\$538,057.89		
Water 2017 WV Municipal Bond	8085	Water	\$10,030.76	\$363,858.72	\$373,889.48		\$373,889.48		
Total Water Bank Accounts.....			\$50,153.80	\$3,258,720.23	\$3,308,874.03	\$65,900.88	\$3,242,973.15		
Account	Last 4 of Account No.	Entity	Bank Account Balance	Sweep Account Balance	Total Account Balance	UNRESTRICTED FUNDS	RESTRICTED FUNDS	Comments	
Sewer Operating	8626	Sewer	\$10,030.76	\$588,971.45	\$599,002.21	\$599,002.21			
Sewer Capital Capacity	5993	Sewer	\$10,030.76	\$622,217.47	\$632,248.23		\$632,248.23		
Sewer Membrane	7180	Sewer	\$10,030.76	\$848,973.22	\$859,003.98		\$859,003.98		
Sewer Depreciation	1179	Sewer	\$10,030.76	\$597,912.74	\$607,943.50		\$607,943.50		
Sewer Working Capital Reserve		Sewer					\$27,145.57	contribute a one-time-payment of \$293,100 to catch-up on your FYE 6/30/24 and 6/30/25 requirements in November 2025	
Total Sewer Bank Accounts.....			\$40,175.21	\$2,685,168.28	\$2,725,343.49	\$599,002.21	\$2,126,341.28		

Shepherdstown Waterworks

Balance Sheet

As of November 30, 2025

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
RESERVED FUNDS BANKING	1,440,855.26
RESTRICTED FUNDS BANKING	2,403,093.73
UNRESTRICTED FUNDS BANKING	17,651.90
Total Bank Accounts	\$3,861,600.89
Accounts Receivable	
141 A/R, Water Customer Billing	240,260.03
143 Allow. for Doubtful Accounts	-5,000.00
Total Accounts Receivable	\$235,260.03
Other Current Assets	
142.71 Due to/From Govt Funds	-742,542.31
Due to/from Sewer	-5,786.85
Total Other Current Assets	\$ -748,329.16
Total Current Assets	\$3,348,531.76
Fixed Assets	
105 Fixed Asset-Constr. In Progress	3,013,961.83
105.16 Water Distribution System Upgrade	2,638,956.11
105.17 GIS Mapping System - Water	65,975.53
105.18 120 Water Line Replacement Project	23,420.00
Fixed Asset Adjustments	-5,060,148.81
Fixed Assets (All Funds)	13,083,903.76
Total Fixed Assets	\$13,766,068.42
Other Assets	
186.20 Deferred Outflows	6,760.00
Total Other Assets	\$6,760.00
TOTAL ASSETS	\$17,121,360.18

Shepherdstown Waterworks

Balance Sheet

As of November 30, 2025

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	33,820.14
Total Accounts Payable	\$33,820.14
Other Current Liabilities	
235 Customer Dep/Int Pay.-Cash Acct	92,472.19
238 Accrued Interest Payable	35,182.59
241 Misc. Current/Accrued Liab.	93,323.00
Total Other Current Liabilities	\$220,977.78
Total Current Liabilities	\$254,797.92
Long-Term Liabilities	
221. Bond Payable-Long term	6,268,856.00
253.20 Deferred Inflows	19,767.00
Total Long-Term Liabilities	\$6,288,623.00
Total Liabilities	\$6,543,420.92
Equity	
215 Retained Earnings	8,832,114.23
271 Contrib. in aid of Construction	1,069,125.91
Reserved and Restricted Funds in Operating Account	681,557.73
Net Income	-4,858.61
Total Equity	\$10,577,939.26
TOTAL LIABILITIES AND EQUITY	\$17,121,360.18

Note

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