

STATE OF WEST VIRGINIA, COUNTY OF UPSHUR, CITY OF BUCKHANNON, TO WIT:

A regular meeting of the Buckhannon Water Board was held on Thursday, November 9, 2023, at 7:30 a.m., in Council Chambers at City Hall. The following were in attendance (GTM is attendance by GoToMeeting):

Robbie Skinner	Mayor	Present
Randy Sanders	City Recorder	Present
Dave McCauley	Board Member	Present
David Thomas	Board Member	Present
Don Nestor	Board Member	Present
Erasmio Rizo	Board Member	Present
Kelly Arnold	Water Superintendent	Present
Jay Hollen	City Engineer	Absent
Jerry Arnold	Director of Public Works	Present
Amberle Jenkins	Assistant Recorder/Director of Finance	Present
Tom O'Neill	City Attorney	Present

Guests: Joe Hughes, LYNX WV, Inc.

City of Buckhannon Water Board – 7:30AM at City Hall in Council Chambers
Meeting Agenda for Thursday, November 9, 2023

- A. Call to Order
 - A.1 Moment of Silence
 - A.2 Pledge to the Flag of the United States of America
- B. Recognized Guests
 - B.1 Joe Hughes, LYNX WV, Inc.
- C. Financial Report-Amby Jenkins
 - C.1 October 2023
 - Financial Statement Period Ending June 30, 2022
- D. Department Report
 - D.1 Water Department Report-Kelly Arnold
 - D.2 Industrial Park Update
 - D.3 Raw Pump #2 Update
 - D.4 ARPA Projects Update
 - D.5 FEMA Generator Update
- E. Correspondence and Information
 - E.1 Mt. Hope Water Association Meeting Minutes-September 2023
- F. Consent Agenda
 - F.1 Approval of Minutes: 09/14/23, Special 09/14/23 with P.S.D.s, Special 09/22/23 & 10/12/23
- G. Strategic Issues for discussion and vote
 - G.1 Discussion/Possible Agreement with LYNX WV, Use of Electrical Power from Deer Creek Ridge Water Tank
- H. Board Members Comments and Announcements
- I. Adjournment

Posted 11/03/2023

A. Call to Order - The meeting was called to order by Mayor Robbie Skinner, who then led those in attendance in a Moment of Silence and the Pledge to the Flag of the United States of America.

B. Recognized Guests:
B.1 Joe Hughes, LYNX WV, Inc. – Mayor Skinner recognized Joe Hughes of LYNX WV, Inc., and Mr. Hughes and the Director of Public Works, Jerry Arnold, provided an overview of a request by LYNX WV, for use of electrical power from the Deer Creek Ridge Water Tank for the powering of a recently installed LYNX WV antenna. Mr. Hughes offered to provide a security camera and feed to the Water Department of the Deer Creek Ridge Water Tank in exchange for the power feed. Also discussed was by having the LYNX WV tower nearby, the City will have a better opportunity to have access to a communication network for radios to eliminate some of the employee cell phone usage. It was determined that the best course of action would be for the City of Buckhannon Water Board to invoice LYNX WV, Inc., for the electrical hookup at a predetermined amount and have LYNX WV, Inc., invoice the City of Buckhannon Water Board for the security camera and feed service for that same predetermined amount. Each party will pay their respective invoices.

Motion to move *G.1 Discussion/Possible Agreement with LYNX WV, Use of Electrical Power from Deer Creek Ridge Water Tank* to the table for discussion and/or vote was made by McCauley/Rizo. Motion carried.

Motion to approve an agreement with LYNX WV, for the use of electrical power from the Deer Creek Ridge Water Tank, at a predetermined cost to LYNX WV, and have LYNX, WV provide the City of Buckhannon Water Department a security camera and feed of the Deer Creek Ridge Water Tank area for the same predetermined cost was made by McCauley/Rizo. Motion carried.

C. Financial Report-Amby Jenkins

C.1 October 2023: Amby Jenkins presented the following reports:

WATER BOARD
CITY OF BUCKHANNON
BALANCE SHEET

Balance October 31, 2023
Money market & checking

\$ 986,793.47

Work Capital CD (9888).5% maturity 4-11-24(FCB) \$167,862.80
Work Capital CD (Raymond James) 5.25%May2023 \$178,592.09

CD Savings (1528) .03% converted
To 7 mth CD 5.14% on 10/27/23(Peoples) \$271,320.85

Savings 2% #5764795 .05% converted
to 9 mth CD 5.05% on 10/30/23(Citizens) \$256,449.65

Savings 2%Depreciation .05% \$ 1,523.76

Month	Balance
Oct 22	700,000
Nov 22	750,000
Dec 22	800,000
Jan 23	850,000
Feb 23	900,000
Mar 23	950,000
Apr 23	900,000
May 23	850,000
June 23	900,000
July 23	900,000
Aug 23	950,000
Sep 23	950,000
Oct 23	1,000,000

Money Market and Checking Trend
Note: Bond Payments began March 2017 \$22751.66 per mth.

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CITY OF BUCKHANNON
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: OCTOBER 31ST, 2023

							% OF YEAR COMPLETED: 33.33
REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET	
UTILITY BILLINGS							
400-350-000-00 RESIDENTIAL SALES	950,000	85,563.11	359,668.62	0.00	590,331.38	37.86	
400-350-000-01 COMMERCIAL/INDUSTRIAL SAL	600,000	55,376.45	219,017.00	0.00	380,983.00	36.50	
400-350-000-03 PRIVATE FIRE PROTECTION	15,000	1,437.50	5,740.00	0.00	9,260.00	38.27	
400-350-000-04 PUBLIC FIRE PROTECTION	0	0.00	0.00	0.00	0.00	0.00	
TOTAL UTILITY BILLINGS	1,565,000	142,377.06	584,425.62	0.00	980,574.38	37.34	
OUTSIDE DISTRICTS							
400-360-000-00 MT HOPE WATER (MASTER MET	120,000	18,375.25	84,659.50	0.00	35,340.50	70.55	
400-360-000-01 HODGESVILLE PSD (MASTER M	220,000	20,966.25	85,728.00	0.00	134,272.00	38.97	
400-360-000-02 ELKINS ROAD PSD (MASTER M	150,000	17,343.50	74,257.00	0.00	75,743.00	49.50	
400-360-000-03 ADRIAN PSD (MASTER METER)	200,000	22,849.50	101,815.50	0.00	98,184.50	50.91	
TOTAL OUTSIDE DISTRICTS	690,000	79,534.50	346,460.00	0.00	343,540.00	50.21	
GRANTS							
400-366-000-01 STATE GRANTS	0	0.00	0.00	0.00	0.00	0.00	
400-366-000-02 GRANT -BOAT & AIRCOND	0	0.00	0.00	0.00	0.00	0.00	
400-368-000-00 TAP FEES	10,000	0.00	8,500.00	0.00	1,500.00	85.00	
400-368-000-01 RECLASSIFY REVENUE-ARMORY	0	0.00	0.00	0.00	0.00	0.00	
400-368-000-02 RECLASSIFY REVENUE	0	0.00	0.00	0.00	0.00	0.00	
400-368-100-00 PROJECTS NOT 5.5 RULE	0	0.00	0.00	0.00	0.00	0.00	
400-368-100-03 CONTRIB IN AID CONST 5.5R	0	0.00	0.00	0.00	0.00	0.00	
400-368-200-00 CAPITALIZE PROJ EQIP CSTS	0	0.00	0.00	0.00	0.00	0.00	
TOTAL GRANTS	10,000	0.00	8,500.00	0.00	1,500.00	85.00	
INTRAFUND CONTR/CHARGES							
400-370-000-01 LATE CHARGES	20,000	2,132.02	9,113.74	0.00	10,886.26	45.57	
400-370-000-02 WATER BILLING-NEW SERVICE	0	0.00	0.00	0.00	0.00	0.00	
400-370-000-03 CUSTOMER BILL FEES(BANK-S	2,000	250.00	850.00	0.00	1,150.00	42.50	
400-370-000-04 C J MARTIN WATER LINE EXT	0	0.00	0.00	0.00	0.00	0.00	
400-370-000-05 ATLANTIC CST PIPELINE REV	0	0.00	0.00	0.00	0.00	0.00	
TOTAL INTRAFUND CONTR/CHARGES	22,000	2,382.02	9,963.74	0.00	12,036.26	45.29	
OTHER REVENUE							
400-379-000-00 GAIN ON SALE	0	0.00	0.00	0.00	0.00	0.00	
400-380-000-00 INTEREST INCOME	1,000	0.00	0.03	0.00	999.97	0.00	
400-399-000-00 MISC. NONOPERATING INCOME	33,000	11,787.93	19,799.47	0.00	13,200.53	60.00	
TOTAL OTHER REVENUE	34,000	11,787.93	19,799.50	0.00	14,200.50	58.23	
TOTAL REVENUE	2,321,000	236,081.51	969,148.86	0.00	1,351,851.14	41.76	

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CITY OF BUCKHANNON
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: OCTOBER 31ST, 2023

400-WATER

% OF YEAR COMPLETED: 33.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
BAD DEBT =====						
NON-OPERATING EXPENSES						
400-550-676-00 BAD DEBT EXPENSE(return c	0	0.00	0.00	0.00	0.00	0.00
TOTAL NON-OPERATING EXPENSES	0	0.00	0.00	0.00	0.00	0.00
TOTAL BAD DEBT	0	0.00	0.00	0.00	0.00	0.00
DEPRECIATION =====						
CONTRIBUTIONS						
400-580-500-00 DEPRECIATION EXPENSE	0	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRIBUTIONS	0	0.00	0.00	0.00	0.00	0.00
TOTAL DEPRECIATION	0	0.00	0.00	0.00	0.00	0.00
RESERVIOR MANGMT DAM =====						
SALARIES & BENEFITS						
400-601-103-00 RESERVIOR MANAGEMENT LABO	0	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0.00	0.00	0.00	0.00	0.00
CONTRACTUAL SERVICES						
400-601-211-00 UTILITIES - ELEC,GAS,PHON	20,000	1,552.57	6,285.93	0.00	13,714.07	31.43
400-601-226-00 PAYROLL OVERHEAD (FICA,RE	0	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES	20,000	1,552.57	6,285.93	0.00	13,714.07	31.43
COMMODITIES						
400-601-342-00 MAINTENANCE RIVER INTAKE&	4,400	547.01	634.25	1,184.86	2,580.89	41.34
400-601-346-00 WATERSHED MANAGEMENT	0	0.00	0.00	0.00	0.00	0.00
400-601-347-00 MAINTENANCE DAM	4,000	0.00	0.00	0.00	4,000.00	0.00
400-601-399-00 WATERSHED, DAM MISC	5,000	0.00	0.00	0.00	5,000.00	0.00
TOTAL COMMODITIES	13,400	547.01	634.25	1,184.86	11,580.89	13.58
TOTAL RESERVIOR MANGMT DAM	33,400	2,099.58	6,920.18	1,184.86	25,294.96	24.27
WATER PLANT =====						
SALARIES & BENEFITS						
400-642-103-00 WATER PUMPERS SALARIES	391,000	25,008.23	121,390.63	0.00	269,609.37	31.05
400-642-104-00 FICA TAX	30,000	1,916.56	9,302.71	0.00	20,697.29	31.01

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CITY OF BUCKHANNON
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: OCTOBER 31ST, 2023

400-WATER

% OF YEAR COMPLETED: 33.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
400-642-105-00 HEALTH INSURANCE	43,000	2,528.92	15,313.68	0.00	27,686.32	35.61
400-642-106-00 RETIREMENT	35,500	2,250.74	10,925.17	0.00	24,574.83	30.78
400-642-109-00 ADJUST COMPENSATED ABSENC	0	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	499,500	31,704.45	156,932.19	0.00	342,567.81	31.42
CONTRACTUAL SERVICES						
400-642-211-00 UTILITIES - ELEC, GAS, PH	115,000	9,446.58	47,636.46	0.00	67,363.54	41.42
400-642-221-00 TRAINING & CONTINUED EDUC	2,500	0.00	215.00	0.00	2,285.00	8.60
400-642-226-00 UNEMPLOYMENT/COMPENSATION	7,000	465.00	2,194.18	0.00	4,805.82	31.35
TOTAL CONTRACTUAL SERVICES	124,500	9,911.58	50,045.64	0.00	74,454.36	40.20
COMMODITIES						
400-642-341-00 OFFICE EXPENSE	3,300	313.68	591.19	0.00	2,708.81	17.91
400-642-342-00 MAINT TREATMENT PLANT BLD	6,000	36.06	889.94	0.00	5,110.06	14.83
400-642-343-00 VEHICLE MAINTENANCE	700	0.00	0.00	0.00	700.00	0.00
400-642-343-01 PLANT VEHICLE FUEL	4,400	407.92	1,013.73	0.00	3,386.27	23.04
400-642-344-00 GENERAL EQUIPMENT MAINTEN	24,000	4,173.65	8,906.73	0.00	15,093.27	37.11
400-642-345-00 UNIFORMS PERSONAL SAFETY	3,500	175.40	585.56	0.00	2,914.44	16.73
400-642-346-00 MAINT TREATMENT PLANT EQU	81,000	26,971.07	34,168.43	190.66	46,640.91	42.42
400-642-347-00 PLANT LAB MAINT & SUPPLIE	15,000	0.00	2,604.92	0.00	12,395.08	17.37
400-642-348-00 CHEMICAL COSTS	216,000	16,665.01	77,631.79	0.00	138,368.21	35.94
400-642-349-00 COMPLIANCE MONITORING	23,000	15.00	1,681.50	230.00	21,088.50	8.31
400-642-350-00 TELEMETRY COSTS	25,250	0.00	0.00	0.00	25,250.00	0.00
400-642-399-00 PLANT MISCELLANEOUS	3,000	0.00	527.23	0.00	2,472.77	17.57
TOTAL COMMODITIES	405,150	48,757.79	128,601.02	420.66	276,128.32	31.85
CAPITAL OUTLAY						
400-642-459-00 WATER PLANT CAPITAL	0	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00
TOTAL WATER PLANT	1,029,150	90,373.82	335,578.85	420.66	693,150.49	32.65
WATER LINES =====						
SALARIES & BENEFITS						
400-660-103-00 T & D LINE CREW SALARIES	437,500	31,564.51	151,753.70	0.00	285,746.30	34.69
400-660-103-10 LABOR&BENEFITS CAPITALIZE	0	0.00	0.00	0.00	0.00	0.00
400-660-104-00 FICA TAX	33,500	2,426.19	11,660.67	0.00	21,839.33	34.81
400-660-105-00 HEALTH INSURANCE	87,000	5,623.78	39,965.12	0.00	47,034.88	45.94
400-660-106-00 RETIREMENT	39,375	2,840.82	13,657.88	0.00	25,717.12	34.69
400-660-109-00 ADJUST COMPENSATED ABSENC	0	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	597,375	42,455.30	217,037.37	0.00	380,337.63	36.33
CONTRACTUAL SERVICES						
400-660-211-00 UTILITIES - ELEC,GAS,PHON	28,000	1,923.97	9,944.48	0.00	18,055.52	35.52
400-660-221-00 TRAINING & CONTINUED EDUC	2,500	0.00	1,478.00	0.00	1,022.00	59.12
400-660-226-00 UNEMPLOYMENT/COMPENSATION	13,000	465.00	2,189.52	0.00	10,810.48	16.84
TOTAL CONTRACTUAL SERVICES	43,500	2,388.97	13,612.00	0.00	29,888.00	31.29

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CITY OF BUCKHANNON
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: OCTOBER 31ST, 2023

400-WATER

% OF YEAR COMPLETED: 33.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
COMMODITIES						
400-660-341-00 OFFICE EXPENSE	8,325	0.00	787.62	0.00	7,537.38	9.46
400-660-342-00 MAINTENANCE GARAGE BLDG	3,500	0.00	1,095.22	0.00	2,404.78	31.29
400-660-343-00 VEHICLE MAINTENANCE	8,000	1,840.63	2,036.85	0.00	5,963.15	25.46
400-660-343-01 LINE VEHICLE FUEL	15,000	1,329.19	5,537.52	0.00	9,462.48	36.92
400-660-344-00 GENERAL EQUIPMENT MAINTEN	17,000	3,106.98	10,331.95	0.00	6,668.05	60.78
400-660-345-00 UNIFORMS-PERSONAL SAFETY	4,500	175.40	585.57	0.00	3,914.43	13.01
400-660-347-00 BOOSTER PUMP BLDG EQUIP M	40,000	5,361.36	11,550.12	84.63	28,365.25	29.09
400-660-348-00 DISTRIBUTION TANK MAINTEN	15,000	0.00	1,225.88	0.00	13,774.12	8.17
400-660-349-00 LINE MAINTENANCE MATERIAL	0	0.00	0.00	0.00	0.00	0.00
400-660-350-00 LINE MAINT PERMITS (DOH)	500	0.00	0.00	0.00	500.00	0.00
400-660-351-00 COMPLIANCE MONITORING	0	0.00	0.00	0.00	0.00	0.00
400-660-352-00 NEW SERVICES, UPGRADE MAT	140,000	4,511.63	23,119.06	2,993.41	113,887.53	18.65
400-660-353-00 MAPPING & LINE LOCATING E	12,000	109.25	1,459.96	0.00	10,540.04	12.17
400-660-354-00 FIRE SERVICE MATERIALS	0	0.00	0.00	0.00	0.00	0.00
TOTAL COMMODITIES	263,825	16,434.44	57,729.75	3,078.04	203,017.21	23.05
NON-OPERATING EXPENSES						
400-660-999-00 TRAN DISTRIB MISCELLANEOU	1,500	0.00	0.00	0.00	1,500.00	0.00
TOTAL NON-OPERATING EXPENSES	1,500	0.00	0.00	0.00	1,500.00	0.00

TOTAL WATER LINES	906,200	61,278.71	288,379.12	3,078.04	614,742.84	32.16
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WATER METERS
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SALARIES & BENEFITS						
400-902-103-00 METER ON/OFF & MAINT LABO	0	0.00	0.00	0.00	0.00	0.00
400-902-104-00 FICA TAX	0	0.00	0.00	0.00	0.00	0.00
400-902-105-00 HEALTH INSURANCE	0	0.00	0.00	0.00	0.00	0.00
400-902-106-00 RETIREMENT	0	0.00	0.00	0.00	0.00	0.00
400-902-109-00 ADJUST COMPENSATED ABSENC	0	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0.00	0.00	0.00	0.00	0.00
CONTRACTUAL SERVICES						
400-902-221-00 TRAINING & CONTINUED EDUC	0	0.00	0.00	0.00	0.00	0.00
400-902-226-00 WORKERS COMP/ INSURANCE	0	0.00	329.51	0.00 (	329.51)	0.00
TOTAL CONTRACTUAL SERVICES	0	0.00	329.51	0.00 (	329.51)	0.00
COMMODITIES						
400-902-342-00 MAINTENANCE OF METER SHOP	0	0.00	0.00	0.00	0.00	0.00
400-902-343-00 VEHICLE MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
400-902-343-01 METER VEHICLE FUEL	0	0.00	0.00	0.00	0.00	0.00
400-902-344-00 GENERAL EQUIPMENT MAINTEN	0	0.00	0.00	0.00	0.00	0.00
400-902-345-00 UNIFORMS-PESONAL SAFETY E	0	0.00	0.00	0.00	0.00	0.00
400-902-346-00 REPLACEMENT NEW METERS, P	0	0.00	0.00	0.00	0.00	0.00
TOTAL COMMODITIES	0	0.00	0.00	0.00	0.00	0.00

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CITY OF BUCKHANNON
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: OCTOBER 31ST, 2023

400-WATER

% OF YEAR COMPLETED: 33.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
NON-OPERATING EXPENSES						
400-902-999-00 CUST SERVICE-METER READ -	0	0.00	0.00	0.00	0.00	0.00
TOTAL NON-OPERATING EXPENSES	0	0.00	0.00	0.00	0.00	0.00
TOTAL WATER METERS	0	0.00	329.51	0.00 (	329.51)	0.00
OFFICE/ADMIN =====						
SALARIES & BENEFITS						
400-920-101-00 AD & GE SALARIES BOARD	14,400	1,400.00	5,600.00	0.00	8,800.00	38.89
400-920-103-00 AD & GE OFFICE SALARIES	146,000	10,993.82	51,582.71	0.00	94,417.29	35.33
400-920-104-00 FICA TAX	12,271	947.95	4,374.57	0.00	7,896.43	35.65
400-920-105-00 HEALTH INSURANCE	18,500	1,337.63	9,090.52	0.00	9,409.48	49.14
400-920-106-00 RETIREMENT	14,436	967.50	4,554.69	0.00	9,881.31	31.55
400-920-109-00 ADJUST COMPENSATED ABSENC	0	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	205,607	15,646.90	75,202.49	0.00	130,404.51	36.58
CONTRACTUAL SERVICES						
400-920-211-00 UTILITIES - ELEC,GAS,PHON	2,000	51.18	541.56	0.00	1,458.44	27.08
400-920-221-00 TRAINING & CONTINUED EDUC	500	0.00	0.00	0.00	500.00	0.00
400-920-226-00 UNEMPLOYMENT/COMPENSATION	2,600	61.33	441.49	0.00	2,158.51	16.98
400-920-232-00 BOND ANNUAL FEE	0	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES	5,100	112.51	983.05	0.00	4,116.95	19.28
COMMODITIES						
400-920-341-00 MATERIALS & SUPPLIES EXPE	30,000	12,447.00	29,051.98	420.47	527.55	98.24
400-920-343-00 VEHICLE MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
400-920-347-00 GENERAL EQUIPMENT MAINTEN	0	0.00	0.00	0.00	0.00	0.00
400-920-348-00 MAINTENANCE & RENT-OFFICE	10,950	0.00	0.00	0.00	10,950.00	0.00
400-920-349-00 AUDITING EXPENSE	6,300	812.50	812.50	0.00	5,487.50	12.90
400-920-350-00 PROFESSIONAL & LEGAL EXPE	23,500	3,037.50	8,037.50	0.00	15,462.50	34.20
400-920-351-00 ENGINEERING EXPENSE	75,000	15,000.00	30,000.00	0.00	45,000.00	40.00
400-920-352-00 PROPERTY INSURANCE	52,300	2,680.77	18,413.48	0.00	33,886.52	35.21
400-920-353-00 PSC ASSESSMENTS	6,000	0.00	5,284.85	0.00	715.15	88.08
400-920-369-00 CUSTOMER DEP INTEREST PAI	700	0.00	1.80	0.00	698.20	0.26
TOTAL COMMODITIES	204,750	33,977.77	91,602.11	420.47	112,727.42	44.94
CAPITAL OUTLAY						
400-920-459-00 CAPITAL OUTLAY OFFICE	29,900	0.00	6,288.64	0.00	23,611.36	21.03
TOTAL CAPITAL OUTLAY	29,900	0.00	6,288.64	0.00	23,611.36	21.03
NON-OPERATING EXPENSES						
400-920-670-00 DEPOSIT INTEREST EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400-920-999-00 ADM BOARD-BILLING MISC	0	811.97	15,568.13	0.00 (	15,568.13)	0.00
TOTAL NON-OPERATING EXPENSES	0	811.97	15,568.13	0.00 (15,568.13)	0.00
TOTAL OFFICE/ADMIN	445,357	50,549.15	189,644.42	420.47	255,292.11	42.68

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CITY OF BUCKHANNON
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: OCTOBER 31ST, 2023

400-WATER

% OF YEAR COMPLETED: 33.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
BAD DEBTS =====						
SALARIES & BENEFITS						
400-955-109-00 BAD DEBTS	0	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	0	0.00	0.00	0.00	0.00	0.00
TOTAL BAD DEBTS	0	0.00	0.00	0.00	0.00	0.00
BOND PAYMENTS =====						
CONTRACTUAL SERVICES						
400-970-221-00 WATER BOND A 2016	270,000	22,481.88	90,463.47	0.00	179,536.53	33.50
400-970-221-01 WATER BOND 2016 RESERVE	0	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES	270,000	22,481.88	90,463.47	0.00	179,536.53	33.50
TOTAL BOND PAYMENTS	270,000	22,481.88	90,463.47	0.00	179,536.53	33.50
CAPITAL/PROJECTS =====						
SALARIES & BENEFITS						
400-999-110-00 PAINT WATER TANKS	0	0.00	0.00	0.00	0.00	0.00
400-999-120-00 METER READER HANDHELD UPG	0	0.00	0.00	0.00	0.00	0.00
400-999-130-00 BOAT&AC GRANT 2020	0	0.00	0.00	0.00	0.00	0.00
400-999-140-00 ISLAND AVE 6" TO REPLACE	200,000	0.00	0.00	0.00	200,000.00	0.00
400-999-163-00 PLANT LAB UPGRADE	0	0.00	0.00	0.00	0.00	0.00
400-999-170-00 ATLANTIC CST PIPEL PASSTH	0	0.00	0.00	0.00	0.00	0.00
400-999-172-00 KENNEDY HYDRANT REPLACEME	0	0.00	0.00	0.00	0.00	0.00
400-999-173-00 MEADE - COLLEGE TO CAMDEN	0	0.00	0.00	0.00	0.00	0.00
400-999-176-00 LIGHTBURN STREET	75,000	0.00	0.00	0.00	75,000.00	0.00
400-999-177-00 VALLEY GREEN MASTER METER	0	0.00	0.00	0.00	0.00	0.00
400-999-178-00 HYDRANT UPGRADE TO STEAME	0	0.00	0.00	0.00	0.00	0.00
400-999-187-00 BRIDGE METER SHOP TO CHEM	0	0.00	0.00	0.00	0.00	0.00
400-999-188-00 BRUSHY FORK LANE WIDENING	0	0.00	0.00	0.00	0.00	0.00
400-999-189-00 RENEW 84 METER SERVICES	0	0.00	0.00	0.00	0.00	0.00
400-999-190-00 VARIOUS OTHER PROJECTS	4,000	0.00	0.00	0.00	4,000.00	0.00
400-999-191-00 HOUSING AUTHORITY METERIN	0	0.00	0.00	0.00	0.00	0.00
400-999-197-00 PAINTING INT N. BKH TANK	0	0.00	0.00	0.00	0.00	0.00
TOTAL SALARIES & BENEFITS	279,000	0.00	0.00	0.00	279,000.00	0.00
NON-OPERATING EXPENSES						
400-999-602-00 INTAKE LARGE COMPRESSOR	0	0.00	0.00	0.00	0.00	0.00
400-999-612-00 WATER PLANT PROJ PHASE 1	0	0.00	0.00	0.00	0.00	0.00
400-999-613-00 KNOLLWOOD 4" TAP	35,000	0.00	0.00	0.00	35,000.00	0.00
400-999-619-00 24 MISC VALVES TO REPLACE	0	0.00	0.00	0.00	0.00	0.00

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CITY OF BUCKHANNON
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: OCTOBER 31ST, 2023

400-WATER

% OF YEAR COMPLETED: 33.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
400-999-620-00 EMERG GEN @ BOOSTER STATI	0	0.00	0.00	0.00	0.00	0.00
400-999-621-00 PAINT INT. ST. JOE TANK	0	0.00	0.00	0.00	0.00	0.00
400-999-622-00 LEWIS LINE EXTENTION	0	0.00	0.00	0.00	0.00	0.00
400-999-623-00 CORR H SOUTH WATER LINE	0	0.00	0.00	0.00	0.00	0.00
400-999-624-00 PAINT EXT. ST. JOE TANK	0	0.00	0.00	0.00	0.00	0.00
400-999-625-00 14 NEW CITY/COUNTY HYDRAN	0	0.00	0.00	0.00	0.00	0.00
400-999-626-00 COMMERCIAL LAWMOWER	0	0.00	0.00	0.00	0.00	0.00
400-999-627-00 GPS & LAPTOP	0	0.00	0.00	0.00	0.00	0.00
400-999-628-00 ST JOE CHECK VALVE SYSTEM	0	0.00	0.00	0.00	0.00	0.00
400-999-665-00 DEPRECIATION FUND (NEW PL	0	0.00	0.00	0.00	0.00	0.00
400-999-666-00 VICTORIA HILL TANK	0	0.00	0.00	0.00	0.00	0.00
400-999-667-00 FILTER MEDIA REPLACEMENT	0	0.00	0.00	0.00	0.00	0.00
400-999-668-00 REBUILD ALTITUDE AND PRV	7,000	0.00	0.00	0.00	7,000.00	0.00
400-999-669-00 EWMS EXP EARLYWARNINGMON	11,000	0.00	0.00	0.00	11,000.00	0.00
400-999-670-00 BATTLE GREEN -BR FRK RELO	0	0.00	0.00	0.00	0.00	0.00
400-999-671-00 REPLACE FLAT METER LIDS	0	0.00	0.00	0.00	0.00	0.00
400-999-672-00 LEAK DETECTION EQUIPMENT	0	0.00	0.00	0.00	0.00	0.00
400-999-673-00 CLOW TANK BIO FILM REMOVA	0	0.00	0.00	0.00	0.00	0.00
400-999-674-00 REPLACE CREW TRUCK	0	0.00	0.00	0.00	0.00	0.00
400-999-675-00 BOOM TRUCK/SLUDGE	0	0.00	0.00	0.00	0.00	0.00
400-999-676-00 PLANT AIR COMPRESSOR	0	0.00	0.00	0.00	0.00	0.00
400-999-677-00 SLUDGE PUMPS	0	0.00	0.00	0.00	0.00	0.00
400-999-678-00 PLANT FLOW METER	0	0.00	0.00	0.00	0.00	0.00
400-999-679-00 LIME/SODA ASH FEEDER	0	0.00	0.00	0.00	0.00	0.00
400-999-680-00 VFD-H.S PUMP	0	0.00	0.00	0.00	0.00	0.00
400-999-681-00 SCADA TANK/PUMP STATION	0	0.00	0.00	0.00	0.00	0.00
400-999-681-01 THURMAN AVE PROJECT	0	0.00	0.00	0.00	0.00	0.00
400-999-682-00 RAW WATER TURB METER	0	0.00	0.00	0.00	0.00	0.00
400-999-682-01 PROPERTY PURCHASE 161 WOO	0	0.00	0.00	0.00	0.00	0.00
400-999-682-02 DRAINS IN MASTER METER PI	0	0.00	0.00	0.00	0.00	0.00
400-999-682-03 PLANT PUMP REPAIRS 2023	0	0.00	0.00	54,448.00 (	54,448.00)	0.00
400-999-682-04 SUPERVISOR TRUCK	20,836	2,528.28	9,793.08	0.00	11,042.92	47.00
400-999-682-05 BACKHOE	0	0.00	0.00	0.00	0.00	0.00
400-999-682-06 CAPSTONE REPAIR WTP BLDGS	0	0.00	0.00	0.00	0.00	0.00
400-999-682-07 ROOFING SEAM REPAIR	0	0.00	0.00	0.00	0.00	0.00
400-999-682-08 CADD SOFTWARE LICENSE	0	0.00	0.00	0.00	0.00	0.00
400-999-682-09 TANK MIXERS TENNERTON TAN	0	0.00	0.00	0.00	0.00	0.00
400-999-682-10 N BUCKHANNON TANK CAGE	0	0.00	0.00	0.00	0.00	0.00
400-999-682-11 CHEMICAL PUMP	0	0.00	0.00	0.00	0.00	0.00
400-999-682-12 DEER CREEK LINE	50,000	0.00	0.00	0.00	50,000.00	0.00
400-999-683-00 SECURITY GATE	0	0.00	0.00	0.00	0.00	0.00
400-999-684-00 TANK INSPECTIONS	0	0.00	0.00	0.00	0.00	0.00
400-999-685-00 SECURITY FENCING ALL TANK	0	0.00	0.00	0.00	0.00	0.00
400-999-686-00 REBUILD ALTITUDE AND PRV	0	0.00	0.00	0.00	0.00	0.00
400-999-687-00 FLOW METER TENNERTON	0	0.00	0.00	0.00	0.00	0.00
400-999-688-00 MASTER METERS COLLEGE	0	0.00	0.00	0.00	0.00	0.00
400-999-689-00 DRAINS IN MASTER METER PI	0	0.00	0.00	0.00	0.00	0.00
400-999-690-00 EXTRA PUMPS FOR PS	0	0.00	0.00	0.00	0.00	0.00
400-999-691-00 SECURITY FOR TANKS/PS	0	0.00	0.00	0.00	0.00	0.00
400-999-692-00 BACKHOE	0	0.00	0.00	0.00	0.00	0.00

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CITY OF BUCKHANNON
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: OCTOBER 31ST, 2023

400-WATER

% OF YEAR COMPLETED: 33.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
400-999-693-00 CAPSTONE REPAIR WTP	0	0.00	0.00	0.00	0.00	0.00
400-999-694-00 18' SILENT CHECK VALVE	0	0.00	0.00	0.00	0.00	0.00
400-999-695-00 3 & 4 FILTER REHAB	0	0.00	0.00	0.00	0.00	0.00
TOTAL NON-OPERATING EXPENSES	123,836	2,528.28	9,793.08	54,448.00	59,594.92	51.88
TOTAL CAPITAL/PROJECTS	402,836	2,528.28	9,793.08	54,448.00	338,594.92	15.95
TOTAL EXPENDITURES	3,086,943	229,311.42	921,108.63	59,552.03	2,106,282.34	31.77
REVENUE OVER/(UNDER) EXPENDITURES	(765,943)	6,770.09	48,040.23	(59,552.03)	(754,431.20)	1.50

OCTOBER 2023 WATER PAYMENT OF BILLS

\$25,772.00 – HACH CHEMICAL – SVC CONTRACTS TENN BRIDGE, PLANT & RWI EWS

\$4,852.76 – SAL CHEMICAL – FLUROIDE

\$11,812.25 – PHOENIX SOLUTIONS – CHEMICAL COST

\$5,296.78 – MCCROMETER INC – ULTRA MAG FLOW METER TENN BOOSTER STATION

\$15,000.00 – POTESTA & ASSOCIATES – ENGINEERING EVALUATION WTP

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DISBURSEMENTS 10-01-23 to 10-31-23

FUND: WATER

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
RESERVOR MANGMT DAM	MON POWER	601-211-00	UTILITIES - ELEC,GAS	110136713804 EWMS 262 TALL	10.22
		601-211-00	UTILITIES - ELEC,GAS	110088822306 OHIO LIFT STA	1,542.35
	WV DEPARTMENT OF TRANSPORTAT	601-342-00	MAINTENANCE RIVER IN	CRANE TO REMOVE PUMP 2	464.37
		601-342-00	MAINTENANCE RIVER IN	PCRD-AIR HOSE FOR INTAKE A	82.64
	AMAZON.COM			TOTAL:	2,099.58
WATER PLANT	BUCKHANNON UTIL BOARDS	642-342-00	MAINT TREATMENT PLAN	DISPOSAL OF OLD WOOD	16.07
		642-211-00	UTILITIES - ELEC, GA	110087859879 NEW WATER TRE	8,761.01
	MON POWER	642-344-00	GENERAL EQUIPMENT MA	PAPER TOWELS	216.65
	A F WENDLING INC	642-345-00	UNIFORMS PERSONAL SA	ALL DEPT UNIFORMS SEP 2023	175.40
	UNIFIRST CORP.	642-346-00	MAINT TREATMENT PLAN	SVC CNTRCT TENN BRIDGE EWS	7,744.00
	HACH CHEMICAL CO	642-346-00	MAINT TREATMENT PLAN	SVC CONTRACT PLANT EWS	10,298.00
		642-346-00	MAINT TREATMENT PLAN	SERVICE CONTRACT RWI EWS	7,730.00
	WV BUREAU FOR PUBLIC HEALTH	642-349-00	COMPLIANCE MONITORIN	SEP 2023 FLUORIDE TEST	15.00
	ENCOVA INSURANCE	642-226-00	UNEMPLOYMENT/COMPENS	WCN6007140 9/5/23-10/1/23	465.00
	WV PUBLIC EMPLOYEES INSURANC	642-105-00	HEALTH INSURANCE	WATER OCT 2023 HEALTH INS	2,502.92
	MOUNTAINEER GAS COMPANY	642-211-00	UTILITIES - ELEC, GA	WATER GAS 10.13.23	270.71
	ACE HARDWARE & CONTRACTOR SU	642-342-00	MAINT TREATMENT PLAN	TOLIET HANDLE	19.99
	SAL CHEMICAL INC	642-348-00	CHEMICAL COSTS	FLUORIDE	4,852.76
	WV PUBLIC EMPLOYEES RETIREME	642-106-00	RETIREMENT	WV RETIREMENT CONTRIBUTION	576.00
		642-106-00	RETIREMENT	WV RETIREMENT CONTRIBUTION	646.58
		642-106-00	RETIREMENT	WV RETIRE TIER2 CONTRIBUTI	489.60
		642-106-00	RETIREMENT	WV RETIRE TIER2 CONTRIBUTI	538.56
	PHOENIX SOLUTIONS LLC	642-348-00	CHEMICAL COSTS	CHEMICALS	7,940.25
		642-348-00	CHEMICAL COSTS	P PAC	3,872.00
	CORE & MAIN LP	642-346-00	MAINT TREATMENT PLAN	HYMAX END CAP	199.07
	ST JOSEPH HOSPITAL OF BUCKHA	642-341-00	OFFICE EXPENSE	LAB RESULTS JERRY MYERS	56.00

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DISBURSEMENTS 10-01-23 to 10-31-23

FUND: WATER

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
	INTERNAL REVENUE SERVICE	642-104-00	FICA TAX	FICA WITHHELD AND MATCHED	735.41
		642-104-00	FICA TAX	FICA WITHHELD AND MATCHED	817.88
		642-104-00	FICA TAX	MEDICARE WITHHELD & MATCHE	171.99
		642-104-00	FICA TAX	MEDICARE WITHHELD & MATCHE	191.28
	AMAZON.COM	642-344-00	GENERAL EQUIPMENT MA	PCRD-FURNACE FILTERS	39.92
		642-341-00	OFFICE EXPENSE	PCRD-LABEL MAKER REFILLS	20.98
		642-341-00	OFFICE EXPENSE	PCRD-MAGNETIC LABELS TONER	236.70
		642-105-00	HEALTH INSURANCE	WATER SEPT 2023 HSA FEE	13.00
	PAYFLEX	642-105-00	HEALTH INSURANCE	WATER OCT 2023 HSA FEES	13.00
		642-105-00	UTILITIES - ELEC, GA	OCT 2023 WATER ANTENNA REN	35.00
	LYNX WV INC	642-211-00	UTILITIES - ELEC, GA	PCRD-CELL PHN & GEOTAB SEP	331.97
	AT&T MOBILITY	642-211-00	PLANT VEHICLE FUEL	WATER SEP 2023 FUEL BILL	258.39
	WORLD FUEL SERVICES, INC.	642-343-01	PLANT VEHICLE FUEL	OCT 1-13 WATER FUEL BILL	149.53
		642-211-00	UTILITIES - ELEC, GA	472-8628-030719-4 WAT FAX	47.89
	FRONTIER	642-344-00	GENERAL EQUIPMENT MA	MAINTENANCE RWI GENERATOR	769.32
	CUMMINS SALES & SERVICE FAIR	642-344-00	GENERAL EQUIPMENT MA	MAINTENANCE VICKSBURG GENE	809.06
		642-344-00	GENERAL EQUIPMENT MA	MAINTENANCE WTP GENERATOR	800.06
		642-344-00	GENERAL EQUIPMENT MA	MAINTENANCE IND PK GENERAT	773.82
		642-344-00	GENERAL EQUIPMENT MA	MAINTENANCE TENN BS GENERA	764.82
	BLUE-WHITE	642-346-00	MAINT TREATMENT PLAN	PCRD-PARTS FOR FEED PUMPS	1,000.00
	**PAYROLL EXPENSES			10/01/2023 - 10/31/2023	25,008.23
				TOTAL:	90,373.82
WATER LINES	MON POWER	660-211-00	UTILITIES - ELEC,GAS	110085340724 BRUSHY FORKP	94.43
		660-211-00	UTILITIES - ELEC,GAS	110088895773 TANK #3	5.79
		660-211-00	UTILITIES - ELEC,GAS	110117519980 2425 BRUSHY F	5.00
		660-211-00	UTILITIES - ELEC,GAS	110152507908 300 CLARKSBUR	5.95
		660-211-00	UTILITIES - ELEC,GAS	110085818216 DEERCKBOOSTER	84.90
		660-211-00	UTILITIES - ELEC,GAS	110085973250 RT 3	5.39
		660-211-00	UTILITIES - ELEC,GAS	110085813894 DEERCKTANK	5.27
		660-211-00	UTILITIES - ELEC,GAS	110088788390 HIGH SCHOOL	1,043.38
		660-211-00	UTILITIES - ELEC,GAS	110100156634 ST JOE TOWER	11.30
		660-211-00	UTILITIES - ELEC,GAS	110114638833 VICTORIA HILL	5.72
		660-211-00	UTILITIES - ELEC,GAS	110117519956 2412 RTE 20 S	6.31
	UNIFIRST CORP.	660-345-00	UNIFORMS-PERSONAL SA	ALL DEPT UNIFORMS SEP 2023	175.40
	ENCOVA INSURANCE	660-226-00	UNEMPLOYMENT/COMPENS	WCN6007140 9/5/23-10/1/23	465.00
	AMERICAN WATER WORKS ASSOC	660-352-00	NEW SERVICES, UPGRAD	2023-24 MEMBERSHIP	348.00
	WV PUBLIC EMPLOYEES INSURANC	660-105-00	HEALTH INSURANCE	WATER OCT 2023 HEALTH INS	5,558.78
	MOUNTAINEER GAS COMPANY	660-211-00	UTILITIES - ELEC,GAS	WATER GAS 10.13.23	270.70
	ADVANCE AUTO PARTS	660-343-00	VEHICLE MAINTENANCE	BATTERY W7 TRUCK	147.39
	GLOTFELTY TIRE CENTER	660-343-00	VEHICLE MAINTENANCE	TIRES FOR CREW TRUCK	1,538.24
	MISS UTILITY OF WEST VIRGINI	660-353-00	MAPPING & LINE LOCAT	SEPTEMBER 2023 MESSAGE FEE	62.77
	LOWES BUSINESS ACCOUNTS	660-344-00	GENERAL EQUIPMENT MA	HAMMERS, TOOL BOX, WD-40	223.94
		660-352-00	NEW SERVICES, UPGRAD	PCRD-ORANGE MARKING PAINT	33.75
		660-352-00	NEW SERVICES, UPGRAD	BLUE MARKING FLAGS	28.30
		660-347-00	BOOSTER PUMP BLDG EQ	WIRE FOR BOOSTER STATION	64.58
	STATE EQUIPMENT INC.	660-344-00	GENERAL EQUIPMENT MA	HYDRAIRC HOSES	213.04
	WV PUBLIC EMPLOYEES RETIREME	660-106-00	RETIREMENT	WV RETIREMENT CONTRIBUTION	1,188.78
		660-106-00	RETIREMENT	WV RETIREMENT CONTRIBUTION	1,175.26
		660-106-00	RETIREMENT	WV RETIRE TIER2 CONTRIBUTI	234.00
		660-106-00	RETIREMENT	WV RETIRE TIER2 CONTRIBUTI	242.78
	FERGUSON WATERWORKS	660-352-00	NEW SERVICES, UPGRAD	COMPRESSION COUPLINGS	422.66
	MISSION COMMUNICATIONS, LLC	660-352-00	NEW SERVICES, UPGRAD	TRANSDUCER	255.00
	BUCKHANNON DISCOUNT TIRE INC	660-343-00	VEHICLE MAINTENANCE	CHANGE TIRES	140.00

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DISBURSEMENTS 10-01-23 to 10-31-23

FUND: WATER

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
		660-343-00	VEHICLE MAINTENANCE	TIRE REPAIR W7	15.00
		660-344-00	GENERAL EQUIPMENT MA	TIRES FOR BACKHOE	2,420.00
		660-344-00	GENERAL EQUIPMENT MA	CHANGE TIRES W11 BACKHOE	250.00
		660-352-00	NEW SERVICES, UPGRAD	MAIN AND SERVICE FITTINGS	369.06
	CORE & MAIN LP	660-352-00	NEW SERVICES, UPGRAD	TRACER WIRE	135.00
		660-352-00	NEW SERVICES, UPGRAD	MAIN LINE MATERIALS	1,395.43
		660-352-00	NEW SERVICES, UPGRAD	ALL THREAD, DUC LOCS, NUT	309.10
		660-352-00	NEW SERVICES, UPGRAD	METER GASKETS	387.80
	ALL AMERICAN GASKET INC	660-352-00	NEW SERVICES, UPGRAD	GPS ROVER ROD	398.79
		660-353-00	MAPPING & LINE LOCAT	FOOT PLATES FOR GPS BIPOD	25.00
	DUNCAN PARNELL INC	660-353-00	MAPPING & LINE LOCAT	HEX SHARP POINTS FOR GPS B	21.48
		660-104-00	FICA TAX	FICA WITHHELD AND MATCHED	984.84
		660-104-00	FICA TAX	FICA WITHHELD AND MATCHED	981.46
		660-104-00	FICA TAX	MEDICARE WITHHELD & MATCHE	230.34
		660-104-00	FICA TAX	MEDICARE WITHHELD & MATCHE	229.55
	CLARKSBURG WATER BOARD	660-352-00	NEW SERVICES, UPGRAD	BAC-T SAMPLE THURMAN AVE	23.00
		660-352-00	NEW SERVICES, UPGRAD	PCRD-CLEAR SAFETY GLASSES	16.85
	AMAZON.COM	660-352-00	NEW SERVICES, UPGRAD	PCRD-SAFETY GLASSES TONER	152.69
		660-352-00	NEW SERVICES, UPGRAD	PCRD-50LB BOX OF RAGS	108.85
	MCCROMETER INC.	660-347-00	BOOSTER PUMP BLDG EQ	ULTRA MAG FLOW METER TENN	5,296.78
	PAYFLEX	660-105-00	HEALTH INSURANCE	WATER SEPT 2023 HSA FEE	29.25
		660-105-00	HEALTH INSURANCE	WATER SEPT 2023 HSA FEE	3.25
		660-105-00	HEALTH INSURANCE	WATER OCT 2023 HSA FEES	29.25
		660-105-00	HEALTH INSURANCE	WATER OCT 2023 HSA FEES	3.25
	AT&T MOBILITY	660-211-00	UTILITIES - ELEC,GAS	PCRD-CELL PHN & GEOTAB SEP	331.95
	WORLD FUEL SERVICES, INC.	660-343-01	LINE VEHICLE FUEL	WATER SEP 2023 FUEL BILL	1,149.42
		660-343-01	LINE VEHICLE FUEL	OCT 1-13 WATER FUEL BILL	179.77
	FREEDOM AG & ENGERY COOPERAT	660-352-00	NEW SERVICES, UPGRAD	STRAW THURMAN AVE	127.35
	FRONTIER	660-211-00	UTILITIES - ELEC,GAS	472-8628-030719-4 WAT FAX	47.88
	**PAYROLL EXPENSES			10/01/2023 - 10/31/2023	31,564.51
				TOTAL:	61,278.71
OFFICE/ADMIN	RALSTON PRESS INC	920-341-00	MATERIALS & SUPPLIES	ABSENTEE SLIP BOOKS	86.99
	GATES SUPPLY	920-341-00	MATERIALS & SUPPLIES	INK; 34" PAPER ROLL	102.99
	LEAF	920-999-00	ADM BOARD-BILLING MI	OCT 2023 COPIER LEASE CITY	179.25
		920-341-00	MATERIALS & SUPPLIES	NOV 2023 CITY HALL COPIER	155.50
	ENCOVA INSURANCE	920-226-00	UNEMPLOYMENT/COMPENS	WCN6007140 9/5/23-10/1/23	61.33
	CITY OF BUCKHANNON GENERAL F	920-341-00	MATERIALS & SUPPLIES	AUG 2023 LOC FEES	92.13
		920-341-00	MATERIALS & SUPPLIES	SEPT 2023 LOC FEES	92.13
	POTESTA & ASSOCIATES INC	920-351-00	ENGINEERING EXPENSE	ENGINEERING EVAL WTP	15,000.00
	WV PUBLIC EMPLOYEES INSURANC	920-105-00	HEALTH INSURANCE	WATER OCT 2023 HEALTH INS	1,324.63
	WV PUBLIC EMPLOYEES RETIREME	920-106-00	RETIREMENT	WV RETIREMENT CONTRIBUTION	471.52
		920-106-00	RETIREMENT	WV RETIREMENT CONTRIBUTION	471.05
		920-106-00	RETIREMENT	WV RETIRE TIER2 CONTRIBUTI	24.93
	BUCKHANNON POSTMASTER	920-341-00	MATERIALS & SUPPLIES	PERMIT #10 POSTAGE	750.00
	THOMAS J O'NEILL	920-350-00	PROFESSIONAL & LEGAL	OCT 2023 CONTRACT ATTORNEY	1,250.00
	COLLECTION ACCOUNT	920-341-00	MATERIALS & SUPPLIES	SEP 2023 CREDIT CARD FEES	2,049.71
		920-341-00	MATERIALS & SUPPLIES	NEPTUNE SFTWARE MAINT 23-2	1,500.00
	CORE & MAIN LP	920-341-00	MATERIALS & SUPPLIES	NEPTUNE HRDWARE MAINT 23-2	1,975.00
	DAVID L HOWELL CPA	920-349-00	AUDITING EXPENSE	PROGRESS BILL 2022 AUDIT	812.50
	WALMART STORES INC -BUCKHANN	920-341-00	MATERIALS & SUPPLIES	CLEANING SPPLS CITY HALL	34.88
		920-341-00	MATERIALS & SUPPLIES	COOLER & STENO PADS	16.71
	INTERNAL REVENUE SERVICE	920-104-00	FICA TAX	FICA WITHHELD AND MATCHED	324.76
		920-104-00	FICA TAX	FICA WITHHELD AND MATCHED	443.53

FUND: WATER

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
	AMAZON.COM	920-104-00	FICA TAX	MEDICARE WITHHELD & MATCHE	75.94
		920-104-00	FICA TAX	MEDICARE WITHHELD & MATCHE	103.72
		920-341-00	MATERIALS & SUPPLIES	PCRD-CALCULATOR RIBBON MAG	36.08
	MATTHEW BENDER & CO., INC	920-341-00	MATERIALS & SUPPLIES	PCRD-CARTRIDGES ENVELOPES	30.13
		920-999-00	ADM BOARD-BILLING MI	WV CODE 2023 REPLACEMENT V	134.49
		920-105-00	HEALTH INSURANCE	WATER SEPT 2023 HSA FEE	6.50
	PAYFLEX	920-105-00	HEALTH INSURANCE	WATER OCT 2023 HSA FEES	6.50
		920-341-00	MATERIALS & SUPPLIES	SEP 2023 IT SERVICE CONTRA	425.00
		920-341-00	MATERIALS & SUPPLIES	OCT 2023 IT SERVICE CONTRA	425.00
	LYNX WV INC	920-341-00	MATERIALS & SUPPLIES	BRIDGE FOR NETWORK UPGRADE	1,613.70
		920-341-00	MATERIALS & SUPPLIES	AUG 2023 IT SERVICE CONTRA	425.00
		920-211-00	UTILITIES - ELEC,GAS	PCRD-CELL PHN & GEOTAB SEP	51.18
	AT&T MOBILITY	920-211-00	UTILITIES - ELEC,GAS	PCRD-CELL PHN & GEOTAB SEP	51.18
	JEREMY DRENNEN, CPA	920-350-00	PROFESSIONAL & LEGAL	FY 22 & 23 FINANCIAL STMT	1,787.50
	US POSTAL SERVICE (CMRS-FP)	920-341-00	MATERIALS & SUPPLIES	OCTOBER 2023 POSTAGE	250.00
	FP FINANCE PROGRAM	920-999-00	ADM BOARD-BILLING MI	OCT 2023 MAILER & INSRTR P	94.30
	OPTIMUM B2B, DEPT. 1264	920-341-00	MATERIALS & SUPPLIES	OCT 2023 CITY HALL INTERNE	214.62
	TYLER TECHNOLOGIES INC	920-999-00	ADM BOARD-BILLING MI	BAR CODE SCANNER & PROJ AC	403.93
		920-341-00	MATERIALS & SUPPLIES	UTIL BILL AUTO PAY, IVR, S	2,100.31
		920-341-00	MATERIALS & SUPPLIES	UTIL BILLING NOTIFICATION	63.95
	ROSSMAN & CO/PCB CORP	920-341-00	MATERIALS & SUPPLIES	SEP 2023 UTILITY COLLECTIO	7.17
	TRAVELERS INSURANCE	920-352-00	PROPERTY INSURANCE	INS PREMIUM AUTO LIAB OCT	2,680.77
	**PAYROLL EXPENSES			10/01/2023 - 10/31/2023	12,393.82
				TOTAL:	50,549.15
BOND	MUNICIPAL BOND COMM OF WV	970-221-00	WATER BOND A 2016	WATER BOND A PYMT OCT 2023	22,481.88
					TOTAL: 22,481.88
CAPITAL/PROJECTS	ENTERPRISE FM TRUST	999-682-04	SUPERVISOR TRUCK	25H3G4 21 RAM 1500 LEASE P	405.28
		999-682-04	SUPERVISOR TRUCK	23W5D4 2021 NISSAN LEASE P	322.35
		999-682-04	SUPERVISOR TRUCK	23W5D8 2021 NISSAN LEASE P	364.29
		999-682-04	SUPERVISOR TRUCK	23W5DC 2021 NISSAN LEASE P	322.18
		999-682-04	SUPERVISOR TRUCK	23W5DG 2021 NISSAN LEASE P	1,114.18
				TOTAL:	2,528.28

- Financial Statement Period Ending June 30, 2022-On File at City Hall.

STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business - Type Activities
Governmental Activities						
General government	\$ 925,808	\$ 43,000	\$ 35,356	\$ -	\$ (847,452)	\$ -
Public safety	1,715,688	240,214	566,140	-	(909,334)	-
Streets and transportation	1,886,926	-	-	-	(1,886,926)	-
Culture and recreation	1,243,159	428,621	-	-	(814,538)	-
Capital projects	782,958	-	-	-	(782,958)	-
Total governmental activities	6,554,539	711,835	601,496	-	(5,241,208)	-
Business-Type Activities						
Water	1,947,368	2,638,037	-	-	-	690,669
Sewer	1,763,051	2,279,881	-	-	-	516,830
Waste collection	2,821,355	3,553,569	-	-	-	732,214
Storm sewer	87,109	-	-	-	-	(87,109)
Consolidated public works	277,257	148,454	-	-	-	(128,803)
Total business-type activities	6,896,140	8,619,941	-	-	-	1,723,801
Component Unit						
Charles Gibson Library	132,176	1,971	161,736	-	-	-
Total	\$ 13,582,855	\$ 9,333,747	\$ 763,232	\$ -	\$ (5,241,208)	\$ 1,723,801

	Water		Water
Assets		Liabilities	
Current Assets		Current Liabilities (payable from current assets)	
Cash and cash equivalents	\$ 659,081	Accounts payable	\$ 7,598
Receivables, net of allowances:		Advances for construction	71,647
Accounts	348,662	Accrued expenses	38,710
Prepaid expense	9,745	Customer deposits	66,384
Due from other funds	-	Accrued interest	24,519
Net pension asset	387,804	Lease liabilities	15,935
Net OPEB asset	8,320	Bonds payable	191,315
Inventory	245,758	Notes payable	64,594
Total current assets	<u>1,659,370</u>	Total current liabilities (payable from current assets)	<u>480,702</u>
Noncurrent Assets		Long-Term Liabilities (net of current portion)	
Restricted assets	<u>1,289,758</u>	Lease liabilities	54,826
		Notes payable	-
Capital Assets		Bonds payable	2,768,685
Nondepreciable	10,000	Accrued net pension obligation	-
Depreciable	17,463,320	Accrued net OPEB liability	-
Less: accumulated depreciation	<u>(8,745,117)</u>	Accrued compensated absences	217,096
Net capital assets	<u>8,728,203</u>	Total long-term liabilities (net of current portion)	<u>3,040,607</u>
Total assets	<u>11,677,331</u>	Total liabilities	<u>3,521,309</u>
Deferred Outflows of Resources		Deferred Inflow of Resources	
Deferred outflows related to PERS	194,442	Deferred inflows related to pension	503,733
Deferred outflows related to OPEB	<u>376,434</u>	Deferred inflows related to OPEB	<u>291,082</u>
Total deferred outflows of resources	\$ <u>570,876</u>	Total deferred inflow of resources	<u>794,815</u>
		Net Position	
		Net investment in capital assets	8,728,203
		Unrestricted	<u>(796,120)</u>
		Total net position	\$ <u>7,932,083</u>

	Water		Water
Operating Revenues		Cash Flows from Operating Activities	
Charges for services	\$ 2,638,037	Receipts from customers	\$ 2,647,227
Miscellaneous	59,672	Payments to suppliers	(576,737)
Total operating revenues	<u>2,697,709</u>	Payments to employees	<u>(1,324,225)</u>
		Net cash provided by operating activities	<u>746,265</u>
Operating Expenses		Cash Flows from Noncapital Financing Activities	
Operation and maintenance	1,363,723	Transfers to other funds	-
Depreciation	468,873	Net cash (used in) provided by noncapital financing activities	<u>-</u>
Total operating expenses	<u>1,832,596</u>		
Operating Income (Loss)	<u>865,113</u>	Cash Flows from Capital and Related Financing Activities	
Nonoperating Revenues (Expenses)		Capital asset activity	(28,732)
Interest income	1,421	Repayment of lease liabilities	(20,607)
Interest expense	(114,772)	Repayment of notes payable	(156,834)
Grant income	-	Repayment of bonds payable	(165,000)
Miscellaneous	-	Interest expense	(104,490)
Total nonoperating revenues (expenses)	<u>(113,351)</u>	Proceeds from nonoperating revenues	-
		Net cash (used in) capital and related financing activities	<u>(475,663)</u>
Income before transfers and nonoperating grants	751,762	Cash Flows From Investing Activities	
Operating transfers in (out)	<u>-</u>	Interest income	1,421
Change in net position	<u>751,762</u>	Increase (decrease) customer deposits	5,186
		(Increase) decrease restricted assets	<u>(258,980)</u>
Net position, beginning of year	<u>7,180,321</u>	Net cash provided by investing activities	<u>(252,373)</u>
Net position, end of year	\$ <u>7,932,083</u>	Net increase in cash	<u>18,229</u>
		Cash at beginning of year	<u>640,852</u>
		Cash at end of year	\$ <u>659,081</u>

	Water Fund
Reconciliation of operating income to net cash provided by operating activities	
Operating income	\$ 865,113
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	468,873
(Increase) decrease in:	
Accounts receivable	(50,482)
Inventory	(62,728)
Due from (to) other funds	-
Prepaid expenses	2,158
Deferred outflows related to pensions	(18,529)
Deferred outflows related to OPEB	(310,516)
Increase (decrease) in:	
Accounts payable	(3,137)
Accrued compensated absences	39,805
Accrued net OPEB liability (asset)	(92,625)
Accrued net pension obligation (asset)	(615,050)
Deferred inflows related to pensions	478,059
Deferred inflows related to OPEB	29,743
Customer advances for construction	1,746
Accrued expenses	13,835
Net cash provided by operating activities	\$ 746,265

CITY OF BUCKHANNON, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

The City of Buckhannon reports the following major proprietary funds: The Water Fund, Sewer Fund, Waste Collection, Storm Sewer and Consolidated Public Works.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. Expenses for the enterprise fund include the administrative expense, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

(d) **Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position**

The accounts of the City are organized into funds, each of which is considered to be a separate accounting entity. The major fund categories and account groups for the fund financial statements are:

1. Deposits and Investments

The City of Buckhannon, West Virginia's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of less than three months from the date of acquisition. For purposes of the Statement of Cash Flows, restricted assets may be considered cash equivalents based on liquidity.

CITY OF BUCKHANNON, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

C. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2022, was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Governmental Activities				
Nondepreciable Assets				
Land	\$ 1,144,199	\$ -	\$ -	\$ 1,144,199
Construction in progress	-	-	-	-
Total nondepreciable assets	1,144,199	-	-	1,144,199
Depreciable Assets				
Structures and improvements	8,017,012	-	-	8,017,012
Machinery and equipment	3,104,313	-	-	3,104,313
Total at historical cost	11,121,325	-	-	11,121,325
Less: Accumulated depreciation	(4,125,924)	(436,441)	-	(4,562,365)
Total depreciable assets, net	6,995,401	(436,441)	-	6,558,960
Governmental activities capital assets, net	\$ 8,139,600	\$ (436,441)	\$ -	\$ 7,703,159
	Beginning Balance	Additions	Retirements	Ending Balance
Water Fund				
Nondepreciable Assets				
Land	\$ 10,000	\$ -	\$ -	\$ 10,000
Construction in progress	-	-	-	-
Total nondepreciable assets	10,000	-	-	10,000
Depreciable Assets				
Structures and improvements	2,523,211	-	-	2,523,211
Transmission and distribution	13,818,473	28,732	-	13,847,205
Machinery and equipment	1,092,904	-	-	1,092,904
Total at historical cost	17,434,588	28,732	-	17,463,320
Less: Accumulated depreciation	(8,276,244)	(468,873)	-	(8,745,117)
Total depreciable capital assets, net	9,158,344	(440,141)	-	8,718,203
Water Fund capital assets, net	\$ 9,168,344	\$ (440,141)	\$ -	\$ 8,728,203

CITY OF BUCKHANNON, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

3. Bonds payable

The City issues bonds where the City pledges income derived from acquired or constructed assets to pay debt service.

The proceeds of the bonds are being used to build and maintain water and sewer treatment facilities and construct a conference center for the citizens of the City. The bonds are secured by the revenues generated by the water and sewer systems, which are required to be in sufficient amount to pay principal and interest on the bonds when due.

Revenue bond debt service requirements to maturity are as follows:

	Governmental Activities			
	For the Year Ended June 30,	Total	Principal	Interest
2023	\$ 157,510	\$ 110,763	\$ 46,747	
2023	157,510	113,331	44,179	
2024	157,510	115,962	41,548	
2025	157,510	118,655	38,855	
2026	157,510	121,413	36,097	
2028 - 2032	787,548	650,813	136,735	
2032 - 2037	725,313	548,148	177,165	
2038 - 2042	201,060	182,301	18,759	
2043	25,298	25,018	280	
	\$ 2,526,769	\$ 1,986,404	\$ 540,365	
	Business-type Activities			
	For the Year Ended June 30,	Total	Principal	Interest
2023	\$ 467,485	\$ 369,097	\$ 98,388	
2023	467,485	380,925	86,560	
2024	467,485	393,180	74,305	
2025	467,485	289,593	177,892	
2026	352,451	213,534	138,917	
2028 - 2032	1,351,580	1,160,253	191,327	
2032 - 2037	822,751	788,389	34,362	
	\$ 4,396,722	\$ 3,594,971	\$ 801,751	

CITY OF BUCKHANNON, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Revenue Bonds - Governmental Activities

The City has pledged future revenues, net of specified operating expenses, to repay \$765,000 in general revenue bonds issued in 2013. Proceeds from the bonds provided financing for a conference center. The bonds are payable solely from general revenues and are payable through 2043. The total principal remaining to be paid on the bonds is \$610,860.

The City has pledged future revenues, net of specified operating expenses, to repay \$1,508,707 in general revenue bonds issued in 2020. Proceeds from the bonds provided financing for the Mudlick project. The bonds are payable solely from general revenues and are payable through 2043. The total principal remaining to be paid on the bonds is \$1,375,543.

Revenue Bonds – Business-type Activities

The City has pledged future sewer customer revenues, net of specified operating expenses, to repay \$1,081,160 in sewer system revenue bonds issued on March 12, 1986. Proceeds from the bonds provided financing for sewer system infrastructure. The bonds are payable solely from sewer customer net revenues and are payable through 2026. The total principal remaining to be paid on the bonds is \$108,116.

The City has pledged future sewer customer revenues, net of specified operating expenses, to repay \$2,004,608 in sewer system revenue bonds issued on April 23, 2009. Proceeds from the bonds provided advance refunding of the 1996A Series Bonds. The bonds are payable solely from sewer customer net revenues and are payable through 2026. The total principal and interest remaining to be paid on the bonds is \$526,855.

The City has pledged future water customer revenues, net of specified operating expenses, to repay \$3,755,000 in water system revenue bonds issued on February 18, 2016. Proceeds from the bonds provided financing for water system infrastructure. The bonds are payable solely from water customer net revenues and are payable through 2036. The total principal remaining to be paid on the bonds is \$2,960,000.

4 Changes in Long-term liabilities

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year	Amounts Due After One Year
Governmental Activities						
Leases payable	\$ 290,924	\$ -	\$ 88,763	\$ 202,161	\$ 85,746	\$ 116,415
Finance purchases	413,906	-	83,839	330,067	81,223	248,844
Bonds payable	2,094,657	-	108,253	1,986,404	110,763	1,875,641
Compensated absences	380,493	-	-	380,493	-	380,493
Net pension obligation	454,495	-	454,495	-	-	-
Net OPEB liability	95,546	-	95,546	-	-	-
Governmental activities long-term liabilities	\$ 3,730,021	\$ -	\$ 830,896	\$ 2,899,125	\$ 277,732	\$ 2,621,393

CITY OF BUCKHANNON, WEST VIRGINIA
SCHEDULE OF RATE COVENANT COMPLIANCE – WATER FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

The City is subject to rate covenant compliance associated with the issuance of the Series 2016A Water Revenue Bonds. Specifically, the City must meet net gross revenue targeted percentage as shown in the bond document as follows:

"...the Issuer has covenanted and agreed to fix, establish and collect just and equitable rates or charges for the use of the services facilities of the System and to revise the same from time to time as will always be sufficient to pay all operating expenses of the System and to leave a balance each year equal to at least 115% of the maximum amount payable in any year for principal of and interest on the Bonds and all other obligations secured by a lien on or payable from such revenues prior to or on a parity with the Bonds..."

The following schedule summarizes the provisions for the fiscal year ended June 30, 2022:

Rate Covenant

Net Gross Revenue	Maximum Amount Annual Debt Service	Percentage	Percentage Required
\$ 1,335,407	\$ 269,538	495%	115%

As of June 30, 2022, the City was in compliance with the provisions of the Series 2016A Water Revenue Bond covenant which requires revenues to be 115% or above the amount of the highest principal payment plus interest due in any given year.

CITY OF BUCKHANNON, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

The City of Buckhannon reports the following major proprietary funds: The Water Fund, Sewer Fund, Waste Collection, Storm Sewer and Consolidated Public Works.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. Expenses for the enterprise fund include the administrative expense, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

(d) Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position

The accounts of the City are organized into funds, each of which is considered to be a separate accounting entity. The major fund categories and account groups for the fund financial statements are:

1. Deposits and Investments

The City of Buckhannon, West Virginia's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of less than three months from the date of acquisition. For purposes of the Statement of Cash Flows, restricted assets may be considered cash equivalents based on liquidity.

Motion to accept the October 2023 financial report was made by McCauley/Nestor. Motion carried.

At 7:44 AM, a motion to move into an Executive Session per WV Code § 6-9A-4 to discuss Litigation Matters was made by Thomas/Nestor. Motion carried.

At 7:45 AM, a motion to leave the Executive Session was made by Thomas/Nestor. Motion carried.

Mayor Skinner reported that we were back from an Executive Session with litigation matters with no decisions being made.

D. Department Report

D.1 Water Department Report - Kelly Arnold provided his monthly report providing in depth explanations of certain items including the fact that Thurman Avenue project has been complete; still working on Cleveland Avenue; There were core testing done at the plant as part of the overall analysis of the state of the plant; the Master Meter testing that happens annually has taken place and some of the Master Meters will need to be upgraded and/or replaced; Tom Davis has not yet received his Class 3 license/certificate from Charleston; and, the new Booster Station progress including the hope that the electrical panels may arrive earlier than had been estimated.

CITY OF BUCKHANNON WATER DEPARTMENT Monthly Report for October 2023

- Water leaks-1
- Weekly safety meetings.
- Locates.
- Renewed service – Thurman Ave.
- New Services-0
- Residential meters changed-56
- Residential meters tested-19
- Meter change out.
- Thurman Ave. transferring services.
- Tennerton booster station building being constructed.
- Cleared brush on right of ways.
- Master meters tested.
- Public Service District meters tested-0
- Meter testing.
- Meter barrel repairs.
- All meters were read in system
- Clearing brush and grass from right of ways and tank sites
- Clearing meter barrel lids.
- Continuing to paint hydrants.
- Cleaning out valve boxes
- Repair meter barrels
- Maintenance booster stations.
- GPS valves, services, leaks for past year.
- 62.2 million gallons of water treated for month of October 2.01 million a day.
- Cost per million gallons treated for October \$270.79
- 19,700 gallons of water hauled from plant.
- Off & On Reports / Customer complaints answered. -267
- Non-Payments
- Continue to work on back-flow/cross-conn. Program.
- Maintenance equipment.

Month: Oct-21

			Monthly Total	Y-T-D	
Million Gallons Treated:			62.2	248.2	
Total Chemical Treatment Cost:			16843.61	80348.97	
Cost per Million Gallons:			270.7975	323.7267	
Chemical	Cost	Unit	Amount Used (lbs)	Monthly Cost	Y-T-D Cost
Carbon	2.74 lb		505	1383.7	10521.6
Chlorine	1.39 lb		1540	2140.6	9382.5
Fluoride	1.39 lb		385	535.15	2369.95
KMnO4	3.65 lb		561	2047.65	9621.4
NaMnO4	1.4 lb			0	0
Lime	0.22 lb		400	88	517
Premier Pac	0.455 lb		12561	5715.255	27337.77
Soda Ash	0.465 lb		8050	3743.25	15600.75
Sodium Hex	2.38 lb		500	1190	4998
Smart-Phos	14.16 GAL		0	0	0
				16843.61	80348.97

Unaccounted For Water through June 30, 2024

	Produced (a.)	Plant Loss (b.)	Distribution Loss (c.)	Sold to City (d.)	Sold to PSDs (e.)	Percent Loss
Jul-23	63,215,675	1,383,309	302,320	20,168,600	38,026,000	5.28%
Aug-23	62,983,871	1,359,494	103,000	20,993,400	33,379,400	11.35%
Sep-23	59,752,598	1,298,305	227,530	21,303,000	35,364,800	2.61%
Oct-23	62,189,161	1,331,477	120,650	20,502,000	31,813,800	13.54%
Nov-23						#DIV/0!
Dec-23						#DIV/0!
Jan-24						#DIV/0!
Feb-24						#DIV/0!
Mar-24						#DIV/0!
Apr-24						#DIV/0!
May-24						#DIV/0!
Jun-24						#DIV/0!
Totals:	248,141,305	5,372,585	753,500	82,967,000	138,584,000	8.25%

D.2 Industrial Park Update -Kelly also provided updates.

D.3 Raw Pump #2 Update -Kelly also provided updates.

D.4 ARPA Projects Update – Kelly also provided updates on both Contract A and Contract B.

D.5 FEMA Generator Update – Kelly reported that the Public Safety Project was being installed now.

A discussion on the relationships with the state agencies took place.

E. Correspondence and Information – Mayor Skinner reviewed the following with the Board:

E.1 Mt. Hope Water Association Meeting Minutes-September 2023

Mt Hope Water Association Minutes
Board of Directors Regular September Meeting - 9/18/2023

The Regular Board of Directors Meeting of the Mt Hope Water Association was held on Monday, September 18, at 6:00 pm, at the Mt Hope Water Office. The meeting was called to order by President Donnie Tenney, board members in attendance were, Brian Elmore, Nicholas Cutright, Tom Davis, Deborah Cvechko, Navonda Tenney and Marcella Kelley. Also in attendance were Secretary/Treasurer Laurie Adams, Chief Operator Jeff May, and Carrie Wallace - Region VII Planning and Development. Minutes from the previous Regular Meeting were approved, a motion was made by Debbie, motion carried.

Carrie presented the paperwork for an invoice from Horner Bros. Engineering. After board review, Debbie made a motion to authorize payment, motion passed. Carrie also said the PSC filing for the certificate of convenience for the water improvement project, has been filed. This will be a 90 day case, due to ARPA funds being used.

The Treasurer's Report was presented along with the past month's bank statements, they were accepted for audit. The Truck Report was presented and approved. The Mt Hope Monthly Report was presented and approved. The Water Loss Report was reviewed and approved. Jeff presented the Operator's Report. A written request by Gary Evans was reviewed. After discussion it was agreed by the board that all costs will be incurred by Gary Evans, a motion was made by Brian to approve the request, motion carried. A leak adjustment for Alexander's who did not previously receive a leak adjustment, was approved, motion was made by Nicholas, motion carried. All but the leak adjustment for Petree, were approved, motion was made by Nicholas, motion carried.

Laurie updated the board on the Annual Report. All went well with the representatives from Bennett & Dobbins, on site, September 1, 2023. They made a few minor recommendations, and the Annual Report will be filed after an extension, due to the timing of the PSC certificate case filing. The agenda for the Annual Membership Meeting was on hand for review, the regular October meeting will be the regular time of 6 p.m. A request by Laurie for a collection can be placed in the office for the Washington District Elementary School backpack program, was approved, motion made by Marcella, motion carried.

Brian spoke about a recent meeting he attended at city hall, regarding hydrants. The PSC requires a hydrant that is out of use to be fixed within 14 days. The Buckhannon Fire Department's first due area is from Skelton Road to the city of Buckhannon. Our hydrant program is presently up to date and no known hydrants are out of use.

There being no further business, a motion was made by Marcella to adjourn the meeting at 6:55 pm, motion carried.

Secretary/Treasurer - Laurie Adams

F. Consent Agenda

F.1 Approval of Minutes: 09/14/23, Special 09/14/23 with P.S.D.s, Special 09/22/23 & 10/12/23.

Motion to approve the minutes for 09/14/23, Special 09/14/23 with P.S.D.s, Special 09/22/23 & 10/12/23 was made by Nestor/Thomas. Motion carried.

G. Strategic Issues for discussion and vote:

G.1 Discussion/Possible Agreement with LYNX WV, Use of Electrical Power from Deer Creek Ridge Water Tank – Action taken earlier in the meeting.

H. Board Members Comments and Announcements

- **Don Nestor:** Mr. Nestor noted that he appreciates everyone's efforts.
- **Erasmo Rizo:** Mr. Rizo wished everyone a happy holiday season.
- **Dave McCauley:** Mr. McCauley asked for an update on the next rate study. A brief discussion too place. He wished all a Happy Veterans Day and thanked all for their service.
- **Dave Thomas:** Mr. Thomas thanked all for what that do.
- **Kelly Arnold:** Mr. Arnold had nothing further.
- **Recorder Sanders** – Mr. Sanders had nothing further.

I. Adjournment

At 8:17 AM, a motion to adjoin was made by Thomas/Rizo.

Mayor Robert N. Skinner III

City Recorder Randall H. Sanders
