

# Memo

## Ohio River Valley Water Sanitation Commission

***SINCE 1948***  
*Improving Water Quality in the  
Ohio River for over 60 Years*

*5735 Kellogg Avenue  
Cincinnati, Ohio 45230  
Telephone: (513) 231-7719  
Fax: (513) 231-7761*

**Agenda Item 4  
222<sup>nd</sup> Commission Meeting  
October 4, 2018**

**DATE:** October 4, 2018  
**TO:** Commissioners  
**FROM:** Charles Duritsa  
**SUBJECT:** Treasurer's Report as of August 31, 2018

The Treasurer's Report is presented in both the short form and the detailed spreadsheet format.

The report indicates that the Commission has accounts receivable totaling \$1,628,591 at the end of August 2018. The balance in accounts receivable is detailed as follows:

Federal Sources	\$766,304	106 Grant
Signatory States	\$282,600	Indiana
	240,600	Kentucky
	179,100	Pennsylvania
	<u>110,250</u>	West Virginia
	\$812,550	
Other Sources	\$49,544	Ohio River Sweep
	<u>193</u>	Foundation for Ohio River Education
	\$49,737	

The receipts of \$1,893,354 plus the carryover of \$2,051,592 equals \$3,944,946 through the end of August 2018. Of that amount, \$474,335 was expended on programs, leaving resources of \$3,470,612 available for the continuation of ORSANCO's programs.

# The Ohio River Valley Water Sanitation Commission

## Treasurer's Report

*Through August 31, 2018*

<u>RESOURCES</u>	<u>Carryover @ 7-1-18</u>	<u>Earned Income</u>	<u>Total</u>	<u>FY19 Budget</u>	<u>% Budget</u>	<u>Interfund Transfers</u>	<u>Resources @ 8/31/2018</u>
<b>Carryover July 1, 2018</b>							
Restricted Operating Reserve Funds	\$600,000		\$600,000	\$992,000			\$600,000
Restricted Program Funds	\$108,850		\$108,850	\$135,758			\$181,497
Building & Equipment Fund	\$150,000		\$150,000	\$0			\$150,000
ODS Equipment Replacement Fund	\$242,000		\$242,000	\$0		\$6,414	\$248,414
Unrestricted Funds	\$950,742		\$950,742	\$902,550			\$2,290,701
<b>States</b>		\$1,439,700	\$1,439,700	\$1,439,700			
<b>US EPA</b>							
106 Grant Federal FY 18		\$354,322	\$354,322				
106 Grant Federal FY 19		\$0	\$0	\$1,725,200			
<b>Other Federal Grant Programs</b>							
WV 604(b) Contaminants in Fish Tissue		\$0	\$0	\$0			
<b>Non-Federal Projects</b>							
Ohio River Sweep		\$11,992	\$11,992	\$116,097			
Ohio River Basin Alliance		\$3,489	\$3,489	\$0			
Ohio River Sourcewater Protection		\$50,000	\$50,000	\$116,000			
Other Non-Federal Projects		\$29,218	\$29,218	\$205,000			
<b>Other Income</b>		\$4,633	\$4,633	\$7,000			
<b>Total Resources</b>	<u>\$2,051,592</u>	<u>\$1,893,354</u>	<u>\$3,944,946</u>	<u>\$5,639,305</u>	70.0%		<u>\$3,470,612</u>

### EXPENDITURES

Personnel Expenses		\$244,066	\$1,904,330	12.8%
Travel		\$52,084	\$312,755	16.7%
Supplies		\$33,627	\$251,624	13.4%
Telephone		\$2,707	\$14,417	18.8%
Equipment		\$0	\$34,000	0.0%
Office & Utilities		\$2,787	\$59,092	4.7%
Equipment Repairs & Maintenance		\$6,146	\$70,241	8.7%
Printing & Reproduction		\$0	\$6,550	0.0%
Lab Fees & Deliveries		\$14,631	\$181,147	8.1%
Contractual Services		\$118,285	\$611,778	19.3%
<b>Total Expenses</b>		<u>\$474,335</u>	<u>\$3,445,934</u>	<u>13.8%</u>

### RESOURCES AVAILABLE

\$3,470,612

**OHIO RIVER VALLEY WATER SANITATION COMMISSION  
 COMBINED STATEMENT OF REVENUES AND EXPENSES  
 AND AVAILABLE RESOURCES - ALL FUNDS  
 Through August 31, 2018**

RESOURCES	ORSANCO GENERAL ACCOUNT	Internal WPC	106 WPC	Ohio River Basin Alliance	River Users
Carryover on July 1, 2018	\$0.00	\$0	\$0.00	\$7,306	\$83,771
Prepaid Maintenance					
<b>INCOME</b>					
State Funding	\$1,439,700				
PA DEP					
Other Program Funding		\$0		\$3,489	\$0
U.S. EPA			\$354,322		
In-Kind Services					
Transfer of River Users Funds to Programs					\$0
Transfer of State Funds to Programs	(\$145,838)	\$94,178	\$43,972	\$0	\$0
Transfer of Other Funds to Programs					
Transfer of Funds Encumbered for PP Maintenance	(\$51,987)	\$51,987			
Miscellaneous	\$0				
Interest					
Fines and Settlements		\$0			
<b>Total Resources</b>	<b>\$1,241,875</b>	<b>\$146,165</b>	<b>\$398,294</b>	<b>\$10,795</b>	<b>\$83,771</b>
<b>ACCOUNTS RECEIVABLE</b>					
USEPA			\$766,304		
Signatory States	\$812,550				
Other Program Funding		\$0			
<b>TOTAL RESOURCES LESS A/R</b>	<b>\$429,325</b>	<b>\$146,165</b>	<b>(\$368,010)</b>	<b>\$10,795</b>	<b>\$83,771</b>
<b>EXPENDITURES</b>					
Payroll	\$55,588	\$28,828	\$99,177	\$0	\$0
Employee Benefits	(\$20,751)	\$16,816	\$57,810	\$0	\$0
Staff Travel	\$3,863	\$1,448	\$42,243	\$0	\$0
Commission Travel	\$3,102	\$0	\$1,201	\$0	\$0
Advisory Committee Travel	\$0	\$0	\$0	\$0	\$0
Associations & Memberships	\$1,095	\$0	\$0	\$0	\$0
Supplies	\$1,772	\$4,369	\$3,242	\$0	\$0
Telephone	\$1,838	\$212	\$658	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0
Equipment Lease	\$0	\$0	\$0	\$0	\$0
Rent	\$0	\$0	\$0	\$0	\$0
Utilities	\$2,787	\$0	\$0	\$0	\$0
Equipment Maintenance	\$1,273	\$250	\$1,896	\$0	\$0
Facility Maintenance	\$2,727	\$0	\$0	\$0	\$0
Vehicle, Building, Equipment Insurance	\$21,035	\$0	\$0	\$0	\$0
Shipping & Delivery	\$0	\$259	\$2,698	\$0	\$0
Reproduction	\$0	\$0	\$0	\$0	\$0
Printing	\$0	\$0	\$0	\$0	\$0
Contractual Services	\$7,643	\$53,862	\$40,916	\$1,002	\$0
Lab Analysis	\$0	\$309	\$11,362	\$0	\$0
Legal & Accounting Fees	\$7,105	\$0	\$0	\$0	\$0
Educational	\$0	\$0	\$0	\$0	\$0
<b>TOTAL DIRECT EXPENSES</b>	<b>\$89,078</b>	<b>\$106,354</b>	<b>\$261,202</b>	<b>\$1,002</b>	<b>\$0</b>
<b>IN-KIND SERVICE</b>					
<b>INDIRECT EXPENSE ALLOCATION</b>	<b>(\$182,528)</b>	<b>\$39,811</b>	<b>\$137,092</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL DIRECT &amp; INDIRECT EXPENSES</b>	<b>(\$93,450)</b>	<b>\$146,165</b>	<b>\$398,294</b>	<b>\$1,002</b>	<b>\$0</b>
Balance before Transfers & Adjustments	\$1,335,326	\$0	\$0	\$9,793	\$83,771
Prepaid Maintenance	\$0				
Interfund Transfer	(\$1,335,326)				
<b>BALANCE - Resources - Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,793</b>	<b>\$83,771</b>

**OHIO RIVER VALLEY WATER SANITATION COMMISSION  
 COMBINED STATEMENT OF REVENUES AND EXPENSES  
 AND AVAILABLE RESOURCES - ALL FUNDS  
 Through August 31, 2018**

RESOURCES	Mercury MB Effort	Ohio River Source Water Protection	Sweep	Marathon Petroleum Emerg Resp	Stream Gauge Transfer	Life Below The Waterline
Carryover on July 1, 2018	\$0	\$0	\$0	\$6,414	\$11,359	\$0
Prepaid Maintenance						
<b>INCOME</b>						
State Funding						
PA DEP						
Other Program Funding		\$50,000	\$11,992	\$0	\$0	\$29,150
U.S. EPA						
In-Kind Services						
Transfer of River Users Funds to Programs						
Transfer of State Funds to Programs	\$7,688	\$0	\$0			\$0
Transfer of Other Funds to Programs				(\$6,414)		\$0
Funds Encumbered for Prepaid Maintenance						
Miscellaneous						
Interest						
Fines and Settlements		\$0				\$0
<b>Total Resources</b>	<b>\$7,688</b>	<b>\$50,000</b>	<b>\$11,992</b>	<b>\$0</b>	<b>\$11,359</b>	<b>\$29,150</b>
<b>ACCOUNTS RECEIVABLE</b>						
USEPA				\$0		
Signatory States						
Other Program Funding		\$0	\$49,544		\$0	
<b>TOTAL RESOURCES LESS A/R</b>	<b>\$7,688</b>	<b>\$50,000</b>	<b>(\$37,552)</b>	<b>\$0</b>	<b>\$11,359</b>	<b>\$29,150</b>
<b>EXPENDITURES</b>						
Payroll	\$0	\$0	\$3,375	\$0	\$0	\$773
Employee Benefits	\$0	\$0	\$1,973	\$0	\$0	\$477
Staff Travel	\$0	\$0	\$0	\$0	\$0	\$226
Commission Travel	\$0	\$0	\$0	\$0	\$0	\$0
Advisory Committee Travel	\$0	\$0	\$0	\$0	\$0	\$0
Associations & Memberships	\$0	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$1,994	\$0	\$0	\$120
Telephone	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Lease	\$0	\$0	\$0	\$0	\$0	\$0
Rent	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Maintenance	\$0	\$0	\$0	\$0	\$0	\$0
Facility Maintenance	\$0	\$0	\$0	\$0	\$0	\$0
Vehicle, Building, Equipment Insurance	\$0	\$0	\$0	\$0	\$0	\$0
Shipping & Delivery	\$0	\$0	\$4	\$0	\$0	\$0
Reproduction	\$0	\$0	\$0	\$0	\$0	\$0
Printing	\$0	\$0	\$0	\$0	\$0	\$0
Contractual Services	\$7,688	\$0	\$0	\$0	\$0	\$0
Lab Analysis	\$0	\$0	\$0	\$0	\$0	\$0
Legal & Accounting Fees	\$0	\$0	\$0	\$0	\$0	\$0
Educational	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL DIRECT EXPENSES</b>	<b>\$7,688</b>	<b>\$0</b>	<b>\$7,345</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,597</b>
<b>IN-KIND SERVICE</b>						
INDIRECT EXPENSE ALLOCATION	\$0	\$0	\$4,646	\$0	\$0	\$980
<b>TOTAL DIRECT &amp; INDIRECT EXPENSES</b>	<b>\$7,688</b>	<b>\$0</b>	<b>\$11,992</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,577</b>
Balance before Transfers & Adjustments	\$0	\$50,000	\$0	\$0	\$11,359	\$26,573
Prepaid Maintenance						
Interfund Transfer						\$0
<b>BALANCE - Resources - Expenses</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,359</b>	<b>\$26,573</b>

OHIO RIVER VALLEY WATER SANITATION COMMISSION  
 COMBINED STATEMENT OF REVENUES AND EXPENSES  
 AND AVAILABLE RESOURCES - ALL FUNDS  
 Through August 31, 2018

RESOURCES	Total	Unrestricted Funds	Restricted Operating	Reserve Funds		Total Activities
	Restrcted Program Funds			Building & Equipment	ODS Equipment Replacement	
Carryover on July 1, 2018	\$108,850	\$950,742	\$600,000	\$150,000	\$242,000	\$2,051,592
Prepaid Maintenance	\$0					\$0
<b>INCOME</b>						
State Funding	\$1,439,700					\$1,439,700
PA DEP	\$0					\$0
Other Program Funding	\$94,699					\$94,699
U.S. EPA	\$354,322					\$354,322
In-Kind Services	\$0					\$0
Transfer of River Users Funds to Programs	\$0					\$0
Transfer of State Funds to Programs	(\$0)					(\$0)
Transfer of Other Funds to Programs	(\$6,414)				\$6,414	\$0
Funds Encumbered for Prepaid Maintenance	\$0					\$0
Miscellaneous	\$0					\$0
Interest	\$0	\$4,633				\$4,633
Fines and Settlements	\$0					\$0
<b>Total Resources</b>	<b>\$1,991,157</b>	<b>\$955,375</b>	<b>\$600,000</b>	<b>\$150,000</b>	<b>\$248,414</b>	<b>\$3,944,946</b>
<b>ACCOUNTS RECEIVABLE</b>						
USEPA	\$766,304					\$766,304
Signatory States	\$812,550					\$812,550
Other Program Funding	\$49,737					\$49,737
<b>TOTAL RESOURCES LESS A/R</b>	<b>\$362,566</b>	<b>\$955,375</b>	<b>\$600,000</b>	<b>\$150,000</b>	<b>\$248,414</b>	<b>\$2,316,355</b>
<b>EXPENDITURES</b>						
Payroll	\$187,742	\$0				\$187,742
Employee Benefits	\$56,325	\$0				\$56,325
Staff Travel	\$47,781	\$0				\$47,781
Commission Travel	\$4,303	\$0				\$4,303
Advisory Committee Travel	\$0	\$0				\$0
Associations & Memberships	\$1,095	\$0				\$1,095
Supplies	\$11,497	\$0				\$11,497
Telephone	\$2,707	\$0				\$2,707
Equipment	\$0	\$0				\$0
Equipment Lease	\$0	\$0				\$0
Rent	\$0	\$0				\$0
Utilities	\$2,787	\$0				\$2,787
Equipment Maintenance	\$3,419	\$0				\$3,419
Facility Maintenance	\$2,727	\$0				\$2,727
Vehicle, Building, Equipment Insurance	\$21,035	\$0				\$21,035
Shipping & Delivery	\$2,961	\$0				\$2,961
Reproduction	\$0	\$0				\$0
Printing	\$0	\$0				\$0
Contractual Services	\$111,180	\$0				\$111,180
Lab Analysis	\$11,671	\$0				\$11,671
Legal & Accounting Fees	\$7,105	\$0				\$7,105
Educational	\$0	\$0				\$0
<b>TOTAL DIRECT EXPENSES</b>	<b>\$474,335</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$474,335</b>
IN-KIND SERVICE	\$0	\$0				\$0
INDIRECT EXPENSE ALLOCATION	\$0	\$0				\$0
<b>TOTAL DIRECT &amp; INDIRECT EXPENSES</b>	<b>\$474,335</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$474,335</b>
Balance before Transfers & Adjustments	\$1,516,823	\$955,375	\$600,000	\$150,000	\$248,414	\$3,470,612
Prepaid Maintenance	\$0	\$0				\$0
Interfund Transfer	(\$1,335,326)	\$1,335,326				\$0
<b>BALANCE - Resources - Expenses</b>	<b>\$181,497</b>	<b>\$2,290,701</b>	<b>\$600,000</b>	<b>\$150,000</b>	<b>\$248,414</b>	<b>\$3,470,612</b>