DATE: January 23, 2020

TO: Commissioners

FROM: Mike Wilson

SUBJECT: Treasurer’s Report as of December 31, 2019

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 $463,392 at the end of December 2019. The balance in accounts receivable is detailed as follows:

State Sources

<table>
<thead>
<tr>
<th>Source</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pennsylvania</td>
<td>$111,100</td>
</tr>
<tr>
<td>West Virginia</td>
<td>$73,500</td>
</tr>
<tr>
<td>Total</td>
<td>$184,600</td>
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</tbody>
</table>

Federal Sources

<table>
<thead>
<tr>
<th>Source</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>106 Grant</td>
<td>$(588)</td>
</tr>
<tr>
<td>WV Ohio River PFAS</td>
<td>81,604</td>
</tr>
<tr>
<td>WV 604(b) HABs</td>
<td>29,160</td>
</tr>
<tr>
<td>IDEM 604(b) Continuous Monitoring</td>
<td>103,314</td>
</tr>
<tr>
<td>Total</td>
<td>$213,490</td>
</tr>
</tbody>
</table>

Other Sources

<table>
<thead>
<tr>
<th>Source</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>Ohio River Sweep</td>
<td>$29,101</td>
</tr>
<tr>
<td>ORBA Basin Wide Strategy Plan</td>
<td>35,963</td>
</tr>
<tr>
<td>Foundation for Ohio River Education</td>
<td>238</td>
</tr>
<tr>
<td>Total</td>
<td>$65,302</td>
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</tbody>
</table>

The receipts of $2,311,402 plus the carryover of $2,602,205 equals $4,913,607 through the end of December 2019. Of that amount, $1,607,815 was expended on programs, leaving resources of $3,305,791 available for the continuation of ORSANCO’s programs.
**The Ohio River Valley Water Sanitation Commission**  
**Treasurer’s Report**  
**Through December 31, 2019**

<table>
<thead>
<tr>
<th>RESOURCES</th>
<th>Carryover @ 7-1-19</th>
<th>Earned Income</th>
<th>Total @ 12/31/19</th>
<th>FY20 Budget</th>
<th>% Budget</th>
<th>Resources @ 12/31/19</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Carryover July 1, 2019</strong></td>
<td></td>
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<tr>
<td>Restricted Operating Reserve Funds</td>
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<td>$600,000</td>
<td>$600,000</td>
<td>$600,000</td>
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<tr>
<td>Building &amp; Equipment Capital Account</td>
<td>$142,000</td>
<td>$19,700</td>
<td>$161,700</td>
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<td>ODS Equipment Capital Account</td>
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<tr>
<td>Restricted Program Funds</td>
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<td>$203,685</td>
<td>$163,771</td>
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<td>$304,256</td>
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<td>Unrestricted Funds</td>
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<td>$1,300,106</td>
<td>$926,319</td>
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<td>$1,903,122</td>
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<tr>
<td>Prepaid Expense</td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>States</strong></td>
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</tr>
<tr>
<td>US EPA</td>
<td></td>
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<tr>
<td>106 Grant Federal FY 19</td>
<td>$404,444</td>
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<td>$404,444</td>
<td>$1,192,756</td>
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<tr>
<td>106 Grant Federal FY 20</td>
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<tr>
<td><strong>Other Federal Grant Programs</strong></td>
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<tr>
<td>WV 604(b) HABs Risk Characterization Tool</td>
<td>$0</td>
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<td>$0</td>
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<tr>
<td>IDEM 604(b) Continuous Monitoring</td>
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<td>$36,314</td>
<td>$75,547</td>
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<tr>
<td>WV Ohio River PFAS Study</td>
<td>$48,827</td>
<td>$48,827</td>
<td>$97,654</td>
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<tr>
<td>Ohio EPA Ohio River PFAS Study</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td></td>
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<td></td>
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<tr>
<td>Multipurpose Grant Program</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
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<tr>
<td><strong>Non-Federal Projects</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Ohio River Sweep (FORE)</td>
<td>$29,101</td>
<td>$29,101</td>
<td>$112,592</td>
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<tr>
<td>Ohio River Basin Alliance</td>
<td>$54,016</td>
<td>$54,016</td>
<td>$108,024</td>
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<tr>
<td>Ohio River Sourcewater Protection</td>
<td>$140,000</td>
<td>$140,000</td>
<td>$280,000</td>
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<tr>
<td>Other Non-Federal Projects</td>
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<td>$122,263</td>
<td>$244,526</td>
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<tr>
<td><strong>Other Income</strong></td>
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<td>$17,037</td>
<td>$34,074</td>
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</tbody>
</table>

**Total Resources**  
| **$2,602,205** | **$2,311,402** | **$4,913,607** | **$5,906,373** | 83.2% | **$3,305,791** |

**EXPENDITURES**

| Personnel Expenses | $791,746 | $1,916,646 | 41.3% |
| Travel             | $125,028 | $328,174  | 38.1% |
| Supplies           | $102,918 | $249,844  | 41.2% |
| Telephone          | $7,027   | $13,157   | 53.4% |
| Equipment          | $81,380  | $62,919   | 129.3% |
| Office & Utilities | $10,588  | $59,092   | 17.9% |
| Equipment Repairs & Maintenance | $32,272  | $73,920   | 43.7% |
| Contractual Services | $387,757 | $542,312  | 71.5% |
| Printing & Reproduction | $3,245  | $6,550    | 49.5% |
| Lab Fees & Deliveries | $65,855  | $216,310  | 30.4% |

**Total Expenses**  
| **$1,607,815** | **$3,468,924** | 46.3% |

**RESOURCES AVAILABLE**  
| **$3,305,791** |
### Combined Statement of Revenues and Expenses

**Ohio River Valley Water Sanitation Commission**

**Through December 31, 2019**

#### Resources

<table>
<thead>
<tr>
<th>Account</th>
<th>ORSANCO</th>
<th>General</th>
<th>Internal WPC</th>
<th>106 WPC</th>
<th>EMAP</th>
<th>Rare Small Grant</th>
<th>Marathon Petroleum</th>
<th>Stream Gauge</th>
<th>OH River Users</th>
<th>WV PFAS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Carryover on July 1, 2019</td>
<td>$0.00</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$3,584</td>
<td>$83,771</td>
<td>$0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prepaid Maintenance</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Income

- **State Funding** $1,439,700
- **PA DEP** $2,197.23
- **U.S. EPA** $404,444
- **In-Kind Services**
  - Transfer of River Users Funds to Programs $0
  - Transfer of State Funds to Programs ($970,701)
  - Transfer of Other Funds to Programs $0
  - Transfer of Funds Encumbered for PP Maintenance $0
- **Miscellaneous** $0
- **Interest** $0
- **Fines and Settlements** $0

**Total Resources** $471,196

#### Accounts Receivable

- **USEPA** $40
- **Signatory States** $184,600
- **Other Program Funding** $0

**TOTAL RESOURCES LESS A/R** $286,596

#### Expenditures

- **Payroll** $168,477.17
- **Employee Benefits** ($80,685)
- **Staff Travel** $5,809
- **Commission Travel** $42,630
- **Advisory Committee Travel** $1,967
- **Associations & Memberships** $3,459
- **Supplies** $14,415
- **Telephone** $5,417
- **Equipment** $0
- **Equipment Lease** $0
- **Rent** $0
- **Utilities** $10,588
- **Equipment Maintenance** $12,972
- **Facility Maintenance** $15,563
- **Vehicle, Building, Equipment Insurance** $24,700
- **Shipping & Delivery** $57
- **Reproduction** $0
- **Printing** $3,245
- **Contractual Services** $33,226
- **Lab Analysis** $0
- **Legal & Accounting Fees** $39,868
- **Educational** $0

**Total Direct Expenses** $301,709

#### Indirect Expense Allocation

- **TOTAL DIRECT & INDIRECT EXPENSES** ($76,463)

**Balance before Transfers & Adjustments** $647,659

- **Prepaid Maintenance** $0
- **Interfund Transfer** ($647,659)

**Balance - Resources - Expenses** $0

---

Page 3
<table>
<thead>
<tr>
<th>RESOURCES</th>
<th>ORSANCO OH River PFAS</th>
<th>OH OH River PFAS</th>
<th>WV 604(b) HABs Characterization</th>
<th>IDEM 604(b) Continuous Monitoring</th>
<th>Mercury MB Effort</th>
<th>Ohio River Source Water Protection</th>
<th>Sweep</th>
<th>Foundation for Ohio River Education</th>
<th>Ohio River Basin Alliance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Carryover on July 1, 2019 Prepaid Maintenance</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$80,000</td>
<td>$2</td>
<td>$0</td>
<td>$12,035</td>
</tr>
</tbody>
</table>

**INCOME**
- State Funding
- PA DEP Other Program Funding
- U.S. EPA
- In-Kind Services
- Transfer of River Users Funds to Programs
- Transfer of State Funds to Programs
- Transfer of Other Funds to Programs
- Funds Encumbered for Prepaid Maintenance
- Miscellaneous
- Interest
- Fines and Settlements

**TOTAL RESOURCES**
- $11,563
- $0
- $0
- $36,314
- $1,000
- $220,000
- $2
- $0
- $66,051

**ACCOUNTS RECEIVABLE**
- USEPA
- Signatory States
- Other Program Funding

**TOTAL RESOURCES LESS A/R**
- $11,563
- $0
- ($29,160)
- ($67,000)
- $1,000
- $220,000
- $2
- $0
- $30,088

**EXPENDITURES**
- Payroll
- Employee Benefits
- Staff Travel
- Commission Travel
- Advisory Committee Travel
- Associations & Memberships
- Supplies
- Telephone
- Equipment
- Equipment Lease
- Rent
- Utilities
- Equipment Maintenance
- Facility Maintenance
- Vehicle, Building, Equipment Insurance
- Shipping & Delivery
- Reproduction
- Printing
- Contractual Services
- Lab Analysis
- Legal & Accounting Fees
- Educational

**TOTAL DIRECT EXPENSES**
- $6,145
- $0
- $0
- $15,409
- $0
- $0
- $238
- $54,727

**IN-KIND SERVICE**
- INDIRECT EXPENSE ALLOCATION
- $5,418

**TOTAL DIRECT & INDIRECT EXPENSES**
- $11,563
- $0
- $0
- $36,314
- $1,000
- $220,000
- $2
- $0
- $54,727

**Balance before Transfers & Adjustments**
- Prepaid Maintenance
- Interfund Transfer
- ($80,000)

**BALANCE - Resources - Expenses**
- $0
- $0
- $0
- $0
- $140,000
- $0
- $0
- $11,324
## OHIO RIVER VALLEY WATER SANITATION COMMISSION

**COMBINED STATEMENT OF REVENUES AND EXPENSES AND AVAILABLE RESOURCES - ALL FUNDS**

Through December 31, 2019

### RESOURCES

<table>
<thead>
<tr>
<th>Life Below</th>
<th>Total</th>
<th>Reserve Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Waterline</td>
<td>Restricted</td>
<td>Unrestricted</td>
</tr>
<tr>
<td>Carryover on July 1, 2019</td>
<td>$24,293</td>
<td>$203,685</td>
</tr>
<tr>
<td>Prepaid Maintenance</td>
<td>$0</td>
<td></td>
</tr>
</tbody>
</table>

**INCOME**

- State Funding: $1,439,700
- PA DEP: $0
- Other Program Funding: $11,288
- U.S. EPA: $489,585
- In-Kind Services: $0
- Transfer of River Users Funds to Programs: $0
- Transfer of State Funds to Programs: $0
- Transfer of Other Funds to Programs: $0
- Funds Encumbered for Prepaid Maintenance: $0
- Miscellaneous: $0
- Interest: $0
- Fines and Settlements: $0

**Total Resources** | $35,581 | $2,478,350 | $1,317,143 | $600,000 | $161,700 | $356,414 | $4,913,607 |

### ACCOUNTS RECEIVABLE

- USEPA: $213,490
- Signatory States: $184,600
- Other Program Funding: $0

**TOTAL RESOURCES LESS A/R** | $35,581 | $2,014,958 | $1,317,143 | $600,000 | $161,700 | $356,414 | $4,450,215 |

### EXPENDITURES

| | Payroll | Employee Benefits | Staff Travel | Commission Travel | Advisory Committee Travel | Associations & Memberships | Supplies | Telephone | Equipment | Equipment Lease | Rent | Utilities | Equipment Maintenance | Facility Maintenance | Vehicle, Building, Equipment Insurance | Shipping & Delivery | Reproduction | Printing | Contractual Services | Lab Analysis | Legal & Accounting Fees | Educational |
| | $2,803 | $1,700 | $4,422 | $0 | $0 | $0 | $212 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| | $608,091 | $183,655 | $79,613 | $42,630 | $2,784 | $3,734 | $74,484 | $7,027 | $79,613 | $0 | $74,484 | $7,027 | $81,380 | $74,484 | $7,027 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

**TOTAL DIRECT EXPENSES** | $9,137 | $1,526,435 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

**IN-KIND SERVICE** | ($0) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

**INDIRECT EXPENSE ALLOCATION** | $3,003 | ($0) | $0 | $0 | ($0) | ($0) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

**TOTAL DIRECT & INDIRECT EXPENSES** | $12,140 | $1,526,435 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |

**Balance before Transfers & Adjustments** | $23,441 | $951,919 | $1,317,143 | $600,000 | $80,320 | $356,414 | $3,305,791 |

**Prepaid Maintenance** | $0 | ($0) | | | | | |

**Interfund Transfer** | $0 | ($647,659) | $585,979 | $61,680 | $0 | $0 | $0 |

**BALANCE - Resources - Expenses** | $23,441 | $304,256 | $1,903,122 | $600,000 | $142,000 | $356,414 | $3,305,791 |