

Memo

Ohio River Valley Water Sanitation Commission

SINCE 1948
*Improving Water Quality in the
Ohio River for over 70 Years*

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

**Agenda Item 5
226th Commission Meeting
February 13, 2020**

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	\$111,100	Pennsylvania
	<u>73,500</u>	West Virginia
	\$184,600	
Federal Sources	\$(588)	106 Grant
	81,604	WV Ohio River PFAS
	29,160	WV 604(b) HABs
	<u>103,314</u>	IDEM 604(b) Continuous Monitoring
	\$213,490	
Other Sources	\$29,101	Ohio River Sweep
	35,963	ORBA Basin Wide Strategy Plan
	<u>238</u>	Foundation for Ohio River Education
	\$65,302	

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

<u>RESOURCES</u>	Carryover @ 7-1-19	Earned Income	Total	FY20 Budget	% Budget	Resources @ 12/31/19
Carryover July 1, 2019						
Restricted Operating Reserve Funds	\$600,000		\$600,000	\$600,000		\$600,000
Building & Equipment Capital Account	\$142,000	\$19,700	\$161,700	\$142,000		\$142,000
ODS Equipment Capital Account	\$356,414	\$0	\$356,414	\$356,414		\$356,414
Restricted Program Funds	\$203,685	\$0	\$203,685	\$163,771		\$304,256
Unrestricted Funds	\$1,300,106	\$0	\$1,300,106	\$926,319		\$1,903,122
Prepaid Expense	\$0		\$0			
States		\$1,439,700	\$1,439,700	\$1,439,700		
US EPA						
106 Grant Federal FY 19		\$404,444	\$404,444	\$404,444		
106 Grant Federal FY 20		\$0	\$0	\$1,192,756		
Other Federal Grant Programs						
WV 604(b) HABs Risk Characterization Tool		\$0	\$0	\$0		
IDEM 604(b) Continuous Monitoring		\$36,314	\$36,314	\$75,547		
WV Ohio River PFAS Study		\$48,827	\$48,827	\$40,000		
Ohio EPA Ohio River PFAS Study		\$0	\$0	\$52,000		
Multipurpose Grant Program		\$0	\$0	\$64,830		
Non-Federal Projects						
Ohio River Sweep (FORE)		\$29,101	\$29,101	\$112,592		
Ohio River Basin Alliance		\$54,016	\$54,016	\$0		
Ohio River Sourcewater Protection		\$140,000	\$140,000	\$150,000		
Other Non-Federal Projects		\$122,263	\$122,263	\$165,000		
Other Income		\$17,037	\$17,037	\$21,000		
Total Resources	<u>\$2,602,205</u>	<u>\$2,311,402</u>	<u>\$4,913,607</u>	<u>\$5,906,373</u>	83.2%	<u>\$3,305,791</u>
<u>EXPENDITURES</u>						
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			<u>\$1,607,815</u>	<u>\$3,468,924</u>	<u>46.3%</u>	
<u>RESOURCES AVAILABLE</u>			<u>\$3,305,791</u>			

OHIO RIVER VALLEY WATER SANITATION COMMISSION
 COMBINED STATEMENT OF REVENUES AND EXPENSES
 AND AVAILABLE RESOURCES - ALL FUNDS
 Through December 31, 2019

RESOURCES	ORSANCO GENERAL ACCOUNT	Internal WPC	106 WPC	EMAP RARE Small Grant	Marathon Petroleum Emerg Resp	Stream Gauge Transfer	River Users	WV OH River PFAS
Carryover on July 1, 2019	\$0.00	\$0	\$0.00	\$0.00	\$0	\$3,584	\$83,771	\$0
Prepaid Maintenance		\$0						
INCOME								
State Funding	\$1,439,700							
PA DEP								
Other Program Funding	\$2,197.23	\$0			\$0	\$108,539	\$0	\$0
U.S. EPA			\$404,444	\$0				\$48,827
In-Kind Services								
Transfer of River Users Funds to Programs							\$0	
Transfer of State Funds to Programs	(\$970,701)	\$393,981	\$555,199	\$0			\$0	\$8,958
Transfer of Other Funds to Programs								\$0
Transfer of Funds Encumbered for PP Maintenance								
Miscellaneous	\$0							
Interest								
Fines and Settlements		\$0						
Total Resources	\$471,196	\$393,981	\$959,643	\$0	\$0	\$112,123	\$83,771	\$57,785
ACCOUNTS RECEIVABLE								
USEPA			\$40	(\$628)	\$0			\$81,604
Signatory States	\$184,600							
Other Program Funding		\$0				\$0		\$0
TOTAL RESOURCES LESS A/R	\$286,596	\$393,981	\$959,603	\$628	\$0	\$112,123	\$83,771	(\$23,819)
EXPENDITURES								
Payroll	\$168,477.17	\$129,967	\$269,982	\$0	\$0	\$0	\$0	\$18,034
Employee Benefits	(\$80,685)	\$78,851	\$163,798	\$0	\$0	\$0	\$0	\$9,331
Staff Travel	\$5,809	\$14,584	\$47,052	\$0	\$0	\$0	\$0	\$3,943
Commission Travel	\$42,630	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Advisory Committee Travel	\$1,967	\$287	\$530	\$0	\$0	\$0	\$0	\$0
Associations & Memberships	\$3,459	\$175	\$0	\$0	\$0	\$0	\$0	\$0
Supplies	\$14,415	\$23,433	\$30,321	\$0	\$0	\$4	\$0	\$2,346
Telephone	\$5,417	\$1,359	\$229	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$10,588	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Maintenance	\$12,972	\$49	\$3,688	\$0	\$0	\$0	\$0	\$0
Facility Maintenance	\$15,563	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicle, Building, Equipment Insurance	\$24,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Shipping & Delivery	\$57	\$141	\$8,094	\$0	\$0	\$0	\$0	\$4
Reproduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Printing	\$3,245	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contractual Services	\$33,226	\$85,650	\$92,004	\$0	\$0	\$66,380	\$0	\$0
Lab Analysis	\$0	\$213	\$54,634	\$0	\$0	\$0	\$0	\$0
Legal & Accounting Fees	\$39,868	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Educational	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DIRECT EXPENSES	\$301,709	\$334,709	\$670,331	\$0	\$0	\$66,384	\$0	\$33,657
IN-KIND SERVICE								
INDIRECT EXPENSE ALLOCATION	(\$478,172)	\$139,272	\$289,312	\$0	\$0	\$0	\$0	\$24,128
TOTAL DIRECT & INDIRECT EXPENSES	(\$176,463)	\$473,981	\$959,643	\$0	\$0	\$66,384	\$0	\$57,785
Balance before Transfers & Adjustments	\$647,659	(\$80,000)	\$0	\$0	\$0	\$45,739	\$83,771	\$0
Prepaid Maintenance	\$0							
Interfund Transfer	(\$647,659)	\$80,000				\$0		
BALANCE - Resources - Expenses	\$0	\$0	\$0	\$0	\$0	\$45,739	\$83,771	\$0

OHIO RIVER VALLEY WATER SANITATION COMMISSION
 COMBINED STATEMENT OF REVENUES AND EXPENSES
 AND AVAILABLE RESOURCES - ALL FUNDS
 Through December 31, 2019

RESOURCES	ORSANCO OH River PFAS	OH OH River PFAS	WV 604(b) HABs Characterization	IDEM 604(b) Continuous Monitoring	Mercury MB Effort	Ohio River Source Water Protection	Sweep	Foundation for Ohio River Education	Ohio River Basin Alliance
Carryover on July 1, 2019 Prepaid Maintenance	\$0	\$0	\$0	\$0	\$0	\$80,000	\$2	\$0	\$12,035
INCOME									
State Funding									
PA DEP									
Other Program Funding	\$0					\$140,000	\$29,101	\$238	\$54,016
U.S. EPA		\$0	\$0	\$36,314					
In-Kind Services									
Transfer of River Users Funds to Programs									
Transfer of State Funds to Programs	\$11,563	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0
Transfer of Other Funds to Programs									
Funds Encumbered for Prepaid Maintenance									
Miscellaneous									
Interest									
Fines and Settlements						\$0			
Total Resources	\$11,563	\$0	\$0	\$36,314	\$1,000	\$220,000	\$29,103	\$238	\$66,051
ACCOUNTS RECEIVABLE									
USEPA		\$0	\$29,160	\$103,314					
Signatory States									
Other Program Funding		\$0				\$0	\$29,101	\$238	\$35,963
TOTAL RESOURCES LESS A/R	\$11,563	\$0	(\$29,160)	(\$67,000)	\$1,000	\$220,000	\$2	\$0	\$30,088
EXPENDITURES									
Payroll	\$4,050	\$0	\$0	\$4,509	\$0	\$0	\$10,271	\$0	\$0
Employee Benefits	\$2,095	\$0	\$0	\$2,333	\$0	\$0	\$6,231	\$0	\$0
Staff Travel	\$0	\$0	\$0	\$3,165	\$0	\$0	\$0	\$9	\$610
Commission Travel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Advisory Committee Travel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Associations & Memberships	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100
Supplies	\$0	\$0	\$0	\$2,266	\$0	\$0	\$1,483	\$4	\$0
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Facility Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicle, Building, Equipment Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Shipping & Delivery	\$0	\$0	\$0	\$43	\$0	\$0	\$112	\$0	\$0
Reproduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Printing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contractual Services	\$0	\$0	\$0	\$15,409	\$1,000	\$0	\$0	\$203	\$54,017
Lab Analysis	\$0	\$0	\$0	\$2,557	\$0	\$0	\$0	\$0	\$0
Legal & Accounting Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Educational	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DIRECT EXPENSES	\$6,145	\$0	\$0	\$30,282	\$1,000	\$0	\$18,097	\$238	\$54,727
IN-KIND SERVICE									
INDIRECT EXPENSE ALLOCATION	\$5,418	\$0	\$0	\$6,032	\$0	\$0	\$11,006	\$0	\$0
TOTAL DIRECT & INDIRECT EXPENSES	\$11,563	\$0	\$0	\$36,314	\$1,000	\$0	\$29,103	\$238	\$54,727
Balance before Transfers & Adjustments	\$0	\$0	\$0	\$0	\$0	\$220,000	(\$0)	\$0	\$11,324
Prepaid Maintenance									
Interfund Transfer						(\$80,000)			
BALANCE - Resources - Expenses	\$0	\$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	Life Below The Waterline	Total Restrcted Program Funds	Unrestricted Funds	Restricted Operating	Reserve Funds Building & Equipment	ODS Equipment Replacement	Total Activities
Carryover on July 1, 2019	\$24,293	\$203,685	\$1,300,106	\$600,000	\$142,000	\$356,414	\$2,602,205
Prepaid Maintenance		\$0					\$0
INCOME							
State Funding		\$1,439,700					\$1,439,700
PA DEP		\$0					\$0
Other Program Funding	\$11,288	\$345,380				\$0	\$345,380
U.S. EPA		\$489,585					\$489,585
In-Kind Services		\$0					\$0
Transfer of River Users Funds to Programs		\$0					\$0
Transfer of State Funds to Programs	\$0	\$0					\$0
Transfer of Other Funds to Programs	\$0	\$0					\$0
Funds Encumbered for Prepaid Maintenance		\$0					\$0
Miscellaneous		\$0			\$19,700		\$19,700
Interest		\$0	\$17,037				\$17,037
Fines and Settlements	\$0	\$0					\$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					\$213,490
Signatory States		\$184,600					\$184,600
Other Program Funding	\$0	\$65,302					\$65,302
TOTAL RESOURCES LESS A/R	\$35,581	\$2,014,958	\$1,317,143	\$600,000	\$161,700	\$356,414	\$4,450,215
EXPENDITURES							
Payroll	\$2,803	\$608,091	\$0	\$0	\$0	\$0	\$608,091
Employee Benefits	\$1,700	\$183,655	\$0	\$0	\$0	\$0	\$183,655
Staff Travel	\$4,422	\$79,613	\$0	\$0	\$0	\$0	\$79,613
Commission Travel	\$0	\$42,630	\$0	\$0	\$0	\$0	\$42,630
Advisory Committee Travel	\$0	\$2,784	\$0	\$0	\$0	\$0	\$2,784
Associations & Memberships	\$0	\$3,734	\$0	\$0	\$0	\$0	\$3,734
Supplies	\$212	\$74,484	\$0	\$0	\$0	\$0	\$74,484
Telephone	\$0	\$7,027	\$0	\$0	\$0	\$0	\$7,027
Equipment	\$0	\$0	\$0	\$0	\$81,380	\$0	\$81,380
Equipment Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$0	\$10,588	\$0	\$0	\$0	\$0	\$10,588
Equipment Maintenance	\$0	\$16,709	\$0	\$0	\$0	\$0	\$16,709
Facility Maintenance	\$0	\$15,563	\$0	\$0	\$0	\$0	\$15,563
Vehicle, Building, Equipment Insurance	\$0	\$24,700	\$0	\$0	\$0	\$0	\$24,700
Shipping & Delivery	\$0	\$8,451	\$0	\$0	\$0	\$0	\$8,451
Reproduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Printing	\$0	\$3,245	\$0	\$0	\$0	\$0	\$3,245
Contractual Services	\$0	\$347,889	\$0	\$0	\$0	\$0	\$347,889
Lab Analysis	\$0	\$57,404	\$0	\$0	\$0	\$0	\$57,404
Legal & Accounting Fees	\$0	\$39,868	\$0	\$0	\$0	\$0	\$39,868
Educational	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DIRECT EXPENSES	\$9,137	\$1,526,435	\$0	\$0	\$81,380	\$0	\$1,607,815
IN-KIND SERVICE		\$0	\$0				
INDIRECT EXPENSE ALLOCATION	\$3,003	(\$0)	\$0	\$0	\$0	\$0	(\$0)
TOTAL DIRECT & INDIRECT EXPENSES	\$12,140	\$1,526,435	\$0	\$0	\$81,380	\$0	\$1,607,815
Balance before Transfers & Adjustments	\$23,441	\$951,915	\$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
BALANCE - Resources - Expenses	\$23,441	\$304,256	\$1,903,122	\$600,000	\$142,000	\$356,414	\$3,305,791