Corporation of Shepherdstown

Agenda for Joint Meeting of the Water and Sanitary Boards

June 25, 2026 at 6:30 pm

Town Hall 104 N. King Street

1. Call to Order
2. Visitors
3. Board Members Present
4. Minutes of May 28, 2026 Meeting
5. Flow and Quality Reports
6. Financial Reports and Budget for 2027.
7. Unfinished Business
    a. Hydrant report
    b. PFAS sampling of bio solids.
8. New Business
    a. Plan to consider changes in the Water and Sanitary tariffs.
    b. Sanitary Board plan to provide sewer services to more households in FY27.
9. Next Meetings - At 6:30pm on July 23 and August 27.

Corporation of Shepherdstown

Draft Minutes of the Meeting of the Water and Sanitary Board

May 28, 2026 at 6:30 pm

Town Hall 104 N. King Street

1. Call to Order

2, Visitors Mr. Auxer. Mr. Welter

3. Board Members Present

Sanitary Board – James Gatz

Water Board – James Gatz, Marcy Bartlett, John Bresland, Dan Shelton, Kathleen Straton, Sue Kemnitzer

4. Minutes of April 23, 2026 Meeting

Sanitary Board – postponed consideration due to lack of a quorum

Water Board – Approved with email suggestions from Jack Eggleston and John Bresland.

5. Flow and Quality Reports

a. All standard measures are within acceptable range.

b, Draft Consumer Confidence Report – During the 2025, Shepherdstown Water Department had no violations of drinking water regulations, and there were no required health effects or violation notices. Board members offered some editorial comments and suggested that a summary of the report be included in the town's next newsletter.

6. Financial Reports

a. Budget vs Actuals with Executive Summary showing trends and unusual revenue and expenditures.   The boards appreciated that the financial reports are in more useful form. The boards also asked for a special meeting to consider the 2027 budgets and suggested this timeline.

June 5 – Staff sends more complete budget materials to board members. For example, the tables should include 2025 and 2026 actuals plus staff recommendations for 2027. Each line item should have a concise explanation of why the spending is going up, down or remaining the same.

June11 – The Water and Sewer Boards will hold a special meeting to discuss the budget recommendations and suggest changes if any.

June 25 – At the regular Water & Sewer meeting, the boards will vote on the 2027 budgets.

7. Unfinished Business

a. Hydrant report – no changes

b. PFAS sampling of sludge – samples have been taken but results are not back yet.

8. New Business

a. Water Department Capital Improvement Plan covering needs for the next 5-10 years. Staff provided a list of projects.

b. Tariffs – The boards ask the staff to create a plan for educating the boards about the tariff content and the process for changing it. The plan should address the timeline and cost such as consultant and legal services. Please include this in the packet for the June meeting. Board members would also like a copy of the current tariffs now, they can familiarize themselves with the content.

9. Next Meetings - At 6:30pm on July 23 and August 27.

SHEPHERDSTOWN WATER DEPT.

May 2026

Pump time average 14 hours.

Gallons pumped average 629,181.

Chemical usage normal.

All daily samples in acceptable ranges.

All Bacteriological samples passed (Absent of Bacteria)

No violations.

Concerns/ Comments

- CCR completed sent to State and Journal
- PFAS testing (State and EPA) awaiting the state response
- OIT interviews

ES-59 (rev 5/07)

SUMMARY OF WASTE WATER TREATMENT PLANT OPERATIONS

Month May Year 2026 Plant Shepherdstown W.W.T.P. City Shepherdstown Operator Kenny Shipley

	INFLUENT WASTEWATER							DIGESTERS		ACTIVATED SLUDGE	EFFLUENT TEMP.	PLANT EFFLUENT							
Date	Rainfall (inches)	TSS (mg/l)	BOD_5 (mg/l)	Flow (mgd)	Temp (F°)	pH	Grit and Screening (cf)	Sludge Added (gal)	Removed (gal)	M.L.S.S.	Degrees Celsius	TSS (mg/l)	BOD_5 (mg/l)	Fecal Coli (per 100 ml)	DO (mg/l)	pH	TKN (mg/l)	Total N (mg/l)	Total P (mg/L
1	0.01			0.1440				12000											
2				0.1650				12000											
3				0.1360				12000											
4				0.1450				12000											
5		115	178	0.1470			6	12000	16009	5021		4	2	31		7.2	0.37	3.74	0.037
6				0.1570				12000	28846										
7				0.1290				12000	80375										
8				0.1500				12000											
9				0.1590			8	12000											
10	0.05			0.1230				12000											
11				0.1610				12000		5000									
12				0.1490				12000	30194							7	0.68	2.71	0.045
13	0.3			0.1520				12000	46136	4800									
14	0.01			0.1520				12000	19007										
15				0.1390				10500	18056	4700									
16				0.1530				10500											
17	0.01			0.1460				10500	18974										
18				0.1420			9	10500	19325										
19				0.1740				10500								7.1	0.32	0.536	0.037
20	0.06			0.1780				10500	16941										
21				0.2370				10500	18929										
22	0.05			0.2230			6	10500	10102	5700									
23	0.06			0.2840				10500											
24	0.02			0.2050				10500											
25	0.01			0.1880				10500	11296										
26	0.01			0.1720				10500	19053							7.1	0.4	0.788	0.037
27	0.74			0.1790			9	10500	35987										
28				0.1660				10500	13174										
29				0.1580				10500	3850										
30				0.1450				10500											
31				0.1430				10500											
Total	1.33	115	178	5.1010			38	346500	406254	25221		4	2	31		28.4	1.77	7.774	0.156
Average	0.11	115	178	0.1645			7.6	11177	23897	5044.2		4	2	31		7.1	0.4425	1.9435	0.039
Minimum	0.01	115	178	0.1230			6	10500	3850	4700		4	2	31		7	0.32	0.536	0.037
Maximum	0.74	115	178	0.284			9	12000	80375	5700		4	2	31		7.2	0.68	3.74	0.045

MAIL ONE COPY EACH TO:

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

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

May 2026 Monthly Reports

	Avg.		Max		Avg. Allowed	Max Allowed		Avg. Lbs.	Max Lbs.	Avg. Lbs. Allowed	Max Lbs. Allowed	Yearly Lbs.	Yearly Lbs. Allowed
Flow	0.1645	Mgd	0.284	Mgd	0.6670	Rpt Only		N/A	N/A	N/A	N/A		
BOD	2	Mg/l	2	Mg/l	30	60		2.74	2.74	167	334		
TSS	4	Mg/l	4	Mg/l	30	60		5.49	5.49	167	334		
TKN	0.6	Mg/l	0.93	Mg/l	3	6		0.6	0.93	17	33		
Fecal	31	Cnts/100 Ml	31	Cnts/100 Ml	200	400		N/A	N/A	N/A	N/A		
Total N	1.94	Mg/l	3.74	Mg/l	Rpt Only	Rpt Only		N/A	82.53	N/A	507	1581.22	6091
Total P	0.039	Mg/l	0.05	Mg/l	Rpt Only	Rpt Only		N/A	1.66	N/A	50.7	41.36	609
Copper	<5.6	Mg/l	<5.6	Mg/l	0.0094	0.0094		N/A	N/A	N/A	N/A		
Zinc	18.5	Mg/l	18.5	Mg/l	Rpt Only	Rpt Only		N/A	N/A	N/A	N/A		
Lead	<4.8	Mg/l	<4.8	Mg/l	Rpt Only	Rpt Only		N/A	N/A	N/A	N/A		
Aluminum	112	Mg/l	112	Mg/l	Rpt Only	Rpt Only		N/A	N/A	N/A	N/A		
Chloride	96.9	Mg/l	96.9	Mg/l	Rpt Only	Rpt Only		N/A	N/A	N/A	N/A		
Total Hardness		Mg/l		Mg/l	Rpt Only	Rpt Only		N/A	N/A	N/A	N/A		
					Min Allowed	Max Allowed							
PH	7.10	S.U.	7.20	S.U.	6.5	8.5		N/A	N/A	N/A	N/A		

Field Name	Applied This Month		Year to Date Applied		Loads	Percent Solids	2 Hr PH	24 Hr PH
Landfill	8.619	Tons	22.362	Tons	9	21.8		
Olcott Field 2		Tons	4.795	Tons				
Olcott Field 3		Tons		Tons				
Olcott Field 4		Tons		Tons				
Olcott Field 6		Tons		Tons				
Blair-Carter Field 1		Tons	0.852	Tons				
Blair-Carter Field 3		Tons		Tons				
Blair-Carter Field 4		Tons		Tons				
Willard Field 1		Tons	6.85	Tons				
Willard Field 3		Tons	4.695	Tons				
Willard Field 4		Tons		Tons				
Colbert Field 3		Tons		Tons				
Colbert Field 4		Tons		Tons				
Oakley Field 2		Tons		Tons				
Putz Field 2		Tons		Tons				

Shepherdstown Sewer
FY26 Budget vs Actuals
Through April 30, 2026

	REVENUES	**FY25 Budget Approved**	**FY26 Budget Approved**	**FY26 Budget Thru 4/30/2026**	**FY 26 Actuals Thru 4/30/2026**	**Over/(Under) Budget Thru 4/30/2026**	**Notes and Explanations**
419	Sewer Interest Income	$ 90,000	$ 128,000	$ 106,667	$88,383	($18,283)	Interest Income on Sewer bank accounts
522	Metered Sewer Revenue	$ 1,521,983	$ 1,800,000	$ 1,500,000	$1,369,547	($130,453)	
	Total Revenues	**$ 1,611,983**	**$ 1,928,000**	**$ 1,606,667**	**$ 1,457,930**	**($148,737)**	
	Department Expense Line Items	**FY25 Budget Approved**	**FY26 Budget Approved**	**FY26 Budget Thru 4/30/2026**	**FY 26 Actuals Thru 4/30/2026**	**Over/(Under) Budget Thru 4/30/2026**	**Notes and Explanations**
	Expenses	**FY25 Budget Approved**	**FY26 Budget Approved**	**FY26 Budget Thru 4/30/2026**	**FY 26 Actuals Thru 4/30/2026**	**Over/(Under) Budget Thru 4/30/2026**	**Notes and Explanations**
401.1	Sewer Billing Expenses	$ 12,000	$ 17,000	$ 14,167	$8,630	($5,537)	Office Supplies, Public Notices Etc
401.2	Sewer Administration	$ 62,000	$ 82,000	$ 68,333	$ 43,742	($24,591)	Mainly monthly rent paid to the Town from the Water Dept ($1,800 per month)
401.3	Sewer Utility Billing-Water Bill	$ 30,000	$ 25,000	$ 20,833	$ 16,915	($3,918)	Water Usage paid to the Town
401.4	Sewer Plant Maintenance	$ 157,808	$ 170,000	$ 141,667	$ 133,071	($8,595)	Snyder Environmental Services, Inc. invoice for $22,830 - for (2) 16-inch suction line pump valve replacement in Jul.
403	Depreciation Expense	$ 380,000	$ 360,000	$ 300,000	$ 309,508	$9,508	Estimated based on prior years actuals
408	Taxes (Other than Income)	$ 26,775	$ 36,000	$ 30,000	$ 31,155	$1,155	Employer portion of FICA taxes and Workers Comp
701	Salaries & Wages	$ 396,260	$ 550,000	$ 458,333	$ 409,197	($49,136)	
704	EE Pensions & Benefits	$ 122,240	$ 120,000	$ 100,000	$ 102,686	$2,686	

711	Sludge Removal	$ 25,000	$ 40,000	$ 33,333	$ 10,646	($22,687)	
715	Purchased Power	$ 152,000	$ 165,000	$ 137,500	$ 128,193	($9,307)	
718	Chemicals	$ 121,000	$ 180,000	$ 150,000	$ 82,090	($67,910)	
731	Contractual Svc-Engineering	$ 5,000	$ 30,000	$ 25,000	$ 23,587	($1,413)	Ghosh Engineers Inv Task Order #10 - Fernbank Pump Station Rehab $5,263
732	Contractual Svc-Accounting	$ 25,000	$ 38,000	$ 31,667	$ 16,700	($14,967)	Dana Fogle CPA Fees and Decker CPA Fees
733	Contractual Svc-Legal	$ 5,000	$ 5,000	$ 4,167	$ 2,596	($1,570)	
735	Contractual Svc-Testing	$ 10,000	$ 25,000	$ 20,833	$ 14,210	($6,624)	
736	Contractual Svc-Other	$ 13,000	$ 15,000	$ 12,500	$ 20,513	$8,013	IT Services
750	Transportation Expense	$ 4,000	$ 4,000	$ 3,333	$ 6,934	$3,601	Gasoline Purchases from Purchasing Card
757	Insurance-General Liability	$ 50,000	$ 65,000	$ 54,167	$ 54,649	$482	Monthly insurance is $5,338 so this will go over budget by year end
760	Advertising	$ 2,500	$ 1,000	$ 833	$ 0	($833)	
775	Sewer Admin Lending Fees	$ 14,400	$ 0	$ 0	$ 10,778	$10,778	(Need to back this out when considering Surplus or Deficit since the payments are also being included under "Bond Expenses" below)
	Total Expenses	**$ 1,613,983**	**$ 1,928,000**	**$ 1,606,667**	**$ 1,425,801**	**($180,866)**	
	Surplus or (Deficit)	**(2,000)**	**0**		**32,129**		

Bond Expenses and Transfers				FY 26 Actuals Thru 4/30/2026	Over/(Under) Budget Thru 4/30/2026	Notes and Explanations
Membrane Transfer Reserve				$ 131,000	$131,000	Monthly Transfer of $13,100
10-A Sewer Bond				$ 184,961	$184,961	Monthly Payment of $18,496.08
Working Capital Reserve				$ 119,170	$119,170	Monthly Transfer of $11,917
Total Bond Expenses & Transfers				**$ 435,131**	**$ 435,131**	

Surplus or (Deficit)				**($82,715)**		This is the "True" Deficit after taking the Bond Expenses/Transfers into account and then adding back depreciation and admin lending fees from above.

	Restricted Income	FY25 Budget Approved	FY25 Budget Approved	FY26 Budget Thru 4/30/2026	FY 26 Actuals Thru 4/30/2026	Over/(Under) Budget Thru 4/30/2026	Notes and Explanations
419.5	Capacity Accounts Interest	$ 0	$ 0	$ 0	$294	$294	
536	Other Wastewater Revenues	$ 2,000	$ 2,000	$ 1,667	$7,016	$5,349	Capacity Fees
	Total Restricted Income	**$2,000**	**$2,000**	**$1,667**	**$7,310**	**$5,643**	

Shepherdstown Waterworks
FY26 Budget vs Actuals
Through April 30, 2026

	REVENUES	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 4/30/2026	FY 26 Actuals Thru 4/30/2026	Over/(Under) Budget Thru 4/30/2026	Notes and Explanations
419	Water Interest Income	$ 80,000	$ 150,000	$ 125,000	**$116,654**	($8,346)	Interest Income on Waterworks bank accounts
461	Water Metered Revenue	$ 1,800,000	$ 2,000,000	$ 1,666,667	**$1,507,348**	($159,319)	
	Total Revenues	**$ 1,880,000**	**$ 2,150,000**	**$ 1,791,667**	**$ 1,624,002**	**-$ 167,665**	
	Department Expense Line Items	**FY25 Budget Approved**	**FY26 Budget Approved**	**FY26 Budget Thru 4/30/2026**	**FY 26 Actuals Thru 4/30/2026**	**Over/(Under) Budget Thru 4/30/2026**	**Notes and Explanations**
	Expenses	**FY25 Budget Approved**	**FY26 Budget Approved**	**FY26 Budget Thru 4/30/2026**	**FY 26 Actuals Thru 4/30/2026**	**Over/(Under) Budget Thru 4/30/2026**	**Notes and Explanations**
401.1	Water Billing Expenses	$ 20,000	$ 20,000	$ 16,667	**$9,701**	($6,966)	
401.2	Water Administration	$ 50,000	$ 45,000	$ 37,500	**$44,439**	$6,939	Mainly monthly rent paid to the Town from the Water Dept ($1,800 per month) June & July $1,800/ month - Mission communication service package $3,556 (Onetime charge)
401.3	Water Utility Billing	$ 200,000	$ 240,000	$ 200,000	**$196,408**	($3,592)	Water Usage paid to the Town
401.4	Water Plant Expenses	$ 175,000	$ 254,000	$ 211,667	**$153,483**	($58,184)	Snyder Env. Services -- Fire Hydrant Repair- Snyder Environmental Services invoice for $25,665. ****BowSel, LLC invoice for $4,275 Comp. Acoustic Study of Underground Water Mains--select areas of system
403	Depreciation Expense	$ 175,000	$ 150,000	$ 125,000	**$296,268**	$171,268	Utility Plant Depreciation (Estimates from prior years) $29,626 per month (Estimates from prior years are being used here that may be causing the large overage)
408	Taxes (Other than Income)	$ 46,397	$ 53,000	$ 44,167	**$47,007**	$2,840	Employer portion of FICA taxes and Workers Comp
427	Interest Expense	$ 150,000	$ 130,000	$ 108,333	**$125,650**	$17,317	Bond Interest (Need to back this out when considering Surplus or Deficit since the payments are also being included under "Bond Expenses" below) - Interest paid for SHE-W-1-17-X-JE-12 - ($42k)
521	Employee Screening	$ 300	$ 350	$ 292	**$161**	($131)	
601	Water Salaries & Wages	$ 497,463	$ 610,000	$ 508,333	**$452,090**	($56,243)	
604	Employee Pensions & Benefits	$ 169,209	$ 170,000	$ 141,667	**$149,343**	$7,676	
615	Purchased Power	$ 75,000	$ 68,000	$ 56,667	**$49,523**	($7,144)	Vendor Credit # 110 082 558 344 Potomac Edison Company - 216 N. Princess Street, Water Works

618	Chemicals	$ 85,000	$ 115,000	$ 95,833	**$112,753**	$16,920	
631	Contractual Svc-Engineering	$ 70,000	$ 110,000	$ 91,667	**$31,882**	($59,785)	Lead Line Inventory and Meter Testing
632	Contractual Svc-Accounting	$ 25,000	$ 38,000	$ 31,667	**$16,700**	($14,967)	Dana Fogle CPA Fees and Decker CPA Fees
633	Contractual Svc-Legal	$ 5,000	$ 2,000	$ 1,667	**$6,415**	$4,749	
635	Contractual Svc-Testing	$ 35,000	$ 29,000	$ 24,167	**$23,662**	($505)	
636	Contractual Svc-Other	$ 25,000	$ 25,000	$ 20,833	**$47,793**	$26,960	Mainly IT services - Underwater video inspection of two potable water tanks/video c rew/hotel/mobilization and demobilization $4,830 (in Aug), $22,450 clean/inspect water tower
650	Transportation Expense	$ 5,000	$ 2,000	$ 1,667	**$3,342**	$1,675	Gasoline Purchases from Purchasing Card
657	Insurance-General Liability	$ 65,000	$ 86,000	$ 71,667	**$72,110**	$443	Monthly insurance is $7,160
659	Insurance-Other	$ 0	$ 0	$ 0	**$0**	$0	
660	Advertising Expense	$ 1,000	$ 650	$ 542	**$0**	($542)	
675	Administrative Lending Fees	$ 8,000	$ 2,000	$ 1,667	**$2,645**	$978	
676	Bond Issuance Expense	$ 0	$ 0	$ 0	**$299**	$299	
	Total Expenses	**$ 1,882,369**	**$ 2,150,000**	**$ 1,791,667**	**$ 1,841,675**	**$50,008**	
	Surplus or (Deficit)	**(2,369)**	**0**		**(217,673)**		

	Bond Expenses and Working Cap Reserve Transfer				**FY 26 Actuals Thru 4/30/2026**		**Notes and Explanations**
	03-A Water Bond				**$ 22,413**		Monthly Payment of $2,241.34
	12 Water Bond				**$ 104,629**		Monthly Payment of $10,462.92
	17 Water Bond				**$ 128,196**		Monthly Payment of $12,819.55
	21 Water Bond				**$ 82,920**		Monthly Payment of $8,292.02
	21 Water Reserve				**$ 8,276**		Monthly Payment of $827.55
	Monthly Transfer to Working Cap Reserve				**$ 90,640**		Monthly Transfer of $14,600
	Total Bond Expenses & Transfers				**$ 437,074**		

	Bond Overpayments Refund				**0**		Refund of Bond Overpayments

	Surplus or (Deficit)				**(230,184)**		This is the "True" Deficit after taking the Bond Expenses/Transfers into account and then adding back depreciation, interest expense, and admin lending fees from above.

	Restriced Income	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 4/30/2026	FY 26 Actuals Thru 4/30/2026	Over/(Under) Budget Thru 4/30/2026	Notes and Explanations
419.5	Capacity Accounts Interest	$ 0	$ 0	$ 0	**$ 560**	$560	This is low because this is just the interest income on the restricted portion of the bank balance
474	Other Water Revenues	$ 10,000	$ 10,000	$ 8,333	**$6,638**	($1,695)	Tap Fees, Capacity Fees, Reconnection Fees, Grant Revenue
	Total Restricted Income	**$ 10,000**	**$ 10,000**	**$ 8,333**	**$ 7,198**	**-$ 1,135**	

Shepherdstown Sewer

Balance Sheet

As of April 30, 2026

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
RESERVED FUNDS BANKING	794.26
RESTRICTED FUNDS BANKING	2,688,142.81
UNRESTRICTED FUNDS BANKING	223,902.36
Total Bank Accounts	**$2,912,839.43**
Accounts Receivable	
Accounts Receivable	178,137.84
Total Accounts Receivable	**$178,137.84**
Other Current Assets	
Due To/From Govt	-447,386.11
Due To/From Water	44,460.04
Other Current Assets	327.92
Total Other Current Assets	**$ -402,598.15**
Total Current Assets	**$2,688,379.12**
Fixed Assets	
Fixed Asset Adjustment	-5,373,673.74
Fixed Assets	14,598,533.85
Total Fixed Assets	**$9,224,860.11**
Other Assets	
186.20 Deferred Outflows	4,428.00
Total Other Assets	**$4,428.00**
TOTAL ASSETS	**$11,917,667.23**
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	9,221.69
Total Accounts Payable	**$9,221.69**
Other Current Liabilities	
235 Cust. Dep/Int. Pay-Cash Acct	69,242.68
Current Liabilities	93,826.59
Total Other Current Liabilities	**$163,069.27**
Total Current Liabilities	**$172,290.96**

Shepherdstown Sewer

Balance Sheet

As of April 30, 2026

	TOTAL
Long-Term Liabilities	
221. Bonds Payable-Long Term	3,366,017.00
253.20 Deferred Inflows	13,184.00
Total Long-Term Liabilities	**$3,379,201.00**
Total Liabilities	**$3,551,491.96**
Equity	
214 Retained Earnings	4,471,555.53
271 Contrib. in Aid of Construction	2,495,029.86
Membrane Transfer Equity Budget Only	970,073.00
Reserved and Restricted Funds in Operating Account	521,078.35
Net Income	-91,561.47
Total Equity	**$8,366,175.27**
TOTAL LIABILITIES AND EQUITY	**$11,917,667.23**

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

Shepherdstown Waterworks

Balance Sheet

As of April 30, 2026

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
RESERVED FUNDS BANKING	1,514,499.05
RESTRICTED FUNDS BANKING	2,317,541.68
UNRESTRICTED FUNDS BANKING	44,369.66
Total Bank Accounts	**$3,876,410.39**
Accounts Receivable	
141 A/R, Water Customer Billing	207,861.71
143 Allow. for Doubtful Accounts	-5,000.00
Total Accounts Receivable	**$202,861.71**
Other Current Assets	
142.71 Due to/From Govt Funds	-945,819.48
Due to/from Sewer	-44,975.24
Total Other Current Assets	**$ -990,794.72**
Total Current Assets	**$3,088,477.38**
Fixed Assets	
105 Fixed Asset-Constr. In Progress	3,013,961.83
105.16 Water Distribution System Upgrade	2,638,956.11
105.17 GIS Mapping System - Water	65,975.53
105.18 120 Water Line Replacement Project	23,420.00
Fixed Asset Adjustments	-5,208,282.96
Fixed Assets (All Funds)	13,121,179.01
Total Fixed Assets	**$13,655,209.52**
Other Assets	
186.20 Deferred Outflows	6,760.00
Total Other Assets	**$6,760.00**
TOTAL ASSETS	**$16,750,446.90**

Shepherdstown Waterworks

Balance Sheet

As of April 30, 2026

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	23,973.93
Total Accounts Payable	**$23,973.93**
Other Current Liabilities	
235 Customer Dep/Int Pay.-Cash Acct	93,806.19
238 Accrued Interest Payable	35,182.59
241 Misc. Current/Accrued Liab.	93,323.00
Total Other Current Liabilities	**$222,311.78**
Total Current Liabilities	**$246,285.71**
Long-Term Liabilities	
221. Bond Payable-Long term	6,112,071.00
253.20 Deferred Inflows	19,767.00
Total Long-Term Liabilities	**$6,131,838.00**
Total Liabilities	**$6,378,123.71**
Equity	
215 Retained Earnings	8,832,114.23
271 Contrib. in aid of Construction	1,069,125.91
Reserved and Restricted Funds in Operating Account	681,557.73
Net Income	-210,474.68
Total Equity	**$10,372,323.19**
TOTAL LIABILITIES AND EQUITY	**$16,750,446.90**

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

Shepherdstown Sewer
FY 2025 , 2026 Actuals
FY 2027 Budget - Draft 6.15.2026

	REVENUES	FY25 Budget Approved	FY25 Budget Actuals	FY26 Budget Approved	FY 26 Actuals Thru 3/31/2026	FY 2027 Budget	Notes and Explanations
419	Sewer Interest Income	90,000	121,952	128,000	80,125	115,000	Interest Income on Sewer bank accounts
522	Metered Sewer Revenue	1,521,983	1,618,470	1,800,000	1,245,450	1,750,000	Metered Sewer Revenue
	Total Revenues	**1,613,983**	**1,826,522**	**1,930,000**	**1,330,049**	**1,865,000**	
	Department Expense Line Items	**FY25 Budget Approved**	**FY25 Budget Actuals**	**FY26 Budget Approved**	**FY 26 Actuals Thru 3/31/2026**	**FY 2027 Budget**	**Notes and Explanations**
	Expenses	**FY25 Budget Approved**	**FY25 Budget Actuals**	**FY26 Budget Approved**	**FY 26 Actuals Thru 3/31/2026**	**FY 2027 Budget**	**Notes and Explanations**
401.1	Sewer Billing Expenses	12,000	13,106	17,000	7,522	12,000	Office Supplies, Public Notices Etc
401.2	Sewer Administration	62,000	42,565	82,000	40,139	55,000	Safety Equipment / Admin communication exp, Admin Supplies / expenses, permit fees, Mainly monthly rent paid to the Town from the Water Dept ($1,800 per month)
401.3	Sewer Utility Billing-Water Bill	30,000	55,903	25,000	14,104	20,000	Sewer Plant Water bill - Average $1,8000/ month
401.4	Sewer Plant Maintenance	157,808	194,651	170,000	125,142	170,000	Sewer Plant Maintenance (Pumping repairs & Maintenance, Treatment Maint , Equipment Maint.)
408	Taxes (Other than Income)	26,775	35,783	36,000	28,528	42,000	Employer portion of FICA taxes and Workers Comp
701	Salaries & Wages	396,260	489,869	550,000	374,670	575,000	Salaries & Wages - 5 % Merit Cola Increase
704	EE Pensions & Benefits	122,240	103,814	120,000	92,139	128,000	EE Pensions & Benefits
711	Sludge Removal	25,000	10,728	40,000	9,891	25,000	Sludge Removal
715	Purchased Power	152,000	182,494	165,000	113,882	155,000	Purchased Power
718	Chemicals	121,000	139,241	180,000	74,406	107,000	Chemicals
731	Contractual Svc-Engineering	5,000	17,366	30,000	21,804	40,000	Ghosh Engineers
732	Contractual Svc-Accounting	25,000	44,398	38,000	15,783	30,000	Accounting Fees - Audit
733	Contractual Svc-Legal	5,000	-	5,000	2,111	15,000	Legal Fees
735	Contractual Svc-Testing	10,000	22,449	25,000	11,725	17,000	Testing
736	Contractual Svc-Other	13,000	21,411	15,000	15,293	22,000	IT Services
750	Transportation Expense	4,000	1,451	4,000	6,838	12,000	Gasoline/ Diesel Purchases
757	Insurance-General Liability	50,000	64,056	65,000	49,311	70,000	Monthly insurance - General Liability
760	Advertising	2,500	-	1,000	-	3,000	Advertising Fees
	Total Operating Expenses	**1,219,583**	**1,439,286**	**1,568,000**	**1,003,288**	**1,498,000**	

	GROSS OPERATING PROFIT	**394,400**	**387,236**	**362,000**	**326,761**	**367,000**	
	Bond Expenses and Transfers	**FY25 Budget Approved**	**FY25 Budget Actuals**	**FY26 Budget Approved**	**FY 26 Actuals Thru 3/31/2026**	**FY 2027 Budget**	**Notes and Explanations**
	Membrane Transfer Reserve	157,200	157,200	157,200	117,900	157,200	Monthly Transfer of $13,100
	10-A Sewer Bond	221,953	221,953	221,953	166,465	221,953	Monthly Payment of $18,496.08
	Working Capital Reserve	143,004	143,004	143,004	107,253	143,004	Monthly Transfer of $11,917
	Depreciation Reserve Account	40,350	45,663	48,250	33,251	45,000	2.5% from billing Revenue
	Total Bond Expenses & Transfers	**562,507**	**567,820**	**570,407**	**424,869**	**567,157**	
	Surplus or (Deficit)	**(168,107)**	**(180,584)**	**(208,407)**	**(98,108)**	**($200,157.0)**	This is the "True" Deficit after taking the Bond Expenses/Transfers into account
	Non-Cash Expenses	**FY25 Budget Approved**	**FY25 Budget Actuals**	**FY26 Budget Approved**	**FY 26 Actuals Thru 3/31/2026**	**FY 2027 Budget**	**Notes and Explanations**
403	Depreciation Expense	380,000	354,913	360,000	279,932	375,000	Estimated based on prior years actuals
775	Sewer Admin Lending Fees	14,400	14,370	-	10,778	15,000	"Bond Expenses"
	Total Non-Cash Expenses	**394,400**	**369,283**	**360,000**	**290,710**	**390,000**	
	Other Income - Restricted Income	**FY25 Budget Approved**	**FY25 Budget Actuals**	**FY26 Budget Approved**	**FY 26 Actuals Thru 3/31/2026**	**FY 2027 Budget**	**Notes and Explanations**
	Capacity Accounts Interest - Restricted Income	-	495	-	266	500	Capacity Accounts Interest
	Other Saintary Revenues - Restricted Income	2,000	85,605	2,000	4,208	4,000	Capacity Fees

Shepherdstown WaterWorks
FY 2025 , 2026 Actuals
FY 2027 Budget - Draft 6.15.2026

	REVENUES	FY25 Budget Approved	FY25 Budget Actuals	FY26 Budget Approved	FY 26 Actuals Thru 3/31/2026	FY 2027 Budget	Notes and Explanations
419	Water Interest Income	80,000	165,553	150,000	105,853	140,000	Interest Income on Waterworks bank accounts
522	Water Metered Revenue	1,800,000	1,791,213	2,000,000	1,371,011	1,860,000	Water Metered Revenue
	Total Revenues	**1,880,000**	**1,956,765**	**2,150,000**	**1,476,864**	**2,000,000**	Total Revenues
	Department Expense Line Items	**FY25 Budget Approved**	**FY25 Budget Actuals**	**FY26 Budget Approved**	**FY 26 Actuals Thru 3/31/2026**	**FY 2027 Budget**	**Notes and Explanations**
	Expenses	**FY25 Budget Approved**	**FY25 Budget Actuals**	**FY26 Budget Approved**	**FY 26 Actuals Thru 3/31/2026**	**FY 2027 Budget**	**Notes and Explanations**
401.1	Water Billing Expenses	20,000	41,485	20,000	8,617	12,000	Billing Suuplies , Billing Reimb Expenses
401.2	Water Administration	50,000	37,990	45,000	40,623	60,000	Memberships/ Dues/ Subsc, communication exp, admin supplies, and Admin cross-charge
401.3	Water Utility Billing	200,000	228,353	240,000	179,694	240,000	Shepherdstown Water Plant utlitiy - Water bill (16k-$22k / monthly)
401.4	Water Plant Expenses	175,000	198,762	254,000	146,320	220,000	Uniforms, Plant Maintence (treatment distribution and service maintenance)
408	Taxes (Other than Income)	46,397	51,725	53,000	42,344	60,000	Employer portion of FICA taxes and Workers Comp
521	Employee Screening	300	235	350	161	369	Employee Screening
601	Water Salaries & Wages	497,463	499,169	610,000	407,500	625,000	Water Salaries & Wages
604	Employee Pensions & Benefits	169,209	145,267	170,000	133,074	180,000	Employee Pensions & Benefits
615	Purchased Power	75,000	82,726	68,000	43,288	60,000	Purchased Power
618	Chemicals	85,000	119,108	115,000	102,229	140,000	Chemicals
631	Contractual Svc-Engineering	70,000	67,454	110,000	30,100	50,000	Lead Line Inventory and Meter Testing
632	Contractual Svc-Accounting	25,000	43,948	38,000	15,783	26,000	Contractual Svc-Accounting
633	Contractual Svc-Legal	5,000	175	2,000	5,930	20,000	Contractual Svc-Legal
635	Contractual Svc-Testing	35,000	22,430	29,000	11,333	20,000	Contractual Svc-Testing
636	Contractual Svc-Other	25,000	23,650	25,000	42,573	56,000	Mainly IT services
650	Transportation Expense	5,000	2,514	2,000	3,187	5,000	Gasoline Purchases from Purchasing Card
657	Insurance-General Liability	65,000	85,920	86,000	64,440	90,000	Monthly insurance is $7,160, this will go over budget by year end
659	Insurance-Other	-	-	-	510	750	
660	Advertising Expense	1,000	-	650	-	3,000	Advertising Expense
676	Bond Issuance Expense	-	-	-	-	-	
	Total Operating Expenses	**1,549,369**	**1,650,913**	**1,868,000**	**1,277,705**	**1,868,119**	
	GROSS OPERATING PROFIT	**330,631**	**305,852**	**282,000**	**199,159**	**131,881**	

	Bond Expenses and Transfers	FY25 Budget Approved	FY25 Budget Actuals	FY26 Budget Approved	FY 26 Actuals Thru 3/31/2026	FY 2027 Budget	Notes and Explanations
	03-A Water Bond	26,896	26,896	26,896	20,172	26,896	Monthly Payment of $2,241.34
	12 Water Bond	125,555	125,555	125,555	94,166	127,715	Monthly Payment of $10,462.92
	17 Water Bond	151,881	151,881	153,835	115,376	153,835	Monthly Payment of $12,819.55
	21 Water Bond	99,504	99,504	99,504	74,628	99,504	Monthly Payment of $8,292.02
	21 Water Reserve	9,931	9,931	9,931	7,448	9,931	Monthly Payment of $827.55
	Monthly Transfer to Working Cap Reserve	222,636	222,636	175,000	90,640	-	Temporarily hold, Water Cap Reserve for 2027 - Board Voting
	Depreciation Reserve	50,000	48,919	53,750	36,922	54,000	2.5% from Water revenue
	Total Bond Expenses & Transfers	**686,403**	**685,322**	**644,471**	**439,352**	**471,881**	
	Surplus or (Deficit)	**(355,771)**	**(379,470)**	**(362,471)**	**(240,193)**	**$ (340,000)**	This is the "True" Deficit after taking the Bond Expenses/Transfers into account
	Non-Cash Expenses	**FY25 Budget Approved**	**FY25 Budget Actuals**	**FY26 Budget Approved**	**FY 26 Actuals Thru 3/31/2026**	**FY 2027 Budget**	
427	Interest Expense	150,000	141,239	130,000	123,772	135,000	Bond Interest being included under "Bond Expenses" below)
403	Depreciation Expense	175,000	355,522	150,000	266,641	360,000	Utility Plant Depreciation (Estimates from prior years are being used here that may be causing the large overage)
675	Admin Lending Fees	8,000	3,830	2,000	2,944	3,000	"Bond Expenses"
	Total Non-Cash Expenses	**183,000**	**359,352**	**152,000**	**269,585**	**363,000**	
	Other Water Revenue - Restricted	**FY25 Budget Approved**	**FY25 Budget Actuals**	**FY26 Budget Approved**	**FY 26 Actuals Thru 3/31/2026**	**FY 2027 Budget**	**Notes and Explanations**
	Capacity Accounts Interest		983	-	532	500	Capacity Accounts Interest
	Other Water Revenues	10,000	1,664,339	10,000	3,950	10,000	FY 2025 Tap Fees, Capacity Fees, Reconnection Fees, Grant Revenue ($95k Capacity Fees & $1.5m Grants YTD)

Water Bonds

Bond Number	Account Balance as of 3/31/2026	Monthly Deposit from Treasurer	Interest Earned	Principal Portion of Payment	Interest Portion of Payment	Service Fee & Admin Fee	Statement Balance as of 4/30/26	Bond Balance as of 4/30/2026	**Remaining Principal Balance Outstanding, as of 4/30/2026**
SHE-W-1-03-A-JE-12	$7,285	$2,241	$22	$0	$0	$0	$9,548	$180,678	**$180,678**
SHE-W-1-12-X-JE-12	$18,263	$10,463	$54	$0	$0	$0	$28,780	$2,889,794	**$2,889,794**
SHE-W-1-17-X-JE-12	$26,922	$12,749	$80	$0	$0	$0	$39,750	$2,120,000	**$2,120,000**
SHE-W-1-21-X-JE-12	$9,746	$8,292	$28	$6,398	$1,878	$17	$9,774	$921,599	**$921,599**
Totals	$62,216	$33,745	$183	$6,398	$1,878	$17	$87,852	$6,112,071	$6,112,071

Sewer Bonds

Bond Number	Account Balance as of 3/31/2026	Monthly Deposit from Treasurer	Interest Earned	Principal Portion of Payment	Interest Portion of Payment	Service Fee & Admin Fee	Statement Balance as of 4/30/26	Bond Balance as of 4/30/2026	**Remaining Principal Balance Outstanding, as of 4/30/2026**
SHE-S-1-10-A-JE-12	$27,185	$18,496	$80	$0	$0	$0	$45,760	$3,366,017	**$3,366,017**
Totals	$27,185	$18,496	$80	$0	$0	$0	$45,760	$3,366,017	**$3,366,017**

Water Reserve Funds

Reserve Number	Reserve Balance as of 31/31/2026	Monthly Deposit / Refund to Issuer	Interest Earned	**Reserve Balance as of 4/30/26**	Maximum Reserve Requirement	Over/(Under) Funded	Notes
SHE-W-2-03-A-JE-12	$23,471	$0	$70	$23,542	$23,316	$226	Surplus received from WV Bond Commission on Jan 2026
SHE-W-2-12-X-JE-12	$126,078	$0	$377	$126,455	$125,304	$1,151	Surplus received from WV Bond Commission on Jan 2026
SHE-W-2-17-X-JE-12	$154,543	$0	$462	$155,004	$153,528	$1,476	Surplus received from WV Bond Commission on Jan 2026
SHE-W-2-21-X-JE-12	$49,254	$828	$147	$50,229	$99,306	($49,077)	
Totals	$353,377	$797	$1,055	$355,229	$401,454	-$46,225	

Sewer Reserve Funds

Reserve Number	Reserve Balance as of 31/31/2026	Monthly Deposit / Refund to Issuer	Interest Earned	**Reserve Balance as of 4/30/26**	Maximum Reserve Requirement	Over/(Under) Funded	Notes
SHE-S-2-10-A-JE-12	$208,488	$0	$623	$209,111	$207,140	$1,971	Surplus received from WV Bond Commission on Jan 2026
Totals	$208,488	$0	$623	$209,111	$207,140	$1,971	

Shepherdstown Water and Sewer
Bank and Sweep Accounts
Balances as of May 30, 2026

Account	Last 4 of Acccount No.	Entity	Bank Account Balance	Sweep Account Balance	Total Account Balance	UNRESTRICTED FUNDS	RESTRICTED FUNDS	Comments
Water Operating	6217	Water	$10,030.76	**$147,786**	$157,817	$157,817		
Water Capital Capacity	6082	Water	$10,030.76	**$1,610,395**	$1,620,426		$1,620,426	
Water Working Capital Reserve	2736	Water	$10,030.76	**$900,013**	$910,043		$910,043	
Water Depreciation	5234	Water	$10,030.76	**$597,928**	$607,958		$607,958	
Water 2017 WV Municipal Bond	8085	Water	$10,030.76	**$370,226**	$380,256		$380,256	
Total Water Bank Accounts..........			**$50,153.80**	**$3,626,346.83**	**$3,676,500.63**	**$157,816.86**	**$3,518,683.77**	

Account	Last 4 of Acccount No.	Entity	Bank Account Balance	Sweep Account Balance	Total Account Balance	UNRESTRICTED FUNDS	RESTRICTED FUNDS	Comments
Sewer Operating	8626	Sewer	$10,030.76	**$196,936**	$206,966	$206,966		
Sewer Capital Capacity	5993	Sewer	$10,030.76	**$742,163**	$752,194		$752,193.80	
Sewer Membrane	7180	Sewer	$10,030.76	**$863,602**	$873,633		$873,633.06	
Sewer Depreciation	1179	Sewer	$10,030.76	**$589,142**	$599,173		$599,173.13	
Sewer Working Capital Reserve	8615	Sewer	$52.17	**$415,845**	$415,897		$415,897.13	
Total Sewer Bank Accounts..........			**$40,175.21**	**$2,807,688.35**	**$2,847,863.56**	**$206,966.44**	**$2,640,897.12**	

HYDRANT PROJECT WORK LIST							
LOCATION/HYDRANT NUMBER	**VALVE**		**ISSUE WITH HYDRANT**	**PROPOSED WORK PLAN**	**STATUS**	**REPORT**	**DATE**
	Y/N?	**In Service?**					
HYDRANTS OUT OF SERVICE/NEED REPAIRS							
388 Starkeys Landing / NO #	Yes	No	Hit by vehicle	Remove hydrant install blowoff			
Bon Aire Cul-de-sac/198	Yes	No	Valve break	Repair in place			
HYDRANTS TO BE REMOVED AND RETIRED							
Corner King & New Streets	No	No	4" main, inadequate supply	Retire hydrant, covered by other hydrants			
Corner Church & New Street	No	No	4" main, inadequate supply	Retire hydrant, covered by other hydrants			
East High Street (Tommy's Pizza)	No	No	4" main, inadequate supply	Retire hydrant, covered by other hydrants			
HYDRANTS IN SERVICE/NEED REPAIRS							
426 Willowdale Dr/ 201	?	Yes	too low	Needs Riser			
Church and German/ 31	Yes	Yes	age and operation	Install New Hydrant			
Steamboat Run/ 190	Yes	Yes	Leaking from top	Needs Repair			
Browns Garage/ 96	Yes	Yes	Leaking from everywhere	Needs Repair			
United Bank/ 94	Yes	Yes	Leaking base and wont drain	Needs Repair			
Green Pineapple/ 23	Yes	Yes	gets hit /in loading zone/leaking	Install bollards/repair			
NEW HYDRANTS							
Tack & Jack's Apartments, Duke St.	?	?	Taken out by drunk driver	Install New Hydrant			
HYDRANTS WITH PROPERTY ISSUES							
NONE							
DEDICATED HYDRANTS							
SU Baseball field end of High Street			Open only w/permission of Water Dept.	Special tag, alert firefighters			
SFD Fire Hall			Open only w/permission of Water Dept.	Special tag, alert firefighters			
Mecklenburg Heights			Open only w/permission of Water Dept.	Special tag, alert firefighters			
NOTES							
Minimum clearance for bollards: 36"			36'				
Total gallons flushed			900,000 Gallons				
All hydrants are numbered and colored (ring)							
May 2026 total hydrants 200							

Pace Analytical Services, LLC - East Longmeadow, Ma

39 Spruce Street * East Longmeadow, MA 01028 * FAX 413/525-6405 * TEL. 413/525-2332

Project Location: WV0024775 PFAS | Sample Description: | Work Order: 26E0805

Date Received: 5/8/2026

Field Sample #: PFAS | Sampled: 5/4/2026 14:00

Sample ID: 26E0805-01

Sample Matrix: Biosolids

3

Semivolatile Organic Compounds by - LC/MS-MS

Analyte	Results	RL	DL	Units	Dilution	Flag/Qual	Method	Date Prepared	Date/Time Analyzed	Analyst
Perfluorobutanoic acid (PFBA)	ND	7.57	5.04	µg/kg dry	1		EPA 1633A	5/20/26	5/20/26 23:35	AMS
Perfluoropentanoic acid (PFPeA)	ND	3.78	2.47	µg/kg dry	1		EPA 1633A	5/20/26	5/20/26 23:35	AMS
Perfluorohexanoic acid (PFHxA)	1.30	1.89	1.25	µg/kg dry	1	J	EPA 1633A	5/20/26	5/20/26 23:35	AMS
Perfluoroheptanoic acid (PFHpA)	ND	1.89	1.26	µg/kg dry	1		EPA 1633A	5/20/26	5/20/26 23:35	AMS
Perfluorooctanoic acid (PFOA)	2.47	1.89	1.35	µg/kg dry	1		EPA 1633A	5/20/26	5/20/26 23:35	AMS
Perfluorononanoic acid (PFNA)	ND	1.89	1.26	µg/kg dry	1		EPA 1633A	5/20/26	5/20/26 23:35	AMS
Perfluorodecanoic acid (PFDA)	2.19	1.89	1.33	µg/kg dry	1		EPA 1633A	5/20/26	5/20/26 23:35	AMS
Perfluoroundecanoic acid (PFUnA)	ND	1.89	1.42	µg/kg dry	1		EPA 1633A	5/20/26	5/20/26 23:35	AMS
Perfluorododecanoic acid (PFDoA)	ND	1.89	1.22	µg/kg dry	1		EPA 1633A	5/20/26	5/20/26 23:35	AMS
Perfluorotridecanoic acid (PFTrDA)	ND	1.89	1.26	µg/kg dry	1		EPA 1633A	5/20/26	5/20/26 23:35	AMS
Perfluorotetradecanoic acid (PFTeDA)	ND	1.89	1.37	µg/kg dry	1		EPA 1633A	5/20/26	5/20/26 23:35	AMS
Perfluorobutanesulfonic acid (PFBS)	ND	1.89	1.15	µg/kg dry	1		EPA 1633A	5/20/26	5/20/26 23:35	AMS
Perfluoropentanesulfonic acid (PFPeS)	ND	1.89	1.16	µg/kg dry	1		EPA 1633A	5/20/26	5/20/26 23:35	AMS
Perfluorohexanesulfonic acid (PFHxS)	ND	1.89	1.12	µg/kg dry	1		EPA 1633A	5/20/26	5/20/26 23:35	AMS
Perfluoroheptanesulfonic acid (PFHpS)	ND	1.89	1.26	µg/kg dry	1		EPA 1633A	5/20/26	5/20/26 23:35	AMS
Perfluorooctanesulfonic acid (PFOS)	7.97	1.89	1.24	µg/kg dry	1		EPA 1633A	5/20/26	5/20/26 23:35	AMS
Perfluorononanesulfonic acid (PFNS)	ND	1.89	1.25	µg/kg dry	1		EPA 1633A	5/20/26	5/20/26 23:35	AMS
Perfluorodecanesulfonic acid (PFDS)	ND	1.89	1.31	µg/kg dry	1		EPA 1633A	5/20/26	5/20/26 23:35	AMS
Perfluorododecanesulfonic acid (PFDoS)	ND	1.89	1.30	µg/kg dry	1		EPA 1633A	5/20/26	5/20/26 23:35	AMS
1H,1H,2H,2H-Perfluorohexane sulfonic acid (4:2FTS)	ND	7.57	4.69	µg/kg dry	1		EPA 1633A	5/20/26	5/20/26 23:35	AMS
1H,1H,2H,2H-Perfluorooctane sulfonic acid (6:2FTS)	ND	7.57	7.08	µg/kg dry	1		EPA 1633A	5/20/26	5/20/26 23:35	AMS
1H,1H,2H,2H-Perfluorodecane sulfonic acid (8:2FTS)	ND	7.57	5.03	µg/kg dry	1		EPA 1633A	5/20/26	5/20/26 23:35	AMS
Perfluorooctanesulfonamide (PFOSA)	ND	1.89	1.19	µg/kg dry	1		EPA 1633A	5/20/26	5/20/26 23:35	AMS
N-methyl perfluoroocatnesulfonamide (NMeFOSA)	ND	1.89	1.24	µg/kg dry	1		EPA 1633A	5/20/26	5/20/26 23:35	AMS
N-ethyl perfluorooctanesulfonamide (NEtFOSA)	ND	1.89	1.25	µg/kg dry	1		EPA 1633A	5/20/26	5/20/26 23:35	AMS
N-MeFOSAA (NMeFOSAA)	1.46	1.89	1.14	µg/kg dry	1	J	EPA 1633A	5/20/26	5/20/26 23:35	AMS
N-EtFOSAA (NEtFOSAA)	ND	1.89	1.14	µg/kg dry	1		EPA 1633A	5/20/26	5/20/26 23:35	AMS
N-methylperfluorooctanesulfonamidoethanol(NMeFOSE)	ND	18.9	12.0	µg/kg dry	1	S-29	EPA 1633A	5/20/26	5/20/26 23:35	AMS
N-ethylperfluorooctanesulfonamidoethanol (NEtFOSE)	ND	18.9	12.1	µg/kg dry	1		EPA 1633A	5/20/26	5/20/26 23:35	AMS
Hexafluoropropylene oxide dimer acid (HFPO-DA)	ND	7.57	5.47	µg/kg dry	1		EPA 1633A	5/20/26	5/20/26 23:35	AMS
4,8-Dioxa-3H-perfluorononanoic acid (ADONA)	ND	7.57	4.76	µg/kg dry	1		EPA 1633A	5/20/26	5/20/26 23:35	AMS
9Cl-PF3ONS	ND	7.57	5.21	µg/kg dry	1		EPA 1633A	5/20/26	5/20/26 23:35	AMS
11Cl-PF3OUdS	ND	7.57	5.62	µg/kg dry	1		EPA 1633A	5/20/26	5/20/26 23:35	AMS
3-Perfluoropropyl propanoic acid (FPrPA) (3:3FTCA)	ND	9.46	3.17	µg/kg dry	1		EPA 1633A	5/20/26	5/20/26 23:35	AMS
2H,2H,3H,3H-Perfluorooctanoic acid(FPePA)(5:3FTCA)	ND	47.3	29.4	µg/kg dry	1		EPA 1633A	5/20/26	5/20/26 23:35	AMS
3-Perfluoroheptyl propanoic acid (FHpPA) (7:3FTCA)	ND	47.3	31.8	µg/kg dry	1		EPA 1633A	5/20/26	5/20/26 23:35	AMS
Perfluoro(2-ethoxyethane)sulfonic acid (PFEESA)	ND	3.78	2.29	µg/kg dry	1		EPA 1633A	5/20/26	5/20/26 23:35	AMS
Perfluoro-3-methoxypropanoic acid (PFMPA)	ND	3.78	2.72	µg/kg dry	1		EPA 1633A	5/20/26	5/20/26 23:35	AMS