

POUGHKEEPSIES' JOINT WATER TREATMENT FACILITY
 JOINT WATER RECONCILIATION
 OPERATING BUDGET

			TOTAL	CITY SHARE	TOWN SHARE	
Total Operating Expenditures			\$ 4,386,426.57	\$ 2,120,434.42	\$ 2,265,992.15	City is 48.34% and Town is 51.66% from Schedule A
Distribution monitoring City			\$ 24,454.32	\$ 24,454.32	\$ -	On schedule A the distribution is subtracted as revenue reducing the expenses for the calculation
Distribution monitoring Town			\$ 21,342.44	\$ -	\$ 21,342.44	this is adding the appropriate expenses back to the City and Town
City Overhead @ 4%			\$ 175,457.06	\$ -	\$ 175,457.06	City Overhead @ 4%
Total Net Expenditures			\$ 4,607,680.39	\$ 2,144,888.74	\$ 2,462,791.65	
Receipts and Payments on Account						
COP 1st installment 1/2/19 (due 1/1/19)			\$ 600,000.00	\$ 600,000.00	\$ -	Quarterly payments received from the City and Town
TOP 1st installment 1/3/19 (due 1/1/19)			\$ 600,000.00	\$ -	\$ 600,000.00	
COP 2nd installment 4/1/19 (due 4/1/19)			\$ 600,000.00	\$ 600,000.00	\$ -	
TOP 2nd installment 4/1/19 (due 4/1/19)			\$ 600,000.00	\$ -	\$ 600,000.00	
COP 3rd installment 7/1/19 (due 7/1/19)			\$ 600,000.00	\$ 600,000.00	\$ -	
TOP 3rd installment 7/2/19 (due 7/1/19)			\$ 600,000.00	\$ -	\$ 600,000.00	
COP 4th installment 10/1/19 (due 10/1/19)			\$ 600,000.00	\$ 600,000.00	\$ -	
TOP 4th installment 10/4/19 partial (due 10/1/19)			\$ 600,000.00	\$ -	\$ 600,000.00	
			\$ -	\$ -	\$ -	
COP/TOP 3rd Party receipts- Dutchess County transmission amount allocated	1,613,075.84		\$ 314,549.79		\$ 314,549.79	100% of 19.5% transmission per contract = 19.5% of billed amount
COP/TOP 3rd Party receipts- Greenbush/Arbors transmission amount	110,690.21		\$ 15,496.63		\$ 15,496.63	100% of 14% transmission per contract = 14% of billed amount
COP/TOP 3rd party receipts- Cobey Terrace transmission amount allocated	573.47		\$ 80.29		\$ 80.29	100% of 14% transmission per contract = 14% of billed amount
COP/TOP 3rd Party receipts- Dutchess County			\$ 1,298,526.05	\$ 649,263.02	\$ 649,263.03	50/50 split of remaining third party sales
COP/TOP 3rd Party receipts- Greenbush/Arbors			\$ 95,193.58	\$ 47,596.79	\$ 47,596.79	50/50 split of remaining third party sales
COP/TOP 3rd party receipts- Cobey Terrace			\$ 493.18	\$ 246.59	\$ 246.59	50/50 split of remaining third party sales
Transfer COP third party water to Water Fund			\$ (697,106.40)	\$ (697,106.40)		City transfers its share of third party water sales to water fund
			\$ -	\$ -	\$ -	
			\$ -	\$ -	\$ -	
Total on Account			\$ 5,827,233.12	\$ 2,400,000.00	\$ 3,427,233.11	
BALANCE DUE To Joint Water Project(City/Town)			\$ (1,219,552.73)	\$ (255,111.26)	\$ (964,441.46)	
Third Party Revenue paid to Town for 2019					\$ 879,933.71	
not all revenue has been collected in 2019					\$ (84,507.75)	

City	Town	
\$ 2,144,888.74	\$ 2,462,791.65	Total expenses for Joint Water
\$ 2,400,000.00	\$ 2,400,000.00	Total cash contribution from City/Town
\$ 255,111.26	\$ (62,791.65)	over (under) contributed - Reimbursement from (to) Joint Water Account
\$ 697,106.40	\$ 1,027,233.11	Third Party Water owed to City/Town
\$ -	\$ 879,933.71	Third Party Paid to City/Town
\$ 697,106.40	\$ 147,299.40	To be reimbursed to City Water/Town
\$ 952,217.66	\$ 84,507.75	Net owed to City and Town from JT Water

Payments should be made based upon Operating and 3rd party amounts not as a net amount

2019 - Final

POUGHKEEPSIES' JOINT WATER TREATMENT FACILITY
 JOINT WATER RECONCILIATION
 OPERATING BUDGET

			TOTAL	CITY SHARE	TOWN SHARE
Total Operating Expenditures			\$ 4,386,426.57	\$ 2,120,434.42	\$ 2,265,992.15
Distribution monitoring City			\$ 24,454.32	\$ 24,454.32	\$ -
Distribution monitoring Town			\$ 21,342.44	\$ -	\$ 21,342.44
City Overhead @ 4%			\$ 175,457.06	\$ -	\$ 175,457.06
Total Net Expenditures			\$ 4,607,680.39	\$ 2,144,888.74	\$ 2,462,791.65
Receipts and Payments on Account					
COP 1st installment 1/2/19 (due 1/1/19)			\$ 600,000.00	\$ 600,000.00	\$ -
TOP 1st installment 1/3/19 (due 1/1/19)			\$ 600,000.00	\$ -	\$ 600,000.00
COP 2nd installment 4/1/19 (due 4/1/19)			\$ 600,000.00	\$ 600,000.00	\$ -
TOP 2nd installment 4/1/19 (due 4/1/19)			\$ 600,000.00	\$ -	\$ 600,000.00
COP 3rd installment 7/1/19 (due 7/1/19)			\$ 600,000.00	\$ 600,000.00	\$ -
TOP 3rd installment 7/2/19 (due 7/1/19)			\$ 600,000.00	\$ -	\$ 600,000.00
COP 4th installment 10/1/19 (due 10/1/19)			\$ 600,000.00	\$ 600,000.00	\$ -
TOP 4th installment 10/4/19 partial (due 10/1/19)			\$ 600,000.00	\$ -	\$ 600,000.00
			\$ -	\$ -	\$ -
Total on Account			\$ 4,800,000.00	\$ 2,400,000.00	\$ 2,400,000.00
BALANCE DUE To Joint Water Project (City/Town)			\$ (192,319.61)	\$ (255,111.26)	\$ 62,791.65

On schedule A the distribution is subtracted as revenue reducing the expenses for the calculation this is adding the appropriate expenses back to the City and Town

Quarterly payments received from the City and Town

2019 - Final

POUGHKEEPSIES' JOINT WATER TREATMENT FACILITY
 JOINT WATER RECONCILIATION
 Third Party Water Allocation

			TOTAL	CITY SHARE	TOWN SHARE			
COP/TOP 3rd Party receipts- Dutchess County transmission amount allocated	1,613,075.84	\$	314,549.79		\$	314,549.79	100% of 19.5% transmission per contract = 19.5% of billed amount	
COP/TOP 3rd Party receipts- Greenbush/Arbors transmission amount	110,690.21	\$	15,496.63		\$	15,496.63	100% of 14% transmission per contract = 14% of billed amount	
COP/TOP 3rd party receipts- Cobey Terrace transmission amount allocated	573.47	\$	80.29		\$	80.29	100% of 14% transmission per contract = 14% of billed amount	
COP/TOP 3rd Party receipts- Dutchess County		\$	1,298,526.05	\$	649,263.02	\$	649,263.03	50/50 split of remaining third party sales
COP/TOP 3rd Party receipts- Greenbush/Arbors		\$	95,193.58	\$	47,596.79	\$	47,596.79	50/50 split of remaining third party sales
COP/TOP 3rd party receipts- Cobey Terrace		\$	493.18	\$	246.59	\$	246.59	50/50 split of remaining third party sales
Total Third Party Water billed/ allocation	1,724,339.52	\$	1,724,339.52	\$	697,106.40	\$	1,027,233.11	
Third Party Revenue paid to Town in 2019 for 2019 based on collections						\$	634,676.28	\$487,876.83 9/30/19 \$146,799.45 12/11/19
Balance due at 12/31/2019				\$	697,106.40	\$	392,556.83	
Third Party Revenue paid to Town in 2020 for 2019 based on collections						\$	245,257.43	4/7/2020
Balance due after 2019 reconciliation						\$	147,299.40	

Final

Reconciliation of Agreement dated 1/28/20

#3	2016 Reconciliation	\$	16,869.13
	2017 Reconciliation	\$	<u>343,831.53</u>
		\$	360,700.66
	To be paid in 4 equal installments of \$90,175.17 each		
	Payment #1 paid 2/28/20	\$	90,175.16

#4	2016 Third Party Water	\$	222,461.58
	2017 Third Party Water	\$	<u>386,665.18</u>
		\$	609,126.76
	To be paid in 4 equal installments of \$152,281.69 each		
	Payment #1 paid 2/18/20	\$	152,281.69

Schedule C
2019 Final
All Figures in thousand Gallons

Source	Meter No.	2019 Q1	2019 Q2	2019 Q3	2019 Q4	Total	Daily Average
Town Pump Station	8001580	525,694,400	463,071,840	579,557,880	594,899,360	2,163,223,480	5,926,640
Subtractions From Town Usage shown at 50%							
Less: Arbors		949,586	949,589	1,024,760	1,003,068	3,927,003	10,759
Less: Greenbush		3,581,050	3,624,808	3,858,932	2,412,674	13,477,464	36,925
Less: Colby Terrace		33,660	44,506	29,920	28,424	136,510	374
Less: Dutchess County		50,312,500	62,157,500	71,224,500	72,308,500	256,003,000	701,378
Less: Walnut Hill -Pit	8009360	0	0	0	0	0	-
Less: Walnut Hill	8009490	44,805,200	1,496,000	2,169,200	1,645,600	50,116,000	137,304
Less: Clark/Garden Ext.	8009550	3,343,560	3,418,360	1,338,920	6,724,520	14,825,360	40,617
Less: McKinley/Falkill Pit	8009560	9,821,240	9,993,280	11,182,600	10,629,080	41,626,200	114,044
Less: Hooker and Austin		474,980	486,200	399,432	462,264	1,822,876	4,994
Total Subtractions		113,321,776	82,170,243	91,228,264	95,214,130	381,934,413	1,046,396
NET PUMP STATION		412,372,624	380,901,598	488,329,616	499,685,230	1,781,289,068	4,880,244
Additions To Town Usage							
Other	8001570	5,375,876	5,672,084	5,988,488	6,165,764	23,202,212	63,568
Western Printing	8002800	4,087,820	4,510,440	4,618,900	7,330,400	20,547,560	56,295
Western Printing - 2	8002810	4,312,220	4,757,280	4,828,340	7,281,780	21,179,620	58,026
Fairview	8008950	9,735,220	10,217,680	10,356,808	11,140,712	41,450,420	113,563
Fairview - 2	8008960	9,847,420	10,374,760	10,535,580	11,272,360	42,030,120	115,151
Mid Hudson Mall	8010750	727,804	788,392	1,149,676	988,856	3,654,728	10,013
<i>Donnelly Hall</i>		169,796	195,976	237,116	313,412	916,300	2,510
<i>McCann Sports Center</i>		429,352	340,340	697,884	664,972	2,132,548	5,843
Total Additions		34,086,360	36,320,636	37,477,792	44,179,872	152,064,660	416,616
Net Volume Chargeable to Town (In Gallons)							
		446,458,984	417,222,234	525,807,408	543,865,102	1,933,353,728	5,296,860
Total Plant Production		885,081,000	917,863,000	1,009,896,000	929,677,000	3,742,517,000	10,253,471
Net Chargeable to City		438,622,016	500,640,767	484,088,592	385,811,898	1,809,163,273	4,956,612
City Percentage		49.56%	54.54%	47.93%	41.50%	48.34%	
Town Percentage		50.44%	45.46%	52.07%	58.50%	51.66%	
Meter Reads 100 ft3							
		2019 Q1	2019 Q2	2019 Q3	2019 Q4	Total	Daily
	Meter #	100 ft3	100 ft3	100 ft3	100 ft3		
Town Pump Station	8001580	702,800	619,080	774,810	795,320	2,892,010	7923.315068
Less: Walnut Hill -Pit	8009360	0	0	0	0	0	0
Less: Walnut Hill	8009490	59,900	2,000	2,900	2,200	67,000	183.5616438
Less: Clark/Garden Ext.	8009550	4,470	4,570	1,790	8,990	19,820	54.30136986
Less: McKinley/Falkill Pit	8009560	13,130	13,360	14,950	14,210	55,650	152.4657534
Less: Hooker and Austin	8009560	635	650	534	618	2,437	6.676712329
Total Subtractions		780,935	639,660	794,984	821,338	3,036,917	
NET PUMP STATION		(780,934)	(639,660)	(794,983)	(821,337)	(3,036,915)	
Additions To Town Usage							
Other # ACCS 169	8001570	7,187	7,583	8,006	8,243	31,019	84.98356164
Western Printing	8002800	5,465	6,030	6,175	9,800	27,470	75.26027397
Western Printing - 2	8002810	5,765	6,360	6,455	9,735	28,315	77.57534247
Fairview	8008950	13,015	13,660	13,846	14,894	55,415	151.8219178
Fairview - 2	8008960	13,165	13,870	14,085	15,070	56,190	153.9452055
Mid Hudson Mall	8010750	973	1,054	1,537	1,322	4,886	13.38630137
<i>Donnelly Hall</i>		227	262	317	419	1,225	3.356164384

Final			
SCHEDULE E			
WATER RATE CALCULATION			
	WATER RATE =	TOTAL COSTS	
		TOTAL VOLUME, 1,000 gallons	
	WATER RATE =	\$ 4,386,426.57	
		3,742,517,000	
	WATER RATE =	\$ 0.001172053	
COSTS RECOVERED FROM WATER RATE			
	VOLUME	RATE	AMOUNT
CITY	1,809,163,273	\$ 0.0011720525	\$ 2,120,434.42
TOWN	1,933,353,728	\$ 0.0011720525	\$ 2,265,992.15
TOTAL	3,742,517,001		\$ 4,386,426.57

- 1 Receive water schedules from Randy, Water Plant Administrator
- 2 Review schedules for accuracy and discuss with Randy
- 3 Verify or adjust that Arbors, Greenbush, Cobey Terrace and Dutchess County are at 50% on Schedule C
- 4 Schedules needed are Schedule A, Schedule C at 50% as noted above and Schedule E all others are informational that Randy tracks
- 5 Schedule A is built from the budget performance report. Expenses are entered by cost center and are used to determine the 4% overhead
The distribution monitoring invoices come from Randy. The expenses are already included in the overall expenses. They are subtracted as revenue and listed separately for the City and Town to have them charged appropriately. Any other revenue (except water) is subtracted as an offset to determine the 4% overhead cost. Once the overhead is determined it can be added to the expenses.
The total operating expenditure, distribution monitoring and 4% overhead on the reconciliation will pull in from schedule A
- 6 The second half of Schedule A comes from Schedule E
- 7 The water rate highlighted in yellow on Schedule E comes from the total costs on schedule A (formula)
- 8 Total volume comes from Schedule C -Total plant production
- 9 Total City and Total Town volume come from Schedule C - Net chargeable to Town and net chargeable to City
- 10 Cost Allocation and percentages are formulas
- 11 Once all schedules are complete move to Reconciliation Net format tab.
- 12 Top portion will pull from schedule A.
- 13 Update quarterly payment dates and amounts.
- 14 This will give the amount owed and contributed towards the operation of the plant by City and Town. Do not override balance due line/formula
- 15 Return to Reconciliation Net tab to complete the third party water revenue split
- 16 Enter in Column C the third party water billing/receipts for each customer category.
- 17 The formula will calculate the transmission cost. Verify Town at 100% per January 2020 agreement. Dutchess County is 19.5%, Arbors, Greenbush and Cobey Terrace are 14%.
- 18 The 50/50 split will then be calculated based upon formulas
- 19 The data on the 3rd party allocation tab pulls with formulas from the Net Reconciliation Net tab.
- 20 Complete amount paid to Town relating to the year of Reconciliation only
- 21 Amount due at the end of the reconciliation year will be calculated
- 22 Add payments made related to the year of the reconciliation but received after year end.
- 23 Final payment amount due is calculated. This amount will be included on the bottom of the Reconciliation Net tab.
- 24 Return to Reconciliation Net tab to complete - balance due to Joint Water or (due to City/Town)
- 25 Amounts paid to the Town pull from the 3rd party tab.
- 26 Bottom section should agree to Operating and 3rd party tabs. Verify totals match. Payments should be made separately not as a net amount
- 27 Use Operating and 3rd party tabs for necessary Journal Entries
- 28 Update agreement tab for payments made- tracking purposes
- 29 Send to City, Town and Randy for comments
- 30 Once agreed City, Town and Joint Water need to make payments