



**Statistical  
Section  
(Unaudited)**



## **Statistical Section (Unaudited)**

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This section contains statistical tables that reflect financial trends information, revenue capacity information, debt capacity information, demographic and economic information, and operating information. These tables differ from the basic financial statements because they usually cover more than two fiscal years and may present non-accounting data.

The statistical section is divided into five sections as follows:

1. Financial Trends
  2. Revenue Capacity
  3. Debt Capacity
  4. Demographic and Economic Information
  5. Operating Information
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## **1. Financial Trends**

These schedules contain trend information to better understand how the Authority's financial performance and well-being have changed over time.

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## DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY

### EXHIBIT 1 CHANGE IN NET POSITION LAST TEN FISCAL YEARS (\$000)

	2024	2023	2022 Restated	2021	2020	2019	2018	2017	2016	2015
<b>Operating revenues</b>										
Residential, commercial and multi-family customers	\$ 611,963	\$ 562,351	\$ 522,057	\$ 474,380	\$ 459,572	\$ 443,481	\$ 425,492	\$ 401,246	\$ 382,552	\$ 335,711
Federal government	106,502	85,716	76,680	86,422	80,122	73,393	73,551	67,672	63,417	54,274
District government and DC Housing Authority	58,447	53,737	51,407	50,020	46,781	45,816	42,710	40,483	38,185	32,948
Charges for wholesale wastewater treatment	152,701	152,755	135,285	127,410	117,166	114,766	121,961	101,619	91,873	112,522
Other	48,369	44,204	46,781	32,325	33,187	27,691	20,788	32,149	19,762	14,460
<b>Total Operating Revenues</b>	<b>977,982</b>	<b>898,763</b>	<b>832,210</b>	<b>770,557</b>	<b>736,828</b>	<b>705,147</b>	<b>684,502</b>	<b>643,169</b>	<b>595,789</b>	<b>549,915</b>
<b>Operating expenses</b>										
Personnel services	167,274	156,336	149,655	142,352	135,005	141,040	142,342	132,124	124,239	115,233
Contractual services	81,621	81,150	69,308	73,227	74,064	75,818	74,627	72,611	74,086	66,241
Chemicals, supplies and small equipment	60,370	55,562	40,974	35,411	30,602	36,579	31,152	33,381	29,524	32,935
Utilities and rent	34,202	37,365	38,158	27,331	24,708	25,813	26,163	24,262	23,934	30,848
Depreciation and amortization	154,897	149,478	146,375	138,074	135,590	127,501	115,453	97,900	89,512	83,857
Water purchases	38,904	33,609	33,345	33,135	31,696	32,430	28,357	26,796	26,345	29,109
Payment in lieu of taxes and right of way fee	23,430	23,070	22,718	22,372	22,034	21,702	21,376	21,057	20,744	20,437
<b>Total operating expenses</b>	<b>560,698</b>	<b>536,570</b>	<b>500,533</b>	<b>471,902</b>	<b>453,699</b>	<b>460,883</b>	<b>439,470</b>	<b>408,131</b>	<b>388,384</b>	<b>378,660</b>
<b>Operating income</b>	<b>417,284</b>	<b>362,193</b>	<b>331,845</b>	<b>298,655</b>	<b>283,129</b>	<b>244,264</b>	<b>245,032</b>	<b>235,038</b>	<b>207,405</b>	<b>171,255</b>
<b>Non-operating revenue (expenses)</b>										
Interest income	27,757	20,878	4,458	2,760	8,846	9,307	5,866	3,740	2,629	1,316
Interest expense and other nonoperating expenses	(161,455)	(146,391)	(162,868)	(155,672)	(91,724)	(104,630)	(93,956)	(68,293)	(69,118)	(61,409)
<b>Total non-operating (expenses)</b>	<b>(133,698)</b>	<b>(125,513)</b>	<b>(158,410)</b>	<b>(152,912)</b>	<b>(82,878)</b>	<b>(95,323)</b>	<b>(88,090)</b>	<b>(64,553)</b>	<b>(66,489)</b>	<b>(60,093)</b>
<b>Change in net position before capital contributions</b>	<b>283,586</b>	<b>236,680</b>	<b>173,267</b>	<b>145,743</b>	<b>200,251</b>	<b>148,941</b>	<b>156,942</b>	<b>170,485</b>	<b>140,916</b>	<b>111,162</b>
Capital contributions	35,831	29,519	31,434	42,093	22,727	16,313	30,419	24,066	32,431	67,965
<b>Change in net position</b>	<b>319,417</b>	<b>266,199</b>	<b>204,701</b>	<b>187,836</b>	<b>222,978</b>	<b>165,254</b>	<b>187,361</b>	<b>194,551</b>	<b>173,347</b>	<b>179,127</b>
Net position, beginning of year	3,132,504	2,866,305	2,661,604	2,473,433	2,250,455	2,085,201	1,897,840	1,703,289	1,529,942	1,350,815
<b>Net position, end of year</b>	<b>\$ 3,451,921</b>	<b>\$ 3,132,504</b>	<b>\$ 2,866,305</b>	<b>\$ 2,661,269</b>	<b>\$ 2,473,433</b>	<b>\$ 2,250,455</b>	<b>\$ 2,085,201</b>	<b>\$ 1,897,840</b>	<b>\$ 1,703,289</b>	<b>\$ 1,529,942</b>

Source: FY 2015 - 2024 Statements of Revenues, Expenses and Changes in Net Position.

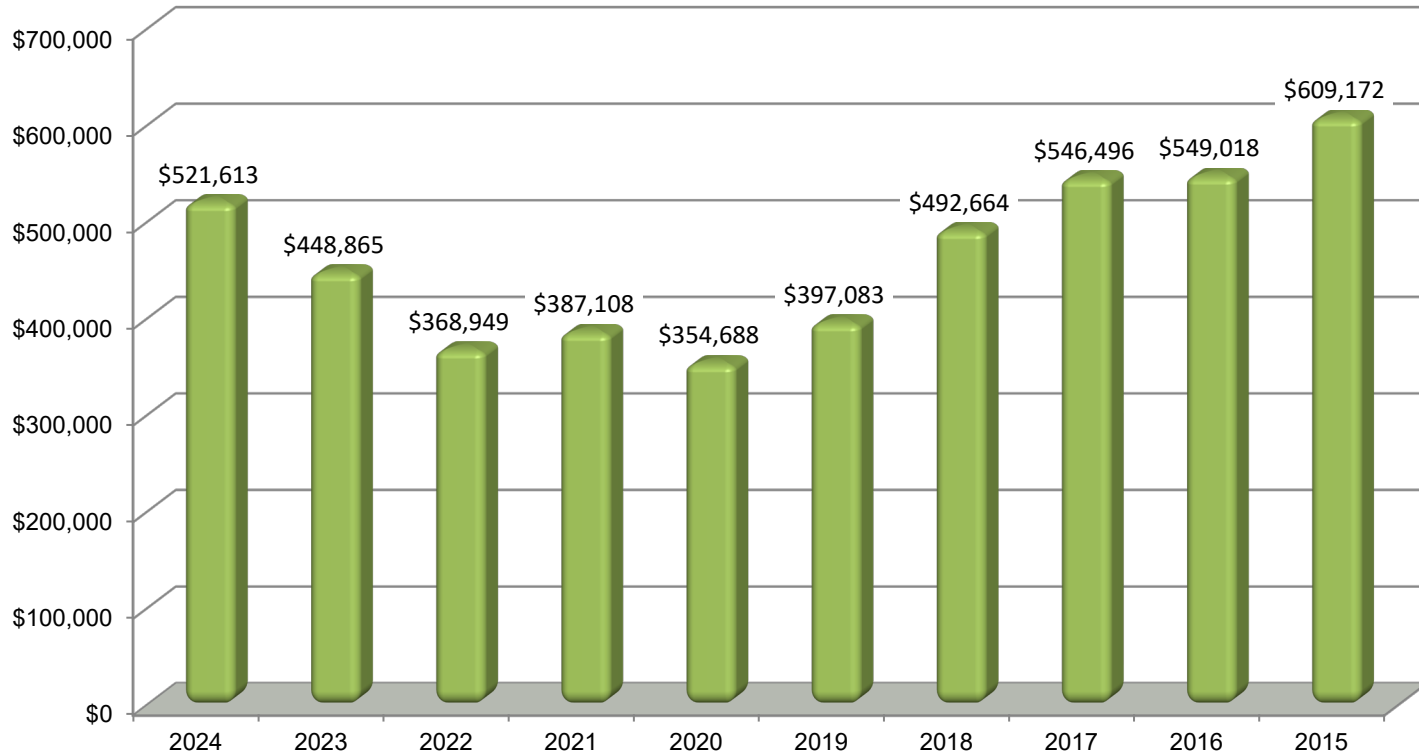
**EXHIBIT 2**  
**SUMMARY OF NET POSITION**  
**LAST TEN FISCAL YEARS**  
**(\$000)**

	2024	2023	2022 Restated	2021	2020	2019	2018	2017	2016	2015
Net investments in capital assets	\$ 2,875,021	\$2,622,251	\$2,480,216	\$2,305,799	\$2,129,340	\$1,935,786	\$1,808,622	\$1,655,867	\$1,491,925	\$1,348,056
Restricted:										
Capital projects	13,005	7,958	7,287	-	-	-	-	-	-	-
Debt service	73,727	76,260	62,586	39,223	35,222	43,762	38,907	33,276	33,135	27,054
Unrestricted	490,168	426,035	316,216	316,247	308,871	270,907	237,672	208,697	178,229	154,832
Total net position	\$ 3,451,921	\$3,132,504	\$2,866,305	\$2,661,269	\$2,473,433	\$2,250,455	\$2,085,201	\$1,897,840	\$1,703,289	\$1,529,942

Source: FY 2015- 2024 Statements of Net Position

**DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY**

**EXHIBIT 3  
CAPITAL DISBURSEMENTS  
LAST TEN FISCAL YEARS  
(\$000)**



Note: These disbursements include DC Water's share of Washington Aqueduct's capital disbursements.

Source: FY 2015 – 2024 Statements of Cash Flows.

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## **2. Revenue Capacity**

These schedules contain information regarding the Authority's most significant revenue sources.

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**DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY**

**EXHIBIT 4  
OPERATING REVENUES AND RATE INCREASES  
LAST TEN FISCAL YEARS  
(\$000)**

	2024	2023	2022 Restated	2021	2020	2019	2018	2017	2016	2015
Operating Revenues										
Retail Customers										
Residential, Commercial and Multifamily	\$ 611,963	\$ 562,351	\$ 522,057	\$ 474,380	\$459,572	\$443,481	\$425,492	\$401,246	\$382,552	\$335,711
Federal Government	106,502	85,716	76,680	86,422	80,122	73,393	73,551	67,672	63,417	54,274
DC Government	40,726	36,731	36,657	36,524	34,439	33,985	31,980	30,429	28,890	24,453
DC Housing Authority	17,721	17,007	14,750	13,496	12,342	11,831	10,730	10,054	9,295	8,495
Other Revenues	48,369	44,204	46,781	32,325	33,187	27,691	20,788	32,149	19,762	14,460
Total Retail Customers	825,281	\$ 746,008	\$ 696,925	643,147	619,662	590,381	562,541	541,550	503,916	437,393
Wholesale Customers	152,701	152,755	135,285	127,410	117,166	114,766	121,961	101,619	91,873	112,522
Total Operating Revenues	\$ 977,982	\$ 898,763	\$ 832,210	\$ 770,557	\$736,828	\$705,147	\$684,502	\$643,169	\$595,789	\$549,915
Retail Rate Increases	3.25%	9.50%	7.80%	9.90%	11.50%	5.00%	5.00%	5.00%	6.50%	7.50%

Source: FY 2015 - 2024 Statements of Revenues, Expenses and Changes in Net Position

**DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY**

**EXHIBIT 5  
NUMBER AND TYPE OF CUSTOMER ACCOUNTS  
LAST TEN FISCAL YEARS**

	2024	2023	2022	2021	2020	2019	2018 <sup>(A)</sup>	2017	2016	2015
Retail Accounts										
Residential	107,491	107,231	107,082	106,799	106,656	106,097	105,430	105,762	106,120	105,735
Commercial <sup>(B)</sup>	17,796	17,739	17,692	17,594	17,399	17,369	17,363	18,807	18,828	18,947
Governmental										
Federal <sup>(C)</sup>	455	458	461	463	457	459	459	560	558	550
District of Columbia	518	514	513	515	524	523	517	650	641	638
DC Housing Authority	1,050	1,059	1,058	1,062	1,077	1,124	1,130	1,457	1,462	1,446
Total Retail Accounts	127,310	127,001	126,806	126,433	126,113	125,572	124,899	127,236	127,609	127,316
DC Water	23	24	27	27	29	29	30	39	39	39
Washington Aqueduct	1	1	1	1	1	2	2	2	2	2
Wholesale	7	7	7	7	7	7	7	7	7	7
Total Number of Accounts	127,341	127,033	126,841	126,468	126,150	125,610	124,938	127,284	127,657	127,364

<sup>(A)</sup> DC Water began excluding inactive accounts in 2018 after conversion to new CIS.

<sup>(B)</sup> Included in commercial are: i) multi-family and (ii) exempt accounts from FY 2012 through FY 2019

<sup>(C)</sup> Exempt accounts are included in Federal starting in FY 2020

Source: D.C. Water Department of Customer Service

**DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY**

**EXHIBIT 6  
TEN LARGEST COMMERCIAL CUSTOMERS  
LAST TEN FISCAL YEARS**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Howard University	\$ 4,993,766	\$ 4,765,717	\$ 3,663,172	\$ 3,065,479	\$ 3,710,923	\$ 3,898,131	\$ 3,879,664	\$ 3,957,007	\$ 3,823,023	\$ 3,237,999
Washington Hospital Center	4,421,445	3,379,146	3,188,277	2,728,267	2,455,804	2,078,916	2,003,551	1,624,588	1,991,344	1,830,586
George Washington University	4,296,977	3,809,717	3,456,763	2,285,071	3,268,007	2,998,442	2,522,689	2,477,970	2,338,974	2,763,055
Georgetown University	3,009,273	2,901,301	3,030,532	2,434,834	1,958,462	1,875,409	2,118,763	1,438,247	1,324,563	1,413,714
American University	2,921,999	-	-	2,904,844	987,647	1,005,881	1,004,977	750,235	1,001,742	1,078,412
Catholic University	2,736,920	1,751,633	1,570,521	-	-	1,174,396	-	-	-	-
Metropolitan Washington Airports Authority	2,180,084	1,567,382	0	-	-	-	1,280,248	1,068,877	1,008,250	923,394
Children's Hospital	2,102,238	-	1,621,805	1,451,942	1,279,259	-	831,854	-	-	-
Wharf Horizontal REIT Leasehold	1,887,341	-	-	-	-	-	-	-	-	-
Amtrak	1,825,697	1,686,500	-	-	-	1,924,967	1,046,179	983,224	1,019,570	1,028,989
Gallaudet University	-	1,449,858	1,491,808	1,278,783	-	-	-	-	-	-
Medstar-Georgetown Medical Center	-	-	1,329,146	1,166,894	1,031,263	-	850,673	807,540	-	-
William C Smith & Co	-	2,874,585	3,149,593	2,767,263	2,496,772	2,441,968	2,078,614	2,226,722	2,455,990	2,076,534
Horning Brothers	-	2,271,422	2,235,641	2,276,290	2,076,006	1,697,812	-	-	1,335,613	-
Cafritz	-	-	-	-	1,092,288	-	-	-	-	-
Georgetown University Hospital	-	-	-	-	-	1,010,696	-	808,884	920,681	720,247
Shoreham Hotel	-	-	-	-	-	-	-	-	-	1,035,982
<b>Total</b>	<b>\$ 30,375,740</b>	<b>\$ 26,457,261</b>	<b>\$ 24,737,257</b>	<b>\$ 22,359,669</b>	<b>\$ 20,356,430</b>	<b>\$ 20,106,617</b>	<b>\$ 17,617,212</b>	<b>\$ 16,143,294</b>	<b>\$ 17,219,750</b>	<b>\$ 16,108,912</b>
<b>% of Total Operating Revenues</b>	<b>3.11%</b>	<b>2.94%</b>	<b>2.97%</b>	<b>2.90%</b>	<b>2.76%</b>	<b>2.85%</b>	<b>2.57%</b>	<b>2.51%</b>	<b>2.89%</b>	<b>2.93%</b>

Source: DC Water Department of Customer Service

**DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY**

**EXHIBIT 7  
TEN LARGEST GOVERNMENT CUSTOMERS  
LAST TEN FISCAL YEARS**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Bolling Air Force Base	\$ 20,653,091	\$ 7,286,112	\$ 5,703,529	\$ 12,567,892	\$ 4,798,312	\$ 4,279,384	\$ 4,187,710	\$ 3,115,393	\$ 2,602,439	\$ 2,509,536
D.C. Housing Authority	15,409,871	15,094,266	12,574,996	11,345,071	9,921,080	9,203,222	5,176,951	7,492,820	6,999,037	6,922,176
U.S. General Services Administration	10,915,011	10,013,337	9,741,460	10,816,058	9,536,411	7,870,446	8,096,034	7,092,342	11,670,623	6,425,889
Federal Naval Research Lab	5,506,160	6,419,833	5,995,495	4,707,425	3,553,343	2,779,271	2,209,408	1,853,214	1,975,742	1,802,150
U.S. Congress/Fed Legislative	7,027,595	5,570,008	4,659,746	3,391,970	6,157,111	5,447,393	5,061,870	4,597,331	3,223,507	6,524,863
Smithsonian Institution	6,170,430	5,527,940	4,802,274	4,146,701	6,138,774	4,967,305	4,683,524	3,635,763	2,768,661	3,219,324
National Park Service	5,422,284	4,621,394	3,287,476	2,839,593	2,707,685	2,342,203	3,298,927	4,621,035	3,656,234	2,233,857
D.C. Board of Education	3,277,353	3,756,702	4,116,350	3,876,997	2,908,559	1,866,303	1,569,405	2,497,561	2,228,498	2,166,846
D.C. Recreation and Parks	3,156,034	-	-	2,159,393	-	-	-	1,604,350	1,695,630	1,702,488
Department Defense VA	2,974,232	3,848,500	3,567,662	4,018,325	4,003,435	2,834,531	2,082,125	-	-	4,020,624
Department of the Navy	-	2,497,750	3,388,084	-	1,894,810	1,951,907	1,732,073	1,662,225	1,708,908	-
<b>Total</b>	<b>\$ 80,512,061</b>	<b>\$ 64,635,841</b>	<b>\$ 57,837,072</b>	<b>\$ 59,869,426</b>	<b>\$ 51,619,519</b>	<b>\$ 43,541,966</b>	<b>\$ 38,098,027</b>	<b>\$ 38,172,034</b>	<b>\$ 38,529,279</b>	<b>\$ 37,527,753</b>
<b>% of Total Operating Revenues</b>	<b>8.23%</b>	<b>7.19%</b>	<b>6.95%</b>	<b>7.19%</b>	<b>7.01%</b>	<b>6.17%</b>	<b>5.57%</b>	<b>5.93%</b>	<b>6.47%</b>	<b>6.82%</b>

Source: DC Water Department of Customer Service

**DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY**

**EXHIBIT 8  
RETAIL WATER AND SEWER RATES  
LAST TEN FISCAL YEARS**

FISCAL YEAR	(a) METERING FEE	(b) WATER SYSTEM REPLACEMENT FEE	(c) DISTRICT PUBLIC SPACE OCCUPANCY FEE AND PILOT	(d) WATER CONSUMPTION RATE	(e) SEWER CONSUMPTION RATE	(f) COMBINED CONSUMPTION RATE	(g) IMPERVIOUS SURFACE AREA CHARGE <sup>2</sup>	AVERAGE MONTHLY BILL <sup>1</sup>
2015	3.86	-	0.63	3.88	4.74	8.62	16.75	77.96
2016	3.86	6.30	0.64	3.36	5.44	8.80	20.30	88.99
2017	3.86	6.30	0.65	3.52	5.71	9.23	22.24	93.66
2018	3.86	6.30	0.67	3.70	6.00	9.70	25.18	99.63
2019	3.86	6.30	0.68	3.17	7.75	10.92	23.00	96.03
2020	3.86	6.30	0.70	3.33	8.89	12.22	20.94	101.13
2021	4.96	6.30	0.73	3.75	9.77	13.52	19.52	108.02
2022	7.75	6.30	0.75	3.92	10.64	14.56	18.40	115.43
2023	7.75	6.30	0.78	4.62	11.26	15.88	18.14	122.49
2024	7.75	6.30	0.80	4.73	11.70	16.43	21.86	129.28

<sup>1</sup> Average residential customer consumption is 6.2 Ccf per month for up to FY 2018 and 5.42 Ccf for FY 2019 through FY2024. The average monthly bill is calculated as follows (a)+(b)+(g)+(((c)+(f)) x 5.42 Ccf)

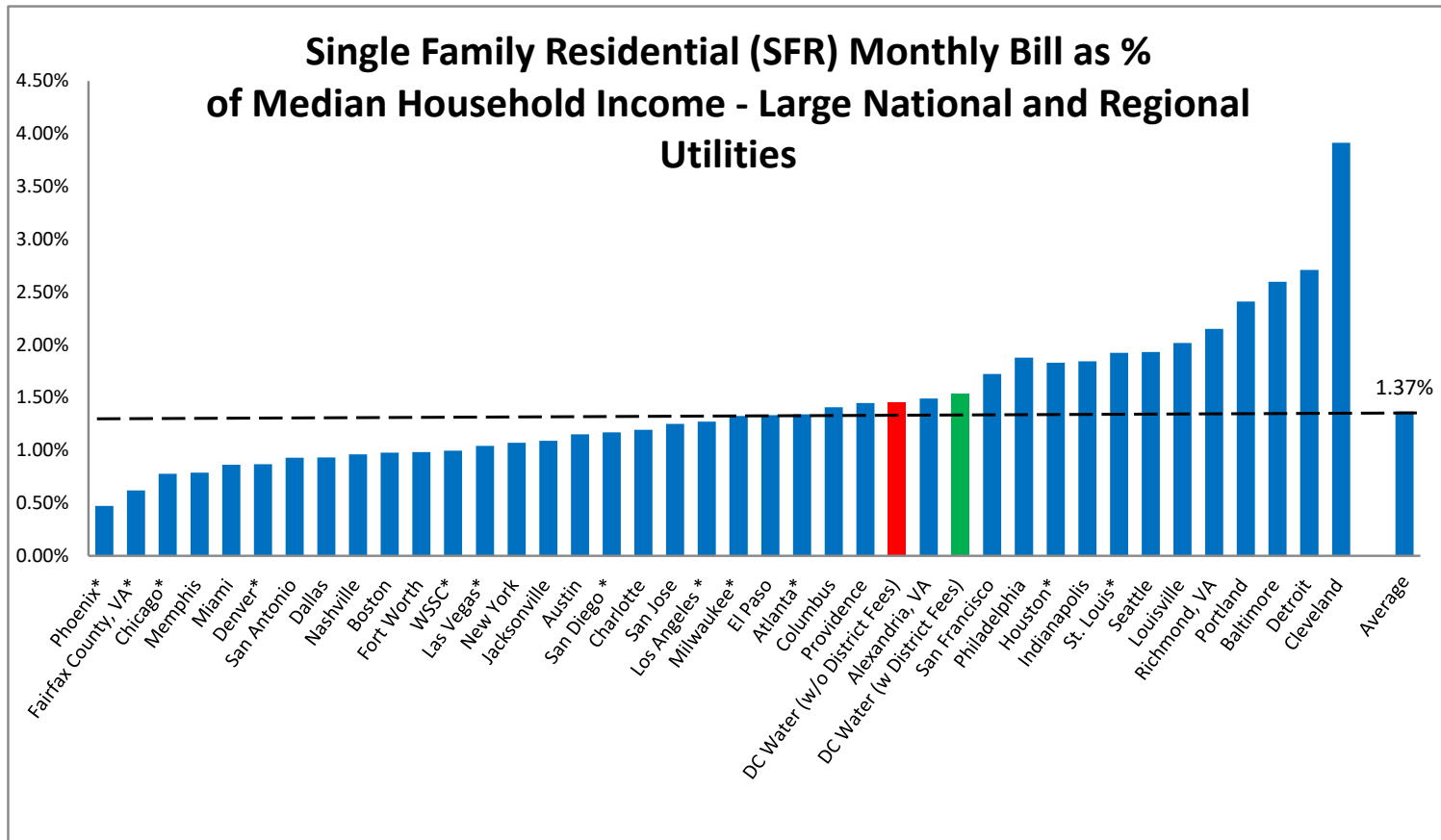
<sup>2</sup> Per Equivalent Residential Unit (ERU).

<sup>3</sup> Weighted average water rate for residential customers.

Source: D.C. Water Department of Finance & Budget

DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY

EXHIBIT 9  
RESIDENTIAL WATER AND WASTEWATER BILL COMPARISONS  
AS A PERCENTAGE OF MEDIAN HOUSEHOLD INCOME <sup>(1)</sup>



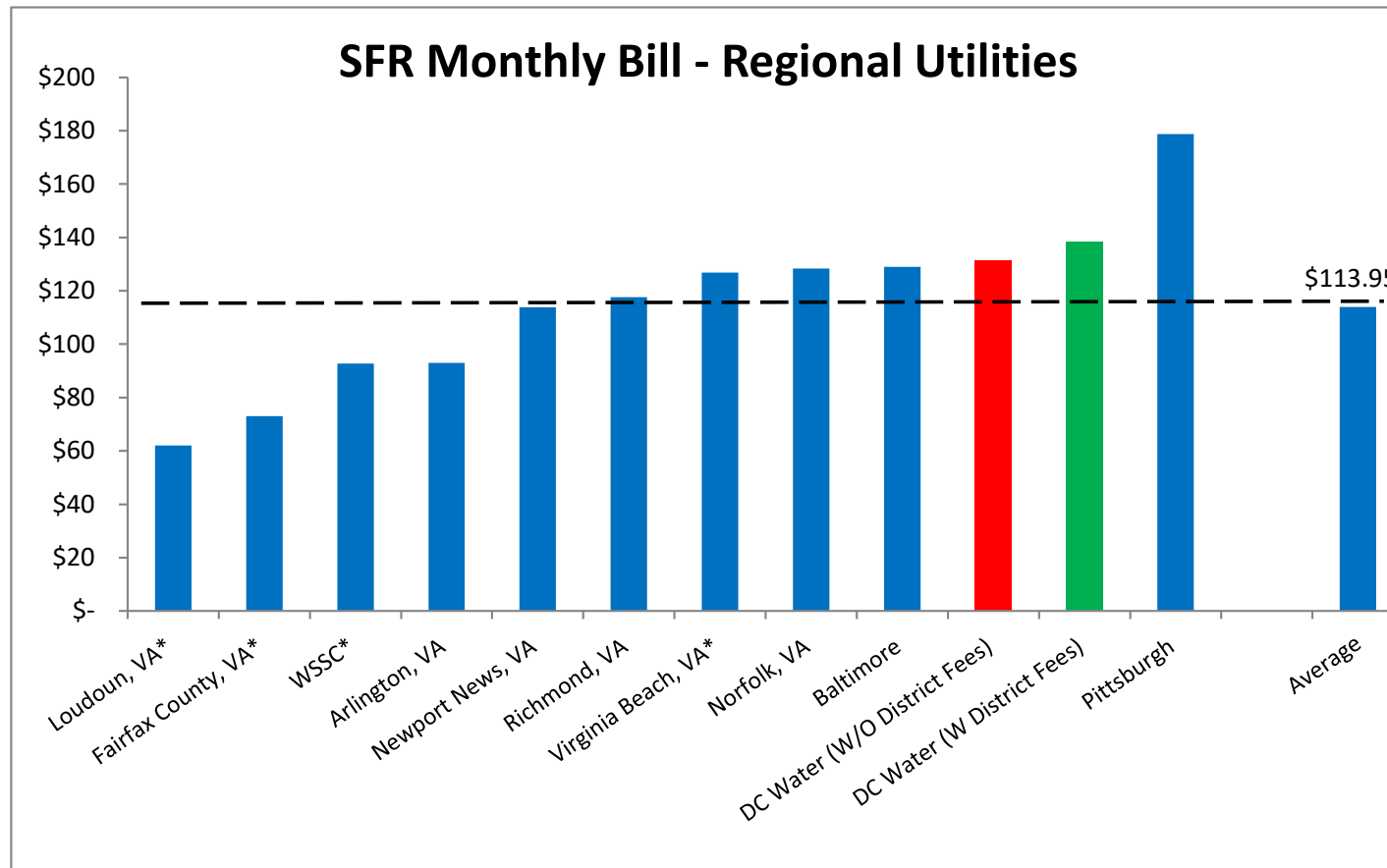
(1) This analysis is based on a single family residential monthly bill as a percentage of median household income for large national utilities based on rates in effect winter 2024.

\* Cities that use property tax or other revenue sources to pay a part of the cost of water, wastewater or storm services. In those cities, the user charges will not reflect the full cost of water, wastewater or stormwater services.

Source: DC Water Department of Finance & Budget

**DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY**

**EXHIBIT 10  
RESIDENTIAL WATER AND WASTEWATER BILL COMPARISONS  
TO LOCAL AND REGIONAL UTILITIES <sup>(1)</sup>**



(1) This analysis represents single family residential average monthly bill based on rates in effect winter 2024. Cities that use property tax or other revenue sources to pay a part of the cost of water, wastewater or storm services. In those cities, the user charges will not reflect the full cost of water, wastewater or stormwater services.

Source: DC Water Department of Finance & Budget

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### **3. Debt Capacity**

These schedules present information showing the Authority's current levels of outstanding debt and the Authority's ability to issue additional debt in the future.

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# DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY

## EXHIBIT 11 OUTSTANDING DEBT AND DEBT RATIOS LAST TEN FISCAL YEARS (\$000, EXCEPT PER CAPITA)

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>Senior Debt:</b>										
2018 Series A Public Utility Revenue Bonds	\$ 79,465	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -
2018 Series B Public Utility Revenue Bonds	166,220	185,670	189,520	193,185	196,675	200,000	200,000	-	-	-
2017 Series A Public Utility Revenue Bonds	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	-	-
2017 Series B Public Utility Revenue Bonds	111,150	180,735	185,290	189,630	193,760	196,955	200,000	200,000	-	-
2014 Public Utility Revenue Bonds	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000
2009 Series A Public Utility Revenue Bonds	-	-	-	-	-	-	4,225	8,040	11,535	159,520
1998 Public Utility Revenue Bonds	34,645	54,990	74,270	92,545	109,870	126,290	141,855	156,605	170,525	183,660
<b>Total Senior Debt</b>	<b>841,480</b>	<b>971,395</b>	<b>999,080</b>	<b>1,025,360</b>	<b>1,050,305</b>	<b>1,073,245</b>	<b>1,096,080</b>	<b>814,645</b>	<b>532,060</b>	<b>693,180</b>
<b>Subordinate Debt:</b>										
2024 Series A Public Utility Revenue Bonds	\$ 506,360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2024 Series B-1 Public Utility Revenue Bonds	49,770	-	-	-	-	-	-	-	-	-
2024 Series B-2 Public Utility Revenue Bonds	49,770	-	-	-	-	-	-	-	-	-
2022 Series A Public Utility Revenue Bonds	284,085	294,305	294,305	-	-	-	-	-	-	-
2022 Series B Public Utility Revenue Bonds	79,585	79,585	79,585	-	-	-	-	-	-	-
2022 Series C-1 Public Utility Revenue Bonds	206,730	206,730	206,730	-	-	-	-	-	-	-
2022 Series C-2 Public Utility Revenue Bonds	4,418	4,418	4,418	-	-	-	-	-	-	-
2022 Series D Public Utility Revenue Bonds	111,635	148,925	148,925	-	-	-	-	-	-	-
2022 Series E Public Utility Revenue Bonds	96,350	96,350	96,350	-	-	-	-	-	-	-
2019 Series A Public Utility Revenue Bonds	104,010	104,010	104,010	104,010	104,010	-	-	-	-	-
2019 Series B Public Utility Revenue Bonds	58,320	58,320	58,320	58,320	58,320	-	-	-	-	-
2019 Series C Public Utility Revenue Bonds	-	99,505	99,505	99,505	99,505	-	-	-	-	-
2019 Series D Public Utility Revenue Bonds	282,090	338,235	339,885	341,510	343,160	-	-	-	-	-
2016 Series A Public Utility Revenue Bonds	261,860	377,575	377,575	377,575	377,575	389,110	389,110	389,110	389,110	389,110
2016 Series B Public Utility Revenue Bonds	-	-	-	-	25,000	25,000	25,000	25,000	25,000	25,000
2015 Series A Public Utility Revenue Bonds	57,425	74,000	81,640	95,420	97,420	99,420	100,000	100,000	100,000	-
2015 Series B Public Utility Revenue Bonds	59,200	173,090	173,090	250,000	250,000	250,000	250,000	250,000	250,000	-
2014 Series B-1 Public Utility Revenue Bonds	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
2014 Series B-2 Public Utility Revenue Bonds	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
2014 Series C Public Utility Revenue Bonds	74,570	242,755	256,880	363,730	376,580	377,110	377,110	377,110	377,110	377,700
2013 Series A Public Utility Revenue Bonds	-	-	-	-	-	300,000	300,000	300,000	300,000	300,000
2012 Series A Public Utility Revenue Bonds	-	-	5,325	137,790	142,665	148,255	153,600	158,740	163,655	168,405
2012 Series B-1 Public Utility Revenue Bonds	-	-	-	-	-	-	-	-	-	-
2012 Series B-2 Public Utility Revenue Bonds	-	-	-	-	-	-	-	-	-	47,310
2012 Series C Public Utility Revenue Bonds	-	-	-	163,215	163,215	163,215	163,215	163,215	163,215	163,215
2010 Series A Public Utility Revenue Bonds	281,450	286,215	290,890	295,485	300,000	300,000	300,000	300,000	300,000	300,000
2008 Series A Public Utility Revenue Bonds	-	-	-	-	-	-	6,865	13,600	20,200	168,190
2007 Series A Public Utility Revenue Bonds	-	-	-	-	-	-	-	-	-	115,580
<b>Notes Payable to the Federal</b>										
Government for Bloomington Dam	9,474	9,955	10,421	10,873	11,310	11,734	12,054	12,454	12,841	13,217
DC General Obligation Bonds	-	-	-	-	-	-	-	-	-	-
Notes Payable to WSSC for Little Seneca	-	-	-	-	-	-	-	-	-	-
2021 WIFIA Loan Paayable	78,613	52,599	-	-	-	-	-	-	-	-
<b>Total Subordinate Debt</b>	<b>2,755,715</b>	<b>2,746,572</b>	<b>2,727,854</b>	<b>2,397,433</b>	<b>2,448,760</b>	<b>2,163,844</b>	<b>2,176,954</b>	<b>2,189,229</b>	<b>2,201,131</b>	<b>1,753,617</b>
<b>Total Senior and Subordinate debt</b>	<b>3,597,195</b>	<b>3,717,967</b>	<b>3,726,934</b>	<b>3,422,793</b>	<b>3,499,065</b>	<b>3,237,089</b>	<b>3,273,034</b>	<b>3,003,874</b>	<b>2,733,191</b>	<b>2,446,797</b>
Unamortized bond premiums	237,175	235,144	250,235	254,284	270,117	246,460	259,578	222,786	198,677	104,060
Unamortized bond discounts	(1,191)	(1,320)	(1,448)	(1,577)	(1,706)	(1,835)	(1,964)	(2,093)	(2,222)	(2,351)
<b>Total Debt</b>	<b>\$ 3,833,179</b>	<b>\$ 3,951,792</b>	<b>\$ 3,975,721</b>	<b>\$ 3,675,500</b>	<b>\$ 3,767,476</b>	<b>\$ 3,481,714</b>	<b>\$ 3,530,648</b>	<b>\$ 3,224,567</b>	<b>\$ 2,929,646</b>	<b>\$ 2,548,506</b>
Debt - per capita	N/A	\$ 5,627	\$ 5,918	\$ 5,485	\$ 5,285	\$ 4,933	\$ 5,026	\$ 4,647	\$ 4,301	\$ 3,791
Debt - percentage of personal income	N/A	5.45%	6.17%	5.69%	6.11%	5.91%	6.13%	5.81%	5.65%	5.17%

N/A: population and personal income not available

See exhibits 13 and 14 for per capita personal income and population data.

Total debt doesn't include outstanding debt associated with DC Water's short-term debt (commercial paper) program.

Source: D.C. Water Department of Finance & Budget

## DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY

### EXHIBIT 12 CALCULATION OF DEBT SERVICE COVERAGE FY 2024 (\$000)

Prepared in accordance with the Authority's Master Trust Indenture, which corresponds closely to the cash basis of accounting.

	2024
Calculation of Debt Service Coverage:	
Cash Receipts (Revenues)	
Retail	\$ 732,223
Wholesale	106,757
Other Non-Operating	75,891
(Contributions to/Transfer from Rate Stabilization Fund)	-
Total Cash Receipts (A)	\$ 914,871
Cash Disbursements (Operating Expenses) (B)	399,547
Cash Receipts Less Cash Disbursements (C=A-B)	\$ 515,324
Debt Service:	
Senior Debt Service (D)	\$ 55,514
Subordinate Debt Service (E)	164,559
Total Outstanding and Projected Debt Service (F=D+E)	\$ 220,073
Calculation of Net Cash Receipts Available for Senior Debt Service:	
Cash Receipts Less Cash Disbursements (C)	\$ 515,324
Prior Year Federal Billing Reconciliation	4,330
(Refund to)/Payment from Wholesale Customers	13,340
Project Billing Refunds	-
(Additions to)/Transfers from DC PILOT Fund	-
(Additions to)/Transfers from DC ROW Fund	-
Transfer to Rate Stabilization Fund	-
Customer Rebate	-
Net Cash Receipts Available for Senior Debt Service (G)	\$ 532,994
<b>Senior Debt Service Coverage (G/D)</b>	<b>9.56</b>
Calculation of Subordinate Debt Service Coverage:	
Net Cash Receipts Available for Senior Debt Service	\$ 532,994
Less Senior Debt Service (D)	(55,514)
Net Cash Receipts Available for Subordinate Debt Service (G-D)	\$ 477,480
<b>Subordinate Debt Service Coverage ((G-D)/E)</b>	<b>2.89</b>
<b>Combined Debt Service Coverage (G/F)</b>	<b>2.41</b>

Source: D.C. Water Department of Finance & Budget

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#### **4. Demographic and Economic Information**

These schedules offer demographic and economic data to help explain the environment within which the Authority's financial activities take place.

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**DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY**

**EXHIBIT 13  
POPULATION OF SERVICE AREA JURISDICTIONS  
LAST TEN CALENDAR YEARS**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
District of Columbia	702,250	678,972	671,803	670,050	712,816	705,749	702,455	693,972	681,170	672,228
Montgomery County, MD	N/A	1,058,474	1,052,521	1,054,827	1,051,816	1,050,688	1,052,567	1,058,810	1,043,863	1,040,116
Prince George's County, MD	N/A	947,430	946,971	955,306	909,612	909,327	909,308	912,756	908,049	909,535
Fairfax County, VA	N/A	1,181,707	1,177,752	1,178,489	1,188,907	1,186,168	1,190,141	1,187,113	1,176,830	1,180,139
Loudoun County, VA	N/A	436,347	432,085	427,592	422,784	413,538	406,850	398,080	385,945	375,629

N/A: Not Available

Source: U.S. Department of Commerce, Bureau of Economic Analysis

**DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY**

**EXHIBIT 14  
PERSONAL INCOME OF SERVICE AREA JURISDICTIONS  
LAST TEN CALENDAR YEARS  
(\$000)**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
District of Columbia	N/A	72,525,298	64,472,803	64,644,701	\$61,706,124	\$58,863,955	\$57,604,817	\$55,510,450	\$51,842,801	\$49,275,917
Montgomery County, MD	N/A	105,894,149	98,300,546	97,825,022	94,191,794	94,708,400	94,404,295	91,202,046	84,518,332	79,946,266
Prince George's County, MD	N/A	54,094,675	49,958,493	52,461,141	49,296,368	46,034,388	44,938,165	43,232,981	41,922,938	40,806,805
Fairfax County, VA	N/A	128,634,390	119,424,465	111,576,020	105,777,709	102,177,189	98,116,827	93,041,631	89,412,959	88,419,380
Loudoun County, VA	N/A	44,607,146	41,852,457	38,591,724	35,672,015	33,460,894	31,762,679	29,789,834	27,486,217	26,254,562

N/A: Not Available

Source: U.S. Department of Commerce, Bureau of Economic Analysis

**DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY**

**EXHIBIT 15  
PER CAPITA PERSONAL INCOME OF SERVICE AREA JURISDICTIONS  
LAST TEN CALENDAR YEARS**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
District of Columbia	N/A	106,816	95,970	\$ 96,477	\$ 86,567	\$ 83,406	\$ 82,005	\$ 79,989	\$ 76,108	\$ 73,302
Montgomery County, MD	N/A	100,044	93,395	92,740	89,552	90,139	89,690	86,136	80,967	76,863
Prince George's County, MD	N/A	57,096	52,756	54,916	54,195	50,625	49,420	47,365	46,168	44,866
Fairfax County, VA	N/A	108,855	101,400	94,677	88,971	86,141	82,441	78,376	75,978	74,923
Loudoun County, VA	N/A	102,229	96,862	90,254	84,374	80,914	78,070	74,834	71,218	69,895

N/A: Not Available

Source: U.S. Department of Commerce, Bureau of Economic Analysis

**DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY**

**EXHIBIT 16  
UNEMPLOYMENT RATES  
LAST TEN CALENDAR YEARS**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
District of Columbia	5.6%	5.3%	4.6%	5.9%	9.2%	5.3%	6.0%	6.2%	6.5%	6.9%
Montgomery County, MD	2.6%	1.7%	3.4%	4.9%	7.0%	2.8%	3.2%	3.4%	3.2%	4.0%
Prince George's County, MD	3.0%	1.9%	4.3%	6.7%	9.6%	3.6%	4.1%	4.3%	4.1%	5.1%
Fairfax County, VA	2.7%	2.6%	2.2%	2.7%	5.8%	2.0%	2.3%	3.4%	3.3%	3.3%
Loudoun County, VA	2.8%	2.7%	2.1%	2.5%	5.2%	2.0%	2.3%	3.4%	3.3%	3.3%

Source: U.S. Department of Labor, Bureau of Labor Statistics

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## **5. Operating Information**

These schedules contain information about the Authority's operations and resources to help the reader understand how the Authority's financial information relates to the activities it perform.

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**DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY**

**EXHIBIT 17  
WATER DELIVERED (PUMPED) AND BILLED (SOLD)  
LAST TEN FISCAL YEARS**

FISCAL YEAR	TREATED		SOLD/PUMPED RATIO
	WATER DELIVERED (MG)	WATER BILLED (MG)	
2015	38,146	26,748	70.12%
2016	36,363	26,325	72.40%
2017	35,827	25,845	72.14%
2018	34,343	25,526	74.33%
2019	35,189	25,067	71.24%
2020	33,639	24,370	72.45%
2021	34,719	24,017	69.18%
2022	34,763	24,282	69.85%
2023	34,448	24,598	71.41%
2024	36,781	26,066	70.87%

Source: DC Water Department of Customer Service

**DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY**

**EXHIBIT 18  
WATER DEMAND  
LAST TEN FISCAL YEARS**

<u>FISCAL YEAR</u>	<u>ANNUAL DELIVERIES TO SYSTEM (MG)</u>	<u>AVERAGE DAY (MG)</u>	<u>MAXIMUM MONTH AVERAGE (MGD)</u>	<u>MAXIMUM DAY (MGD)</u>	<u>TOTAL ANNUAL WATER SOLD (MG)</u>	<u>AVERAGE DAY (MGD)</u>
2015	38,146	104.5	117.7	148.4	26,748	73.3
2016	36,363	99.4	113.8	127.7	26,325	72.1
2017	35,827	98.2	107.4	122.7	25,845	70.8
2018	34,343	94.1	110.9	132.5	25,526	69.9
2019	35,189	96.4	115.9	133.3	25,067	68.7
2020	33,639	91.9	107.3	123.4	24,370	66.6
2021	34,719	95.1	109.3	124.2	24,017	65.8
2022	34,763	95.2	105.7	115.0	24,282	66.5
2023	34,448	94.4	107.4	122.1	24,598	67.4
2024	36,781	100.5	117.0	137.2	26,066	71.2

Source: DC Water Department of Water Services and Washington Aqueduct

**DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY**

**EXHIBIT 19  
MISCELLANEOUS STATISTICS ABOUT AUTHORITY OPERATIONS  
LAST TEN FISCAL YEARS**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>Utilities and supplies per day at Blue Plains</b>										
Electric Energy (kwh) (Unit of Electric Energy) - Total Used	681,221	666,381	672,000	681,600	674,000	702,000	678,000	632,220	615,000	700,000
Electric Energy (kwh) (Unit of Electric Energy) - Generated On Site	170,828	174,671	160,800	166,730	153,000	153,000	158,000	138,347	-	-
Sodium hypochlorite (gallons)	12,525	11,635	13,271	11,300	10,456	16,688	14,580	12,880	10,051	10,051
Sodium bisulfite (pounds)	11,607	12,608	11,482	12,587	12,738	14,915	12,130	9,085	7,880	7,880
Water (gallons)	525,000	525,000	525,000	525,000	525,000	525,000	525,000	525,000	525,000	525,000
Lime (tons, pounds), dry	-	-	-	-	-	-	-	-	-	39,000
Lime (gallons), slurry	5,392	3,883	5,430	2,881	2,321	3,221	1,150	3,095	-	-
Sodium hydroxide (pounds)	1,541	1,044	3,869	2,017	4,545	6,975	9,350	2,854	14,766	14,766
Methanol (gallons)	18,203	17,642	15,637	16,618	17,288	18,447	19,100	20,705	19,428	19,428
Ferric chloride (10% Iron) (gallons)	13,514	12,508	12,281	12,375	13,900	14,265	15,770	16,054	19,060	19,060
<b>Wastewater treatment capacity</b>										
Average day (mgd)	384	384	384	384	384	336	384	384	370	370
Peak 4 hour flow, through complete process (mgd)	555	555	555	555	555	667	550	511	511	511
Excess storm flow, primary treatment only (mgd)	-	-	-	-	-	-	-	336	336	336
Peak flow (mgd)	780	780	780	780	780	906	-	847	847	847
Captured Combined Flow, through Wet Weather Treatment	225	225	225	225	225	239	225	-	-	-
<b>DC Water employees</b>	1,152	1,144	1,091	1,096	1,086	1,111	1,165	1,134	1,121	1,164

Source: D.C. Water Department of Wastewater Treatment Operations

(CONTINUED ON NEXT PAGE)

**DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY**

**EXHIBIT 19  
MISCELLANEOUS STATISTICS ABOUT AUTHORITY OPERATIONS  
(CONTINUED)**

**Wastewater Plant Permit Limitations**  
**August 26, 2018 through August 25, 2023 (awaiting extension approval from EPA)**

<b>Parameter</b>	<b>Monthly</b>	<b>Weekly</b>
Biochemical Oxygen Demand (carbonaceous)	5.0 mg/L (16,013 lbs./day)	7.5 mg/l (24,019 lbs./day)
Total Suspended Solids (TSS)	6.1 mg/l (19,603 lbs./day)	NL (29,404 lbs./day)
Ammonia Nitrogen		
Summer (5/1 – 10/31)	4.1 mg/l (13,130 lbs./day)	6.1 mg/l (19,536 lbs./day)
Winter 1 (1/1 – 2/14)	12.8 mg/l (40,993 lbs./day)	19.3 mg/l (61,809 lbs./day)
Winter 2 (2/15 – 4/30)	10.3 mg/l (32,986 lbs./day)	15.4 mg/l (49,319 lbs./day)
Total Phosphorus (annual average)	0.17 mg/l (530 lbs./day)	0.34 mg/l (1,080 lbs./day)
Dissolved Oxygen		
Minimum daily average	5.0 mg/l	
Not less than	4.0 mg/l	
pH		
Minimum	6.0 units	
Maximum	8.5 units	
Total Chlorine	Non detectable	
E.coli	126 cu/100ml Geometric (30 day)	
Chesapeake Bay Voluntary Agreement	N/A	
Total Nitrogen (Annual Average)	N/A	
U.S. Environmental Protection Agency	4,370,078 lbs./yr	
Total Nitrogen (Annual Average)	4,370,078 lbs./yr	

**Wastewater Plant Processes**  
**Primary Treatment**

Influent Pumping Capacity	1,300 MGD
Number of fine screens	13
Number of aerated grit chambers	16
Total volume of aerated grit chambers	2.3 MG
Number of primary clarifiers	36
Average detention time (clarifiers)	2.5 hours
Average hydraulic loading (clarifiers)	1,008 gallons/square foot/day
Maximum hydraulic loading (clarifiers)	2,929 gallons/square foot/day

**DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY**

**EXHIBIT 19  
MISCELLANEOUS STATISTICS ABOUT AUTHORITY OPERATIONS  
(CONTINUED)**

**Secondary Treatment**

Number of reactors	6
Total reactor volume	27.7 MG
Number of clarifiers	24
Average reactor detention time	1.6 hours
Average clarifier hydraulic loading	763 gal/sq ft./day
Number of centrifugal blowers	6
Total blower capacity	280,000 cu ft. /min
Average MLSS	2,200 mg/L
Average SRT	1.6 days
Average SVI	80-100 ml/g
Effluent dissolved oxygen	2-3 mg/L
Effluent alkalinity	140 mg/L as CaCO <sub>3</sub>

**Nitrification / Denitrification**

Number of Nitrification reactors	12
Total reactor volume	55.2 MG
Number of Denitrification reactors	8
Total reactor volume	36.7 MG
Number of clarifiers	28
Average reactor detention time	3.3 hours 755 gallons/square ft./day
Average clarifier hydraulic loading	
Average MLSS	2000 mg/L
Average pH	7.0 units
Average SRT	21 days
Average SVI	80-110 ml/g
Effluent alkalinity	110 mg/L as CaCO <sub>3</sub>

Effluent dissolved oxygen (Post – Aeration)	3.8 – 7.2 mg/L
Dual Purpose sedimentation tanks	4 Secondary Treatments 4 Nitrification Treatments
Total Dual Purpose Surface Area	197,160 sq. ft.

**Filtration & Disinfection**

Number of filters	40
Total filter area	83,200 sq. ft.
Average filtration rate	3.4 gal/ minute/ sq. ft.
Average filter run time	55 hours
Depth of anthracite media	24 inches
Depth of sand media	12 inches
Number of chlorine contact tanks	4
Average contact time	42 minutes

**Tunnel Dewatering Pump Station and Wet Weather Treatment Facility**

Number of tunnel dewatering pumps	5
Rated capacity per pump	83.3 MGD
Number of fine screens	4.
Rated capacity per screen	125 MGD
Number of grit vortex	3
Number of high-rate clarifiers	3
Rated Capacity per grit vortex and clarifier	83.3 MGD

**DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY**

**EXHIBIT 19  
MISCELLANEOUS STATISTICS ABOUT AUTHORITY OPERATIONS  
(CONTINUED)**

**Solids Processing**

Number of gravity thickeners	10
Max gravity thickener solids loading rate	24.1 lbs/day/sf
Number of flotation thickening tanks	18
Max flotation solids loading rate	39 lbs/day/sf
Number of solids screens	12
Rated capacity per screen	65 dtpd
Number of centrifuges	10
Rated capacity per centrifuge	70 dtpd
Number of thermal hydrolysis process streams	4
Number of anaerobic digesters	4
Rated capacity per thermal hydrolysis stream and anaerobic digester	112.5 dtpd
Working volume per digester	3.8 MG
Number of belt filter presses	16
Averaging loading rate per press	24 dtpd

**Combined Heat and Power**

Number of combustion turbines	3
Electrical output per generator	3.8 – 5.3 MW
Number of heat recovery steam generators (HRSG)	3
Steam flow rate per HRSG	
Unfired duct burner	11,500 lbm/hr
Fully fired duct burner	34,000 lbm/hr
Number of auxiliary boilers	1
Max steam flow rate per boiler	51,750 lbm/hr

**DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY**

**EXHIBIT 20  
SCHEDULE OF INSURANCE  
AS OF SEPTEMBER 30, 2024**

<b>TYPE OF COVERAGE</b>	<b>COMPANY</b>	<b>POLICY PERIOD</b>	<b>COVERAGE LIMITS</b>
Blanket Property and Boiler & Machinery	Alliant Public Entity Property Insurance Program (PEPIP)	July 1, 2023– July 1, 2024	<p>\$1,000,000,000 Blanket Buildings and Contents – (Specified Locations) and Mobile Equipment</p> <p>\$100,000,000 Boiler and Machinery</p> <p>\$25,000,000 Miscellaneous Locations</p> <p>\$100,000,000 Earth Movement</p> <p>\$100,000,000 Excess Flood (over NFIP), except \$25,000,000 Locations within 100 Year Flood Zone (e.g. Blue Plains)</p> <p>Terrorism: \$700,000,000 per occurrence, \$1,600,000,000 annual aggregate (Alpha, Hiscox-\$250,000,000 of occurrence and aggregate limit dedicated solely to DC Water)</p> <p>\$25,000,000 Transit Per Shipment</p> <p>Deductibles: \$1,000,000 Any Loss, except \$10,000 Equipment</p>
Fidelity & Crime Insurance	AIG	July 1, 2023– July 1, 2024	<p>\$10,000,000 - Employee Dishonesty, Forgery, Funds Transfer, Fraud, Money &amp; Securities</p> <p>Deductible: \$25,000 Per Occurrence</p>
Commercial General Liability	Self-Funded		\$1,000,000 each occurrence
Commercial Automobile	Self-Funded		<p>\$1,000,000 any one accident</p> <p>100% Physical Damage - self-funded</p>
Worker's Compensation	Self-Funded		<p>\$1,000,000 each accident</p> <p>Statutory WC Benefits</p> <p>Employer's Liability - \$1,000,000 Each Accident; \$1,000,000 Disease/ Employee</p>
Excess Worker's Compensation Insurance	Safety National	July 1, 2023– July 1, 2024	<p>Unlimited - WC Benefits; \$3,000,000 - Employer's Liability (Included - Terrorism)</p> <p>Retentions: \$1,000,000/accident; \$1,000,000 Disease/ Employee.</p>
Excess General Liability, Automobile Liability, and Employers Liability Insurance	AEGIS	July 1, 2023– July 1, 2024	\$35,000,000 in excess of \$1,000,000
Excess Liability	EIM	July 1, 2023– July 1, 2024	\$65,000,000 in excess of \$35,000,000
Public Official Liability	RSUI Indemnity / Chubb/Ascot/Crum Insurance	July 1, 2023– July 1, 2024	<p>\$20,000,000 Each Loss / Aggregate</p> <p>Retentions: \$250,000 per wrongful act</p>
Fiduciary Liability	Euclid	July 1, 2023– July 1, 2024	<p>\$5,000,000 Each Loss / Aggregate</p> <p>Deductible: \$0 per claim</p>
Cyber	Cowbell	July 1, 2023– July 1, 2024	<p>5,000,000 Each Loss/Aggregate</p> <p>Deductible: \$100,000</p>
Professional Liability	Lloyds of London	July 1, 2023– July 1, 2024	<p>\$2,000,000 Each Loss</p> <p>Deductible: \$10,000</p>
National Flood	NFIP	July 1, 2023– July 1, 2024	<p>\$500,000 building/contents</p> <p>Deductible: \$50,000 per building/contents</p>

**DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY**

**EXHIBIT 21  
SUMMARY OF MAJOR PERMITS AND ADMINISTRATIVE ORDERS  
AS OF SEPTEMBER 30, 2024**

<b>Wastewater</b>	<b>Description</b>	<b>Expiration Date</b>	<b>Current Status</b>
<b>National Pollutant Discharge Elimination System</b>  Permit # DC0021199	Permit issued to DC Water. Authorizes discharge of treated wastewater from Blue Plains Advanced Wastewater Treatment Plant (Plant) into the Potomac River and from the combined sewer system into Rock Creek, the Anacostia River, and the Potomac River. Prescribes operating conditions for the Plant and sewer system.	August 25, 2023 (awaiting extension approval from EPA)	In Compliance
<b>National Pollutant Discharge Elimination System</b>  Permit # DC0000221	Permit issued to Government of District of Columbia. Authorizes discharge from municipal separate storm sewer system (MS4) and prescribes certain actions that DC Water has agreed to perform including:  Responding to sanitary sewer overflows (SSO)  Reporting SSOs that overflow to MS4 system to public health agencies  Cleaning catch basins and removing trash from waterbodies  Maintaining storm sewer system infrastructure  Collection of stormwater fees for the District of Columbia	June 22, 2023	In Compliance
<b>1995 Consent Decree</b>  Civil Action No.: 90-1643-JGP and 84-2842-JGP	Requires certain actions including:  Review procurement practices & maintenance procedures  Undertake Operational Capability Review  Conduct a pilot project for biological nitrogen reduction	N/A	In Compliance All items completed; awaiting action to terminate decree
<b>1996 Stipulated Agreement &amp; Order</b>  Civil Action No.: 96-669-TFH	Requires certain actions including:  Rehabilitate and maintain certain facilities and capital equipment in good operating condition  Maintain certain records and data for status reports and prepare monthly reports on status of compliance  Maintain user fees in separate accounts and make timely payment of invoices	N/A	In Compliance All items completed; awaiting action to terminate agreement and order
<b>2003 Consent Decree</b>  Civil Action No.: 1:00CV00183TFH Civil Action No.: 02-2511 (TFH)	Requires certain actions including:  Replacement/repair of control structures Cleaning/inspection of catch basins Rehabilitation of pumping stations Rehabilitation of Blue Plains grit chambers and influent screens Inspection of certain sewers and siphons Public education/outreach activities Payment of civil penalty of \$250,000 Conduct/support of supplemental environmental projects	N/A	In Compliance
<b>2005 Modified Consent Decree for CSS LTCP</b>  Consolidate Civil Action No; 1:00CV00183TFH	Requires implementing projects for various components of the combined sewer system (CSS) long term control plan (LTCP). On January 14, 2016, the Court entered the First Amendment to the Consent Decree to incorporate DC Water's Total Nitrogen Wet Weather Plan and modify the requirement for the Potomac and Rock Creek watersheds to include Green/Gray Infrastructure in Potomac watershed, and Gray Infrastructure in the Rock Creek watershed. On December 22, 2020, the Parties filed a Joint Stipulation of Non-Material Modification, amending the requirements for the Rock Creek Sewershed Projects and other provisions. The Consent Decree does not have an expiration date.	N/A	In Compliance
<b>DOEE Department of Energy and the Environment</b>	Title V permit for all sources located at Blue Plains WWTP	N/A	In Compliance – application submitted pending issuance



**DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY**

**EXHIBIT 22  
BUDGETARY COMPARISON SCHEDULE  
FOR FISCAL YEAR 2024**

	2024 Approved Budget	Actual Expenditures	Variance
Expenditures			
Personnel services	\$ 201,581	\$ 193,237	\$ 8,344
Contractual services	93,070	81,903	11,167
Water purchases	44,039	38,904	5,135
Chemicals and supplies	54,568	55,596	(1,028)
Utilities and rent	39,233	34,202	5,031
Small equipment	1,437	1,599	(162)
Interest and fiscal charges (debt service)	231,953	913,091	(681,138)
Payment in lieu of tax & right of way fee	23,430	23,430	-
Cash financed capital improvements	48,256	-	48,256
Total budgetary basis expenditures	<u>\$ 737,567</u>	<u>\$ 1,341,962</u>	<u>\$ (604,395)</u>

Reconciliation between total budgetary basis expenditures and total expenses reported in statements of revenues, expenses and changes in net position

Capitalized personnel expenditures	(26,943)
Depreciation and amortization expense	154,897
Long-term debt - principal payments	(752,205)
Build America Bonds subsidy	5,143
Inventory issuances	3,000
Blue Drop	912
Non-budgeted expenses	<u>(4,613)</u>
Total expenses reported in statements of revenues, expenses and changes in net position	<u>\$ 722,153</u>

(CONTINUED ON NEXT PAGE)

# DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY

## EXHIBIT 22 BUDGETARY COMPARISON SCHEDULE FOR FISCAL YEAR 2024 (CONTINUED)

### BUDGETARY ACCOUNTING AND CONTROL

#### Budget Law

The Authority prepares its operating and capital budgets under the provisions of its enabling legislation. In accordance with those provisions, the following process is used to adopt the annual budget.

- Development of the 10-year financial plan
- Development of individual departmental operating budgets and the 10-year capital improvement program based on the financial framework in the 10-year financial plan
- Review and recommendation of the Authority-wide proposed budget by the Chief Executive Officer (CEO) and General Manager
- Presentation of proposed budget to the Board of Directors
- Review and recommendation of proposed budget by the various Board Committees
- Adoption of proposed budget by the Board of Directors
- Submission of proposed budget to the District of Columbia for inclusion in its budget
- District of Columbia budget submission to U.S. Congress
- Approval of proposed budget by U.S. Congress and President

#### Budgetary Accounting

The Authority is a single enterprise fund and maintains accounting records using the accrual basis of accounting, in accordance with U.S. generally accepted accounting principles (GAAP). Under this basis of accounting, revenues are recognized when earned, and expenses are recognized when goods and services are received. The Authority's expenditure budget is prepared on a comparable basis to GAAP, with the exception of debt service, which is budgeted in full when due, including principal and interest. Depreciation is not budgeted; depreciation is recorded as an expense for financial statement purposes. Certain other items are also not budgeted such as bad debt expense or (recovery) and loss (gain) on disposals of fixed assets or inventory.

#### Budgetary Requirements

The Board-approved operating and capital budgets are loaded into the Authority's financial management system with the respective systematic spending controls implemented to prevent overspending without appropriate approvals. The Department of Finance prepares monthly management reports for each operating unit, management staff, the Board of Directors, and its various committees. The reports are consistently reviewed each month to ensure the Authority complies with its authorized budget levels.