Call to Order: The Chair called the meeting to order at 7:05 p.m.

Roll Call: The clerk called the roll and recorded it as follows:

Present: Chairman Jon Greene, Vice-Chair Andrew Palo, Frank Regnery Secretary, Bruce Elstein, Tom Kelly and Richard Boggs, Alternate

Also Present: Town Engineer/WPCA Administrator William Maurer, Town Attorney James Nugent and Director of Finance Maria Pires

The Chair noted letters were mailed to the homeowners notifying them that the Contract 5 sanitary sewer project had been terminated. To date there have not been any responses, they must be happy with the outcome.

Discussion

- **FY2021-2022 Year-to-Date Budget Report**: Ms. Pires explained the books for FY2021-2022 will be closed by the end of August, by that time they should have all of the invoices. There are still invoices from June pending to be paid which is why the report still has encumbrances. The final report would be in August then it is audited. The audit doesn’t come out until the end of December.

Ms. Pires explained not all of the revenue has been posted yet, the net loss or profit will be different after it is posted.

Ms. Pires reviewed the revenue line items contained in the Year-to-Date Report:

- **Misc. Revenue**: Includes the charge for those that connect after the fact, after the sewer project had been completed, such as the apartments currently being built.
- **Maint. Revenue**: Mispostings by the tax collector such as when a mortgage company pays the bill.
- **Sewer Usage**: What is collected from the sewer users.
- **Fee Revenue**: F.O.G, (fats, oils & grease).

Ms. Pires will look into the bond premiums.

The June postings collected from sewer usage were not fully posted yet, they post them on the 15th and the 30th of the month. Ms. Pires confirmed the $1.7 million appropriated from
Retained Earnings would not be reflected in the Year-to-Date Report. The commission had assumed they would not be billing for that expense, it was not part of the sewer billing and took the money from their savings.

Ms. Pires explained when items have an estimated life of more than twenty years they are part of the capital plan and are bonded for, if something is not in the Capital Plan it cannot be bonded. The Chair explained and Ms. Pires confirmed the Retained Earnings is in essence their emergency maintenance reserve.

Ms. Pires reviewed the receivables with the commission, (see attached), the unrestricted line is what the commission can use for major repairs of the infrastructure. She suggested keeping that at a high level since there have been major repairs and there may be others. The WPCA Construction is the 59 account which are the sewer projects that were built, the taxpayers were assessed. It’s $4 million short term and $16 million long term. A total of $20 million in receivables. It was confirmed the 20 account is the operating account. The third column, the Capital Nonrecurring Funds are the projects the commission sets aside money every year in the budget to do those projects, they are the projects that will not be completed in one year, so the project can be done over a period of years, (i.e. pump stations).

Ms. Pires indicated she is always available to the commission, just send he questions and she will do the research and get back to them or attend another meeting.

Commissioner Palo requested the unrestricted balances over the last 3-5 years. Ms. Pires indicated they could be found in the audit reports on the website, and she would get him the information.

Commissioner Boggs questioned the last page of the assets page, “deferred charge on refunding” which seems to be a double negative. Ms. Pires explained it is a bond refunding. It was listed under assets. Ms. Pires indicated it may be an auditor’s journal entry and would look at that.

**FY2022-2023 Sewer User Rates**: The Chair explained Bridgeport raised the rate 3.9%, during this contract the commission has traditionally given a 3.6% discount to the users. Trumbull has a 10-year contract with Bridgeport that started with an 8% discount that goes down to 0% in the last two years of the contract. The sum of the discounts, \((8, 7, 6, 5, 4, 3, 2, 1)\) is \(36, 36 ÷ 10 = 3.6\%\), which is how the previous came up with the average discount for the sewer users, this leveled the rates/discounts. It is the commission’s intent to continue the 3.6% discount.

That discount has only been passed on to residential customers, the commercial customers have been charged commercial about 10% more. Mr. Maurer shared his screen showing the attached spreadsheet that calculates the money Trumbull has paid Bridgeport and all the money collected for the last 4 years and over the life of the contract. It is the commission’s commitment to the public this will balance out over the 10 years and what is collected should not exceed or be under what will be paid to Bridgeport, it should be as close as they can get to that number. The spreadsheet shows all the money Trumbull pays
Bridgeport over the 10 years, it's about $65 million over the life of the contract. That's assuming that Trumbull does 1.1 million CCF's per year, a number that has never actually been met, although it has come close. Last FY2021 Trumbull was at 1.07 million CCF's. Mr. Maurer stated the minimum number was 974,000 CCF's. The Chair indicated there is construction too and wants to make sure they budget enough to actually pay the bills should the actual number of CCF's comes in higher.

Mr. Maurer used 1.1 million CCF's for the remaining years of the contract through the year 2026, and is assuming Bridgeport will raise the rate every year for the remaining years of the contract, 2% was used for those increases, which is where the $65,907,000 comes from, it was assumed the increases were going to be passed on proportionately every year both for commercial and residential. This year that would be on the flow rate not the fixed rate of the quarterly fee.

The 3.9% increase would take the residential rate from $6.08 to $6.29 for the next fiscal year. Assuming the user is at 100 CCF’s it would equate to a $21 per year increase, this year’s bill for the user would be $740 and next year it will be $761, a 2.8% net increase.

The commercial rate was $6.685 and would go to $6.948 a weighted average of the two comes to $6.40, a little under what we are paying Bridgeport, Trumbull will be paying Bridgeport $6.527, and also pays Bridgeport $125,000 on top of that.

The commission is working the numbers down, what is collected will be less than what is paid to Bridgeport. Per the contract Trumbull has a 2% discount this coming fiscal year. The rate went to $6.527, with a 2% discount it will be $6.396. The next fiscal year Trumbull will collect $7.097 million which is under-colllecting by $63,000, (this includes the payment of the $125,000) and offsets some of the overpayments at the beginning of the contract. If the commission passes along the increases on only the flow rate over the remaining years of the contract the commission would have over-collected over the life of the contract $404,000.

Based on the uncertainties of the remaining years of the contract with regard to Trumbull’s volume will be and what Bridgeport will charge Trumbull the Chair recommended to pass on the increase to the variable portion of the sewer use fee, it is a 2.8% increase for the next fiscal year. The commission will monitor the $404,000 and try to return it to the customers over the last few years of the contract once they have a better idea of what will happen with Bridgeport and what the volumes will look like due to all of the construction taking place. Mr. Maurer suggested considering going to the end of the contract, and then whatever money was over collected be passed on the next three years, because there is the possibility there will be an extension of the contract for three more years, and those years will be at a 0% discount. The Chair noted this was all a good recommendation and added they should remember that is primarily because of the commercial customers, which in fact Trumbull is one of their own commercial accounts. When the town is charged usage they are charged at the commercial rate. The idea would be to return as much as possible, it is a moral commitment with how the rate structure was originally created. It was confirmed no action had to be taken at this meeting, but a public
hearing would be held at the next meeting and a vote taken on the rates after the public
hearing is held.

The proposed fees are as follows:
Residential Sewage Treatment per CCF - $6.292
Industrial/Commercial Sewage Treatment per CCF - $6.948
Residential Maintenance Fee per unit, per quarter - $33.00 no change
Industrial/Commercial Maintenance Fee per unit, per quarter - $34.00 no change
All other rates will remain the same.

Commissioner Boggs will not be at the next meeting, but there is a quorum with the
remaining commissioners.

Adjournment: There being no further business to discuss and upon motion made by Kelly,
seconded by Regnery the WPCA adjourned by unanimous consent at 7:49 p.m.

Respectfully submitted,

__________________________
Margaret D. Mastroni, Clerk
Town of Trumbull, Connecticut

Statement of Net Position
Proprietary Funds
June 30, 2021

Business-type Activities
Enterprise Funds

<table>
<thead>
<tr>
<th>Major Fund</th>
<th>WPCA</th>
<th>Golf Course</th>
<th>Totals</th>
<th>Internal Service Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Current assets:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash</td>
<td>$16,266,413</td>
<td>$2,119,161</td>
<td>$18,385,574</td>
<td>$2,930,141</td>
</tr>
<tr>
<td>Receivables (net):</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Assessments</td>
<td>4,141,673</td>
<td>-</td>
<td>4,141,673</td>
<td>-</td>
</tr>
<tr>
<td>User fee</td>
<td>1,030,428</td>
<td>28,864</td>
<td>1,059,292</td>
<td>-</td>
</tr>
<tr>
<td>Other</td>
<td>5,148</td>
<td>-</td>
<td>5,148</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total current assets</strong></td>
<td>21,443,662</td>
<td>2,148,025</td>
<td>23,591,687</td>
<td>2,930,141</td>
</tr>
<tr>
<td><strong>Noncurrent assets:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Receivables:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Assessments</td>
<td>16,293,854</td>
<td>-</td>
<td>16,293,854</td>
<td>-</td>
</tr>
<tr>
<td><strong>Capital assets (net):</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Land</td>
<td>782,312</td>
<td>1,179,701</td>
<td>1,962,013</td>
<td>-</td>
</tr>
<tr>
<td>Construction in progress</td>
<td>7,382,191</td>
<td>-</td>
<td>7,382,191</td>
<td>-</td>
</tr>
<tr>
<td>Land improvements</td>
<td>67,176</td>
<td>2,442,209</td>
<td>2,509,385</td>
<td>-</td>
</tr>
<tr>
<td>Buildings and improvements</td>
<td>306,159</td>
<td>581,082</td>
<td>887,241</td>
<td>-</td>
</tr>
<tr>
<td>Machinery and equipment:</td>
<td>282,081</td>
<td>345,648</td>
<td>627,729</td>
<td>-</td>
</tr>
<tr>
<td>Vehicles</td>
<td>71,217</td>
<td>752,038</td>
<td>823,255</td>
<td>-</td>
</tr>
<tr>
<td>Distribution and collection system</td>
<td>84,705,576</td>
<td>-</td>
<td>84,705,576</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total capital assets (net)</strong></td>
<td>93,598,812</td>
<td>5,300,678</td>
<td>98,899,490</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total noncurrent assets</strong></td>
<td>109,890,666</td>
<td>5,300,678</td>
<td>115,191,344</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td>131,334,328</td>
<td>7,448,703</td>
<td>138,783,031</td>
<td>2,930,141</td>
</tr>
</tbody>
</table>

Deferred Outflows of Resources

| Deferred charge on refunding | 402,191 | - | 402,191 | - |

(Continued)

The notes to financial statements are an integral part of this statement.
Town of Trumbull, Connecticut

Statement of Net Position
Proprietary Funds
June 30, 2021

Business-type Activities
Enterprise Funds

<table>
<thead>
<tr>
<th>Liabilities</th>
<th>WPCA</th>
<th>Golf Course</th>
<th>Totals</th>
<th>Internal Service Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current liabilities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable</td>
<td>$ 57,935</td>
<td>$ 30,822</td>
<td>$ 88,757</td>
<td>$ -</td>
</tr>
<tr>
<td>Accrued payroll and related liabilities</td>
<td>-</td>
<td>14,307</td>
<td>14,307</td>
<td>-</td>
</tr>
<tr>
<td>Accrued interest payable</td>
<td>789,887</td>
<td>10,816</td>
<td>800,703</td>
<td>-</td>
</tr>
<tr>
<td>Advance from other funds</td>
<td>-</td>
<td>206,945</td>
<td>206,945</td>
<td>-</td>
</tr>
<tr>
<td>Claims payable</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>727,882</td>
</tr>
<tr>
<td>Bonds payable</td>
<td>4,108,250</td>
<td>224,000</td>
<td>4,332,250</td>
<td></td>
</tr>
<tr>
<td>Notes payable</td>
<td>-</td>
<td>101,070</td>
<td>101,070</td>
<td>-</td>
</tr>
<tr>
<td>Compensated absences</td>
<td>3,947</td>
<td>13,697</td>
<td>17,644</td>
<td>-</td>
</tr>
<tr>
<td>Total current liabilities</td>
<td>4,960,019</td>
<td>601,657</td>
<td>5,561,676</td>
<td>727,882</td>
</tr>
<tr>
<td>Noncurrent liabilities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Claims payable</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,698,390</td>
</tr>
<tr>
<td>Bonds payable and related liabilities</td>
<td>35,940,404</td>
<td>875,622</td>
<td>36,817,026</td>
<td></td>
</tr>
<tr>
<td>Notes payable</td>
<td>-</td>
<td>651,018</td>
<td>651,018</td>
<td>-</td>
</tr>
<tr>
<td>Compensated absences</td>
<td>15,787</td>
<td>54,786</td>
<td>70,573</td>
<td>-</td>
</tr>
<tr>
<td>Total noncurrent liabilities</td>
<td>35,956,191</td>
<td>1,582,426</td>
<td>37,538,617</td>
<td>1,698,390</td>
</tr>
<tr>
<td>Total liabilities</td>
<td>40,916,210</td>
<td>2,184,083</td>
<td>43,100,293</td>
<td>2,426,272</td>
</tr>
</tbody>
</table>

Deferred Inflows of Resources

Deferred charge on refunding 187,299 187,299 -

Net Position

Net investment in capital assets 53,950,349 3,260,669 57,211,018 -
Unrestricted 36,869,960 1,816,652 38,686,612 503,869

Total net position $ 90,820,309 $ 5,077,321 $ 95,897,630 $ 503,869

(Concluded)

The notes to financial statements are an integral part of this statement.
Town of Trumbull, Connecticut

Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2021

Business-type Activities

<table>
<thead>
<tr>
<th>Major Fund</th>
<th>Enterprise Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>WPCA</td>
<td>Golf Course</td>
</tr>
</tbody>
</table>

Operating revenues:

<table>
<thead>
<tr>
<th>Description</th>
<th>WPCA</th>
<th>Golf Course</th>
<th>Totals</th>
<th>Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charges for services</td>
<td>$ 8,975,876</td>
<td>$ 2,553,715</td>
<td>$ 11,529,591</td>
<td>$ 1,579,637</td>
</tr>
</tbody>
</table>

Operating expenses:

<table>
<thead>
<tr>
<th>Description</th>
<th>WPCA</th>
<th>Golf Course</th>
<th>Totals</th>
<th>Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel services</td>
<td>342,739</td>
<td>586,680</td>
<td>929,419</td>
<td>-</td>
</tr>
<tr>
<td>Repairs and maintenance</td>
<td>87,262</td>
<td>115,545</td>
<td>202,807</td>
<td>-</td>
</tr>
<tr>
<td>Contracted services</td>
<td>6,086,805</td>
<td>361,543</td>
<td>6,448,348</td>
<td>-</td>
</tr>
<tr>
<td>Materials and supplies</td>
<td>97,882</td>
<td>225,508</td>
<td>323,390</td>
<td>-</td>
</tr>
<tr>
<td>Utilities</td>
<td>231,075</td>
<td>73,177</td>
<td>304,252</td>
<td>-</td>
</tr>
<tr>
<td>Depreciation</td>
<td>2,350,267</td>
<td>166,565</td>
<td>2,516,832</td>
<td>-</td>
</tr>
<tr>
<td>Claims</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,781,081</td>
</tr>
</tbody>
</table>

Total operating expenses | 9,196,030 | 1,529,018 | 10,725,048 | 1,781,081 |

Operating income (loss) | (220,154) | 1,024,697 | 804,543 | (201,444) |

Nonoperating revenues (expenses):

<table>
<thead>
<tr>
<th>Description</th>
<th>WPCA</th>
<th>Golf Course</th>
<th>Totals</th>
<th>Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income from investments</td>
<td>894,313</td>
<td>-</td>
<td>894,313</td>
<td>-</td>
</tr>
<tr>
<td>Interest expense</td>
<td>(626,487)</td>
<td>(13,732)</td>
<td>(640,219)</td>
<td>-</td>
</tr>
<tr>
<td>Capital contributions</td>
<td>1,697,011</td>
<td>-</td>
<td>1,697,011</td>
<td>-</td>
</tr>
<tr>
<td>Transfer in</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfer out</td>
<td>(684,505)</td>
<td>(279,377)</td>
<td>(963,882)</td>
<td>-</td>
</tr>
</tbody>
</table>

Net nonoperating revenues (expenses) | 1,280,332 | (293,109) | 987,223 | - |

Change in net position | 1,060,178 | 731,586 | 1,791,766 | (201,444) |

Total net position - July 1, 2020 (as restated) | 89,760,131 | 4,345,733 | 94,105,864 | 705,313 |

Total net position - June 30, 2021 | $ 90,820,309 | $ 5,077,321 | $ 95,897,630 | $ 503,869 |

The notes to financial statements are an integral part of this statement.
Town of Trumbull, Connecticut

Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2021

<table>
<thead>
<tr>
<th>Business-type Activities</th>
<th>Enterprise Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Major Fund</td>
</tr>
<tr>
<td></td>
<td>WPCA</td>
</tr>
</tbody>
</table>

Cash flows from (used in) operating activities:

Receipts from customers $9,011,929 $2,563,934 $11,575,863 $1,579,637
Payments to suppliers (6,906,110) (867,012) (7,773,122) -
Payments to employees (342,739) (570,571) (913,310) -
Claims paid - - - (1,579,637)

Net cash from (used in) operating activities 1,763,080 1,126,351 2,889,431 -

Cash flows from (used in) noncapital financing activities:

Transfers from other funds - - - -
Transfers to other funds (684,505) (279,377) (963,882) -

Net cash from (used in) noncapital financing activities (684,505) (279,377) (963,882) -

Cash flows from (used in) capital and related financing activities:

Purchase of capital assets (626,940) (796,900) (1,423,840) -
Assessments 3,007,751 - 3,007,751 -
Bonds and notes issued 4,931,250 752,088 5,683,338 -
Capital contributions 1,697,011 - 1,697,011 -
Principal payments (bonds and notes) (7,455,010) (55,000) (7,510,010) -
Interest payments (764,419) (19,277) (783,696) -

Net cash from (used in) capital and related financing activities 789,643 (119,739) 669,904 -

Cash flows from (used in) investing activities:

Income from investments 894,313 - 894,313 -
Increase (decrease) in cash 2,762,531 727,235 3,489,766 -

Cash - July 1, 2020 13,503,882 1,391,926 14,895,808 2,930,141

Cash - June 30, 2021 $18,266,413 $2,119,161 $18,385,574 $2,930,141

Reconciliation of operating income (loss) to net cash from (used in) operating activities:

Operating income (loss) $ (220,154) $1,024,697 $ 804,543 $ (201,444)

Adjustments to reconcile operating income (loss) to net cash from (used in) operating activities:

Depreciation and amortization 2,350,267 166,985 2,516,832 -
(Increase) decrease in:
Receivables 36,053 10,219 46,272 -
Increase (decrease) in:
Accounts and other payables (403,086) (48,846) (451,932) 201,444
Advance to/from other funds - (26,484) (26,484) -

Net cash from (used in) operating activities $1,763,080 $1,126,351 $2,889,431 -

The notes to financial statements are an integral part of this statement.
**Proprietary Funds**

**WPCA**

Accounts for the wastewater treatment plant operations and infrastructure. It is independent in terms of its relationship to other Town functions. Its operations are financed from special assessments and direct charges to the users of the service.

<table>
<thead>
<tr>
<th>Fund</th>
<th>Funding Source</th>
<th>Function</th>
</tr>
</thead>
<tbody>
<tr>
<td>WPCA Operations</td>
<td>Usage fees</td>
<td>Maintenance and operations of the sewage system for the Town in conjunction with the Department of Public Works</td>
</tr>
<tr>
<td>WPCA Construction</td>
<td>Assessments and fees</td>
<td>Construction of the sewage system for the Town in conjunction with the Department of Public Works</td>
</tr>
<tr>
<td>WPCA Capital Nonrecurring</td>
<td>Transfers from general fund</td>
<td>Capital purchases for sewer operations</td>
</tr>
</tbody>
</table>
## Combining Schedule of Net Position

### Proprietary Funds
### June 30, 2021

<table>
<thead>
<tr>
<th></th>
<th>WPCA Operations</th>
<th>WPCA Construction</th>
<th>WPCA Capital Nonrecurring</th>
<th>Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current assets:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash</td>
<td>$11,262,814</td>
<td>$3,328,698</td>
<td>$1,674,901</td>
<td>$16,266,413</td>
</tr>
<tr>
<td>Receivables (net):</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Assessments</td>
<td>-</td>
<td>4,141,673</td>
<td>-</td>
<td>4,141,673</td>
</tr>
<tr>
<td>User fee</td>
<td>1,030,428</td>
<td>-</td>
<td>-</td>
<td>1,030,428</td>
</tr>
<tr>
<td>Other</td>
<td>5,148</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Total current assets</td>
<td>12,298,390</td>
<td>7,470,371</td>
<td>1,674,901</td>
<td>21,443,662</td>
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<tr>
<td>Noncurrent assets:</td>
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<tr>
<td>Receivables:</td>
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<tr>
<td>Assessments</td>
<td>-</td>
<td>16,293,854</td>
<td>-</td>
<td>16,293,854</td>
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<tr>
<td>Capital assets (net):</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Land</td>
<td>-</td>
<td>782,312</td>
<td>-</td>
<td>782,312</td>
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<tr>
<td>Construction in progress</td>
<td>7,382,191</td>
<td>-</td>
<td>-</td>
<td>7,382,191</td>
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<tr>
<td>Land improvements</td>
<td>-</td>
<td>67,176</td>
<td>-</td>
<td>67,176</td>
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<tr>
<td>Buildings and improvements</td>
<td>-</td>
<td>306,159</td>
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<td>306,159</td>
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<tr>
<td>Distribution and collection systems</td>
<td>2,237,292</td>
<td>82,468,384</td>
<td>-</td>
<td>84,705,676</td>
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<tr>
<td>Machinery and equipment</td>
<td>282,081</td>
<td>-</td>
<td>-</td>
<td>282,081</td>
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<td>Vehicles</td>
<td>64,151</td>
<td>7,066</td>
<td>-</td>
<td>71,217</td>
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<td>Total capital assets (net)</td>
<td>9,965,715</td>
<td>83,631,097</td>
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<td>93,596,812</td>
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<td>9,965,715</td>
<td>99,924,951</td>
<td>-</td>
<td>109,890,666</td>
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<td>Total assets</td>
<td>22,264,105</td>
<td>107,395,322</td>
<td>1,674,901</td>
<td>131,334,328</td>
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</tbody>
</table>

**Deferred Outflows of Resources**

| Deferred charge on refunding | - | 402,191 | - | 402,191 |

(Continued)
Town of Trumbull, Connecticut

Combining Schedule of Net Position
Proprietary Funds
June 30, 2021

<table>
<thead>
<tr>
<th>Liabilities</th>
<th>WPCA Operations</th>
<th>WPCA Construction</th>
<th>WPCA Capital Nonrecurring</th>
<th>Totals</th>
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<tr>
<td>Current liabilities:</td>
<td>$44,060</td>
<td>-</td>
<td>$13,875</td>
<td>$57,935</td>
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<tr>
<td>Accounts payable</td>
<td>-</td>
<td>$789,887</td>
<td>-</td>
<td>$789,887</td>
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<tr>
<td>Accrued interest payable</td>
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<td>-</td>
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<td>Compensated absences</td>
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<td>-</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Due to other funds</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Unearned revenue</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Bond anticipation notes payable</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Interim funding obligation</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Bonds payable</td>
<td>409,250</td>
<td>3,699,000</td>
<td>-</td>
<td>4,108,250</td>
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<td>Compensated absences</td>
<td>3,947</td>
<td>-</td>
<td>-</td>
<td>3,947</td>
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<td>Total current liabilities</td>
<td>457,257</td>
<td>4,488,887</td>
<td>13,875</td>
<td>4,960,019</td>
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<td></td>
<td></td>
<td></td>
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<tr>
<td>Bonds and related liabilities</td>
<td>7,198,000</td>
<td>28,742,404</td>
<td>-</td>
<td>35,940,404</td>
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<tr>
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<td>15,787</td>
<td>-</td>
<td>-</td>
<td>15,787</td>
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<tr>
<td>Total noncurrent liabilities</td>
<td>7,213,787</td>
<td>28,742,404</td>
<td>-</td>
<td>35,956,191</td>
</tr>
<tr>
<td>Total liabilities</td>
<td>7,671,044</td>
<td>33,231,291</td>
<td>13,875</td>
<td>40,916,210</td>
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</table>

Net Position

| Net investment in capital assets | $2,358,465 | 51,591,884 | - | 53,950,349 |
| Unrestricted | 12,234,596 | 22,974,338 | 1,661,026 | 36,869,960 |
| Total net position | $14,593,061 | $74,566,222 | $1,661,026 | $90,820,309 |

(Caused)
### FOR 2022 13

<table>
<thead>
<tr>
<th>ACCOUNTS FOR:</th>
<th>SEWER</th>
<th>ORIGINAL APPROP</th>
<th>TRANFRS/ ADJUSTMENTS</th>
<th>REVISED BUDGET</th>
<th>YTD ACTUAL</th>
<th>ENCUMBRANCES</th>
<th>AVAILABLE BUDGET</th>
<th>PCT USED</th>
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<td>.00</td>
<td>100.00</td>
<td>100.0%</td>
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<td>0</td>
<td>0</td>
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<td>347,244</td>
<td>332,945.29</td>
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<td>14,298.71</td>
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<td>4,800</td>
<td>5,336.00</td>
<td>.00</td>
<td>-536.00</td>
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<td>20100000 501105 SAL-OVRTIM</td>
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<td>0</td>
<td>8,000</td>
<td>17,933.93</td>
<td>.00</td>
<td>-9,933.93</td>
<td>224.2% *</td>
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<td>0</td>
<td>1,610</td>
<td>720.99</td>
<td>.00</td>
<td>889.01</td>
<td>44.8%</td>
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<td>20100000 522201 SVS-CLRC</td>
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<td>0</td>
<td>1,750</td>
<td>745.20</td>
<td>.00</td>
<td>1,004.80</td>
<td>42.6%</td>
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<tr>
<td>20100000 522202 SVS-PROF</td>
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<td>0</td>
<td>150,000</td>
<td>119,727.56</td>
<td>20,332.44</td>
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<td>20100000 522210 REIMB-GF</td>
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<td>20100000 545501 COM-LEGAL</td>
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<td>.00</td>
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<td>9,200</td>
<td>7,919.92</td>
<td>.00</td>
<td>1,280.08</td>
<td>86.1%</td>
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<td>0</td>
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<td>2,280.08</td>
<td>.00</td>
<td>4,319.92</td>
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<tr>
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<td>0</td>
<td>25,000</td>
<td>8,294.04</td>
<td>827.19</td>
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<td>50,000</td>
<td>36,687.48</td>
<td>10,569.91</td>
<td>2,742.61</td>
<td>94.5%</td>
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### FOR 2022 13

<table>
<thead>
<tr>
<th>ACCOUNTS FOR: SEWER</th>
<th>ORIGINAL APPROP</th>
<th>TRANSFERS/ADJUSTMENTS</th>
<th>REVISED BUDGET</th>
<th>YTD ACTUAL</th>
<th>ENCUMBRANCES</th>
<th>AVAILABLE BUDGET</th>
<th>PCT USED</th>
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<tbody>
<tr>
<td>20100000 578805 XTRA ITEM</td>
<td>50,000</td>
<td>0</td>
<td>50,000</td>
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<td>0</td>
<td>2,345,000</td>
<td>1,955,355.82</td>
<td>193,105.25</td>
<td>196,538.93</td>
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<tr>
<td>20100000 590011 UTIL-HEAT</td>
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<td>7,728</td>
<td>10,904.61</td>
<td>.00</td>
<td>-3,176.61</td>
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<td>183,600</td>
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<td>183,600</td>
<td>156,214.95</td>
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<td>1,602</td>
<td>1,439.64</td>
<td>.00</td>
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<td>409,250</td>
<td>409,250.00</td>
<td>.00</td>
<td>.00</td>
<td>100.0%</td>
</tr>
</tbody>
</table>

**TOTAL SEWERS-ENTERPRISE**

| 11,356,545 | 0 | 11,356,545 | 743,527.67 | 1,263,372.99 | 9,349,644.34 | 17.7% |

**TOTAL SEWER**

| 11,356,545 | 0 | 11,356,545 | 743,527.67 | 1,263,372.99 | 9,349,644.34 | 17.7% |

**TOTAL REVENUES**

| 0 | 0 | 0 | -9,056,040.14 | .00 | 9,056,040.14 |

**TOTAL EXPENSES**

| 11,356,545 | 0 | 11,356,545 | 9,799,567.81 | 1,263,372.99 | 293,604.20 |
FOR 2022 13

<table>
<thead>
<tr>
<th>ORIGINAL APPROP</th>
<th>TRANFRS/ADJSTMTS</th>
<th>REVISED BUDGET</th>
<th>YTD ACTUAL</th>
<th>ENCUMBRANCES</th>
<th>AVAILABLE BUDGET</th>
<th>PCT USED</th>
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</thead>
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<td>GRAND TOTAL</td>
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<td>11,356,545</td>
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<td>1,263,372.99</td>
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** END OF REPORT - Generated by Maria Pires **
### FOR 2022 13

**SEWER CAPITAL PROJECTS**

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<th>ACCOUNTS FOR</th>
<th>ORIGINAL APPROP</th>
<th>TRANFRS/ADJSTMTS</th>
<th>REVISED BUDGET</th>
<th>YTD ACTUAL</th>
<th>ENCUMBRANCES</th>
<th>AVAILABLE BUDGET</th>
<th>PCT USED</th>
</tr>
</thead>
<tbody>
<tr>
<td>83120000 SEWER CAPITAL PROJECTS</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>83120000 480010 TRNSFIN</td>
<td>2,545,771</td>
<td>0</td>
<td>2,545,771</td>
<td>-1,750,000.00</td>
<td>.00</td>
<td>4,295,771.00</td>
<td>-68.7%</td>
</tr>
<tr>
<td>83120000 581888 CAP OUTLAY</td>
<td>1,661,026</td>
<td>1,750,000</td>
<td>3,411,026</td>
<td>555,948.73</td>
<td>.00</td>
<td>2,855,077.00</td>
<td>16.3%</td>
</tr>
<tr>
<td><strong>TOTAL SEWER CAPITAL PROJECTS</strong></td>
<td>4,206,797</td>
<td>1,750,000</td>
<td>5,956,797</td>
<td>-1,194,051.27</td>
<td>.00</td>
<td>7,150,848.00</td>
<td>-20.0%</td>
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</tbody>
</table>

**TOTAL REVENUES**

<table>
<thead>
<tr>
<th>ACCOUNTS FOR</th>
<th>ORIGINAL APPROP</th>
<th>TRANFRS/ADJSTMTS</th>
<th>REVISED BUDGET</th>
<th>YTD ACTUAL</th>
<th>ENCUMBRANCES</th>
<th>AVAILABLE BUDGET</th>
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</tr>
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<tbody>
<tr>
<td>83120000 SEWER CAPITAL PROJECTS</td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
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<td>83120000 480010 TRNSFIN</td>
<td>2,545,771</td>
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<td>-68.7%</td>
</tr>
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<td><strong>TOTAL SEWER CAPITAL PROJECTS</strong></td>
<td>4,206,797</td>
<td>1,750,000</td>
<td>5,956,797</td>
<td>-1,194,051.27</td>
<td>.00</td>
<td>7,150,848.00</td>
<td>-20.0%</td>
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</table>

**TOTAL REVENUES**

<table>
<thead>
<tr>
<th>ACCOUNTS FOR</th>
<th>ORIGINAL APPROP</th>
<th>TRANFRS/ADJSTMTS</th>
<th>REVISED BUDGET</th>
<th>YTD ACTUAL</th>
<th>ENCUMBRANCES</th>
<th>AVAILABLE BUDGET</th>
<th>PCT USED</th>
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<tbody>
<tr>
<td>83120000 SEWER CAPITAL PROJECTS</td>
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<td></td>
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<tr>
<td>83120000 480010 TRNSFIN</td>
<td>2,545,771</td>
<td>0</td>
<td>2,545,771</td>
<td>-1,750,000.00</td>
<td>.00</td>
<td>4,295,771.00</td>
<td>-68.7%</td>
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<tr>
<td>83120000 581888 CAP OUTLAY</td>
<td>1,661,026</td>
<td>1,750,000</td>
<td>3,411,026</td>
<td>555,948.73</td>
<td>.00</td>
<td>2,855,077.00</td>
<td>16.3%</td>
</tr>
<tr>
<td><strong>TOTAL SEWER CAPITAL PROJECTS</strong></td>
<td>4,206,797</td>
<td>1,750,000</td>
<td>5,956,797</td>
<td>-1,194,051.27</td>
<td>.00</td>
<td>7,150,848.00</td>
<td>-20.0%</td>
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**TOTAL REVENUES**

<table>
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<tr>
<th>ACCOUNTS FOR</th>
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<th>TRANFRS/ADJSTMTS</th>
<th>REVISED BUDGET</th>
<th>YTD ACTUAL</th>
<th>ENCUMBRANCES</th>
<th>AVAILABLE BUDGET</th>
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<td></td>
<td></td>
</tr>
<tr>
<td>83120000 480010 TRNSFIN</td>
<td>2,545,771</td>
<td>0</td>
<td>2,545,771</td>
<td>-1,750,000.00</td>
<td>.00</td>
<td>4,295,771.00</td>
<td>-68.7%</td>
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<tr>
<td>83120000 581888 CAP OUTLAY</td>
<td>1,661,026</td>
<td>1,750,000</td>
<td>3,411,026</td>
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<td>.00</td>
<td>2,855,077.00</td>
<td>16.3%</td>
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<tr>
<td><strong>TOTAL SEWER CAPITAL PROJECTS</strong></td>
<td>4,206,797</td>
<td>1,750,000</td>
<td>5,956,797</td>
<td>-1,194,051.27</td>
<td>.00</td>
<td>7,150,848.00</td>
<td>-20.0%</td>
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</tbody>
</table>

**TOTAL REVENUES**

<table>
<thead>
<tr>
<th>ACCOUNTS FOR</th>
<th>ORIGINAL APPROP</th>
<th>TRANFRS/ADJSTMTS</th>
<th>REVISED BUDGET</th>
<th>YTD ACTUAL</th>
<th>ENCUMBRANCES</th>
<th>AVAILABLE BUDGET</th>
<th>PCT USED</th>
</tr>
</thead>
<tbody>
<tr>
<td>83120000 SEWER CAPITAL PROJECTS</td>
<td></td>
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</tbody>
</table>
** YEAR-TO-DATE BUDGET REPORT **

FOR 2022 13

<table>
<thead>
<tr>
<th>ORIGINAL APPROP</th>
<th>TRANFRS/ ADJSTMTS</th>
<th>REVISED BUDGET</th>
<th>YTD ACTUAL</th>
<th>ENCUMBRANCES</th>
<th>AVAILABLE BUDGET</th>
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<td>.00</td>
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<td>-20.0%</td>
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</table>

** END OF REPORT - Generated by Maria Pires **
<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>BPT Rate</th>
<th>Contract Discount</th>
<th>Subtotal Rates</th>
<th>Usage (BTH)</th>
<th>BTH Rate x Usage</th>
<th>Discount</th>
<th>Bad to BTH</th>
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</thead>
<tbody>
<tr>
<td>2016-2017</td>
<td>6.29%</td>
<td>2.06%</td>
<td>9557</td>
<td>268,400.00</td>
<td>7.35%</td>
<td>976,375.00</td>
<td>7,619,700.00</td>
</tr>
<tr>
<td>2017-2018</td>
<td>5.94%</td>
<td>1.69%</td>
<td>9557</td>
<td>268,400.00</td>
<td>7.35%</td>
<td>976,375.00</td>
<td>7,619,700.00</td>
</tr>
<tr>
<td>2018-2019</td>
<td>5.69%</td>
<td>1.69%</td>
<td>9557</td>
<td>268,400.00</td>
<td>7.35%</td>
<td>976,375.00</td>
<td>7,619,700.00</td>
</tr>
<tr>
<td>2019-2020</td>
<td>5.44%</td>
<td>1.69%</td>
<td>9557</td>
<td>268,400.00</td>
<td>7.35%</td>
<td>976,375.00</td>
<td>7,619,700.00</td>
</tr>
<tr>
<td>2020-2021</td>
<td>5.19%</td>
<td>1.69%</td>
<td>9557</td>
<td>268,400.00</td>
<td>7.35%</td>
<td>976,375.00</td>
<td>7,619,700.00</td>
</tr>
<tr>
<td>2021-2022</td>
<td>4.94%</td>
<td>1.69%</td>
<td>9557</td>
<td>268,400.00</td>
<td>7.35%</td>
<td>976,375.00</td>
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</tr>
<tr>
<td>2022-2023</td>
<td>4.69%</td>
<td>1.69%</td>
<td>9557</td>
<td>268,400.00</td>
<td>7.35%</td>
<td>976,375.00</td>
<td>7,619,700.00</td>
</tr>
<tr>
<td>2023-2024</td>
<td>4.44%</td>
<td>1.69%</td>
<td>9557</td>
<td>268,400.00</td>
<td>7.35%</td>
<td>976,375.00</td>
<td>7,619,700.00</td>
</tr>
<tr>
<td>2024-2025</td>
<td>4.19%</td>
<td>1.69%</td>
<td>9557</td>
<td>268,400.00</td>
<td>7.35%</td>
<td>976,375.00</td>
<td>7,619,700.00</td>
</tr>
<tr>
<td>2025-2026</td>
<td>3.94%</td>
<td>1.69%</td>
<td>9557</td>
<td>268,400.00</td>
<td>7.35%</td>
<td>976,375.00</td>
<td>7,619,700.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Approximate Maintenance</th>
<th>%</th>
<th>Size</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential Units</td>
<td>9157</td>
<td>50.0%</td>
<td>9157</td>
</tr>
<tr>
<td>Flat Rate</td>
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<td>1.65%</td>
<td>171</td>
</tr>
<tr>
<td>Use of Time</td>
<td>297</td>
<td>3.16%</td>
<td>297</td>
</tr>
<tr>
<td>Commercial Units</td>
<td>209</td>
<td>2.07%</td>
<td>209</td>
</tr>
</tbody>
</table>

Total Residential: 48,937,310.86 (79.4%)  Total Commercial: 17,384,149.42 (20.6%)