

**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)**

	2025	2024 Restated	2023 Restated	2022 Restated	2021	2020	2019	2018	2017	2016
<b>Operating revenues</b>										
Residential, commercial and multi-family customers	\$ 637,161	\$ 611,963	\$ 562,351	\$ 522,057	\$ 474,380	\$ 459,572	\$ 443,481	\$ 425,492	\$ 401,246	\$ 382,552
Federal government	94,566	106,502	85,716	76,680	86,422	80,122	73,393	73,551	67,672	63,417
District government and DC Housing Authority	62,031	58,447	53,737	51,407	50,020	46,781	45,816	42,710	40,483	38,185
Charges for wholesale wastewater treatment	167,370	152,701	152,755	135,285	127,410	117,166	114,766	121,961	101,619	91,873
Other	43,156	48,369	44,204	46,781	32,325	33,187	27,691	20,788	32,149	19,762
<b>Total operating revenues</b>	<b>1,004,284</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>Operating expenses</b>										
Personnel services	173,050	167,274	165,076	149,655	142,352	135,005	141,040	142,342	132,124	124,239
Contractual services	82,361	81,621	81,150	69,308	73,227	74,064	75,818	74,627	72,611	74,086
Chemicals, supplies and small equipment	59,183	60,370	55,562	40,974	35,411	30,602	36,579	31,152	33,381	29,524
Utilities and rent	39,731	34,202	37,365	38,158	27,331	24,708	25,813	26,163	24,262	23,934
Depreciation and amortization	164,300	154,897	149,478	146,375	138,074	135,590	127,501	115,453	97,900	89,512
Water purchases	43,498	38,904	33,609	33,345	33,135	31,696	32,430	28,357	26,796	26,345
Payment in lieu of taxes and right of way fee	23,796	23,430	23,070	22,718	22,372	22,034	21,702	21,376	21,057	20,744
<b>Total operating expenses</b>	<b>585,919</b>	<b>560,698</b>	<b>545,310</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>Operating income</b>	<b>418,365</b>	<b>417,284</b>	<b>353,453</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>Non-operating revenues (expenses)</b>										
Interest income	26,081	27,757	20,878	4,458	2,760	8,846	9,307	5,866	3,740	2,629
Interest expense and other nonoperating expenses	(145,102)	(161,455)	(146,391)	(162,868)	(155,672)	(91,724)	(104,630)	(93,956)	(68,293)	(69,118)
<b>Total non-operating (expenses)</b>	<b>(119,021)</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>Change in net position before capital contributions</b>	<b>299,344</b>	<b>283,586</b>	<b>227,940</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>
Capital contributions	46,583	35,831	29,519	31,436	42,093	22,727	16,313	30,419	24,066	32,431
<b>Change in net position</b>	<b>345,927</b>	<b>319,417</b>	<b>257,459</b>	<b>204,703</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>
Net position, beginning of year	3,443,183	3,123,766	2,866,307	2,661,604	2,473,433	2,250,455	2,085,201	1,897,840	1,703,289	1,529,942
<b>Net position, end of year</b>	<b>\$3,789,110</b>	<b>\$3,443,183</b>	<b>\$3,123,766</b>	<b>\$2,866,307</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>

Source: FY 2016 - 2025 Statements of Revenues, Expenses and Changes in Net Position.

**DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY**

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

	2025	2024 Restated	2023 Restated	2022 Restated	2021	2020	2019	2018	2017	2016
Net investments in capital assets	\$ 3,189,837	\$ 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
Restricted:										
Capital projects	13,177	13,005	7,958	7,287	-	-	-	-	-	-
Debt service	77,719	73,727	76,260	62,586	39,223	35,222	43,762	38,907	33,276	33,135
Unrestricted	508,377	481,430	426,035	316,216	316,247	308,871	270,907	237,672	208,697	178,229
<b>Total net position</b>	<b>\$ 3,789,110</b>	<b>\$ 3,443,183</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>

Source: FY 2016- 2025 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 2016 – 2025 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)**

	2025	2024 Restated	2023	2022 Restated	2021	2020	2019	2018	2017	2016
Operating Revenues										
Retail Customers										
Residential, Commercial and Multifamily	\$ 637,161	\$ 611,963	\$ 562,351	\$ 522,057	\$ 474,380	\$ 459,572	\$ 443,481	\$ 425,492	\$ 401,246	\$ 382,552
Federal Government	94,566	106,502	85,716	76,680	86,422	80,122	73,393	73,551	67,672	63,417
DC Government	46,479	40,726	36,731	36,657	36,524	34,439	33,985	31,980	30,429	28,890
DC Housing Authority	15,552	17,721	17,007	14,750	13,496	12,342	11,831	10,730	10,054	9,295
Other Revenues	43,156	48,369	44,204	46,781	32,325	33,187	27,691	20,788	32,149	19,762
Total Retail Customers	836,914	825,281	746,008	696,925	643,147	619,662	590,381	562,541	541,550	503,916
Wholesale Customers	167,370	152,701	152,755	135,285	127,410	117,166	114,766	121,961	101,619	91,873
Total Operating Revenues	\$ 1,004,284	\$ 977,982	\$ 898,763	\$ 832,210	\$ 770,557	\$ 736,828	\$ 705,147	\$ 684,502	\$ 643,169	\$ 595,789
Retail Rate Increases	8.00%	3.25%	9.50%	7.80%	9.90%	11.50%	5.00%	5.00%	5.00%	6.50%

Source: FY 2016 - 2025 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**

	2025	2024	2023	2022	2021	2020	2019	2018 <sup>(A)</sup>	2017	2016
<b>Retail Accounts</b>										
Residential	108,090	107,491	107,231	107,082	106,799	106,656	106,097	105,430	105,762	106,120
Commercial <sup>(B)</sup>	17,502	17,796	17,739	17,692	17,594	17,399	17,369	17,363	18,807	18,828
<b>Governmental</b>										
Federal <sup>(C)</sup>	438	455	458	461	463	457	459	459	560	558
District of Columbia	517	518	514	513	515	524	523	517	650	641
DC Housing Authority	985	1,050	1,059	1,058	1,062	1,077	1,124	1,130	1,457	1,462
<b>Total Retail Accounts</b>	<b>127,532</b>	<b>127,310</b>	<b>127,001</b>	<b>126,806</b>	<b>126,433</b>	<b>126,113</b>	<b>125,572</b>	<b>124,899</b>	<b>127,236</b>	<b>127,609</b>
DC Water	22	23	24	27	27	29	29	30	39	39
Washington Aqueduct	1	1	1	1	1	1	2	2	2	2
Wholesale	7	7	7	7	7	7	7	7	7	7
<b>Total Number of Accounts</b>	<b>127,562</b>	<b>127,341</b>	<b>127,033</b>	<b>126,841</b>	<b>126,468</b>	<b>126,150</b>	<b>125,610</b>	<b>124,938</b>	<b>127,284</b>	<b>127,657</b>

<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  
(\$000)**

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Georgetown University	\$ 7,184	\$ 3,009	\$ 2,901	\$ 3,031	\$ 2,435	\$ 1,958	\$ 1,875	\$ 2,119	\$ 1,438	\$ 1,325
Howard University	6,102	4,994	4,766	3,663	3,065	3,711	3,898	3,880	3,957	3,823
George Washington University	4,718	4,297	3,810	3,457	2,285	3,268	2,998	2,523	2,478	2,339
Washington Hospital Center	4,024	4,421	3,379	3,188	2,728	2,456	2,079	2,004	1,625	1,991
William C Smith & Co	2,839	-	2,875	3,150	2,767	2,497	2,442	2,079	2,227	2,456
Metropolitan Washington Airports Authority	2,611	2,180	1,567	-	-	-	-	1,280	1,069	1,008
American University	2,667	2,922	-	-	2,905	988	1,006	1,005	750	1,002
Amtrak	2,437	1,826	1,687	-	-	-	1,925	1,046	983	1,020
Horning Brothers	2,383	-	2,271	2,236	2,276	2,076	1,698	-	-	1,336
Catholic University	2,107	2,737	1,752	1,571	-	-	1,174	-	-	-
Children's Hospital	-	2,102	-	1,622	1,452	1,279	-	832	-	-
Wharf Horizontal REIT Leasehold	-	1,887	-	-	-	-	-	-	-	-
Gallaudet University	-	-	1,450	1,492	1,279	-	-	-	-	-
Medstar-Georgetown Medical Center	-	-	-	1,329	1,167	1,031	-	851	808	-
Cafritz	-	-	-	-	-	1,092	-	-	-	-
Georgetown University Hospital	-	-	-	-	-	-	1,011	-	809	921
<b>Total</b>	<b>\$ 37,071</b>	<b>\$ 30,376</b>	<b>\$ 26,457</b>	<b>\$ 24,738</b>	<b>\$ 22,358</b>	<b>\$ 20,357</b>	<b>\$ 20,108</b>	<b>\$ 17,617</b>	<b>\$ 16,143</b>	<b>\$ 17,220</b>
<b>% of Total Operating Revenues</b>	<b>3.69%</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>

Source: DC Water Department of Customer Service

**DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY**

**EXHIBIT 7  
TEN LARGEST GOVERNMENT CUSTOMERS  
LAST TEN FISCAL YEARS  
(\$000)**

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
D.C. Housing Authority	\$ 13,798	\$ 15,410	\$ 15,094	\$ 12,575	\$ 11,345	\$ 9,921	\$ 9,203	\$ 5,177	\$ 7,493	\$ 6,999
U.S. General Services Administration	11,703	10,915	10,013	9,741	10,816	9,536	7,870	8,096	7,092	11,671
U.S. Congress/Fed Legislative	8,309	7,028	5,570	4,660	3,392	6,157	5,447	5,062	4,597	3,224
National Park Service	7,151	5,422	4,621	3,287	2,840	2,708	2,342	3,299	4,621	3,656
Smithsonian Institution	6,564	6,170	5,528	4,802	4,147	6,139	4,967	4,684	3,636	2,769
Bolling Air Force Base	6,173	20,653	7,286	5,704	12,568	4,798	4,279	4,188	3,115	2,602
Federal Naval Research Lab	4,920	5,506	6,420	5,995	4,707	3,553	2,779	2,209	1,853	1,976
D.C. Recreation and Parks	4,414	3,156	-	-	2,159	-	-	-	1,604	1,696
D.C. Board of Education	3,976	3,277	3,757	4,116	3,877	2,909	1,866	1,569	2,498	2,228
Department Defense VA	2,922	2,974	3,849	3,568	4,018	4,003	2,835	2,082	-	-
Department of the Navy	-	-	2,498	3,388	-	1,895	1,952	1,732	1,662	1,709
<b>Total</b>	<b>\$ 69,930</b>	<b>\$ 80,512</b>	<b>\$ 64,638</b>	<b>\$ 57,837</b>	<b>\$ 59,869</b>	<b>\$ 51,620</b>	<b>\$ 43,541</b>	<b>\$ 38,098</b>	<b>\$ 38,172</b>	<b>\$ 38,529</b>
<b>% of Total Operating Revenues</b>	<b>6.96%</b>	<b>8.23%</b>	<b>7.19%</b>	<b>6.95%</b>	<b>7.77%</b>	<b>7.01%</b>	<b>6.17%</b>	<b>5.57%</b>	<b>5.93%</b>	<b>6.47%</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**

<u>FISCAL YEAR</u>	<u>(a) METERING FEE</u>	<u>(b) WATER SYSTEM REPLACEMENT FEE</u>	<u>(c) DISTRICT PUBLIC SPACE OCCUPANCY FEE AND PILOT</u>	<u>(d) WATER CONSUMPTION RATE</u>	<u>(e) SEWER CONSUMPTION RATE</u>	<u>(f) COMBINED CONSUMPTION RATE</u>	<u>(g) IMPERVIOUS SURFACE AREA CHARGE <sup>2</sup></u>	<u>AVERAGE MONTHLY BILL <sup>1</sup></u>
2012	3.86	-	0.64	3.24	3.96	7.20	6.640	59.11
2013	3.86	-	0.66	3.42	4.18	7.60	9.570	64.64
2014	3.86	-	0.70	3.61	4.41	8.02	11.85	69.77
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 <sup>3</sup>	8.89	12.22	20.94	101.13
2021	4.96	6.30	0.73	3.75 <sup>3</sup>	9.77	13.52	19.52	108.02
2022	7.75	6.30	0.75	3.92 <sup>3</sup>	10.64	14.56	18.40	115.43
2023	7.75	6.30	0.78	4.62 <sup>3</sup>	11.26	15.88	18.14	122.49
2024	7.75	6.30	0.80	4.73 <sup>3</sup>	11.70	16.43	21.86	129.28
2025	7.75	6.30	0.80	5.63 <sup>3</sup>	12.07	17.70	21.23	135.55

<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 FY2025. 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).

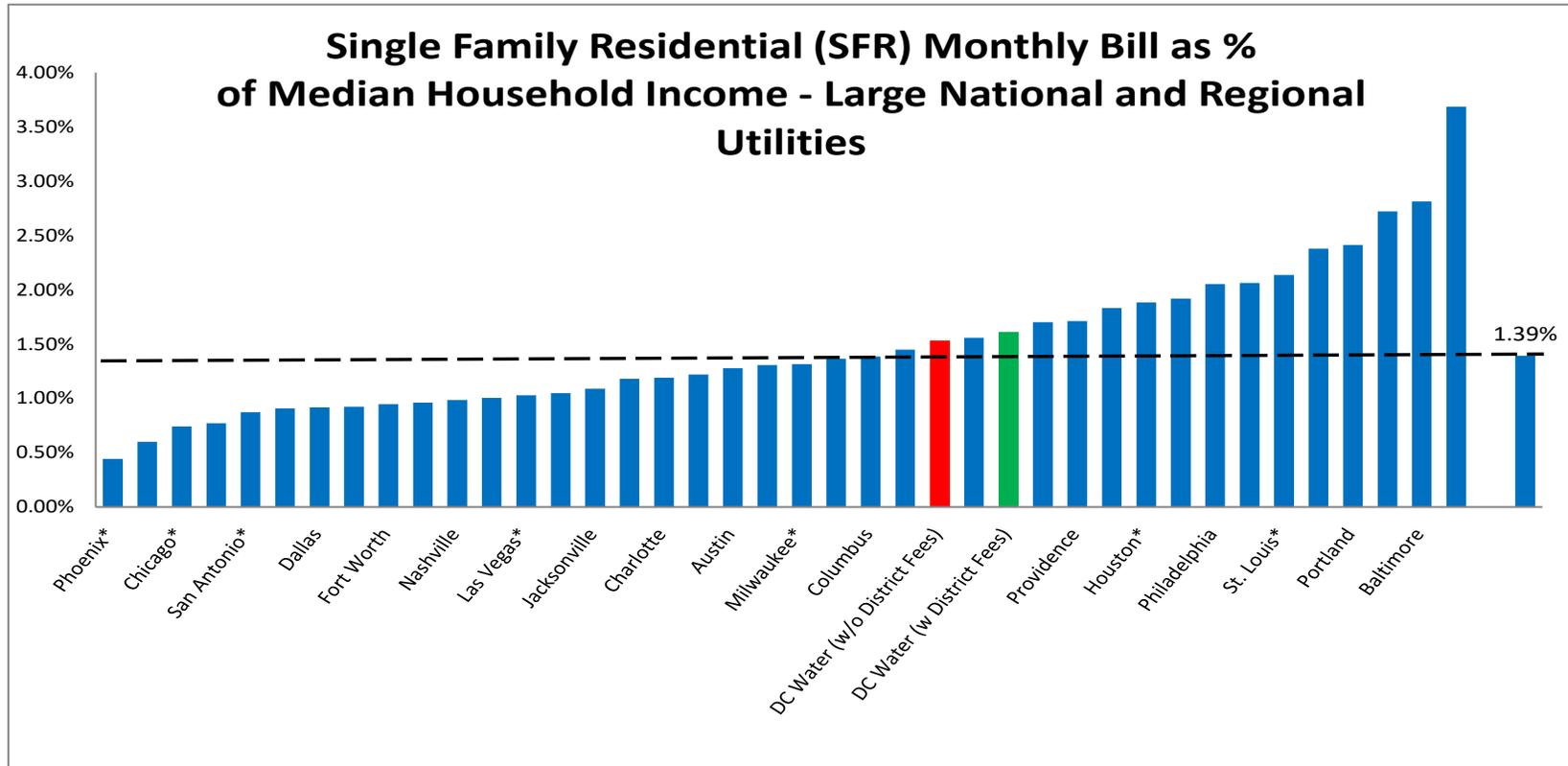
<sup>3</sup> Weighted average water rate for residential customers.

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>**



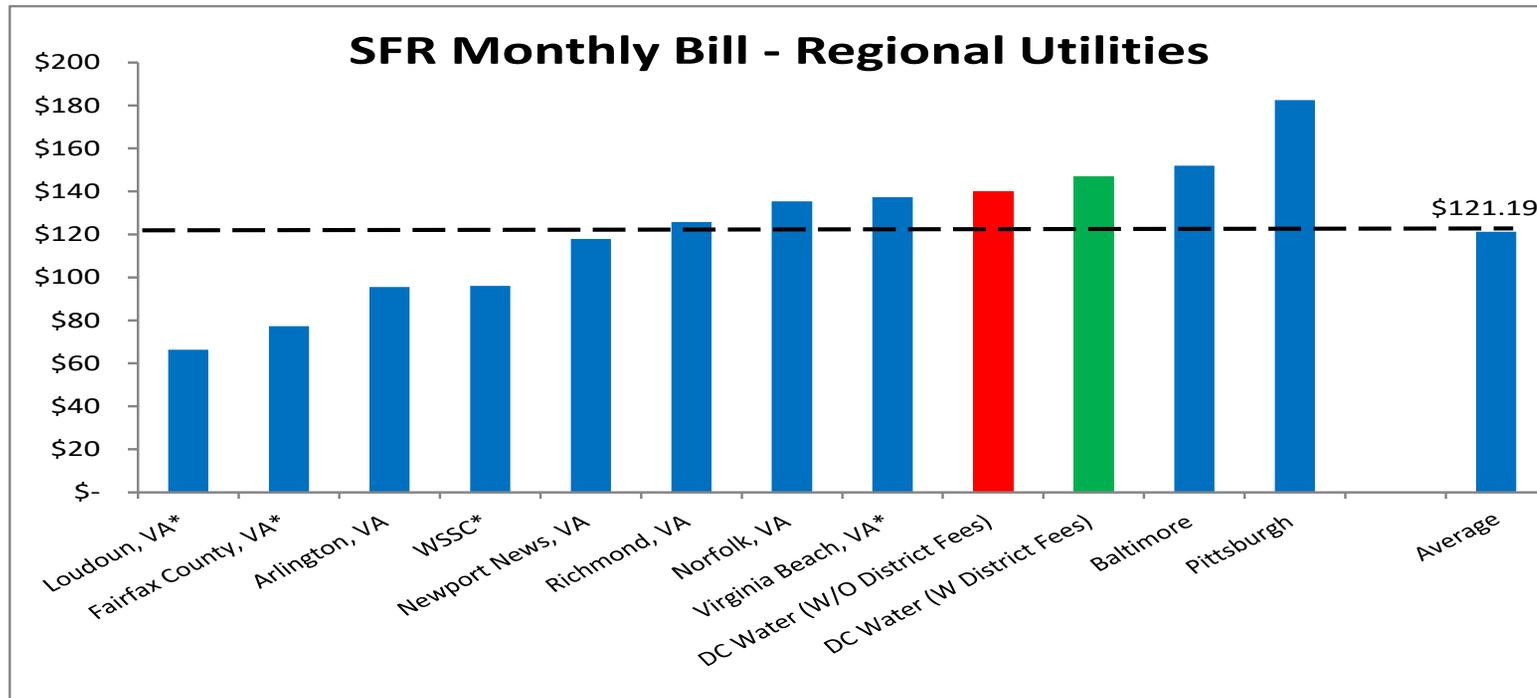
(1) This analysis is based on a single family residential monthly bill as a percentage of median household income for large national utilities based on rates in effect winter 2025.

\* 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 2025. 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)

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
<b>Senior Debt:</b>										
2018 Series A Public Utility Revenue Bonds	\$ 79,465	\$ 79,465	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ -
2018 Series B Public Utility Revenue Bonds	161,975	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	100,000	-
2017 Series B Public Utility Revenue Bonds	106,125	111,150	180,735	185,290	189,630	193,760	196,955	200,000	200,000	-
2014 Series A 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
1998 Public Utility Revenue Bonds	28,440	34,645	54,990	74,270	92,545	109,870	126,290	141,855	156,605	170,525
<b>Total Senior Debt</b>	<b>826,005</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>Subordinate Debt:</b>										
2025 Series A Public Utility Revenue Bonds	55,495	-	-	-	-	-	-	-	-	-
2025 Series B Public Utility Revenue Bonds	160,615	-	-	-	-	-	-	-	-	-
2025 Series C -1 Public Utility Revenue Bonds	87,975	-	-	-	-	-	-	-	-	-
2025 Series C-2 Public Utility Revenue Bonds	87,975	-	-	-	-	-	-	-	-	-
2024 Series A Public Utility Revenue Bonds	506,360	506,360	-	-	-	-	-	-	-	-
2024 Series B -1 Public Utility Revenue Bonds	49,770	49,770	-	-	-	-	-	-	-	-
2024 Series B - 2, Public Utility Revenue Bonds	49,770	49,770	-	-	-	-	-	-	-	-
2022 Series A Public Utility Revenue Bonds	252,995	284,085	294,305	294,305	-	-	-	-	-	-
2022 Series B Public Utility Revenue Bonds	79,585	79,585	79,585	79,585	-	-	-	-	-	-
2022 Series C-1 Public Utility Revenue Bonds	206,730	206,730	206,730	206,730	-	-	-	-	-	-
2022 Series C-2 Public Utility Revenue Bonds	4,418	4,418	4,418	4,418	-	-	-	-	-	-
2022 Series D Public Utility Revenue Bonds	105,120	111,635	148,925	148,925	-	-	-	-	-	-
2022 Series E Public Utility Revenue Bonds	96,350	96,350	96,350	96,350	-	-	-	-	-	-
2019 Series A Public Utility Revenue Bonds	104,010	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	58,320	-	-	-	-
2019 Series C Public Utility Revenue Bonds	-	-	99,505	99,505	99,505	99,505	-	-	-	-
2019 Series D Public Utility Revenue Bonds	280,380	282,090	338,235	339,885	341,510	343,160	-	-	-	-
2016 Series A Public Utility Revenue Bonds	261,860	261,860	377,575	377,575	377,575	377,575	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
2015 Series A Public Utility Revenue Bonds	30,220	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	68,670	74,570	242,755	256,880	363,730	376,580	377,110	377,110	377,110	377,110
2013 Series A Public Utility Revenue Bonds	-	-	-	-	-	-	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
2012 Series C Public Utility Revenue Bonds	-	-	-	-	163,215	163,215	163,215	163,215	163,215	163,215
2010 Series A Public Utility Revenue Bonds	276,565	281,450	286,215	290,890	295,485	300,000	300,000	300,000	300,000	300,000
2008 Series A Public Utility Revenue Bonds	-	-	-	-	-	-	-	6,865	13,600	20,200
Government for Bloomington Dam	8,977	9,474	9,955	10,421	10,873	11,310	11,734	12,054	12,454	12,841
2021 WIFIA Loan Payable	104,286	78,613	52,599	-	-	-	-	-	-	-
<b>Total Subordinate Debt</b>	<b>3,036,446</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>Total Senior and Subordinate debt</b>	<b>3,862,451</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>
Unamortized bond premiums	228,716	237,175	235,144	250,235	254,284	270,117	246,460	259,578	222,786	198,677
Unamortized bond discounts	(1,063)	(1,191)	(1,320)	(1,448)	(1,577)	(1,706)	(1,835)	(1,964)	(2,093)	(2,222)
<b>Total Debt</b>	<b>\$4,090,104</b>	<b>\$3,833,179</b>	<b>\$3,951,791</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>
Debt - per capita	N/A	\$ 5,458	\$ 5,820	\$ 5,918	\$ 5,485	\$ 5,285	\$ 4,933	\$ 5,026	\$ 4,647	\$ 4,301
Debt - percentage of personal income	N/A	4.91%	5.45%	6.17%	5.69%	6.11%	5.91%	6.13%	5.81%	5.65%

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 2025 (\$000)**

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

	<u>2025</u>
Calculation of Debt Service Coverage:	
Cash Receipts (Revenues)	
Retail	\$ 777,954
Wholesale	114,341
Other Non-Operating	86,104
(Contributions to/Transfer from Rate Stabilization Fund)	110
Total Cash Receipts (A)	<u>978,509</u>
Cash Disbursements (Operating Expenses) (B)	<u>426,358</u>
Cash Receipts Less Cash Disbursements (C=A-B)	<u>\$ 552,151</u>
Debt Service:	
Senior Debt Service (D)	\$ 56,010
Subordinate Debt Service (E)	168,496
Total Outstanding and Projected Debt Service (F=D+E)	<u>\$ 224,506</u>
Calculation of Net Cash Receipts Available for Senior Debt Service:	
Cash Receipts Less Cash Disbursements (C)	\$ 552,151
Prior Year Federal Billing Reconciliation	(11,049)
(Refund to)/Payment from Wholesale Customers	6,205
AP Voided Checks/ACH Return for Previous Years	382
Project Billing Refunds	(3,127)
Transfer to Rate Stabilization Fund	(5,000)
Net Cash Receipts Available for Senior Debt Service (G)	<u>\$ 539,562</u>
<b>Senior Debt Service Coverage (G/D)</b>	<b><u>9.63</u></b>
Calculation of Subordinate Debt Service Coverage:	
Net Cash Receipts Available for Senior Debt Service	\$ 539,562
Less Senior Debt Service (D)	(56,010)
Net Cash Receipts Available for Subordinate Debt Service (G-D)	<u>\$ 483,552</u>
<b>Subordinate Debt Service Coverage ((G-D)/E)</b>	<b>2.87</b>
<b>Combined Debt Service Coverage (G/F)</b>	<b><u>2.40</u></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**

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
District of Columbia	NA	\$ 702,250	\$ 678,972	\$ 671,803	\$ 670,050	\$ 712,816	\$ 705,749	\$ 702,455	\$ 693,972	\$ 681,170
Montgomery County, MD	N/A	1,082,273	1,058,474	1,052,521	1,054,827	1,051,816	1,050,688	1,052,567	1,058,810	1,043,863
Prince George's County, MD	N/A	966,629	947,430	946,971	955,306	909,612	909,327	909,308	912,756	908,049
Fairfax County, VA	N/A	1,202,299	1,181,707	1,177,752	1,178,489	1,188,907	1,186,168	1,190,141	1,187,113	1,176,830
Loudoun County, VA	N/A	443,380	436,374	432,085	427,592	422,784	413,538	406,850	398,080	385,945

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)**

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
District of Columbia	N/A	\$ 78,079,526	\$ 72,525,298	\$ 64,472,803	\$ 64,644,701	\$ 61,706,124	\$ 58,863,955	\$ 57,604,817	\$ 55,510,450	\$ 51,842,801
Montgomery County, MD	N/A	113,510,492	105,894,149	98,300,546	97,825,022	94,191,794	94,708,400	94,404,295	91,202,046	84,518,332
Prince George's County, MD	N/A	57,692,301	54,094,675	49,958,493	52,461,141	49,296,368	46,034,388	44,938,165	43,232,981	41,922,938
Fairfax County, VA	N/A	137,459,424	128,634,390	119,424,465	111,576,020	105,777,709	102,177,189	98,116,827	93,041,631	89,412,959
Loudoun County, VA	N/A	47,224,510	44,607,146	41,852,457	38,591,724	35,672,015	33,460,894	31,762,679	29,789,834	27,486,217

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**

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
District of Columbia	N/A	\$ 111,185	\$ 106,816	\$ 95,970	\$ 96,477	\$ 86,567	\$ 83,406	\$ 82,005	\$ 79,989	\$ 76,108
Montgomery County, MD	N/A	104,882	100,044	\$ 93,395	92,740	89,552	90,139	89,690	86,136	80,967
Prince George's County, MD	N/A	59,684	57,096	\$ 52,756	54,916	54,195	50,625	49,420	47,365	46,168
Fairfax County, VA	N/A	114,330	108,855	\$ 101,400	94,677	88,971	86,141	82,441	78,376	75,978
Loudoun County, VA	N/A	106,510	102,229	\$ 96,862	90,254	84,374	80,914	78,070	74,834	71,218

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**

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
District of Columbia	6.2%	5.6%	5.3%	4.6%	5.9%	9.2%	5.3%	6.0%	6.2%	6.5%
Montgomery County, MD	4.2%	2.6%	1.7%	3.4%	4.9%	7.0%	2.8%	3.2%	3.4%	3.2%
Prince George's County, MD	4.8%	3.0%	1.9%	4.3%	6.7%	9.6%	3.6%	4.1%	4.3%	4.1%
Fairfax County, VA	3.3%	2.7%	2.6%	2.2%	2.7%	5.8%	2.0%	2.3%	3.4%	3.3%
Loudoun County, VA	3.1%	2.8%	2.7%	2.1%	2.5%	5.2%	2.0%	2.3%	3.4%	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)	
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%
2025	36,758	24,691	67.17%

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>	<u>Check</u>
2016	36,363	99.4	113.8	127.7	26,325	72.1	72.40%
2017	35,827	98.2	107.4	122.7	25,845	70.8	72.14%
2018	34,343	94.1	110.9	132.5	25,526	69.9	74.33%
2019	35,189	96.4	115.9	133.3	25,067	68.7	71.24%
2020	33,639	91.9	107.3	123.4	24,370	66.6	72.45%
2021	34,719	95.1	109.3	124.2	24,017	65.8	69.18%
2022	34,763	95.2	105.7	115.0	24,282	66.5	69.85%
2023	34,448	94.4	107.4	122.1	24,598	67.4	71.41%
2024	36,781	100.5	117.0	137.2	26,066	71.2	70.87%
2025	36,758	100.7	115.8	126.3	24,691	67.6	67.17%

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**

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
<b>Utilities and supplies per day at Blue Plains</b>										
Electric Energy (kwh) (Unit of Electric Energy) - Total Used	680,160	681,221	666,381	672,000	681,600	674,000	702,000	678,000	632,220	615,000
Electric Energy (kwh) (Unit of Electric Energy) - Generated	153,360	170,828	174,671	160,800	166,730	153,000	153,000	158,000	138,347	-
Sodium hypochlorite (gallons)	14,126	12,525	11,635	13,271	11,300	10,456	16,688	14,580	12,880	10,051
Sodium bisulfite (pounds)	16,900	11,607	12,608	11,482	12,587	12,738	14,915	12,130	9,085	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	-	-	-	-	-	-	-	-	-	-
Lime (gallons), slurry	6,673	5,392	3,883	5,430	2,881	2,321	3,221	1,150	3,095	-
Sodium hydroxide (pounds)	2,731	1,541	1,044	3,869	2,017	4,545	6,975	9,350	2,854	14,766
Methanol (gallons)	19,388	18,203	17,642	15,637	16,618	17,288	18,447	19,100	20,705	19,428
Ferric chloride (10% Iron) (gallons)	16,355	13,514	12,508	12,281	12,375	13,900	14,265	15,770	16,054	19,060
<b>Wastewater treatment capacity</b>										
Average day (mgd)	384	384	384	384	384	384	336	384	384	370
Peak 4 hour flow, through complete process (mgd)	555	555	555	555	555	555	667	550	511	511
Excess storm flow, primary treatment only (mgd)	-	-	-	-	-	-	-	-	336	336
Peak flow (mgd)	780	780	780	780	780	780	906	-	847	847
Captured Combined Flow, through Wet Weather Treatment	225	225	225	225	225	225	239	225	-	-
<b>DC Water employees</b>	1,128	1,152	1,144	1,091	1,096	1,086	1,111	1,165	1,134	1,121

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 Total Nitrogen (Annual Average)	N/A	
U.S. Environmental Protection Agency 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
Average clarifier hydraulic loading	755 gallons/square ft./day
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	3.8 – 7.2 mg/L
(Post – Aeration)	
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
Rater 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, 2025**

<b>TYPE OF COVERAGE</b>	<b>COMPANY</b>	<b>POLICY PERIOD</b>	<b>COVERAGE LIMITS</b>
Blanket Property and Boiler & Machinery	Factory Mutual	June 29, 2025– June 29, 2026	<p>\$1,000,000,000 each Occurrence, Blanket Buildings and Contents (at Specified Locations) including Boiler &amp; Machinery Perils</p> <p>\$100,000,000 Annual Aggregate, Earth Movement</p> <p>\$100,000,000 Annual Aggregate, Flood, except \$25,000,000 High Hazard Flood Locations (e.g. Blue Plains)</p> <p>\$25,000,000 Transit</p> <p>\$10,000,000 Miscellaneous Locations</p> <p>Flood Deductibles: \$500,000 each Location, except \$1,000,000 for Blue Plains, subject to \$1,000,000 minimum</p> <p>All Other Peril Deductibles: \$1,000,000 each Occurrence, except \$100,000 Equipment</p>
Fidelity & Crime Insurance	AIG	July 1, 2025– July 1, 2026	<p>\$10,000,000 each Loss - 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 each Occurrence</p> <p>100% Physical Damage - self-funded</p>
Worker's Compensation	Self-Funded		\$1,000,000 each Occurrence
Excess Worker's Compensation Insurance	Safety National	July 1, 2025– July 1, 2026	<p>Unlimited – Statutory WC Benefits</p> <p>Retention: \$1,000,000 each Occurrence</p>
Excess General Liability, Automobile Liability, Employers Liability and Employment Practices Liability	AEGIS	July 1, 2025– July 1, 2026	<p>\$35,000,000 Annual Aggregate</p> <p>Retention: \$1,000,000 each Occurrence / each Claim (EPL)</p>
Excess Liability	EIM	July 1, 2025– July 1, 2026	\$65,000,000 Annual Aggregate in excess of \$35,000,000
Public Official Liability	RSUI / Chubb / Ascot / Crum	July 1, 2025– July 1, 2026	<p>\$20,000,000 Annual Aggregate</p> <p>Retention: \$250,000 each Claim</p>
Fiduciary Liability	Encore	July 1, 2025– July 1, 2026	<p>\$5,000,000 Annual Aggregate</p> <p>Retention: \$0 each Claim</p>
Cyber	Beazley / Crum	July 1, 2025– July 1, 2026	<p>10,000,000 Annual Aggregate</p> <p>Retention: \$100,000 each Loss</p>
Professional Liability	Lloyds of London	July 1, 2025– July 1, 2026	<p>\$2,000,000 Annual Aggregate</p> <p>Deductible: \$10,000 each Claim</p>
National Flood	NFIP	July 1, 2025– July 1, 2026	<p>\$500,000 each Loss, building/contents</p> <p>Deductible: \$50,000 per building/contents</p>
Pollution Liability	Beazley	July 1, 2025– July 1, 2026	<p>\$10,000,000 Annual Aggregate/each condition</p> <p>Deductible: \$250,000</p>

# DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY

## EXHIBIT 21 SUMMARY OF MAJOR PERMITS AND ADMINISTRATIVE ORDERS AS OF SEPTEMBER 30, 2025

Wastewater	Description	Expiration Date	Current Status
<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 2025  
(\$000)**

	2025 Approved Budget	Actual Expenditures	Variance
Expenditures			
Personnel services	\$ 209,633	\$ 197,802	\$ 11,831
Contractual services	102,284	90,011	12,273
Water purchases	45,330	43,498	1,832
Chemicals and supplies	55,585	56,835	(1,250)
Utilities and rent	40,318	39,731	587
Small equipment	1,364	1,311	53
Interest and fiscal charges (debt service)	249,495	224,506	24,989
Payment in lieu of tax & right of way fee	23,796	23,797	(1)
Cash financed capital improvements	60,436	58,438	1,998
Total budgetary basis expenditures	<u>\$ 788,241</u>	<u>\$ 735,929</u>	<u>\$ 52,312</u>

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

Capitalized personnel expenditures	\$ (25,928)
Depreciation and amortization expense	164,265
Long-term debt - principal payments	(79,029)
Capitalized SBITA expense	(7,176)
Cash financed capital improvements	(58,438)
Non-budgeted expenses	553
Blue Drop	845
Total expenses reported in statements of revenues, expenses and changes in net position	<u>\$ 731,021</u>

(CONTINUED ON NEXT PAGE)

# DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY

## EXHIBIT 22 BUDGETARY COMPARISON SCHEDULE FOR FISCAL YEAR 2025 (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.