CREATIVE FINANCING FOR SUSTAINABLE WATER SOLUTIONS
85% of water spending
BOND FINANCING FOR EFFICIENCY INVESTMENTS

CYNTHIA KOEHLER
WATERNOW ALLIANCE
CENTRALIZED
DECENTRALIZED
Financial health matters to utility leadership

- Strong bond ratings
- Healthy balance sheets
- Excellent audits

Accounting must be compliant with Governmental Accounting Standards Board (GASB) rules.
INVESTING IN INNOVATION

This project will:

• Identify circumstances where:
  • Decentralized measures fit standard definitions of “capital costs”

• The utility retains “control” to satisfy GASB

This project will **NOT**:

• Seek to change any GASB rules or alter standard accounting definitions
Debt Funding for Water Conservation Programs

By Ed Harrington and Cynthia Koehler