Regular Board Meeting Agenda
Monday, June 4, 2018
JCPSD Office 7:00PM

The Board will discuss and may take action on the following items:

Call to Order:
- Roll call
- Approval of the agenda
- Public Comments
- JCPSD Employee Comments

Old Business:
- Review minutes of the May 7 regular board meeting
- Review minutes of the May 16 special board meeting
- Discuss the District's financial status of paying bills
- Discuss and approve a financial auditor for a 1 year contract
- Discuss update on pump station repairs, upgrades and related costs/funding options

New Business:
- Presentation from Charles Town Utility Board to provide District staff information on possible consolidation efforts/timing and an overview of the transition to the CTUB system
- Discuss a possible agreement with local utilities for emergency situations
- Receive project update from Charles Town Utility Board
- Discuss and possibly approve an attorney for general legal services
- Discuss tax exempt purchases & processes
- Discuss meeting invitation to County Commissioner Patricia Noland
- Discuss the timeline goals for preparation of meeting minutes
- Discuss any expenses over budget for the year
- Approve monthly disbursements
    - Update on Late Fee Charges
- Approve transfer of $2,949.97 from the New Sewer Security Deposit account to the Sewer Operating account for 26 security deposit refunds
- Approve transfer of $1,269.52 from the Renewal & Replacement account to the Sewer Operating account for one new pump for Deerfield plant
- Approve transfer of $1,400.70 from the Renewal & Replacement account to the Sewer Operating account for one new pump for Deerfield plant
- Approve transfer of $1,269.52 from the Renewal & Replacement account to the Sewer Operating account for one new pump for Deerfield plant
- Approve transfer of $6,158.20 from the Renewal & Replacement account to the Sewer Operating account for new pump for pump station 2-13
- Approve transfer of $4,781.28 from the Renewal & Replacement account to the Sewer Operating account for pump repair for pump station 3-8
- Approve transfer of $1,874.48 from the Renewal & Replacement account to the Sewer Operating account for 2 check valves for pump station 3-6
- Approve transfer of $3,600.00 from the Renewal & Replacement account to the Sewer Operating account for pump repair for pump station 4-3
- Update on status of current legal cases:
    - Jefferson County Commission PSC Case No. 17-0915-PSWD-PC consolidated with Complaint Case PSC Case No. 18-0006-PSD-C
- Discuss General Manager report
    - Emergency Response Plan GM update
    - Jefferson Heights North GM update
    - Magnolia Springs GM update
    - CTUB evaluation update
    - Update on Pump Station estimates being worked by the Districts engineering technician
- Discuss other staff reports
- Discuss correspondence
- Public comments

Discuss Litigation, Personnel Matters, and Contract Negotiations:

(The items below may be discussed in Executive Session)

- Discuss potential office space/lease for the District
- Discuss consolidated cases Jefferson County Commission PSC Case No. 17-0915-PSWD-PC & Complaint Case PSC Case No. 18-0006-PSD-C

Proposed items to include on agenda of next or future board meetings:

- Discuss posting online a bill estimator with all charges, surcharges, fee, taxes, etc.
- Review and discuss wastewater Strategic Plan 2015
- JCPSD Employee Manual (including but not limited to)
    - Grievance Process
    - Establishing a documented process for filling internal job vacancies
    - Employee conflicts of interest process and training
    - Posting of external comments and surveys on JCPSD Property
    - Disposal of JCPSD furniture & equipment
    - Employee Training
    - Employee communications/opinions

May Billing:

Public Service District: Sewer (Metered)

- Residential – 2424 Customers
    - May 2017 – 2329 Customers
- Commercial – 169 Customers
    - May 2017 – 166 Customers
- Public Authority – 11 Customers
    - May 2017 – 11 Customers
- Industrial – 7 Customers (7 on Billing, 4 on NPDES Permit)
    - May 2017 – 7 Customers
- EDU's – 12,982,110 Gallons Billed in March (4500 avg gal/customer/mo) = 2885 EDU's
- 7 New Homes in May (7 EDU's)
- 0 New Commercial in May (0 EDU's)

Public Service District: Sewer (Unmetered)

- Residential – 74 Customers
- Commercial – 0 Customers

Public Service District: Water

- Glen Haven – 74 Customers
- Cavaland – 42 Customers

Public Service District: Capital Improvement Fees Paid

- 2013 – 110 (87 residential, 23 commercial)
- 2014 – 47 (45 residential, 2 commercial)
- 2015 – 132 (32 residential, 100 commercial)
- 2016 – 85 (34 residential, 51 commercial)
- 2017 – 66 (65 residential, 1 commercial)
- 2018 – 46 (22 residential, 24 commercial)

Public Service District: Capacity Assurance Fees Paid

- 2017 – 18 (18 residential)

Next Meeting:

- Monday, July 9, 2018 at 7:00PM – Jefferson County PSD Office, 340 Edmond Road, Suite A, Kearneysville

Jefferson County Public Service District
Regular Board Meeting
May 7, 2018

The monthly meeting of the Jefferson County Public Service District was held at 7:00PM on Monday, May 7, 2018 in the meeting room at the District's office in Kearneysville. Those in attendance included: Chairman, Roger Forshee; Treasurer, Todd Milliron; Secretary, Tara Ashley; General Manager, April Shultz; Office Administrator, Ashley Stottlemyer; Operations Manager, Joseph Freeze; District Attorney, David Hammer; and County Commission liaison, Commissioner Josh Compton.

CALL TO ORDER
Chairman Roger Forshee called the meeting to order at 7:00PM.

Approval of agenda
The agenda was approved unanimously.

Action: **Motion made by Ms. Ashley and seconded by Mr. Milliron to approve the agenda as presented. Unanimously approved.**

Public Comments
Sarah Thomsen commented on the Facebook and Twitter page created by Mr. Forshee which she is against. She stated he changed the name from "official" to unofficial" which she felt implied that he was aware on some level the page was unethical and he used/misused his position as chairman of the District. She stated she believed this page to be a conflict of interest in which he has promoted certain politicians while critiquing others and has blocked citizens from viewing the page and deleted certain public comments. She stated that she has taken screen shots of all the deletions prior to them being taken down. Ms. Thomsen made the comment that he is using his position and abusing his power and called for the removal of the page because it is clearly not representing what the title of the page implies. She said she has no problem with Mr. Forshee expressing his opinions on his own Facebook page, but not on one titled as an organization.

Susan Pipes read a letter she addressed to the Board regarding the Facebook page created by Mr. Forshee. She stated the page has misled citizens in the community, caused the District staff and the Jefferson County Commission grief, and he has blocked many citizens from the page taking away their ability to express their opinions. Ms. Pipes commented that this is not fair, and the page offered no balance of information. She asked if the page is "unofficial" then why it contained all of the District's information. Ms. Pipes stated that entities in this County are acting like children rather than working together and Mr. Forshee has caused havoc. She made the comment that she is the leader of an organization called the Women's March and she is careful to differentiate when she is representing herself as the leader of that group and as a private citizen and Mr. Forshee should be representing the District and its customers. Ms. Pipes commented to the other Board members "shame on you" if you cannot stand up against one person and say "enough is enough". She reminded the Board that Jill Upson recently worked on a cyber bullying law and this is a form of cyber bullying. Ms. Pipes closed by quoting portions of the Ethics Act and stated Mr. Forshee has committed unethical behavior and could rename the page if he did not want to delete it.

Employee Comments
Joe Freeze, Operations Manager, had concerns over increasing the number of monthly board meetings. He stated that conducting one a month is very time consuming for staff and felt that one is sufficient. The Chairman reminded the employee that this topic is an agenda item and will be discussed later in the meeting.

Mrs. Shultz read an employee comment submitted to her anonymously by a member of her staff. The employee had a few thoughts about the state of the District, how things are going, and job security. The employee wished to remain silent for fear of retribution.

OLD BUSINESS

Review minutes of April 4 regular board meeting

Action: **Motion made by Mr. Milliron and seconded by Ms. Ashley to accept the April 4, 2018 regular board meeting minutes as presented. Unanimously approved.**

Discuss the District's financial status (status of paying bills)

Mrs. Shultz stated the District will have enough to pay the May disbursements for sewer, but will need to collect $6500 to cover the previous disbursements for water.

Action: **No action required by the Board.**

Update from County Commission about JCPSD service area

The County Administrator provided Mrs. Shultz with information regarding the District's service area. This included the original County Commission order from 1983 which created the District and defined the service area as all land that lies within the boundary of Jefferson County, with the exception of those areas served by a municipal sewage authority.

Action: **No action required by the Board.**

Discuss and approve a financial auditor for a 1 year contract

Mrs. Shultz received a call from Chuck Young of Cox Hollida Young, PLLC and he informed her that he was asked by the City of Charles Town to assist them with the due diligence process for consolidation. He also submitted a proposal for the 1 year financial auditor contract after having Mrs. Shultz check with the Board which was included in the board meeting packet. Mr. Milliron stated he had contacted several accounting firms in the last couple of days, as Mrs. Shultz has over the last couple of months. Mrs. Shultz stated that the Board should approve an auditor before the year ends June 30th.

Mr. Milliron stated that at the board member training he attended a couple weeks ago, many Public Service Districts allow their staff to submit the annual reports to the PSC. Mrs. Shultz replied that she is not comfortable without having a Certified Public Accountant assisting with preparing and submitting them. She will also be on maternity leave later this month when this should be prepared. Mr. Milliron suggested hiring two accounting firms, one to prepare the annual report and one to prepare the audit.

Since a few of the firms informed Mr. Milliron they would consider submitting a proposal, the Board decided to extend the acceptance of proposals until May 25th. Ms. Ashley stated that a decision should be made by the next meeting at the latest.

Action: **Motion made by Ms. Ashley and seconded by Mr. Milliron to extend the Request for Proposals to now close on May 25th. Unanimously approved.**

The Board then discussed advertising options for the Request for Proposal. Mr. Forshee mentioned a website, www.westvirginiabids.com, he found to advertise the Request for Proposal on to extend the search other than just the local papers. The Board suggested posting it in the Washington Post as well.

Action: **Motion made by Mr. Milliron and seconded by Ms. Ashley to submit the Request for Proposals to the Washington Post. Unanimously approved.**

Discuss pump station upgrades and related costs

Operations Manager, Joe Freeze, contacted numerous contractors for the repair/upgrades to pump station 3-6, but only received 2 bids, one from Marcum Pump & Equipment and the other from Snyder Environmental Services. District staff researched the bid limit for repairs and discovered it was $25,000 not $10,000 as previously thought. Mr. Freeze stated that the Marcum bid came in at $22,000, but it didn't include replacing backflow devices and check valves, while the Snyder Environmental quote came in at $47,500.

Mr. Forshee was concerned and did not want to piece mill a project just to stay under the $25,000 limit. Mr. Hammer stated he believed this pump station repair would be considered one project. The Board decided to move forward with the quote from Marcum Pump and directed Mr. Freeze to contact them on their availability to begin the work. Once this upgrade/repair is complete the District will work on the upgrade/repair to pump station 4-2. Mrs. Shultz stated that money will be used from the Renewal & Replacement Account to cover these costs.

Action: **Motion made by Mr. Forshee and seconded by Ms. Ashley to approve less than $25,000 for repairs to pump station 3-6 by Marcum Pump & Equipment. Unanimously approved.**

Mrs. Shultz updated the Board on the fences to be installed at the two pump station in Briar Run. The permit has been issued and the contractor will begin the work tomorrow.

NEW BUSINESS

Discuss social media/Facebook

This item was added in response to a personal Facebook page Mr. Forshee had created using the District's name and public information. Mr. Forshee began the discussion by stating his thought was to create a Facebook page to offer official information to customers/public in a cost effective way after researching other entities who had created pages, including the Berkeley County Public Service Water District, Jefferson Utilities, Putnam PSD, Craigsville PSD, Clay Roane PSD, Wilderness PSD, and Hardy County PSD. He then asked staff how they notify customers in emergency situations and Mrs. Shultz informed him that in emergency situations at the water systems customers are notified by phone calls or door to door. The Chairman expressed the benefits of social media including the time needed to personally visit all customers during the emergency. Mrs. Shultz stated that the District website is sufficient and staff has the ability to personally update the site.

Ms. Ashley questioned whether the Board was discussing Mr. Forshee's Facebook page he created or using a District page in general. Mr. Forshee stated he would not be discussing his private page and doesn't think it is fair to discuss private pages. Ms. Ashley stated that she doesn't see a need for a District Facebook page or any other social media page. Mr. Milliron thanked staff for creating and publishing the newsletter and would like to stay on that avenue rather than social media. Mrs. Shultz agreed that her or her staff do not want a District Facebook page.

Regarding Mr. Forshee's personal Facebook page he created with the District's name, Ms. Ashley prepared and read a statement where she quoted several portions of the Ethics Act and commented on how Mr. Forshee created an official page, which he later changed the name to unofficial, without Board approval. She also stated the page was misleading and dishonest which put the District in the spotlight for his personal agenda causing embarrassment to the District's reputation and ethical goals.

Action: **Motion made by Ms. Ashley that all use of the District's name be removed from the Chairman's personal social media pages so as to remove any link between Mr. Forshee' s personal life and his role as chairman on this board.**

Ms. Ashley amended her motion to request that all use of the District's name be removed from the Chairman's personal social media pages so as to remove any link between Mr. Forshee' s personal life and his role as chairman on this board.

Before making a second on the amended motion, Mr. Milliron stated that on social media sites, a person's name needs to be applied in the title and should be mentioned that it is the creator's opinions and not the entity. He asked Mr. Hammer what his view was of the ethical violations in this matter. Mr. Hammer stated that because he represents the entity as a body and not as individuals, he cannot give advice for this matter. Commission Compton commented that the page is confusing and the title should be changed to include Mr. Forshee's name as the current page gives a false notion of what the page really is. Mr. Forshee asked what the next steps would be if the page was not changed and Ms. Ashley commented that she would vote to censor Mr. Forshee.

Mr. Milliron amended Ms. Ashley's amended motion to request that anyone who creates a social media site, the creator's name be added in the title of the pages. Ms. Ashley agreed with this amendment and Mr. Milliron seconded the amended motion. The motion passed 2-1. Mr. Forshee voted against.

Mr. Forshee suggested the District refer this to the Ethics Commission for an opinion. Mr. Hammer stated the District should not spend District funds to file a complaint, but an individual could file it for a public opinion.

Action: **Motion made by Mr. Forshee to refer this to the WV Ethics Commission for an opinion. The motion died due to a lack of a second.**

Discuss online billing and late fees
Mr. Forshee added this item to the agenda after a customer commented on his unofficial Jefferson County PSD Facebook page regarding the District's webpay system being down outside of business hours. Mrs. Shultz stated and confirmed the system was down and fixed after the office opened that morning. Mr. Forshee also questioned late fees since that customer did not want to be charged a late fee for not paying. Mrs. Shultz stated that we have approximately 600 customers who pay late. Additionally, she discussed several payment options available to customers and that the District will work with them if it is their first time being late. Additionally, Mrs. Shultz informed the Board that it is unreasonable for the staff to check postmarks and late fees are applied the following day after the bills are due and after all overnight payments are entered.

Action: **No action required by the Board.**

Discuss regular meeting frequency
Mr. Forshee added this item to the agenda since there has been a lot of emailing this past month between the Board and staff. He stated he didn't want to cross any ethical lines or make any decisions in emails so he questioned if one meeting a month was sufficient. He wanted to open the topic up for discussion. Ms. Ashley and Mr. Milliron both agreed that one meeting a month was sufficient at this time.

Mr. Freeze stated the District is ran by a competent General Manager. Staff agreed with Ms. Ashley and Mr. Milliron and Commissioner Compton commented that the Board should let the General Manager run the utility as she is more than capable.

Action: **No action required by the Board.**

Discussion of any expenses over budget for the year
There were no items over budget.

Action: **No action required by the Board.**

Approve monthly disbursements
Mr. Forshee questioned multiple disbursements and late fees that were charged on a couple of the Potomac Edison bills. Mrs. Shultz stated the board meeting is scheduled after a couple of the bills are due and the District received a late fee. He also questioned the staff's purchases of water for the water cooler, candy, and coffee. Commissioner Compton stated he would donate water and coffee to the employees if it is taken away. Mr. Forshee also questioned the number of phone companies and lines. The General Manager reported that these charges on the Comcast bill were being reduced since the lines were eliminated. Mr. Forshee was concerned about the proper use of public funds.

Action: **Motion made by Mr. Milliron and seconded by Ms. Ashley to approve disbursements for Public Service District sewer expenses in the amount of $172,365.80. Unanimously approved.**

Action: **Motion made by Mr. Milliron and seconded by Ms. Ashley to approve disbursements for the Public Service District water expenses in the amount of $8,239.36. Unanimously approved.**

Approve transfer of $4,876.76 from the New Sewer Security Deposit account to the Sewer Operating account for 43 security deposit refunds

Action: **Motion made by Mr. Milliron and seconded by Ms. Ashley to approve transfer of $4,876.76 from the New Sewer Security Deposit account to the Sewer Operating account for 43 security deposit refunds. Unanimously approved.**

Approve transfer of $2,157.69 from Renewal & Replacement account to the Sewer Operating account for one new pump and one pump repair for Deerfield plant

Action: **Motion made by Mr. Milliron and seconded by Ms. Ashley to approve transfer of $2,157.69 from the Renewal & Replacement account to the Sewer Operating**

account for one new pump and one pump repair for Deerfield plant. Unanimously approved.

Update on Status of Current Public Service Commission Cases

- Jefferson County Commission PSC Case No. 17-0915-PSWD-PC consolidated with Complaint Case PSC no. 18-0006-PSD-C– Mr. Hammer filed the requested proof a publication and meeting minutes to the PSC. There have been no further updates in this case.

Action: No action required by the Board.

General Manager's Report

In the General Manager's report this month, Mrs. Shultz informed the Board that the maintenance staff completed the annual line flushing at both water systems and the Cavaland leak was fixed. Also, Mr. Freeze and staff have been doing multiple repairs at the Deerfield wastewater treatment plant and began mowing at Deerfield and Glen Haven.

Mrs. Shultz also stated that both Mr. Milliron and Ms. Ashley completed their board member training last month and Mrs. Shultz has scheduled the evaluation of the District's pump stations with Charles Town for later this month. Mr. Forshee requested a copy of their evaluation once it is completed.

Mrs. Shultz also discussed the proposed subdivisions Jefferson Heights North and Magnolia Springs. Jefferson Heights North is planned for 130 homes near the District's pump station 4-4, which would have to be upgraded by the developer to handle anymore flow. The Magnolia Springs subdivision would be located in the same area with 300 homes. Mrs. Shultz has been in discussions with Mrs. Stolipher at the Charles Town Utility Board regarding both areas.

Other issues brought up in the report were the lack of trust in the staff by Board members has created at least four employees to begin searching for alternative employment. The inability to move forward, micromanaging, and the lack of communication regarding their future with the District have made them consider other options. Mrs. Shultz referenced attacks and when questioned about those attacks she stated she would rather not discuss at this time. Mrs. Shultz will be on maternity leave later this month so she would hate to lose any staff. She also mentioned that the remaining balance owed to Thrasher has been paid in full this month.

Action: No action required by the Board.

Other staff reports

Mentioned in the Operations report, Mr. Freeze discussed a damaged manhole lid in front of the new Popeyes that had to be replaced. Mrs. Shultz will be sending the invoice for this repair to the restaurant. Also mentioned was the Aspen Greens development continuing to apply and pay for EDU's for phase 1 of the project. Additionally, Mr. Markley is continuing to work on the pump station estimates requested by Mr. Milliron.

Action: No action required by the Board.

Correspondence

None discussed.

Action: No action required by the Board.

Public Comment

Patsy Noland stated she was appalled at what she witnessed at tonight's meeting and commented that it was not the Chairman's duty to micromanage the District. She also made the comment that she was sorry for not voting for Ms. Ashley and that appreciated Ms. Ashley's actions at this meeting.

Susan Pipes stated that her previous "shame on you" comment made earlier in the meeting was not directed towards staff and the Board should be working together with the staff not against. She also appreciated and thanked Mr. Compton for supporting Ms. Ashley's motion to change the name of Mr. Forshee's Facebook page. Mrs. Pipes stated that Mr. Forshee had the opportunity to stand up tonight to be a leader, but failed. She lastly commented that she would be pissed off is she did not get her coffee and noticed Mr. Forshee didn't dismiss Mr. Freeze or Mr. Compton's discussions, but did dismiss as a female Ms. Ashley.

Jacquelyn Milliron commented that after years of looking at the repair/upgrade costs of pump stations, specifically at pump station 3-6 costing at least $100,000, she thanked Mr. Freeze for getting that number down to $25,000.

Action: **Motion made by Mr. Forshee and seconded by Ms. Ashley to convene into executive session to discuss potential office space/lease for the District. Unanimously approved.**

Action: **Motion made by Mr. Forshee and seconded by Ms. Ashley to return to public session. Unanimously approved.**

Action: **Motion made by Mr. Forshee and seconded by Ms. Ashley to adjourn. Unanimously approved.**

There being no further business at this time, the meeting was adjourned at 9:20PM.

The next regular meeting is scheduled for Monday, June 4, 2018 at 7:00PM at 340 Edmond Road, Suite A at the Districts office in Kearneysville.

Respectfully Submitted,

Roger C. Forshee Jr.
Chairman

Tara D. Ashley
Secretary

Jefferson County Public Service District
Special Board Meeting
May 16, 2018

The special meeting of the Jefferson County Public Service District was held from 12:00PM – 2:00PM on Wednesday, May 16, 2018 in the meeting room at the Districts office in Kearneysville. Those in attendance included: Chairman, Roger Forshee; Secretary, Tara Ashley (speakerphone); Treasurer, Todd Milliron; General Manager, April Shultz; Operations Manager, Joseph Freeze; Engineering Technician, Travis Markley; and Jefferson County Commission liaison, Josh Compton (speakerphone).

CALL TO ORDER
Chairman Roger Forshee called the meeting to order at 12:00PM.

Approval of agenda
The agenda was approved unanimously.

Action: **Motion made by Mr. Forshee and seconded by Ms. Ashley to approve the agenda as presented. Unanimously approved.**

Discuss the employee and management concerns raised at the regularly scheduled meeting on May 7, 2018

Mr. Forshee stated that from the concerns heard at the May 7th regular board meeting, it was important to not delay acknowledging these concerns and take proactive steps to take action. He was concerned that as a Board, they no longer have access to an attorney so at a loss on how to handle the next steps. Mr. Forshee was unsure as to whether the Board should document all the concerns up until the May 7th meeting and discuss with an attorney in the future and take any action if necessary. Mrs. Shultz stated that a couple of employees have prepared comments/statements for today's meeting. Ms. Ashley expressed that this would be more of an awareness process with no actions as the employee concerns are generally handled by the General Manager. Mr. Milliron was concerned with the allegations of attacks as brought up by Mrs. Shultz at the last board meeting and would like this to be further expanded upon.

Travis Markley, District Engineering Technician, began reading his prepared statement in which he questioned the Board's use of time and allocation of resources after listening to the May 7th regular meeting and seeing the General Manager emotionally distraught at her desk a few days after the meeting. Mr. Forshee interrupted him to request he only discuss concerns/allegations of attacks prior to the May 7th meeting as stated on the agenda so he was not permitted to finish reading his comments. Ms. Ashley expressed her confusion of Mr. Forshee's interruption as the Board just requested staff to voice their concerns. Mr. Forshee stated that he was sticking to what is listed as the agenda item and informed Mr. Markley he can read his statement at the next regular board meeting under the Employee Comments item. Mr. Markley stated he felt as if he was being silenced so chose to sit down.

Joe Freeze, District Operations Manager, and Amanda Roberson, District Billing Clerk, both chose to save their employee comments for the next meeting.

Mr. Forshee asked Mrs. Shultz to address the other concerns that were mentioned in her General Manager's report last month such as her statement about the Boards inability to move forward, micromanaging, and how employees are looking for alternative employment. Mrs. Shultz stated that she expressed her concerns last meeting and felt the Board continues to attack staff in its' decisions rather than moving forward and focusing on consolidation. She also stated the Board should be worried about more broad topics rather than office operations. Mr. Milliron expressed that if there have been attacks by the Board on staff then this critical issue needs to be addressed.

Mrs. Shultz stated that she has felt personally attacked by the Board. Mrs. Roberson added that staff has felt attacked indirectly when daily operations are being questioned and micromanaged. She stated that

employees have been more than compliant and understanding with all that has been going on. Mr. Forshee asked Mrs. Roberson to provide the Board with specific examples of such attacks and she replied that Mr. Markley tried to explain, but he was not allowed to share those concerns. She preferred to not discuss specific attacks at this time. Mr. Freeze also made the comment that he has witnessed the General Manager very upset regarding emails from Mr. Forshee which upsets staff. He said the General Manager does not need to be micromanaged. He also stated that many of the Facebook postings attacking the District and its operations are an attack on employees.

Ms. Ashley expressed her concerns over Mr. Forshee micromanaging staff including examples such as giving an agenda line by line to post, several emails back and forth a week, and worrying about customer support. She stated the Board does not need to worry about the daily operations or small monthly budget items, but to trust the General Manager and allow for the Board to provide general oversight not management.

Mr. Forshee suggested Mrs. Shultz have regular staff meetings to keep staff up to date and discuss concerns. Mrs. Shultz stated she has weekly meetings with the maintenance staff and talks with all staff daily. Mrs. Roberson expressed her concern that no Board member has made any attempts to arrange a meeting to speak with all staff about the new Board transition or consolidation. She did not think it was appropriate to arrange a meeting during working hours to discuss employee concerns. Mr. Forshee replied that he had tried to arrange a meeting during the holidays, but due to ethical concerns and the inability to have more than one Board member in attendance without it being considered a meeting, he chose not to pursue. Mr. Milliron stated that he met with Mr. Freeze in January to visit all of the pump stations as well as Mrs. Shultz and staff in December. Ms. Ashley reminded staff that they can attend monthly Board meetings.

Action: No action required by the Board.

Discuss the catastrophic or emergency plan to maintain operations of both sewer and water systems in the advent of a staff shortage

The District currently has an emergency response plan that provides guidance in an event of an emergency, but Mr. Forshee expressed his concerns that the Job Actions section which includes strikes, walkouts, etc could use improvement. Mrs. Shultz stated the Board should focus on mending the relationship with staff rather and to prevent walkouts or staff leaving for alternative employment. Mr. Compton agreed with Mrs. Shultz. Mr. Forshee expressed concern that if four out of nine employees are looking for other employment then the District needs to mitigate this with an updated plan. He suggested possibly working with surrounding utilities on an agreement to offer assistance in time of needs. Mr. Pete Kubic, member of the Charles Town Utility Board, stated that the City of Charles Town could offer assistance if needed.

Ms. Ashley commented that this plan is another example of the Board micromanaging staff and to allow Mrs. Shultz to deal with the employees, but Mr. Forshee disagreed. Mr. Milliron stated that after reviewing the plan he thought it was acceptable and if there were a walkout the District would have to reach out to surrounding utilities for assistance. Mr. Milliron suggested going into executive session due to the fact that issues being brought up are not being handled appropriately because of the tension.

Action: Motion made by Mr. Milliron and seconded by Mr. Forshee to go into executive session to address any items identified above, then the Board will have a five minute discussion before allowing staff to come before the Board and explain their grievances, and then move on with the above items. If there are no employee comments then the Board will come out of executive session.

Mrs. Shultz stated that she will not be participating in executive session and did not believe her staff would be either as they would like to explain their grievances in public session. Ms. Ashley stated that she would rather move on with the agenda and go into executive session at the end of the meeting.

Motion was approved 2-1. Ms. Ashley voted against the motion.

Action: **Motion made by Mr. Forshee and seconded by Mr. Milliron to return to public session. Unanimously approved.**

Mrs. Shultz left the meeting as she was not feeling well.

Mr. Forshee stated that staff can do a better job at explaining the Job Actions item in the emergency plan and would like staff to prepare ideas regarding a possible Memorandum of Understanding or a similar agreement with the surrounding utilities.

Action: **No action required by the Board.**

Discuss the catastrophic or emergency plan to maintain administrative operations in the advent of a staff shortage

This item was discussed in the above item.

Action: **No action required by the Board.**

With the election of David Hammer discuss options for Legal Counsel

With the loss of Mr. Hammer as the Districts legal counsel, Mr. Forshee questioned whether the District could use the Jefferson County Commissions attorney given they support the consolidation. He also suggested staff begin soliciting in the local newspapers for legal counsel for day-to-day operations as well as adding it to next month's agenda. Commissioner Compton suggested asking Charles Town's attorney, Hoy Shingleton, and the Jefferson County Commissions attorney, Will Rohrbaugh for any referrals of an attorney.

Action: **Motion made by Mr. Forshee and seconded by Ms. Ashley to put out a Request for Proposals for legal services to the Journal and the Spirit of Jefferson. Unanimously approved.**

After receiving cost estimates, discuss the decision to advertise in the Washington Post and other outreach options

Mr. Forshee discussed that staff received a quote from the Washington Post to advertise the Request for Proposal for an auditor which came in at $3200. Since Mr. Milliron has reached out to several firms and Mr. Forshee has published the Request for Proposal on the WV Bid Network website, the Board decided to not post in the Washington Post as motioned to do so at the last meeting.

Action: **Motion made by Mr. Forshee and seconded by Mr. Milliron to withdraw the motion to post in the Washington Post due to excessive costs. Unanimously approved.**

Discuss the use of public funds and request for opinion

Mr. Forshee stated that he wanted to clarify a May 9th email he had sent out to Mrs. Shultz and the Board regarding the purchase of a water cooler, candy, and coffee. He expressed that while the expenses may be acceptable and were approved by the Board, moving forward he would like to ask the Ethics Commission for an opinion if the District is in compliance with the rules and procedures. Mr. Forshee stated his intent was to question the totality of the expenses as the Board did approve the previous expenses, but moving forward he would like to get a verification for good use of public funds. He has already submitted his concern to the West Virginia Ethics Commission and they replied as not having an opinion for this specific situation. They suggested the State Attorney's office provide an official opinion which can only be accepted if requested from a County Prosecutor at the lowest level. Mr. Forshee has sent this request to the County Prosecutor, Matt Harvey, and waiting for an opinion. He expressed that as a Board, all expenses should be approved moving forward.

Commissioner Compton stated that if the Board chooses to remove the water cooler he was more than happy to provide the cooler himself.

Action: **Motion made Mr. Forshee and seconded by Mr. Milliron to adjourn. Unanimously approved.**

There being no further business at this time, the meeting was adjourned at 2:00PM.

The next regular meeting is scheduled for Monday, June 4, 2018 at 7:00PM at 340 Edmond Road, Suite A at the Districts office in Kearneysville.

Respectfully Submitted,

Roger C. Forshee Jr.
Chairman

Tara D. Ashley
Secretary

MEMORANDUM

Re: Discuss the Districts financial status of paying bills

To: Jefferson County PSD Board Members & Professionals

Date: June 1, 2018

Preparers: April Shultz, General Manager

Background:

As of today, the District has the funds available to pay all of the May sewer disbursements and will need to collect $4,500 before all of the previous water disbursements can be paid.

Action:

No action at this time.

MEMORANDUM

Re: Discuss and approve a financial auditor for a 1 year contract

To: Jefferson County PSD Board Members & Professionals

Date: June 1, 2018

Preparers: April Shultz, General Manager

Background:
Last month the Board approved extending the deadline for the Request for Proposals until May 25, 2018.

As of today, the District has received 3 proposals:

- Cox Hollida Young, PLLC, Martinsburg, WV
- Yount, Hyde & Barbour, P.C., Winchester, VA
- Huber, Michaels & Company, Cumberland, MD

Action:
The Board should take action on approving a financial auditor for a 1 year contract.

101 North Spring Street
Suite 200
Martinsburg WV 25401
Phone 304.263.0891
Fax 304.263.0997
www.chycpa.com

May 3, 2018

To the Board of Directors
Jefferson County Public Service District
340 Edmond Road, Suite A
Kearneysville, WV 25430

We are pleased to confirm our acceptance and understanding of the services we are to provide for the year ended June 30, 2018.

We will prepare the West Virginia Public Service Commission Annual Reports of Jefferson County Public Service District Water and Sewer Funds, which comprise the comparative balance sheets and the related statements of income, retained earnings, and cash flows for the years then ended, and perform a compilation engagement with respect to those financial statements.

We will assist your general manager in adjusting the book of accounts with the objective that she will be able to prepare a working trial balance from which financial statements can be prepared. Your finance staff will provide us with a detailed trial balance and any supporting schedules we require.

Our Responsibilities

The objective of our engagement is to:

1) prepare financial statements in accordance with the format prescribed by the West Virginia Public Service Commission based on information provided by you and in accordance with the requirements of the West Virginia Public Service Commission

2) apply accounting and financial reporting expertise to assist you in the presentation of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for them to be in accordance with the format prescribed by the West Virginia Public Service Commission.

We will conduct our compilation engagement in accordance with Statement on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with applicable professional standards, including the AICPA's *Code of Professional Conduct* and its ethical principles of integrity, objectivity, professional competence, and due care, when preparing the financial statement, and performing the compilation engagement.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion, a conclusion, nor provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

We, in our sole professional judgment reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Your Responsibilities

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to prepare financial statements in accordance with the format prescribed by the West Virginia Public Service Commission and assist you in the presentation of the financial statements in accordance with the format prescribed by the West Virginia Public Service Commission. You have the following overall responsibilities that are fundamental to our undertaking in the engagement in accordance with SSARS:

1. The selection of the format prescribed by the West Virginia Public Service Commission as the financial reporting framework to be applied in the preparation of the financial statements.
2. The preparation and fair presentation of financial statements in accordance with the format prescribed by the West Virginia Public Service Commission.
3. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatements, whether due to fraud or error.
4. The prevention and detection of fraud.
5. To ensure that the Jefferson County Public Service District Water and Sewer Funds comply with the laws and regulations applicable to its activities.
6. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
7. To provide us with-
    - access to all information of which you are aware that is relevant to the fair presentation of the financial statements, such as records, documentation, and other matters.
    - additional information that we may request from you for the purpose of the compilation engagement.
    - unrestricted access to persons within the entity of whom we determine it necessary to make inquiries.

You are responsible for all management decisions and responsibilities for designating an individual with suitable skills, knowledge, and experience to oversee our bookkeeping services and the preparation of your financial statements. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

Our Report

As part of our engagement, we will issue a report that will state that we did not audit or review the financial statements and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them. There may be circumstances in which the report differs from the expected form and content. If, for any reason, we are unable to complete the compilation of your financial statements, we will not issue a report on such statements as a result of this engagement.

Our report will disclose that the financial statements are presented in a prescribed form in accordance with the requirements of West Virginia Public Service Commission and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

You agree to include our accountants' compilation report in any document containing financial statements that indicates we have performed a compilation engagement on such financial statements and, prior to inclusion of the report, to ask our permission to do so.

Other Relevant Information

Chuck W. Young, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fees for the **PSC Annual Reports** (Water and Sewer) will not exceed $4,950. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you acknowledge and agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. A copy is enclosed for your files.

Sincerely,
CoxHollidaYoung PLLC

Chuck W. Young, CPA
Assurance Partner

ACKNOWLEDGED:

By: _____

Title: _____

Date: _____

B&R Boyer & Ritter LLC
Certified Public Accountants and Consultants

211 House Ave., Camp Hill, PA 17011
P.O. Box 8300, Camp Hill, PA 17001-8300
Tel: 717.761.7210 | Fax: 717.761.7134
www.cpabr.com

System Review Report

To the Partners of
CoxHollida & Professionals PLLC

Peer Review Committee of the
West Virginia Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of CoxHollida & Professionals PLLC (the firm) in effect for the year ended April 30, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards.*

In our opinion, the system of quality control for the accounting and auditing practice of CoxHollida & Professionals PLLC in effect for the year ended April 30, 2016, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*; *pass with deficiency (ies)* or *fail*. CoxHollida & Professionals PLLC has received a peer review rating of *pass.*

Boyer & Ritter

Camp Hill, Pennsylvania
October 17, 2016

101 North Spring Street
Suite 200
Martinsburg WV 25401
Phone 304.263.0891
Fax 304.263.0997
www.chycpa.com

May 3, 2018

To the Board of Directors
Jefferson County Public Service District
340 Edmond Road, Suite A
Kearneysville, WV 25430

We are pleased to confirm our understanding of the services we are to provide Jefferson County Public Service District ("District"), for the year ended June 30, 2018. We will audit the financial statements of the business-type activities, including the related notes to the financial statements, which collectively comprise the basic financial statements of Jefferson County Public Service District as of and for the year ended June 30, 2018. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's discussion and analysis
2. Employee's retirement schedule
3. Funding progress schedules for other post employment benefits
4. Budgetary comparison schedules – sewer department
5. Budgetary comparison schedules – water department

We have also been engaged to report on supplementary information other than RSI that accompanies the District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and will provide an opinion on it in relation to the basic financial statements as a whole:

1. Schedules of operating expenses – sewer department
2. Schedule of operating expenses – water department

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be

conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the Board of Directors of the Jefferson County Public Service District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures-General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent imitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period

covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures-Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with provisions of applicable laws, regulations, contracts, and agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants for taking timely and appropriate steps to remedy any fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of CoxHollidaYoung PLLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a regulatory agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of CoxHollidaYoung PLLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release or for any additional period requested by regulatory agencies. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We will be providing you a list of items that we will need compiled and completed by you prior to our start of fieldwork.

We expect to begin our preliminary testing in July and to issue our draft reports no later than December 31, 2018. Chuck W. Young, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will not exceed $31,500 Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. It is further agreed and understood that additional charges may be incurred in the process of conducting the engagement that we will issue a "Change Order" providing for such changes and charges incurred thereby. Change Orders shall be billed separately and in addition to fees previously described and are payable upon receipt. Any Change Order will be submitted to you when unexpected circumstances are encountered.

We understand that the District has a signed agreement and is in the due process phase of consolidation of operations with the Charles Town Utility Board. We expect that this activity may require a going concern notation or other type of disclosure in the notes to the financial statements. We also understand that there may be limited access to staff or a potential delay in closing of the District books due to staff limitations and pending medical leave, this also may delay the issuance of the report.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly our most recent peer review report accompanies this letter.

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the original and return it to us. A copy is enclosed for your files.

Sincerely,

CoxHollidaYoung PLLC

Chuck W. Young, CPA
Partner

Enclosure

RESPONSE:

This letter correctly sets forth the understanding of the Jefferson County Public Service District.

Management signature: _____

Title: _____

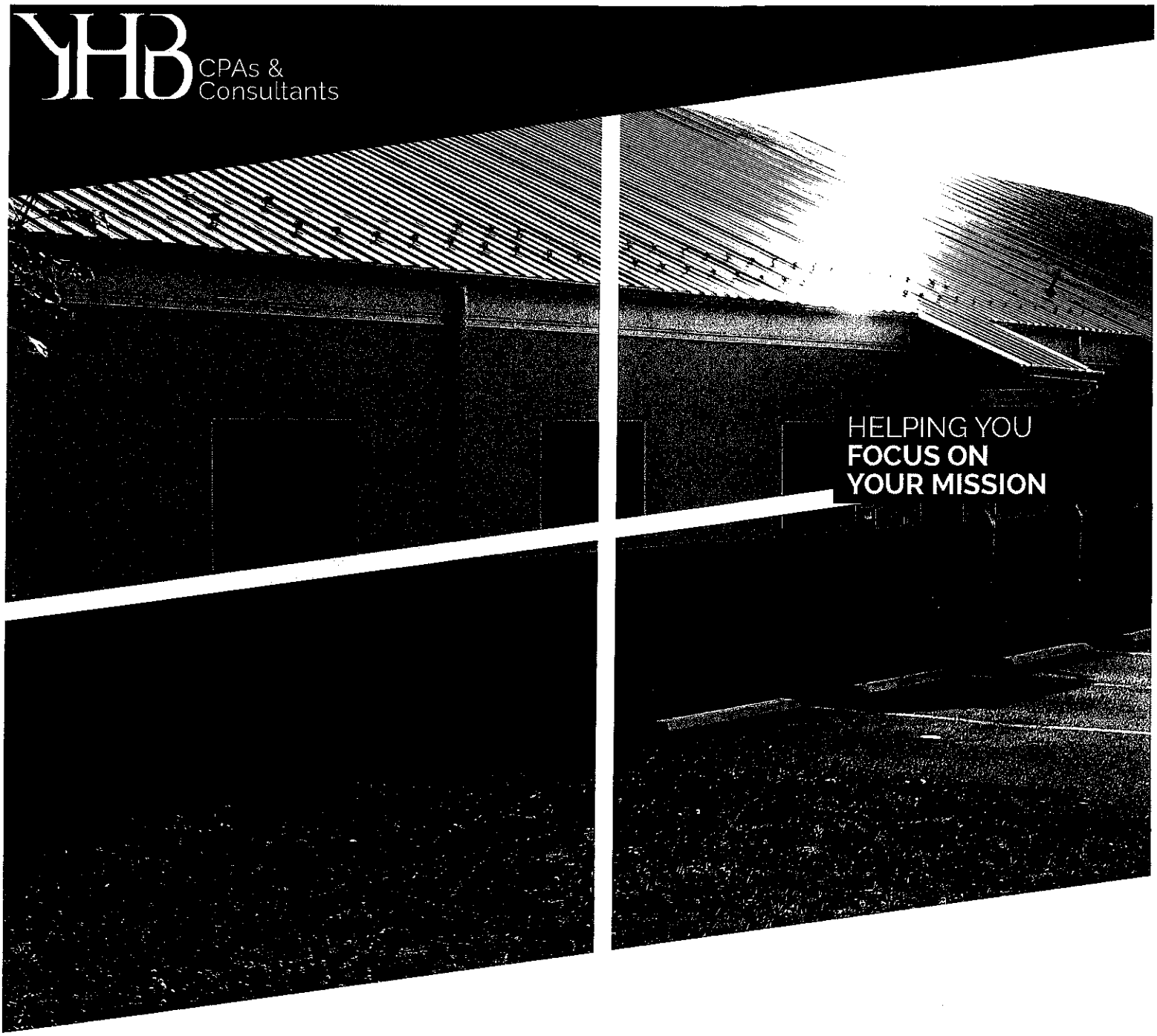
Date: _____

Governance signature: _____

Title: _____

Date: _____

YHB CPAs & Consultants



Qualification to Serve

Jefferson County Public Service District

Financial Statement Audit for
June 30th, 2018

Jennifer **Files**, CPA, CFE, CVA | Principal

Dedicated to Trust and Excellence.

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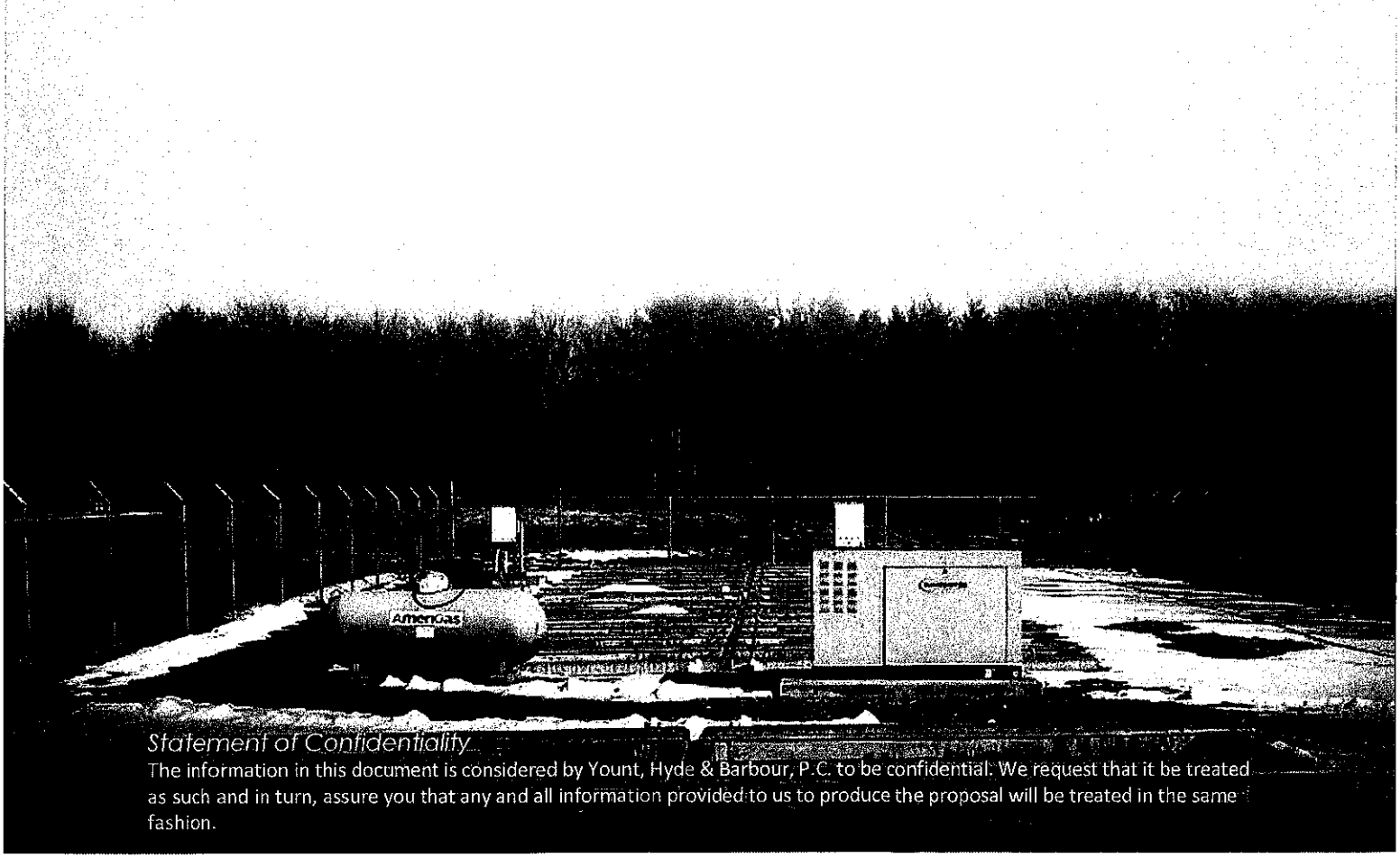


Statement of Confidentiality

The information in this document is considered by Yount, Hyde & Barbour, P.C. to be confidential. We request that it be treated as such and in turn, assure you that any and all information provided to us to produce the proposal will be treated in the same fashion.

YHB CPAs & Consultants

50 South Cameron St.
Winchester, VA 22601

540.662.3417
YHBcpa.com
540.662.4211

May 22, 2018

Jefferson County Public Service District
April Shultz, General Manager
340 Edmond Road, Suite A
Kearneysville, WV 25430

Dear April,

Thank you for giving Yount, Hyde & Barbour, P.C. (YHB) the opportunity to submit this proposal to provide audit services to the Jefferson County Public Service District (JCPSD). We are grateful for the opportunity to work together with you and your team. You will be a very important client to our firm.

Your YHB service team has the knowledge and experience to help you meet your unique challenges. As a strategic partner and advisor, we will help you continue your mission through services designed to communicate financial information to the organization.

We have a Governmental Team that specializes in auditing organizations like JCPSD. We gain efficiencies by specializing in one area of expertise and keeping consistent staff on engagements. We pass these efficiencies on to clients through savings on fees. In this proposal, we have briefly explained our approach, which involves communication with you at all stages of the audit.

I will be your engagement Principal. Jacob Pendergraft, CPA will lead the service team and coordinate planning, fieldwork, and audit wrap up.

Selecting a CPA firm is an important decision. You want to be sure that your needs are understood and have priority. With YHB you will have the expertise of a national firm paired with the local support you need to help achieve your goals.

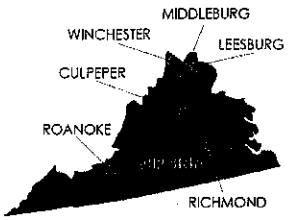
Should you have any questions regarding the proposal, please feel free to contact us. We look forward to working with you.

Sincerely,
YOUNT, HYDE & BARBOUR, P. C.

Jennifer Files

Jennifer Files, CPA, CFE, CVA | Principal

ABOUT YHB



Since we opened our doors in 1947, we have focused on building and strengthening our relationships with our clients. We are proud to be one of the largest accounting firms based in Virginia and have been serving clients in the Mid-Atlantic region for 70 years. We have over 140 employees providing services ranging from individual tax return preparation to Securities and Exchange Commission registrations. YHB offices are located in Winchester, Leesburg, Richmond, Culpeper, Middleburg, and Roanoke, Virginia.

Industries served include Governmental, Not-for-Profits, Community Banks, Construction, Healthcare, Professional Services Firms, Franchising, Manufacturing, Distribution and Agribusiness.

Your engagement will be staffed by Winchester personnel. Because our team is specialized in Governmental organizations, they are available to answer questions, provide assistance, and guidance year-round, whether it is electronically from our offices or on-site at your office. Each CPA is licensed in the Commonwealth of Virginia and member of the AICPA and VSCPA. All team members are independent with respect to the JCPSD and receive annual continuing education that meets or exceeds Yellowbook standards.

By choosing YHB, you will:

- Benefit from working with a consistent team of certified public accountants who are thoroughly familiar with the needs and challenges facing governmental organizations.
- Strengthen your operations through our understanding of your organization and financial situation, grasping how those numbers affect you and providing actionable advice.
- Have access to our comprehensive services and extensive experience, including HR consulting; audit and assurance; internal control reviews; forensic accounting and risk advisory services.
- Be informed. Issuance of new accounting pronouncements and changes in regulations are monitored closely by YHB. We communicate important changes through newsletters and in presentations at our annual symposium.

Experience Performing Audits

Our nonprofit and governmental clients range in size from $50,000 to $1.8 billion in total assets. So, whether you have revenue of $20,000 or $180 million, we are confident our team is uniquely qualified to help you succeed. Our team boasts of an exceptional staff especially skilled in auditing enterprise funds. Our team is headquartered out of our Winchester office. JCPSD's audit will be served locally, by Winchester and Leesburg team members.

We assist with accounting standards implementation, board education, strategic planning, and development of key performance indicators. Our governmental audit team specializes in auditing proprietary funds, including, water and sanitation authorities and economic development authorities.

Governmental Niche Services

- Attestation
  - Audits
  - Agreed upon procedures
  - Single Audits
  - State grant reviews
  - Federal Acquisition Regulation (FAR) audits
- Other
  - Accounting standards implementation
  - Internal control review and testing
  - Accounting support
  - Strategic planning
  - Board training and Committee Resources
  - Forensic Investigation

Impact of Current & Upcoming Accounting & Auditing Pronouncements

The Governmental Accounting Standards Board (GASB) frequently issues accounting pronouncements and other updates that could impact the accounting treatments used by JCPSD. You can rest assured that your team of trusted advisors at YHB are up to the task of monitoring these changes and keeping you informed of their applicability.

Furthermore, we are available to assist JCPSD as needed with bond issuances, refundings, or defeasances; contract review, implementation of new GASB statements and general accounting information. Non-attest services, such as, but not limited to, preparation reports and adjusting journal entries may be completed during the audit process. JCPSD agrees to assign a member of the organization to take responsibility for these services. YHB will provide safeguards so independence is maintained.

Should JCPSD request to use the annual audited financial statements, including the independent auditor's opinion, in publications or official offerings, we require the ability to read and review the full documents before publication.

Proactive Advice

We pledge to deliver the service and expertise you expect from a national firm. As our relationship continues to grow, we will bring matters to your attention in a timely fashion that may help JCPSD meet and exceed its strategic objectives. We will continue to be responsive to your needs as you address identified challenges, and we expect to continue to identify new ideas as our knowledge of JCPSD increases. These ideas will result in a process that focuses on your organization today and plans for the future.

With a team of professionals who have served not-for-profit and governmental industries for several decades, we understand the commitment and values that drive your organization. Our approach enables us to provide outstanding professionals who have decades of experience specializing in your industry. This experience allows us to understand your organization as it evolves in today's market and to strategize with you to prepare for continued success. We have a team approach to everything which allows us to understand the challenges and rewards of an organization like yours. We view our services to be a year-round function, not an annual activity. We believe that in order to provide you with valued advice, it requires communication with you throughout the year. With this ongoing communication, we will assist with identifying solutions to the problems your organization faces.

YHB has been successful over many decades of service. We adhere to required standards and quality control. YHB is committed to using the team member most skilled for the task regardless of office location, and we routinely travel all over Virginia, West Virginia, Maryland, and the D.C. region.

Independence

Our independence policies and procedures are designed to provide assurance that YHB and its personnel comply with all applicable professional independence standards. Furthermore, our policies restrict certain non-audit services that may be provided by YHB. Prior to performing any new service for an audit client, the engagement team carefully considers the impact on YHB's independence and these considerations are documented annually in the audit files. If a situation were considered unusual, we would likely not perform the service. As such, we protect it vigilantly and commit to taking all necessary steps to ensure our independence. We are not aware of any independence issues at this date based on our internal notification and survey of firm professionals.

Continuity

YHB is committed to maintaining continuity of staff throughout the engagement to help improve efficiency and maintain a professional relationship with JCPSD. Our firm works hard to recruit and retain some of the best talent from around the Mid-Atlantic region to help service our clients. We continually and proactively evaluate our employee benefits to make YHB a leader in the public accounting industry. Because of this philosophy, our employee retention rate regularly exceeds our competition.

Use of Technology

We use technology to streamline the engagement process and minimize costs to you. Caseware is the software used for engagements and it allows multiple users to access and update information quickly. In addition to engagement organization, Caseware streamlines the procedure and performance documentation and facilitates analytical procedures. Continuing to invest in technology is investing in our clients. With ongoing improvements in technology, we are able to provide more efficient and effective engagements, while providing you the information that you need to make sound decisions.

Familiarity with WV Public Utilities and Public Service Commission

YHB is familiar with the PSC chart of accounts for Public Service Districts. Additionally, we have assisted clients with their annual report submission and Rule 42 applications.

Professional Affiliations

To maintain a high-level of professionalism, our firm continues to actively participate in the AICPA and the Virginia Society of Certified Public Accountants (VSCPA). The firm has provided three members of the Council for the AICPA and five presidents/chairs to the VSCPA as well as numerous division and committee members at all levels of our professional organizations including service on the Virginia State Board of Accountancy.

Peer Review

YHB is a member in good standing of the AICPA Center for Audit Quality. One requirement for this voluntary membership is the responsibility of the firm to permit a quality control review of our operations by a team of experienced CPAs selected from other sections of the country. Our latest peer review was conducted in September 2016. The firm received the highest rating of pass with no deficiencies. A copy of this report is attached.

PCAOB

YHB is a registered firm with the Public Companies Accounting Oversight Board (PCAOB). Our firm's most recent PCAOB review was conducted in 2015. We are proud to report that we received an unmodified opinion with no public letter comment. This report dated October 29, 2015 may be found on our website: www.yhbcpa.com

Audit Quality Center for Governmental Audits

The Center is a national community of CPA firms that demonstrate a commitment to governmental audit quality and raise awareness about the importance of governmental audits. The Center provides members with best practices, guidelines and tools CPAs need to perform quality governmental audits and better serve their clients. Members of the Center demonstrate their commitment by voluntarily agreeing to adhere to Center membership requirements, including designating a partner responsible for its governmental audit practice, establishing quality control programs, performing annual internal inspection procedures and making the firm's peer review report findings publicly available.

Government Finance Officers Association

The Government Finance Officers Association (GFOA) represents public finance officials throughout the United States and Canada. The association members are federal, state/provincial, and local finance officials deeply involved in planning, financing, and implementing thousands of governmental operations in each of their jurisdictions. GFOA's mission is to promote excellence in state and local government financial management. The organization provides best practice guidance, consulting, networking opportunities, publications including books, e-books, and periodicals, recognition programs, research, and training opportunities for those in the profession. Jennifer Files, Principal, serves on the GFOA's Special Review Committee where she annually reviews CAFR's for compliance with the Certificate of Achievement program.

We are also an active member of the Virginia Government Finance Officers Association.

At YHB, our main objective is to provide our clients with the best possible technical services in a manner that accommodates their specific requirements and circumstances. We educate our staff and participate in professional associations to ensure that we meet this objective and commitment in service to the public.

Our strengths reside in our people. We are proud to have an entire team dedicated to nonprofit and governmental clients that are all licensed certified public accountants (CPA). YHB has selected a team for the JCPSD engagement based on exemplary credentials and with the specialty experience required. All engagement staff meets independence standards of the AICPA's Code of Professional Ethics. Each CPA is licensed in the Commonwealth of Virginia and member of the AICPA and VSCPA. All team members receive annual continuing education that meets or exceeds Yellowbook standards. No complaints have been leveled with the Virginia Board of Accountancy or other regulatory authority for any staff working at YHB, including your team members.

Jennifer Files, CPA, CFE, CVA | Principal

Jennifer graduated with a degree in Accounting from Robert Morris University. Jennifer joined the firm in August of 2003. During her time with the firm, she has served on numerous non-profit and governmental engagements. She is a member of the Government Finance Officer's Association and serves on the GFOA's Special Review Committee. Jennifer serves as principal on the audits of Loudoun Water, Frederick-Winchester Service Authority and Berkeley County Public Service Sewer District.

Jennifer conducts audits, reviews and assements of proprietary funds and organizations with complex or unique funding situations. Her experience also includes various Federal Award audits (single audit) and Federal Acquisition Regulation (FAR) audits. She has extensive experience with internal control assessments; fraud prevention and detection techniques; and fraud investigations. She assists organizations to design and implement internal controls to help prevent fraud and to provide operational efficiencies in their processes.

In order to better service her clients, she has become a Certified Fraud Examiner and a Certified Valuation Analyst. She is a member of the Association of Certified Fraud Examiners (ACFE) as well as the National Association of Certified Valuators and Analysts (NACVA). Jennifer was honored as a "Super CPA" by the Virginia Business Magazine. Jennifer speaks throughout Virginia on accounting, internal control and fraud matters annually. She recently spoke at the 22nd Annual Commonwealth Professional Development Training presented by the Association of Government Accountants (AGA) and the AGA's Fraud, Auditing and Information Technology workshop.

Recent continuing professional education includes; GFOA's 112th Annucal Conference (2018), GASB 75 OPEB Implementation: Accounting and Auditing Considerations, GASB's Fair Value Standard: Accounting and Auditing Considerations, Digital Decisions in Today's Fraud Environment, AICPA's GAQC Annual Update, Annual ACFE Global Fraud Conference, Other Postemployment Benefits (OPEB): State and Local Government Financial Statement Preparers & Auditors, AICPA National Governmental Accounting and Auditing Update (GAAC) East Conference.

Jennifer's upcoming CPE will continue to meet necessary courses to satisfy Yellow Book requirements.

Jacob Pendergraft, CPA | Manager

Jacob graduated from Shenandoah University with a BS degree in Business Administration (focus in accounting) in 2012 and a Masters of Business Administration in 2013. Jacob joined YHB in 2013 and became a licensed CPA in 2015. His career focus has been in the audit of governmental organizations. He serves as Manager on the audits of Loudoun Water, Frederick-Winchester Service Authority and Berkeley County Public Service Sewer District.

Jacob is a member of the Virginia Government Finance Officer's Association (VGFOA).

Recent continuing professional education includes; VGFOA's 2017 Spring Conference, AICPA's Annual Update: Top 12 Governmental & NonProfit Accounting & Auditing Issues facing CPAs, A&A Update: FASB and AICPA Update, A Complete Guide to the Yellow Book, GAAS from A to Z.

Jacob's upcoming CPE will continue to meet necessary courses to satisfy Yellow Book requirements.

Nick Allen, CPA | Supervisory Senior

Nick joined YHB in 2014 after earning his Bachelor of Business Administration in Accounting from Shepherd University. Nick promptly completed his testing to become a Certified Public Accountant in 2015. During his career at YHB, Nick has focused on providing services to not-for-profits, Loudoun Water, Frederick-Winchester Service Authority and Berkeley County Public Service Sewer District.

Nick is an active member in the Virginia Society of Certified Public Accountants (VSCPA), American Institute of Certified Public Accountants (AICPA) and the Berkeley County Chamber of Commerce. He is a long-time resident of Berkeley County, West Virginia and active in supporting a number of community organizations.

Engagement Staff

We adhere to required standards and quality control. Additional staff will be carefully selected to best match client needs with our staff's prior audit and accounting experience and specialized knowledge skills. No portion of our service will be out-sourced or subcontracted. Should JCPSD request a rotation in staff YHB would be happy to discuss with management and make the appropriate accommodations.

OUR APPROACH

The conduct of an audit to the satisfaction of all concerned is a process that can never be totally predictable or standardized. Professional judgment must be exercised each step of the way as each audit has its own unique character. In order to maintain our high standard of quality, no part of this engagement will be outsourced to associate or affiliate member firms. Areas of audit emphasis will be determined based on risk assessment procedures and materiality.

Following is a summary of our approach. If you would like a more detailed description, we would be happy to provide one.

Phase I – Planning	Phase II – Fieldwork and Testing	Phase III – Reporting and Wrap - Up
Meeting with key members of management and Audit Committee Review prior year auditor workpapers Develop audit plan Review documents Conduct entrance conference Schedule audit Perform preliminary risk assessments Determine reliance on controls Prepare tailored audit programs	Assessment of risk Review and test internal controls and accounting systems Communication of draft report, internal control and management letter with management Review status update of prior year findings and recommendations Test and analyze support for balance sheet accounts and revenue and expenditures Determine whether accounts are fairly stated in accordance with applicable standards, rules, and regulations	Review financial statements Render opinion on the financial statements and reports required by federal and state laws and audit standards Present management letter comments and recommendations Assist in resolution of audit findings Present to Audit Committee and/or Board our audit opinion, management letter, and required communications

Understanding of Services

- YHB will conduct the annual audit as required by the West Virginia Public Service Commission (WVPSC) in accordance with the Generally Accepted Auditing Standards outlined by the AICPA.
- We will assist management with the preparation of the annual financial report as required by WV PSC by September 30, 2018.
- Assist management with the preparation of the supplemental accounting information required for services provided.
    - Schedule of Operating Expenses – Water Department
    - Schedule of Operating Expenses – Sewer Department
- Provide assistance to JCPSD staff in adjusting and closing the year-end books as requested

Commitment to Quality Assurance | Our quality control procedures include the following:

- *Pre-Issuance Review* – All reports on audited financial statements are reviewed before issuance by a second audit Principal who, along with the engagement partner, has significant experience in the industry. This provides assurance that our audit reports conform to the latest developments in professional standards.

- *Post-Issuance Report Review* – A Quality Control Team conducts post-issuance reviews of selected reports issued by every audit partner. The reports are selected randomly from audit reports issued throughout the year and are reviewed for compliance with professional and Firm standards as well as clarity and consistency within the statements themselves.

- *Assignment and Training of People* – We schedule professionals only to engagements for which they have the necessary background and training. Those without the necessary background are trained before an assignment. All professionals utilized for the audit will have received the appropriate continuing professional education and/or technology and control education prior to assignment.

- *Engagement Manager and Principal Review* – Managers and Principals assigned to engagements review the audit work-papers and reports. Specifically, the managers review all work-papers supporting our reports and the engagement partners review work-papers of critical audit areas as deemed appropriate. Managers and Principals are onsite for fieldwork throughout the process.

- *Client Management Review* – Our engagement partner and/or manager review all draft reports with client management before finalizing the reports.

YOUR INVESTMENT

We are committed to minimizing both the external and internal costs of audit work by assigning knowledgeable and experienced professionals on our engagements. We will be readily accessible throughout the year to discuss financial or management issues. JCPSD will be an important client to our practice. You will receive the attention and responsiveness of a local firm and the skills, knowledge and breadth of services you expect from a national or international firm.

Our firm sets its proposed fee structure based on a balance of the client's best interests and the anticipated value to the client. We also take into account the unique expertise and service capabilities YHB can offer compared to other accounting firms. Value should be the decisive factor in choosing outside accountants, and we have carefully estimated our time requirement to reflect this in our fee proposal.

For Years Ending June 30	
	2018
Audit of Financial Statements	$ 17,500
Required Communications	*Included*
Management Letter	*Included*
Committee Meetings	*Included*
Preparation of financial Statements	4,500
Assistance with PSC report	** 5,000
Assistance with Supplemental Schedules	**
Assistance with GASB Pronouncement Implementation	**
	$ ~~22,000~~ 27,000

** The estimated cost of requested non-attest services will be provided when requested and will be based on the time expected to be incurred based on the level of effort and support to be provided. We will provide a 15% discount on the standard hourly rates for these projects.

Out of pocket expense not-to-exceed $750. Accounting assistance fees will be subject to adjustments based on unanticipated changes in the scope of our work and additional requests by management. We will not incur additional fees without your authorization.

Availability and Routine Consultation

YHB encourages clients to call us with any questions or issues as they arise and we do not bill for routine calls and questions. We have found that this greatly improves communication with our clients and allows us a much better understanding of their operations. Occasionally, your personnel may wish to seek advice and information regarding accounting systems, benefit packages, cost allocations, operating efficiencies, bond issues, or other matters. If extended research is required, we will provide you with a fee estimate and request your approval before we begin.

REFERENCES

The best measure of our client service commitment and ability to add value is the satisfaction of our clients. We encourage you to speak directly with any of our clients and references. We selected a range of clients to include as valuable resources for you.

Loudoun Water
44865 Loudoun Water Way
Ashburn, Virginia
Carla Burleson | 571-291-7958

Berkeley County Public Service Sewer District
P.O. Box 944
Martinsburg, West Virginia
Curtis Keller | 304-263-8566

Jefferson Utilities
270 Industrial Blvd.
Kerneysville, WV
Jody Rosier | 304-728-2077

Additional references available upon request

Davis Kinard & Co, PC
CERTIFIED PUBLIC ACCOUNTANTS
Quality. Integrity. Knowledge.

First Financial Bank Building
400 Pine Street, Ste. 600, Abilene, TX 79601
325.672.4000 / 800.588.2525 / f: 325.672.7049
www.dkcpa.com

System Review Report

September 29, 2016

To the Shareholders of
Yount, Hyde & Barbour, P.C.
and the AICPA National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of **Yount, Hyde & Barbour, P.C.** (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*; audits of employee benefit plans, audits performed under FDICIA, and examinations of service organizations [Service Organizations Control (SOC) 1 and 2 engagements].

In our opinion, the system of quality control for the accounting and auditing practice of **Yount, Hyde & Barbour, P.C.** applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2016, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies)* or *fail*. **Yount, Hyde & Barbour, P.C.** has received a peer review rating of *pass*.

Davis Kinard & Co, PC

Certified Public Accountants

Our mission is to exceed your expectations by listening to and anticipating your needs while looking for ways to establish the kind of relationship that you will consider an investment rather than a cost over the long run.

Training Opportunities

At YHB we understand that nonprofit and governmental organizations play a key role in the success and growth of our communities. This is why we place great emphasis on providing learning, training and industry updates to our clients.

IT Services

The Risk Advisory Services team is available to assist you with information technology audits, Internet and Network Security, System Penetration, Vulnerability Assessments, Cyber Security audits, as well as general information technology control reviews. Below is a listing of services our Risk Advisory Service team can provide to JCPSD at your request. The scale and scope of each of these services can be tailored specifically for JCPSD.

- IT risk assessment
- IT policies and procedure review
- IT security awareness
- Cyber-attack response & recovery procedures
- IT governance structure and effectiveness
- Impact of major projects on IT
- IT business continuity & IT disaster recovery
- Wireless device control
- Customer privacy
- Vulnerability scans

Human Resource Consulting

Our certified HR consultants are able to help you identify your needs and extend our expertise to exceed them. Each of our solutions are tailored to help your organization be successful and designed to enable leadership to effectively attract and retain the best talent for the job. Services may include:

- Talent Acquisition
- Employee Relations
- Performance Management
- Training and Development

COMMITMENT TO OUR COMMUNITIES

Supporting the communities in which we live and work is one of YHB's core values. However, it is not one that we list simply to look like a good corporate citizen. It is a value we deeply believe in and act on at both the firm and the individual level. From sponsorships, fundraisers and individual contributions to firm charities, YHB is proud to invest each year in our communities.

To turn our commitment into action, YHB participates in a variety of things to encourage and facilitate giving back to the communities that have made our success possible, including:

- Provide financial support for charitable organizations that firm members are involved in.
- Make community service one of the goals discussed during annual performance reviews.
- Allow paid time off for firm members to serve as board members or volunteers for community organizations.
- Organize and sponsor firm member participation in projects like, Congregational Community Action Project, Habitat for Humanity, the Salvation Army, and many other great service opportunities.
- Take part in fundraisers for organizations like United Way.
- Host free Not-for-Profit Symposiums to provide important updates and critical guidance to the organizations and foundations that impact our communities.

We do not see our contributions of time, energy and money as simply "giving back." Instead, we look at community service as a way to help not-for-profit organizations and foundations better fulfill their missions and, in-turn, make our communities better places to live for all of us.

That is why we encourage firm members to get involved in community organizations and why you will find YHB team members sitting next to you on the boards of local organizations or working with you as volunteers for fundraisers and good causes. While we have the breadth and expertise of international firms, we are fully vested in the success of each of our clients and our communities. YHB is a proud member of the below organizations:

THANK YOU

For 70 years, your YHB team has been helping organizations find lasting success and freedom to focus on what is most important to any organization, their mission. We do this with steadfast dedication to trust and excellence. At YHB we move beyond compliance and develop an invaluable relationship with our clients providing real solutions and practical knowledge to become the trusted advisor they deserve.

We truly appreciate the opportunity you have given us to provide you with this proposal and look forward to hearing from you. We are certain that YHB will continue to be the right firm for JCPSD now and well into the future. Should you have any questions about this proposal, below is my contact information.

We understand you have choices in selecting CPA firms with capabilities to prepare reports. However, we are confident that YHB offers solutions to help JCPSD find lasting success.

It would be a privilege to work with you.

Sincerely,

Jennifer Files

Jennifer Files, CPA, CFE, CVA | Principal

JEFFERSON COUNTY PUBLIC SERVICE DISTRICT

PROPOSAL FOR ACCOUNTING SERVICES

HUBER, MICHAELS & COMPANY
Timothy P. Michaels, CPA
110 S. Centre Street
Cumberland, MD 21502
Telephone: (301) 722-4455
MACPA License #533
WV License # 3763
FEIN # 52-1710084

May 29, 2018

JEFFERSON COUNTY PUBLIC SERVICE DISTRICT

ACCOUNTING PROPOSAL
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Huber, Michaels & Company

Certified Public Accountants

110 S. Centre Street, Cumberland, MD 21502 • PH (301)722-4455 • FAX (301)722-5004 • www.hmccpa.com

May 18, 2018

To April Shultz, General Manager
Jefferson County Public Service District
340 Edmond Road, Suite A
Kearneysville, WV 25430

Dear April:

Huber, Michaels & Company appreciates the opportunity to submit this proposal to provide accounting services for the Jefferson County Public Service District.

Our firm has been and continues to be dedicated to preserving the highest of standards within our profession. Huber, Michaels & Company has a long association with the American Institute of Certified Public Accountants, the Maryland Association of Certified Public Accountants, and the West Virginia Society of Certified Public Accountants. We are confident that the attached detailed information will confirm our dedication to quality.

I am the individual authorized to make representations for the Firm and can be contacted at the above address or telephone number. I look forward to hearing your decision concerning the future engagement.

Respectfully submitted,

HUBER, MICHAELS & CO.

Timothy P. Michaels, CPA

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HISTORY OF FIRM

Organization

Huber, Michaels & Company is owned by Edward G. Huber, Jr., CPA, Timothy P. Michaels, CPA, and Mindy L. Kirkwood.

The origins of Huber, Michaels & Company go back more than 40 years to a sole proprietorship started by David C. McLaughlin. The Firm has grown continually over the years and has been through a number of mergers and acquisitions. Edward G. Huber, Jr. became a partner in 1983. In 1989, Timothy P. Michaels was made a partner in the Firm, and on January 1, 1990, the name was changed from McLaughlin, Huber & Company to Huber, Michaels & Company. In 1996, Huber, Michaels & Company acquired an accounting practice in Keyser, West Virginia. In 2009, Mindy L. Kirkwood was made a partner in the Firm.

Presently, the Firm employs 19 persons. Our professional staff consists of seven certified public accountants and five accountants with combined accounting experience in excess of 250 years. Professional staff members keep abreast of quickly changing auditing standards by participation in continuing education courses. Partners and staff are properly licensed for public practice as certified public accountants in accordance with Generally Accepted Governmental Auditing Standards (GAGAS).

Huber, Michaels & Company is a member of the American Institute of Certified Public Accountants, the Maryland Association of Certified Public Accountants, and the West Virginia Society of Certified Public Accountants. Edward G. Huber, Jr. and Timothy P. Michaels are past presidents of the Western Maryland Chapter of the Maryland Association of Certified Public Accountants and past members of the board of directors of the Maryland Association of Certified Public Accountants.

Huber, Michaels & Company and its professional staff are licensed to practice in the states of Maryland and West Virginia.

Firm Qualifications

Our firm currently maintains offices in Cumberland, Maryland and Keyser, West Virginia. Both locations are full service accounting offices that offer individual and business income tax preparation, bookkeeping services, financial statement preparation, payroll services, income tax and estate planning, business valuations, and accounting systems support.

We place high priority on continuing professional education for all our staff members through internal and external seminars. Each of our staff members obtains a minimum of 40 hours

Firm Qualifications (continued)

per year in continuing professional education. The training seminars are conducted by the American Institute of Certified Public Accountants, the Maryland Association of Certified Public Accountants, the Maryland Society of Accountants, and the Practitioners Publishing Company.

Our firm makes use of two levels of review and supervision in order to ensure the accuracy and quality of our work. The first level is on-site by our manager and the second level is usually in our office by one of our partners. Our firm successfully completed an independent, on-site peer review in 2017 under the supervision of the Maryland Association of Certified Public Accountants. A copy of this report accompanies this proposal.

Our firm currently maintains $2,000,000 professional liability ($2,000,000 annual aggregate) and $500,000 workers' compensation insurance policy limits. These policies will not be reduced over the terms of our engagement.

Similar Engagements with West Virginia Cities, Towns and Public Service Districts

Huber Michaels & Company has a long history of providing quality auditing, accounting, and tax services to our clients. Specifically, we provided services to the following municipalities and Public Service Districts in the State of West Virginia:

Engagement Information	Years Performed
Frankfort Public Service District Partner: Timothy P. Michaels, CPA Contact: Rae Corwell, General Manager Phone: 304-738-9552 Services provided: Rule 42, Bookkeeping, Preparation of Compiled Financial Statements and PSC Annual Reports	10+
City of Romney Partner: Timothy P. Michaels, CPA Contact: Betty Colebank, Town Clerk Phone: 304-822-5118 Services provided: Bookkeeping, Preparation of PSC Annual Reports	10+
New Creek Water Public Service District Partner: Timothy P. Michaels, CPA Contact: Robert Amtower, Commissioner Phone: 304-788-3370 Services provided: Audit, Preparation of PSC Annual Reports	14+

Similar Engagements with West Virginia Cities, Towns and Public Service Districts (continued)

Our firm has also provided Rule 42, audit, and Preparation of PSC Annual Reports for the Fountain Public Service District and the New Creek Sewer Public Service District. We will be providing accounting services to the Town of Capon Bridge beginning with the year ended June 30, 2018.

Timing

We plan to begin our work documenting internal controls and completing walkthroughs in June. We will begin our year-end once work once the District indicates the close for June 30, 2018 is substantially complete, preferably by late July. We plan to file the WV Annual Reports to the Public Service Commission and complete the annual audit by September 30, 2018. This timing is dependent on a release date of the WV PERS Audited Schedules of Employer Allocations and Pension Amounts by Employer by mid-September.

Proposal

Our proposal is to conduct the annual audit and prepare and submit the annual financial report to the West Virginia Public Service Commission. Our fee for these services will be $34,000 for the year-ended June 30, 2018 and $35,500 for the year ended June 30, 2019. We understand the year ended June 30, 2019 is an option year. We believe the information provided in this proposal demonstrates expertise in the areas you listed in your request for proposal.

If you agree to the terms of this proposal, please indicate by signing this document and returning one copy to us.

ACKNOWLEDGED:

Name: _____

Title: _____

Date: _____

Smith Elliott Kearns & Company, LLC
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

To the Shareholders of Huber, Michaels & Co.
and the Peer Review Committee of the Maryland Association of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Huber, Michaels & Co. (the firm) in effect for the year ended May 31, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Huber, Michaels & Co. in effect for the year ended May 31, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies)* or *fail*. Huber, Michaels & Co. has received a peer review rating of *pass*.

Smith Elliott Kearns & Company, LLC

Hagerstown, Maryland
November 17, 2017

MEMORANDUM

Re: Discuss pump station repairs, upgrades and related costs/funding options

To: Jefferson County PSD Board Members & Professionals

Date: June 1, 2018

Preparers: April Shultz, General Manager

Background:

Last month the Board approved Marcum Pump & Equipment to begin repairs/upgrades to pump station 3-6 for less than $25,000. Marcum has started the repairs and should finish up next week. Once this pump station is complete the Board should discuss repairing/upgrading pump station 4-2.

With all the rain and bad weather events recently, the District has been fortunate enough to have no major weather related issues.

Action:
No action at this time.

MEMORANDUM

Re:	Presentation from Charles Town Utility Board to provide District staff information on possible consolidate efforts/timing and an overview of the transition to the CTUB system
To:	Jefferson County PSD Board Members & Professionals
Date:	June 1, 2018
Preparers:	April Shultz, General Manager

Background:
The Charles Town Utility Board requested this agenda item to provide the District employees with information on the possible consolidation efforts and an overview of the transition to CTUB.

Action:
No action at this time.

MEMORANDUM

Re:	Discuss a possible agreement with local utilities for emergency situations
To:	Jefferson County PSD Board Members & Professionals
Date:	June 1, 2018
Preparers:	April Shultz, General Manager

Background:
At the special meeting last month, the Board discussed the District's emergency response plan and Chairman Forshee expressed his concerns with the Job Actions section which includes strikes, walkouts, etc. He thought this section of the plan could use improvement and directed staff to begin to prepare ideas regarding a possible Memorandum of Understanding or a similar agreement with the surrounding utilities. Staff has invited the Charles Town Utility Board to the meeting to discuss further.

The District is a member of WV WARN (Water/Wastewater Agency Response Network). Behind this memo is the mutual aid and assistance agreement we entered into with that organization.

Action:
The Board may want to direct staff on the next steps to an agreement with surrounding utilities.

Approved by WVPSC Feb 2012

West Virginia Mutual Aid and Assistance Agreement for Intrastate Water/Wastewater Agency Response Network (WARN)

AGREEMENT

This Agreement is made and entered into by public and private Water and Wastewater Utilities that have, by executing this Agreement, manifested their intent to participate in an Intrastate Program for Mutual Aid and Assistance, known as West Virginia Water/Wastewater Agency Response Network (WARN).

The formation of a mutual aid and assistance network is consistent with Homeland Security Presidential Directives No. 5 (HSPD-5) and No. 8 (HSPD-8). A basic premise of the National Response Plan, as established by HSPD-5, is that state and local resources and interstate mutual aid agreements will provide the first line of emergency response until such time state resources and capabilities are overwhelmed and Federal assistance is requested. HSPD-8 calls for regional collaboration through mutual aid agreements and assistance compacts to strengthen preparedness and the capability to respond to, and recover from, emergency situations.

ARTICLE I.
PURPOSE

Recognizing that emergencies may require aid or assistance in the form of personnel, equipment, and supplies from outside the area of impact, the signatory utilities established an Intrastate Program for Mutual Aid and Assistance. Through the Mutual Aid and Assistance Program, Members coordinate response activities and share resources during emergencies. This Agreement sets forth the procedures and standards for the administration of the Intrastate Mutual Aid and Assistance Program.

ARTICLE II.
DEFINITIONS

A. Authorized Official – An employee or officer of a Member utility that is authorized to:
   1. Request assistance;
   2. Offer assistance;
   3. Refuse to offer assistance or
   4. Withdraw assistance under this agreement.

B. Emergency – A natural or manmade event that is, or is likely to be, beyond the control of the services, personnel, equipment and/or facilities of a Member Utility.

C. Members – Any public or private Water or Wastewater Utility that manifests intent to participate in the Mutual Aid and Assistance Program by executing this Agreement.

   1. Associate Member – Any non utility participant, approved by the Statewide Committee, that provides a support role for the WARN program and does not officially sign the WARN agreement.

2. Requesting Member – A Member who requests aid or assistance under the Mutual Aid and Assistance Program.

3. Responding Member – A Member that responds to a request for aid or assistance under the Mutual Aid and Assistance Program.

4. Non-Responding Member - A Member or Associate Member that does not provide aid or assistance during a Period of Assistance under the Mutual Aid and Assistance Program.

D. Confidential Information - Any document shared with any signatory of this Agreement that is marked confidential, including but not limited to any map, report, notes, papers, opinion, or e-mail which relates to the system vulnerabilities of a Member or Associate Member. It should be noted that this information is available to state and federal agencies, as required by law.

E. Period of Assistance – A specified period of time when a Responding Member assists a Requesting Member. The period commences when personnel, equipment, or supplies depart from Responding Member's facility and ends when the resources return to their facility (portal to portal). All protections identified in the agreement apply during this period. The specified Period of Assistance may occur during response to or recovery from an emergency, as previously defined.

F. National Incident Management System (NIMS): A national, standardized approach to incident management and response that sets uniform processes and procedures for emergency response operations.

ARTICLE III.
ADMINISTRATION

The Mutual Aid and Assistance Program shall be administered through a Statewide Committee. The purpose of this Statewide Committee is to provide local coordination of the Mutual Aid and Assistance Program before, during, and after an emergency. The Statewide Committee shall be comprised of Members representing utilities throughout the State of West Virginia. Under the leadership of the Chair, the Statewide Committee Members shall plan and coordinate emergency planning and response activities for the Mutual Aid and Assistance Program.

ARTICLE IV.
PROCEDURES

In coordination with the emergency management and public health system of the state, the Statewide Committee shall develop operational and planning procedures for the Mutual Aid and Assistance Program. These procedures shall be reviewed at least annually and updated as needed by the Statewide Committee.

ARTICLE V.
REQUESTS FOR ASSISTANCE

A. Member Responsibility: Members shall designate an Authorized Official and alternates; provide contact information including 24-hour access, and maintain resource information that may be available from the utility for mutual aid and assistance response. Such contact information shall be updated annually or when changes occur, and provided to the Statewide Committee.

   In the event of an Emergency, a Member's Authorized Official may request mutual aid and assistance from a participating Member or Members. Requests for assistance can be made orally or in writing. When made orally, the request for personnel, equipment, and supplies shall then be submitted in writing as soon as practicable. Requests for assistance shall be directed to the Authorized Official of the participating Member. Specific protocols for requesting aid shall be provided in the required procedures (Article IV). A request for assistance does not require a declaration of an emergency by local, state, or federal officials.

B. Response to a Request for Assistance – Members of the agreement are not obligated to respond to a request. After a Member receives a request for assistance, the Authorized Official evaluates whether or not to respond, whether resources are available to respond, or if other circumstances would hinder response. Following the evaluation, the Authorized Official shall inform, as soon as possible, the Requesting Member whether it will respond. If the Member is willing and able to provide assistance, the Member shall inform the Requesting Member about the type of available resources and the approximate arrival time of such assistance. Under this Agreement, a Member shall not be liable to any other Member or to any other person or entity for failure to respond, or for not providing a continuing response to a request for assistance in an emergency. This provision does not relieve a Requesting Member of its obligation to provide reimbursement for services rendered by a Responding Member under this Agreement.

C. Discretion of Responding Member's Authorized Official – Execution of this Agreement does not create any duty to respond to a request for assistance. When a Member receives a request for assistance, the Authorized Official shall have sole and absolute discretion as to whether or not to respond, or the availability of resources to be used in such response. An Authorized Member's decisions shall be final.

ARTICLE VI.
RESPONDING MEMBER PERSONNEL

A. National Incident Management System - When providing assistance under this Agreement, the Requesting Member Utility and Responding Member Utility shall be organized and shall function under the National Incident Management System (NIMS).

B. Control – The Responding Members will determine the appropriate personnel available to allocate to the Requesting Member. Once on-site, the Responding Member's employees come under the direction and control of the Requesting Member, consistent with the NIMS Incident Command System to address the needs identified by the Requesting Member. The Requesting Member's Authorized Official shall coordinate response activities with the designated supervisor(s) of the Responding Member(s). The Responding Member's designated supervisor(s) must keep accurate records of work performed by personnel during the specified Period of Assistance.

C. Food and Shelter – Whenever practical, Responding Member personnel must be self sufficient for up to 72 hours. When possible, the Requesting Member shall supply reasonable food and shelter for Responding Member personnel. If the Requesting Member is unable to provide food and shelter for Responding personnel, the Responding Member's designated supervisor is authorized to secure the resources necessary to meet the needs of its personnel. Except as provided below, the cost for such resources must not exceed the State per diem rates for that area. To the extent Food and Shelter costs exceed the State per diem rates for the area, the Responding Member must demonstrate that the additional costs were reasonable and necessary under the circumstances. Unless otherwise agreed to in writing, the Requesting Member remains responsible for reimbursing the Responding Member for all reasonable and necessary costs associated with providing food and shelter, if such resources are not provided.

D. Communication – The Requesting Member shall provide Responding Member personnel with radio or other equipment as available, or radio frequency information to program existing radios, in order to facilitate communications with local responders and utility personnel.

E. Status - Unless otherwise provided by law, the Responding Member's officers and employees retain the same privileges, immunities, rights, duties and benefits as provided in their respective jurisdictions.

F. Licenses and Permits – To the extent permitted by law, Responding Member personnel that hold licenses, certificates, or permits evidencing professional, mechanical, or other skills shall be allowed to carry out activities and tasks relevant and related to their respective credentials during the specified Period of Assistance.

G. Right to Withdraw - The Responding Member's Authorized Official retains the right to withdraw some or all of its resources at any time for any reason in the Responding Member's sole and absolute discretion. Notice of intention to withdraw must be communicated to the Requesting Member's Authorized Official as soon as practicable under the circumstances.

ARTICLE VII.
COST REIMBURSEMENT

The Requesting Member shall reimburse the Responding Member for each of the following categories of costs incurred during the specified Period of Assistance as agreed in whole or in part by both parties; provided, that any Responding Member may assume in whole or in part such loss, damage, expense, or other cost, or may loan such equipment or donate such services to the Requesting Member without charge or cost.

A. Personnel – The Responding Member shall be reimbursed by the Requesting Member for personnel costs incurred for work performed during the specified Period of Assistance. Responding Member personnel costs shall be calculated according to the terms provided in their employment contracts or other conditions of employment. The Responding Member's designated supervisor(s) must keep accurate records of work performed by personnel during the specified Period of Assistance. Requesting Member reimbursement to the Responding Member should consider all personnel costs, including salaries or hourly wages, costs for fringe benefits, and indirect costs.

B. Equipment – The Requesting Member shall reimburse the Responding Member for the use of equipment during the specified Period of Assistance, including, but not limited to, reasonable rental rates, all fuel, lubrication, maintenance, transportation, and loading/unloading of loaned equipment. All equipment shall be returned to the Responding Member in good working order as soon as is practicable and reasonable under the circumstances. As a minimum, rates for equipment use must be based on the Federal Emergency Management Agency's (FEMA) Schedule of Equipment Rates. If a Responding Member uses rates different from those in the FEMA Schedule of Equipment Rates, the Responding Member must provide such to the Requesting Member prior to supplying the equipment. Mutual agreement on which rates are used must be reached in writing prior to dispatch of the equipment. Reimbursement for equipment not referenced on the FEMA Schedule of Equipment Rates must be developed based on actual recovery of costs. If Responding Member must lease a piece of equipment while its equipment is being repaired, Requesting Member shall reimburse Responding Member for such rental costs.

C. Materials and Supplies – The Requesting Member must reimburse the Responding Member in kind or at actual replacement cost, plus handling charges, for use of expendable or non-returnable supplies. The Responding Member must not charge direct fees or rental charges to the Requesting Member for other supplies and reusable items that are returned to the Responding Member in a clean, damage-free condition. Reusable supplies that are returned to the Responding Member with damage must be treated as expendable supplies for purposes of cost reimbursement.

D. Payment Period – The Responding Member must provide an itemized bill to the Requesting Member for all expenses incurred by the Responding Member while providing assistance under this Agreement. The Responding Member must send the itemized bill not later than ninety (90) days following the end of the Period of Assistance. The Responding Member may request additional periods of time within which to submit the itemized bill, and the Requesting Member shall not unreasonably withhold consent to such request. The Requesting Member must pay the bill in full on or before the forty-fifth (45th) day following the billing date. The Requesting Member may request additional periods of time within

which to pay the itemized bill, and Responding Member shall not unreasonably withhold consent to such request, provided, however, that all payment shall occur not later than one year after the date a final itemized bill is submitted to the Requesting Member.

E. Records - Each Responding Member and their duly authorized officials shall have access to a Requesting Member's books, documents, notes, reports, papers and records which are directly pertinent to this Agreement for the purposes of reviewing the accuracy of a cost bill or making a financial, maintenance or regulatory audit. Each Requesting Member and their duly authorized officials shall have access to a Responding Member's books, documents, notes, reports, papers and records which are directly pertinent to this Agreement for the purposes of reviewing the accuracy of a cost bill or making a financial, maintenance or regulatory audit. Such records shall be maintained for at least three (3) years or longer where required by law.

ARTICLE VIII.
DISPUTES

If any controversy or claim arises out of, or relates to, the execution of the Agreement, including, but not limited to, alleged breach of the Agreement, the disputing Members shall first attempt to resolve the dispute by negotiation, followed by mediation. If a dispute cannot be jointly resolved through negotiation and mediation, and the dispute falls under the jurisdiction of the Public Service Commission, any party to the dispute may file a petition or complaint seeking a Commission review and order to resolve the dispute. Any controversy or claim not falling within the jurisdiction of the Public Service Commission having failed negotiation and mediation shall be settled by arbitration in accordance with the Rules of the American Arbitration Association. Any court of competent jurisdiction may enter the judgment rendered by the arbitrators as final judgment that is binding on the parties.

ARTICLE IX.
REQUESTING MEMBER'S DUTY TO INDEMNIFY

The scope of the Requesting Member's duty to indemnify shall be limited to the extent of the coverage under the Requesting Member's insurance policy or policies and to the extent permitted by law and includes, but is not limited to, suits arising from, or related to, negligent or wrongful use of equipment or supplies on loan to the Requesting Member, or faulty workmanship or other negligent acts, errors or omissions by Requesting Member or the Responding Member personnel.

The Requesting Member's duty to indemnify is subject to, and shall be applied consistent with, the conditions set forth in Article X.

ARTICLE X.
SIGNATORY INDEMNIFICATION

In the event of a liability, claim, demand, action, or proceeding of whatever kind or nature arising out of a specified Period of Assistance, the Requesting Member's duty to indemnify from any negligence claims arising out of a Period of Assistance shall be limited to the extent of the

coverage under the Requesting Member's insurance policy or policies and to the extent permitted by law.

ARTICLE XI.
WORKER'S COMPENSATION CLAIMS

The Responding Member is responsible for providing worker's compensation benefits and administering worker's compensation for its employees. The Requesting Member is responsible for providing worker's compensation benefits and administering worker's compensation for its employees.

ARTICLE XII.
NOTICE

A Member who becomes aware of a claim or suit that in anyway, directly or indirectly, contingently or otherwise, affects or might affect other Members of this Agreement shall provide prompt and timely notice to the Members who may be affected by the suit or claim. Each Member reserves the right to participate in the defense of such claims or suits as necessary to protect its own interests.

ARTICLE XIII.
INSURANCE

Members of this Agreement shall maintain an insurance policy or maintain a self insurance program that covers activities that it may undertake by virtue of membership in the Mutual Aid and Assistance Program. Member Utilities who are self-insured must provide a statement regarding their self-insurance program for availability to all Members. Other Member Utilities must provide copies of Certificate of Insurance to the Statewide Committee annually, or more often if necessary, so their current insurance status may be available at any time to all Members.

ARTICLE XIV.
CONFIDENTIAL INFORMATION

To the extent provided by law, any Member or Associate Member shall maintain in the strictest confidence and shall take all reasonable steps necessary to prevent the disclosure of any Confidential Information disclosed under this Agreement. If any Member, Associate Member, third party or other entity requests or demands, by subpoena or otherwise, that a Member or Associate Member disclose any Confidential Information disclosed under this Agreement, the Member or Associate Member shall immediately notify the owner of the Confidential Information and shall take all reasonable steps necessary to prevent the disclosure of any Confidential Information by asserting all applicable rights and privileges with respect to such information and shall cooperate fully in any judicial or administrative proceeding relating thereto. It is understood that information is to be made available to state and federal agencies, as required by law.

ARTICLE XV.
EFFECTIVE DATE

This Agreement shall be effective after the Water and Wastewater Utility's Authorized Official executes the Agreement and the Statewide Committee approves membership and recognizes the Agreement. The Statewide Committee shall maintain a master list of all Members of the *Mutual Aid and Assistance Program.*

ARTICLE XVI.
WITHDRAWAL

A Member may withdraw from this Agreement by providing written notice of its intent to withdraw to the Statewide Chair. Withdrawal from this Agreement shall in no way affect a Requesting Member's duty to reimburse a Responding Member for cost incurred during a Period of Assistance, which duty shall survive such withdrawal.

ARTICLE XVII.
MODIFICATION

No provision of this Agreement may be modified, altered or rescinded by individual parties to the Agreement. Modifications to this Agreement may be due to programmatic operational changes to support the agreement, legislative action, creation of an interstate aid and assistance agreement, or other developments. Modifications require a simple majority vote of Members within each region and a unanimous agreement between the regions. The Statewide Committee Chair must provide written notice to all Members of approved modifications to this Agreement. Approved modifications take effect 60 days after the date upon which notice is sent to the Members.

ARTICLE XVIII.
SEVERABILITY

The parties agree that if any term or provision of this Agreement is declared by a court of competent jurisdiction to be illegal or in conflict with any law, the validity of the remaining terms and provisions shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if the Agreement did not contain the particular term or provision held to be invalid.

ARTICLE XIX.
PRIOR AGREEMENTS

This Agreement supersedes all prior Agreements between Members to the extent that such prior Agreements are inconsistent with this Agreement.

ARTICLE XX.
ASSIGNMENT OF RIGHTS/DUTIES

This Agreement may be assigned as part of a merger, consolidation, or acquisition.

ARTICLE XXI.
INTRASTATE AND INTERSTATE MUTUAL AID AND ASSISTANCE PROGRAMS

To the extent practicable, Members of this Agreement shall participate in Mutual Aid and Assistance activities conducted under the State of West Virginia Intrastate Mutual Aid and Assistance Program and the Interstate Emergency Management Assistance Compact (EMAC). Members may voluntarily agree to participate in an interstate Mutual Aid and Assistance Program for water and wastewater utilities through this Agreement if such a Program were established.

* * * * *

Now, therefore, in consideration of the covenants and obligations set forth in this Agreement, the Water and Wastewater Utility listed here manifests its intent to be a Member of the Intrastate Mutual Aid and Assistance Program for Water and Wastewater Utilities by executing this Agreement on this 5th day of May 20 16.

Water/Wastewater Utility: Jefferson County PSD

By: Susanne Lawton

Title: General Manager

Susanne Lawton
Please Print Name

By: [illegible]

Title: Operations Manager

Joseph Freeze
Please Print Name

MEMORANDUM

Re: Receive project update from Charles Town Utility Board

To: Jefferson County PSD Board Members & Professionals

Date: June 1, 2018

Preparers: April Shultz, General Manager

Background:
This item was requested by Chairman Forshee.

The Charles Town Utility Board will be in attendance at the meeting to provide the Board with an update.

Action:
No action at this time.

MEMORANDUM

Re: Discuss and possibly approve an attorney for general legal services

To: Jefferson County PSD Board Members & Professionals

Date: June 1, 2018

Preparers: April Shultz, General Manager

Background:
The District's legal counsel, Mr. David Hammer, has been recently elected as the new Circuit Court Judge so he withdrew himself from representing the District. At the special meeting last month the Board approved publishing a Request for Proposals for legal services in the Journal and the Spirit of Jefferson. An ad was published beginning May 30th in the Journal for three days and in the May 30th edition of the Spirit. As of today, the District has not received any proposals. Staff has also reached out to both Charles Town and the Jefferson County Commission's legal counsel for referrals.

Action:
The Board may wish to take action if a proposal is received or table until next month.

MEMORANDUM

Re: Discuss tax exempt purchases & processes

To: Jefferson County PSD Board Members & Professionals

Date: June 1, 2018

Preparers: April Shultz, General Manager

Background:
This item was requested by Chairman Forshee.

The District is a tax-exempt entity.

Expenses are approved by the General Manager and then sent monthly to the Board for approval. The General Manager also prepares a yearly budget, which is also approved by the Board, and staff makes all attempts to stay within that budget when making necessary purchases. The General Manager works with the Operations Manager to determine when items should be repaired or replaced.

The General Manager is permitted to sign checks under $1500; checks over $1500 require two signatures.

In the General Manager's job description, it lists a job function to:

- Approve maintenance costs over and above day to day maintenance items, including but not limited to, items costing more than $200.00

Per WV Code, all contracts involving the expenditure by the district of more than $25,000 for construction work or for the purchase of equipment and improvements, extensions or replacements, shall be entered into only after notice inviting bids shall have been published as a Class I legal advertisement.

Action:
No action at this time.

MEMORANDUM

Re: Discuss meeting invitation to County Commissioner Patricia Noland

To: Jefferson County PSD Board Members & Professionals

Date: June 1, 2018

Preparers: April Shultz, General Manager

Background:
Last month, Treasurer Milliron requested staff to invite Commissioner Patricia Noland to the District's next scheduled meeting to confirm her accusations towards the Board she made in a Facebook post on her sewer watch page. Commissioner Noland declined the invitation. Chairman Forshee requested her email follow this memo.

Action:
No action at this time.

Ashley Stottlemyer

From: Patricia Noland <commissionerpnoland@gmail.com>
Sent: Thursday, May 10, 2018 10:40 AM
To: April Shultz
Cc: Todd Milliron; PSD Forshee; Tara Ashley; Ashley Stottlemyer
Subject: Re:

Good Morning, April,

You're kidding, right?

Why would I be foolish enough to accept that invitation? If and when I attend their board meetings, it will be on my terms, not theirs.

Patsy

On Thu, May 10, 2018 at 10:23 AM, April Shultz <gm@jcpsd.com> wrote:

> Good Morning Patsy,
>
> Mr. Milliron would like you to invite you to our next scheduled meeting to confirm your accusations towards the Board. As of now, our next meeting will be on June 4, 2018 unless a special meeting is scheduled in meantime. I will have Ashley inform you if we do have a special meeting in May.
>
> Thanks,
>
> April Shultz
>
> General Manager
>
> Jefferson County Public Service District
>
> 340 Edmond Road, Suite A
>
> Kearneysville, WV 25430
>
> Phone: 304-725-4647

MEMORANDUM

Re: Discuss the timeline goals for preparation of meeting minutes

To: Jefferson County PSD Board Members & Professionals

Date: June 1, 2018

Preparers: April Shultz, General Manager

Background:
This item was requested by Chairman Forshee.

The current process includes staff drafting the minutes and providing to the Board for review 1-2 weeks prior to the board meeting. Staff makes any necessary changes and adds to the following monthly agenda for board approval.

Action:
No action at this time.

Jefferson County Public Service District
FY 2017-2018 Budget -10 month
Operation & Maintenance

Collecting System Expenses:	**Total Budget**	**Budget**	**April Total**	**Year to Date**	**Difference**
Supplies and Expenses	4,325.00	3,604.17	952.72	2,540.85	1,063.32
Operation Labor	23,000.00	19,166.67	1,616.64	13,645.57	5,521.10
Total	***27,325.00***	***22,770.83***	***2,569.36***	***16,186.42***	***6,584.41***
Pumping System Expenses:					
Power and Fuel	46,550.00	38,791.67	3,667.84	38,473.21	318.46
Supplies and Expense	151,440.00	126,200.00	6,798.08	78,494.16	47,705.84
Operation Labor	84,000.00	70,000.00	5,916.45	63,884.30	6,115.70
Total	***281,990.00***	***234,991.67***	***16,382.37***	***180,851.67***	***54,140.00***
Treatment and Disposal:					
Rents	1,040,850.00	867,375.00	76,282.00	855,127.00	12,248.00
Supplies & Expense	16,000.00	13,333.33	21.59	8,813.04	4,520.29
Operation Labor	6,500.00	5,416.67	611.60	4,576.81	839.86
Total	***1,063,350.00***	***886,125.00***	***76,915.19***	***868,516.85***	***17,608.15***
Billing and Collecting and Accounting:					
Billing, Collecting, and Accounting	20,916.00	17,430.00	1,528.07	16,191.34	1,238.66
Labor	130,500.00	108,750.00	9,305.26	101,922.06	6,827.94
Total	***151,416.00***	***126,180.00***	***10,833.33***	***118,113.40***	***8,066.60***
Administrative and General					
Administrative and General Salaries	*221,300.00*	*184,416.67*	*15,909.67*	*172,946.57*	*11,470.10*
General Officer Salaries	8,050.00	6,708.33	0.00	5,000.00	1,708.33
Expense of General Officers	3,300.00	2,750.00	0.00	1,589.16	1,160.84
General Office Suppliers and Expense	79,000.00	65,833.33	6,693.95	64,132.07	1,701.26
Admin. and General Insurance	48,812.00	40,676.67	0.00	36,609.00	4,067.67
Injuries and Damages/Workers Comp	16,596.00	13,830.00	0.00	11,440.00	2,390.00
Employee Insurance	60,300.00	50,250.00	4,605.79	45,304.32	4,945.68
Pension and FICA Tax Expense	86,778.45	72,315.38	5,938.20	68,950.81	3,364.57
Miscellaneous General Expense	41,400.00	34,500.00	350.70	24,568.87	9,931.13
Maintenance of General Property	4,615.00	3,845.83	340.00	3,380.00	465.83
Bad Debt	15,000.00	12,500.00	1,384.38	9,827.27	2,672.73
Transportation	21,700.00	18,083.33	2,507.34	18,197.29	(113.96)
Rent Expense	94,363.00	78,635.83	7,871.78	78,144.12	491.71
Special Expense	162,578.40	135,482.00	2,798.57	125,456.31	10,025.69
Total	***863,792.85***	***719,827.38***	***48,400.38***	***665,545.79***	***54,281.58***
Total Operation and Maintenance	***2,387,873.85***	***1,989,894.88***	***155,100.63***	***1,849,214.13***	***140,680.75***
Debt Service Expense	454,623.00	378,852.50	37,574.50	375,745.00	3,107.50
Note Payable	56,376.00	46,980.00	4,697.65	46,976.30	3.70
Total Debt Service	***510,999.00***	***425,832.50***	***42,272.15***	***422,721.30***	***3,111.20***
Renewal and Replacement Fund	76,618.65	63,848.88	6,177.35	63,012.71	836.17
Reserve per SB 234	0.00	0.00	0.00	83,875.84	(83,875.84)
Total Renewal and Replacement Func	***76,618.65***	***63,848.88***	***6,177.35***	***146,888.55***	***(83,039.68)***
Total Cash Requirement	***2,975,491.50***	***2,479,576.25***	***203,550.13***	***2,418,823.98***	***60,752.27***

Jefferson County Public Service District
FY 2017-2018 Budget -10 month

Revenue Estimate:

	Total Budget	Budget	April Total	Year to Date	Difference
Operating Revenue	2,967,818.43	2,473,182.03	220,318.82	2,445,597.34	27,584.69
Non-Operating Revenue	96,927.57	80,772.98	6,810.10	83,066.28	(2,293.30)
Total Revenue	***3,064,746.00***	***2,553,955.00***	***227,128.92***	***2,528,663.62***	***25,291.38***

Cash Flow:

Available Cash:			
Operating Revenues	2,445,597.34		
Other Income	83,066.28		
Total Available Cash		2,528,663.62	
Cash Requirements:			
Operating Expenses	1,849,214.13		
Total Cash Requirements		1,849,214.13	
Cash Available for Debt Service (A)			679,449.49
Debt Service Requirements:			
Total Debt Service Requirements ($42,976 x 10 month) (B)			429,760.00
Remaining Cash Surplus (Deficit) to fund Renewal and Replacement fund, SB 234 and bank loan payments (A-B)			249,689.49
Renewal and Replacement Account and SB 234 (Bond and Legislative Requirements			146,888.55
Note payable, (truck and other large acquisitions)			46,976.30
Remaining Cash Surplus (Deficit)			***55,824.64***
Percent Coverage (A)(B)			***158%***

***This is a monthly budget that is submitted to the District Board Members for informational purposes. Items that are over-budget for the year must be approved by the board and a budget revision is prepared for the following board meeting.**

EXPLANATION:

Contract Services	**20,210.21**
Special Services (Engineering)	**4,507.50**
Accounting Services	**36,295.71**
Legal Expense	**64,442.89**
	$ 125,456.31

Jefferson County Public Service
Sewer
Revenue & Expense April 30, 2018

	April 2018	YTD
Revenues		
1-00-0-3190 Interest Income	123.17	2,361.58
1-00-0-3191 Revenue - Sinking & Other	0.00	4,868.68
1-00-0-3192 Reconnect & Disconnect Fee	(50.00)	2,650.00
1-00-0-3601 Unmetered Residential Sales	11,662.56	119,429.72
1-00-0-3611 Metered Residential Sales	137,198.95	1,525,170.92
1-00-0-3612 Metered Commercial Sales	49,368.03	506,920.89
1-00-0-3613 Metered Industrial Sales	3,645.40	46,258.81
1-00-0-3614 Metered Public Authorities	11,434.70	166,640.19
1-00-0-3616 Metered Residential Sales - Deerfield	2,756.96	32,020.66
1-00-0-3617 Metered Commercial Sales - Deerfield	122.59	122.59
1-00-0-3700 Penalties	4,129.63	49,033.56
1-00-0-3950 Capital Contribution	0.00	250.00
1-00-0-3962 Income from Bad Debts Recovered	(42.47)	868.72
1-00-0-3990 Miscellaneous Revenues	3,328.40	37,557.30
1-00-0-3991 Misc nonoperating income	3,451.00	34,510.00
Total Revenues	**227,128.92**	**2,528,663.62**
Expenses		
Collecting System		
1-10-0-5030 CS - Operation Labor	1,583.13	12,975.18
1-10-0-5040 CS - FICA Taxes	121.12	1,060.79
1-10-0-5050 CS - Group Insurance	198.70	1,203.09
1-10-0-5060 CS - Retirement	174.18	1,551.07
1-10-0-6150 CS - M&R Service Connection	630.54	975.54
1-10-0-6160 CS - M&R Collect & Trans. Mains	275.00	1,171.70
1-10-0-7410 CS - Materials & Supplies	0.00	346.43
1-10-0-9900 CS - Miscellaneous & General	47.18	47.18
Total Collecting System	**3,029.85**	**19,330.98**
Deerfield Collecting System		
1-11-0-5030 CS- Deerfield Operation Labor	33.51	670.39
1-11-0-5040 CS-Deerfield FICA Tax	2.56	51.28
1-11-0-5050 CS- Deerfield Group Insurance	0.00	41.38
1-11-0-5060 CS- Deerfield Retirement	3.67	73.73
Total Deerfield Collecting System	**39.74**	**836.78**
Ranson Collecting System		
Total Ranson Collecting System	**0.00**	**0.00**

Jefferson County Public Service
Sewer
Revenue & Expense April 30, 2018

	April 2018	YTD
Pumping System		
1-20-0-5030 PS - Operation Labor	4,607.18	49,967.79
1-20-0-5040 PS - FICA Taxes	352.46	4,006.83
1-20-0-5050 PS - Group Insurance	575.57	3,509.35
1-20-0-5060 PS - Retirement	506.80	5,827.17
1-20-0-6110 PS - Telephone Expense	593.00	5,926.37
1-20-0-6130 PS - Power - Electric	3,338.69	33,572.75
1-20-0-6131 PS - Power - Gas	47.61	2,839.35
1-20-0-6150 PS - M&R Bldgs & Grounds	450.00	2,884.24
1-20-0-6160 PS - M&R Equipment	4,420.00	24,164.55
1-20-0-7410 PS - Materials & Supplies	1,166.05	34,703.93
1-20-0-9900 PS - Miscellaneous & General	25.00	41.90
Total Pumping System	**16,082.36**	**167,444.23**
Deerfield Pumping System		
1-21-0-5030 PS-Deerfield Operation Labor	55.85	804.56
1-21-0-5040 PS-Deerfield FICA Taxes	4.27	65.01
1-21-0-5050 PS- Deerfield Group Insurance	0.00	0.00
1-21-0-5060 PS- Deerfield Retirement	6.13	94.33
1-21-0-5070 PS-Deerfield Workers Compensation	0.00	0.00
1-21-0-6110 PS- Deerfield Telephone Expense	144.03	1,453.50
1-21-0-6130 PS-Deerfield-Power-Electric	281.54	2,061.11
1-21-0-6131 PS-Deerfield Power- Gas	0.00	0.00
1-21-0-6150 M&R Bldgs & Grounds - Deerfield	0.00	6,536.98
1-21-0-7410 PS- Deerfield Supplies Expense	0.00	2,782.69
Total Deerfield Pumping System	**491.82**	**13,798.18**
Sewer Treatment Plant		
1-30-0-6190 STP - Rents	76,282.00	855,127.00
Total Sewer Treatment Plant	**76,282.00**	**855,127.00**
Deerfield Sewer Treatment Plant		
1-31-0-5030 STP-Deerfield Treatment Plant	611.60	4,576.81
1-31-0-5040 STP- Deerfield FICA	46.80	359.87
1-31-0-5050 STP-Deerfield Group Insurance	54.02	165.42
1-31-0-5060 STP- Deerfield Retirement	67.30	522.07
1-31-0-6130 STP-Deerfield Treatment Electric	14.34	827.02
1-31-0-6160 STP- Deerfield Plant M&R Equipment	0.00	5,817.50
1-31-0-7410 STP- Deerfield Materials & Supplies	7.25	2,168.52
Total Deerfield Sewer Treatment Plant	**801.31**	**14,437.21**

Jefferson County Public Service
Sewer
Revenue & Expense April 30, 2018

	April 2018	YTD
Customer Accounts		
1-50-0-5030 CA - Billing, Collecting & Accounting	5,102.07	58,392.96
1-50-0-5032 CA - Accounting	3,993.54	41,708.83
1-50-0-5040 CA - FICA Taxes	662.24	7,719.12
1-50-0-5050 CA - Group Insurance	1,366.35	11,427.61
1-50-0-5060 CA - Retirement	1,000.55	11,784.87
Total Customer Accounts	**12,124.75**	**131,033.39**
Deerfield Customer Accounts		
1-51-0-5030 CA- Deerfield Billing	0.00	11.17
1-51-0-5040 CA- Deerfield Fica Taxes	0.00	0.86
1-51-0-5060 CA- Deerfield Retirement	0.00	1.24
Total Deerfield Customer Accounts	**0.00**	**13.27**
Meter Reading		
Total Meter Reading	**0.00**	**0.00**
General & Administrative		
1-70-0-5030 G&A - Salaries & Wages	11,691.47	115,977.93
1-70-0-5031 G&A - Board Member Compensation	0.00	5,000.00
1-70-0-5032 G&A - Annual Leave	2,240.48	25,258.89
1-70-0-5033 G&A - Sick Pay	1,977.72	15,316.46
1-70-0-5034 G&A - Holiday Pay	0.00	16,393.29
1-70-0-5040 G&A - FICA Taxes	1,090.35	13,488.02
1-70-0-5050 G&A - Group Insurance - Employees	2,212.81	28,103.71
1-70-0-5060 G&A - Retirement	1,626.93	19,444.65
1-70-0-5070 G&A - Workers Compensation	0.00	11,440.00
1-70-0-6110 G&A - Telephone Expense	758.64	5,717.00
1-70-0-6130 G&A - Power - Electric	456.44	3,919.67
1-70-0-6131 G&A - Power - Gas	1,533.32	14,510.62
1-70-0-6145 G&A - Training	0.00	339.00
1-70-0-6150 G&A - M&R Bldgs & Grounds	340.00	3,380.00
1-70-0-6170 G&A - M&R Autos & Trucks	974.02	3,686.67
1-70-0-6180 Postage	1,528.07	16,191.34
1-70-0-6190 G&A - Rents	7,538.18	74,723.12
1-70-0-6220 G&A - Dues & Regulatory Fees	209.00	10,165.69
1-70-0-6240 G&A - Board Member Expense	0.00	1,589.16
1-70-0-6260 G&A - Insurance	0.00	36,609.00
1-70-0-6270 G&A - Property Tax	333.60	3,421.00
1-70-0-6300 G&A - Contract Services	1,720.50	20,210.21
1-70-0-6301 G&A - Special Services	0.00	4,507.50
1-70-0-6310 G&A - Accounting Services	0.00	36,295.71

Jefferson County Public Service
Sewer
Revenue & Expense April 30, 2018

	April 2018	YTD
1-70-0-6320 G&A - Legal Services	1,078.07	64,442.89
1-70-0-6400 G&A - Interest Expense	63.98	785.90
1-70-0-6401 G&A - Interest on Long Term Debt	10,597.51	121,538.33
1-70-0-6402 G&A - Amort. - Debt Disc & Exp	5,114.50	51,145.00
1-70-0-6403 G&A - Depreciation Expense	34,021.22	340,212.20
1-70-0-7410 G&A - Materials & Supplies (Office Expenses)	5,478.87	54,495.40
1-70-0-9900 G&A - Miscellaneous & General	77.72	13,278.28
1-70-0-9950 G&A - Bill/Coll - Bad Debts	1,384.38	9,827.27
Total General & Administrative	**94,047.78**	**1,141,413.91**
Deerfield General & Administrative		
Total Deerfield General & Administrative	**0.00**	**0.00**
Cavaland Supply Payroll		
1-90-1-5030 CS - Operation Labor	465.84	5,655.11
1-90-1-5040 CS - FICA Taxes	35.61	446.34
1-90-1-5050 CS - Group Insurance	54.87	347.91
1-90-1-5060 CS - Retirement	51.22	650.25
Total Cavaland Supply Payroll	**607.54**	**7,099.61**
Cavaland Dstrb System Payroll		
1-90-2-5030 CDS - Operation Labor	74.59	663.06
1-90-2-5040 CDS - FICA Taxes	5.71	50.72
1-90-2-5050 CDS - Group Insurance	13.94	26.71
1-90-2-5060 CDS - Retirement	8.21	73.15
Total Cavaland Dstrb System Payroll	**102.45**	**813.64**
Cavaland Billing Payroll		
1-90-3-5030 CB - Operation Labor	72.92	905.37
1-90-3-5040 CB - FICA Taxes	5.58	69.24
1-90-3-5050 CB - Group Insurance	12.93	37.22
1-90-3-5060 CB - Retirement	8.03	100.95
Total Cavaland Billing Payroll	**99.46**	**1,112.78**
Glen Haven Supply		
1-90-4-5030 GHS - Operation Labor	603.04	5,762.18
1-90-4-5040 GHS - FICA Taxes	46.13	457.69
1-90-4-5050 GHS - Group Insurance	75.87	362.78
1-90-4-5060 GHS - Retirement	66.33	666.17
Total Glen Haven Supply	**791.37**	**7,248.82**
Glen Haven Dstrb System Payroll		

Jefferson County Public Service
Sewer
Revenue & Expense April 30, 2018

	April 2018	YTD
1-90-5-5030 GHDS - Operation Labor	109.95	1,031.60
1-90-5-5040 GHDS - FICA Taxes	8.41	78.93
1-90-5-5050 GHDS - Group Insurance	16.47	20.89
1-90-5-5060 GHDS - Retirement	12.09	113.78
Total Glen Haven Dstrb System Payroll	**146.92**	**1,245.20**
Glen Haven Billing Payroll		
1-90-6-5030 GHB - Operation Labor	136.73	903.73
1-90-6-5040 GHB - FICA Taxes	10.47	78.20
1-90-6-5050 GHB - Group Insurance	24.26	58.25
1-90-6-5060 GHB - Retirement	15.05	114.48
Total Glen Haven Billing Payroll	**186.51**	**1,154.66**
Cavaland Accounting		
Total Cavaland Accounting	**0.00**	**0.00**
Glen Haven Accounting		
Total Glen Haven Accounting	**0.00**	**0.00**
Total Expenditures	**204,833.86**	**2,362,109.66**
Net Revenue & Expenses	**22,295.06**	**166,553.96**

Jefferson County
Public Service District
Balance Sheet
April 30, 2018

ASSETS

Cash	
Operating Cash	183,359.16
Cash Drawer	200.00
Petty Cash	500.00
Cash - 2015 CIF Account	447,003.98
Cash - New WWTP CIF-CAF	152,351.30
Undeposited Funds Clearing	252.48
Cash - Renewal & Replacement	157,076.23
Cash - Customer Security Deposits	178,607.11
Cash - Online Customer Payments	8,216.34
Cash - Sewer SB-234 Reserve Fund	263,322.03
Sinking Fund - 88B Revenue	9,261.96
Sinking Fund - 88B Reserve	10,931.83
Sinking Fund - 98B Revenue	29,985.70
Sinking Fund - 98B Reserve	9,697.21
Sinking Fund - 99A Revenue	3,989.18
Sinking Fund - 99A Reserve	12,624.51
Sinking Fund - 00A Revenue	11,291.55
Sinking Fund - 00A Reserve	38,534.17
Sinking Fund - 2008A Reserve	66,902.27
Sinking Fund - 2008A Revenue	12,148.04
Sinking Fund- 2010A Revenue	96,613.82
Sinking Fund- 2010A Reserve	154,007.77
Sinking Fund- 2013A Sewer Revenue	115,561.13
Sinking Fund- 2013A Sewer Reserve	146,144.74
Total Cash	**2,108,582.51**
Accounts Receivable	
A/R - Customer	70,987.53
Allowance for Doubtful Accounts	(10,000.00)
A/R - Other	12,481.90
Due To/From Other Utilities	6,226.69

Jefferson County
Public Service District
Balance Sheet
April 30, 2018

Total Accounts Receivable	**79,696.12**
Accrued Utility Revenues	
A/R - Accrued Utility Revenue	255,033.30
A/R - Damage to PS 1-12A	3,700.00
Total Accrued Utility Revenues	**258,733.30**
Fixed Assets	
Utility Plant	19,824,917.26
Construction in Progress	0.00
Preliminary Surveys	898,361.90
Accumulated Depreciation	(7,464,085.80)
Total Fixed Assets	**13,259,193.36**
Other Assets	
Office Lease Deposit	5,781.80
Prepayment-Insurance	12,203.00
Def Loss on Bond Refinancing	202,364.15
Unamortized Bond Issue Costs	212,883.82
Total Other Assets	**433,232.77**
TOTAL ASSETS	**16,139,438.06**
LIABILITIES	
Accounts Payable	
A/P - Trade	104,187.28
Accrued Interest	56,052.79
Customer Deposits Payable	169,563.05
Accrued- Salaries, Taxes & Expenses	(78.85)
Accrued Vacation	18,504.40
Revenue Bonds & Notes Payable	6,046,791.31
OPEB Liability	203,524.04
Total Accounts Payable	**6,598,544.02**

Jefferson County
Public Service District
Balance Sheet
April 30, 2018

Contributed Capital	
Contrib In Aid of Constr.	9,998,960.19
CIAC-Governors Grant	240,000.00
Total Contributed Capital	**10,238,960.19**
TOTAL LIABILITIES	**16,837,504.21**
RETAINED EARNINGS	
Net Rev & Exp, Current Year	166,553.96
Retained Earnings Prior Year	(864,620.11)
TOTAL RETAINED EARNINGS	**(698,066.15)**
TOTAL LIABILITIES & RETAINED EARNINGS	**16,139,438.06**

JEFFERSON COUNTY PUBLIC SERVICE DISTRICT

Revenue & Recommended Payment-June 4, 2018

Ending Balance from May 7, 2018 board meeting (per books)	$	51,220.49
Checking Account Balance June 4, 2018	$	227,865.50
System Fees		
Glen Haven & Cavaland		1,867.20
Transfers		
Transfer from Sewer Security Deposit Account	$	2,949.97
Transfer from Renewal & Replacement Account	$	20,353.70
Total Other Funds		
Total Funds Available	**$**	**253,036.37**

Recommended Approval		**$ 208,040.46**
Remaining Balance	$	44,995.91

Expenses Pay To:	Total	Recommended Approval	
Bank of Charles Town	4,697.65	4,697.65	
Charles Town Utility Board	79,081.00	79,081.00	*
Dept. of Tax & Revenue	1,420.08	1,420.08	
PEIA	3,750.60	3,750.60	*
Petty Cash	19.08	19.08	
RAI Group	333.60	333.60	
RAI Group	7538.18	7,538.18	*
Renewal & Replacement	6,060.55	6,060.55	*
Retiree Health Benefit Trust Fund	1,416.00	1,416.00	
WV Municipal Bond	38,831.39	38,831.39	
WV Public Retirement Board	5,200.31	5,200.31	
Aflac	57.60	57.60	
American Water Works Association	300.00	300.00	
Amerigas	82.35	82.35	
Amerigas	116.11	116.11	
AskNeal, LLC	32.70	32.70	
BB&T Bankcard Corporation	1,280.91	1,280.91	
Biedlers Electric	1,400.70	1,400.70	
Biedlers Electric	4,781.28	4,781.28	*
Charles Town Utility Board	610.00	610.00	
Charles Town Utility Board	1,056.75	1,056.75	
Comcast	170.64	170.64	
Core & Main	116.96	116.96	
Core & Main	155.88	155.88	
Core & Main	160.98	160.98	

Core & Main	1,874.48	1,874.48	*
Crystal Springs	40.75	40.75	
Dodson's Septic Cleaning, Inc.	150.00	150.00	
Dodson's Septic Cleaning, Inc.	150.00	150.00	
Dodson's Septic Cleaning, Inc.	200.00	200.00	
Dodson's Septic Cleaning, Inc.	300.00	300.00	
Evoqua Water Technologies, Inc.	260.00	260.00	
Evoqua Water Technologies, Inc.	300.00	300.00	
Finely Finished Floors	90.00	90.00	
Fluid Solutions	3,600.00	3,600.00	
Fluid Solutions	6,158.20	6,158.20	
Frontier	143.93	143.93	
Hammer, Ferretti, & Schiavoni	1,517.40	1,517.40	*
Hammer, Ferretti, & Schiavoni	1,893.37	1,893.37	*
Home Depot	261.97	261.97	
Jefferson Utilities	298.50	298.50	
Jefferson Utilities	480.00	480.00	
Marcum Pump & Equipment, Inc.	1,269.52	1,269.52	
Marcum Pump & Equipment, Inc.	1,269.52	1,269.52	
Miss Utility	106.50	106.50	
Omnisite	593.00	593.00	
Postmaster	225.00	225.00	
Potomac Edison	15.07	15.07	
Potomac Edison	25.40	25.40	
Potomac Edison	110.76	110.76	
Potomac Edison	781.78	781.78	
Potomac Edison	3,491.25	3,491.25	*
Quality Fence and Deck Co	2,800.00	2,800.00	*
Quality Fence and Deck Co	3,200.00	3,200.00	*
Records Management Solutions	189.60	189.60	
Sheetz Advantage Card	1,819.88	1,819.88	*
Snyder Environmental	249.90	249.90	
Spirit of Jefferson	36.00	36.00	
Sprint	860.16	860.16	
Staples	421.65	421.65	
State Board of Risk	12,514.00	12,514.00	*
Supreme Safety	113.08	113.08	
Tammy Wilt	250.00	250.00	
Thomassen Auto Group	37.82	37.82	
Toshiba Financial Services	735.00	735.00	
United Concordia Companies, Inc	493.20	493.20	
Valley Credit Service	42.47	42.47	
	$ 208,040.46	**$ 208,040.46**	

*Denotes Payments Signed By The Board
All Other Payments Have Been Signed By The General Manager

Water System Expenses

Revenue & Recommended Payments-June 4, 2018

Ending Balance from May 7, 2018 (per books)	$	(6,542.45)
Checking Account Balance June 4, 2018		6,524.81
Total Funds Available	**$**	**7,582.67**
Recommended Approval	**$**	**7,513.91**

		Due		Recommended
NEW BILLS				
PSD Labor approved at prev. meetings (not paid)		6,065.00		600.00
Jefferson County PSD Labor		1,867.20		1,867.20 *
SB 234		400.00		400.00
Renewal & Replacement		186.00		186.00
WV Municipal Bond		3,462.55		3,462.55
BB&T Bankcard Corporation		349.81		349.91
Frontier		86.56		86.56
Frontier		86.56		86.56
Jefferson Rentals		266.04		266.04
Potomac Edison		99.23		99.23
Potomac Edison		109.86		109.86
Total New Bills	$	12,978.81	$	7,513.91
New Balance Forward	$	(5,396.14)	$	68.76

MEMORANDUM

Re: Approve transfers

To: Jefferson County PSD Board Members & Professionals

Date: June 1, 2018

Preparers: April Shultz, General Manager

Action:

Approve transfer of $2,949.97 from the New Sewer Security Deposit account to the Sewer Operating account for 26 security deposit refunds.

Approve transfer of $1,269.52 from the Renewal & Replacement account to the Sewer Operating account for one new pump for Deerfield plant.

Approve transfer of $1,400.70 from the Renewal & Replacement account to the Sewer Operating account for one new pump for Deerfield plant.

Approve transfer of $1,269.52 from the Renewal & Replacement account to the Sewer Operating account for one new pump for Deerfield plant.

Approve transfer of $6,158.20 from the Renewal & Replacement account to the Sewer Operating account for new pump for pump station 2-13.

Approve transfer of $4,781.28 from the Renewal & Replacement account to the Sewer Operating account for pump repair for pump station 3-8.

Approve transfer of $1,874.48 from the Renewal & Replacement account to the Sewer Operating account for check valve for pump station 3-6.

Approve transfer of $3,600.00 from the Renewal & Replacement account to the Sewer Operating account for pump repair for pump station 4-3.

MEMORANDUM

Re: Update on status of current legal cases

To: Jefferson County PSD Board Members & Professionals

Date: June 1, 2018

Preparers: April Shultz, General Manager

Background:

Consolidated cases 17-0195-PSWD-PC (Dissolution Case) & 18-0006-PSD-C (Complaint Case):
There have been no new updates in this case.

Action:
No action at this time.

GENERAL MANAGER'S REPORT
for Occurrences During May, 2018
For June, 2018 Board Meeting

Below are updates on items we have been involved in this month.

Glen Haven & Cavaland Water Systems:

Last Month: Due to the nice weather, Operations Manager, Mr. Freeze, and the maintenance staff completed the annual line flushing at both water systems and fixed the leak in Cavaland on May 2, 2018.

This Month: Staff has prepared and received approval from BPH to send the water customers the annual drinking water quality report for 2017. These will be mailed out next week.

Pump Stations and Collection System:

Last Month:

Mr. Freeze, contacted three contractors about the repairs needed at pump station 3-6. Two of the contractors submitted quotes for some of the repairs at this pump station. Mr. Milliron provided us with a list of additional contractors to contact, but unfortunately none of them were interested.

The permit to install the fence at one of the Briar Run pump stations was approved on May 3rd. Hopefully the contractor will be able to install the fences this month.

This Month:

The Board approved Marcum Pump & Equipment to begin the repairs/upgrades to pump station 3-6. This should be completed next week. The Board should begin to think about upgrading pump station 4-2 next.

The fence installation at both Briar Run pump stations is complete. Mr. Freeze has ordered additional locks that are used at all of the other stations for these 2 stations.

Regarding the pump station analysis requested by the Board for the District's engineering technician to complete, he has included an update in the Technology Report following this agenda item.

Deerfield Sewage System:

Last Month:

Mr. Freeze, removed two recirculation tank pumps in plant 001 and took them to Biedler's for repair. He is also in the process of replacing some of the older pumps at the plant. The maintenance staff also started mowing at Deerfield this month.

This Month:
Mr. Freeze has ordered 3 new pumps for the Deerfield plant. Plant 2 now has all the recirculation tank pumps working. Plant 1 still needs to have one pulled and repaired or replaced.

Wasteload Allocations and NPDES Applications:
No major issues/updates.

Classes & Meetings of Interest:
Classes: Travis Markley, engineering technician, has renewed his Class C and Class S licenses and David Staubs, maintenance technician, has renewed his Class 1 Drinking Water and Water Distribution licenses.
Meetings: Mr. Freeze met with Kristen Stolipher and Butch Goff from Charles Town Utility Board to visit the District's pump stations this month. They visited all pump stations but one small one. Mrs. Stolipher will have a report for review, but not for another week or two. She will provide a copy once it is completed.

Vehicles & Equipment:
The 2008 Ford Escape is in the shop again after the ABS light had come on.

Other issues:
Earlier in the month, Mr. Milliron invited Commissioner Patsy Noland to the District's June board meeting to confirm her accusations towards the Board she made in a Facebook post on her sewer watch page. Commissioner Noland declined the invitation and stated she would attend a meeting on her own terms.

Development Information:
Last Month:
Jefferson Heights North:

This development (approximately 130 new customers) has been a topic of discussion on and off for around ten years. Years ago it was annexed into the City, but when developed the flows are expected to go to pump station 4-4 but they would have been City of Charles Town customers. Since then there have been new agreements signed and a developer contacted Mrs. Stolipher and I to discuss sewer service.

Below is the history of this pump station & the proposed development:
1. Description explaining the current contributing flows to pump station 4-4.
2. Description of the proposed pump station upgrade that was originally designed by Thrasher to accommodate an increase in flow to pump station 4-4.

- The District's pump station 4-4 currently receives flows from 44 connections, which includes the connection for Citizens Way Fire Department. Out of the 44 connections, 19 of them are actually sending flows directly to Charles Town's pump station which that in turn gets sent to the District's pump station 4-4. Out of the 44 total connections, the District only has 7 customers sending flows to

pump station 4-4, the remaining connections are actually Charles Town customers. It should be noted that this pump station has a history with I&I. After the most recent rains we received this past Sunday, we saw a large increase in the pump run times for pump station 4-4. Given that the majority of the flows contributing to 4-4 are actually conveyed via lines that are owned by Charles Town, it would perhaps be in the best interest for Charles Town to perform I&I in this area.

- The proposed upgrades to pump station 4-4 have been deemed necessary in order to effectively handle an increase in flows. The proposal includes to install a deeper wet well adjacent to the existing pump station. The existing wet well is to remain and a gravity line is to be installed connecting the existing wet well with the new one. The pumps are to be removed from the old and reused in the new wet well. New guiderails and transducers will be installed. The existing valve vault is to have new piping installed and for the valve vault to remain. The electrical panel is to be replaced with a new panel and the generator is to be reused with the upgraded pump station.

After speaking to Mrs. Stolipher we decided on a few alternatives that were presented to the developer. In both situations the developer will be responsible for the pump station upgrade. The letter from the City of Charles Town to the parties involved is included behind this report.

Magnolia Springs:

This development is near the same area of Jefferson Heights North, but it is still located in the County. The developer of the 300 or so homes is going through the County planning commission and wants to be serviced by Charles Town and tie into the closest force main which belongs to Charles Town. I believe this property is included in the proposed annexation. Since we are currently in the process of consolidation with Charles Town, I doubt the Board will have any issues with this situation. District staff does not have enough information on this matter at this time because the parties involved are working with the City of Charles Town, not the JCPSD.

This month:

There have not been any updates with Jefferson Heights North.

Here is the last update from Kristen at Charles Town regarding Magnolia Springs:

I believe they have the option to go with either sewer provider and they feel that the best option is to connect to our existing forcemain line which is immediately adjacent to their property. Additionally, we have had discussions with them about the possibility of providing gravity manhole connections that would allow Hale Road Pump Station and County Green pump stations to eventually be decommissioned. This is something we should discuss further but it is certainly the best option moving forward to reduce operation and maintenance costs of the system. We are going to continue to work with the developer on this and would be willing to contribute to the design and construction of their pump station onsite if we reach agreement on additional flows going through their development.

Accounting Update:

This month:

The District has received 3 proposals. The Board should approve a firm so they can begin gathering data for the FY2018 audit.

Employee Update:

This month:

I gave birth to a baby girl on May 18th and now on maternity leave. I have been working from home and staff has been doing a great job keeping the operations running smoothly while I'm away.

Emergency Response Plan Update:

This month:

At the special meeting last month, the Board discussed the District's emergency response plan and Mr. Forshee expressed his concerns with the Job Actions section which includes strikes, walkouts, etc. He thought this section of the plan could use improvement and directed staff to begin to prepare ideas regarding a possible Memorandum of Understanding or a similar agreement with the surrounding utilities. Staff has invited the Charles Town Utility Board to the meeting to discuss further. If the District wishes to pursue some sort of agreement with another utility, we may need legal counsel to assist in these negotiations.

Next Regular Board meeting will be on Monday, July 9, 2018 @ 7:00 pm at our office.

Operation Managers Report
May 2018

Pump Stations:

5/7 P.S.2-14, Drilled a small hole in the discharge line on "B" side so that the pump can blead the air out of the line. Installed a screw into the hole to stop the discharge water from spraying.

5/11 Took Kristen and Butch from Charles Town around to all the PSD pump stations.

5/11 P.S.3-6, Replaced the off and the high level floats.

5/14 Storm knocked out power at pump stations 4-2,4-3,4-4,4-5 and 4-7. All generators ran during power outage. The on-call staff came in and started the Godwin pump at pump station 4-5. No overflows at any of the pump stations.

5/16 P.S.4-7, Dodson Septic removed rags and grease from the wet well.

5/21 P.S.4-3, Installed pump "A".

5/22 P.S.3-6, Set up the Godwin pump. Pumped down the wet well. Dodson's dig truck couldn't lift the solids out of the bottom of the wet well. Taylor Septic haulers will be here on June 5, 2018 to pump out the rest of the solids from the wet well. Marcum Pump and Equipment started removing the check valve and discharge line from "B" side.

5/24 P.S.4-3, Pulled "B" pump.

5/24 P.S.2-13, Installed a new Homa pump in side "B".

5/29 P.S.1-11, Replaced the capacitors for pump "A". Had to remove grease from blocking the inlet line.

5/30 P.S.1-11, Replaced the Relay for pump "A".

5/30 P.S.4-7, Cleaned floats.

5/30 P.S.4-6, Pulled pump "B", removed the rags and put back in service.

Collection System:

4/18 31 cut offs for Charles Town.

4/19 13 cut offs for JUI.

Grease traps inspections:

5/21 Completed grease trap inspection for 4 Schools and 20 Commercial grease traps.

Deerfield:

5/2 Pulled both effluent pumps out of plant 001 and one out of plant 002. Installed one new effluent pump in plant 001.Repaired a coupling in plant 002 effluent line.

5/3 Installed a rebuilt effluent in to plant 002.

5/21 Installed a new recirculation pump into plant 002.

5/29 Pulled a recirculation pump out of plant 002 and installed a new recirculation pump back into plant 002.

5/29 Removed effluent pump out of plant 001 and installed Rebuilt pump back in its place.

Water Systems:

5/2 Replaced the 2" nipple under the air release valve. Air release valve is now back in service.

5/25 Glen Haven well pump went bad. Broy & Son pulled the well pump and replaced it. No interference with the water supply.

Inspections:

5/15 Aspen Greens Lot # 7.

5/22 Burr Part Lot # 20 and 21.

Trucks:

Ford Escape is in the shop for brake repair.

Technology Report for May 2018

Travis Markley

Engineering:

Performed site inspections for Briar Run Phase VI

Met JUI representatives at Pumpstation 1-11 regarding found sewer line that was determined to be abandoned.

Worked with DL Geroge contractors regarding the sanitary main installation at the additional buildings at Jefferson Crossing Apartments.

Corresponded with the contractor currently building a residence along Daisy Lane in Walnut Grove regarding the proper procedures to request a sanitary lateral inspection and the proper specifications when installing the lateral.

Assisted in inspection of sewer lateral for Tema Manufacturing Facility in Burr Industrial Park.

Assisted in pump replacement at Deerfield sand filter treatment facility.

Completed the 6 CEH's required for re-certification of Class C Operators License.

I&I:

Remediated direct inflow entering manhole 47 along County Club Road during the significant high water event. The manhole was struck by a fast moving vehicle that traveled off road after the vehicle struck the road sign.

Performed manhole inspections on WL-1A in Woodlawn Trailer Park and BI-29 in Burr Industrial Park.

GIS:

Assisted field staff with multiple Miss Utility Calls.

Provided GIS exhibit to contractor currently building a residence along Cranes Lane in Ranson, showing the approximate location of the cleanout on the property.

Safety Management:

Monitored confined space entry at the manhole near PS 3-6 to install plug to allow upgrades at PS 3-6 wet well.

Capacity Analysis

I am putting this in writing as a precaution to protect myself. I have researched what is needed to perform a legal capacity analysis and gathered information from old site plans to begin creating the tools needed to perform this analysis. Unfortunately, I am not a PE and these studies are completed by an engineering firm under supervision of a registered PE and typically when an engineering firm performs the analysis, there is a team of engineers and peers that are utilized as resources by the firm to perform the analysis. In this instance, you have asked me (one individual), an Engineering Technician, to perform the work of an entire engineering team. It would be the same difference as Roger working for the FAA, and we assume that he knows how to build an airplane. I am not a PE and do not have peers or a team of engineers to work with on this study. The capacity analysis needs to be performed under the direct supervision of a Registered PE. The majority of these capacity analyses end up in court; in which case, we would want the analysis to be professionally represented by a legally registered PE. It is highly unethical amongst engineers to do the work outside of the direct supervision of a registered PE and then to have a PE sign off on that work, because a PE needs to be directly involved during the analysis.

Furthermore, I would not be able to do the work and pass it off to an engineering firm to save costs, because no engineering firm will utilize calculations or assumptions made by another firm or individual, because like mentioned above, these capacity analysis' usually end up in court and the PE representing the case will want to be using calculations that were obtained directly from him/her or their team under supervision of the PE. What I can provide to the PE are the pump run times and the sanitary flows to each pump station but that is the extent of my expertise with the capacity analysis. In order to accurately and legally perform this task, it must be put out to RFP. This is the proper path that should be taken to accomplish a legal, ethical and accurate engineering analysis that will hold up professionally in court. I am looking out for the best interest of the PSD.

Billing Department Information

Information is based off of data gathered from the May billing reports for April usage.

Sewer Billing

	PSD customers from water meters owned by Jefferson Utilities	PSD customers from water meters owned by Charles Town Water
Number of Customers Billed	1135	1362
Number of Pastdue Customers	652	
Number of Customers Terminated	10	30
Total Amount Billed	$219,474.02	
Total Amount Collected	$220,792.90	

Water Sales

	Glen Haven	Cavaland
Gallons Sold	164,430	115,230
Number of Customers Billed	74	42
Number of Customers Terminated	0	0
Total Amount Billed	$7,311.48	
Total Amount Collected	$8,195.56	

JCPSD Commitment and Request Information
as of 5/31/18

			Commitment Requests as of 5/31/18	Request Balance	EDUs Issued	Date Given	Lot No.
			Beallair (Lots 1-3, 9-49)	0	44	12/16/2005	1-3, 9-49
			Beallair (Lots 50-304, poolhouse, store, clubhouse)	189			
					1	4/25/2013	83
					1	5/3/2013	82
					4	6/19/2013	79, 85, 86, 89
					1	11/19/2013	97
					2	12/12/2013	81, 87
					1	1/17/2014	98
					1	2/28/2014	98
					1	4/18/2014	98
					1	5/1/2014	101
					1	6/25/2014	90
					2	8/1/2014	95, 100
					1	10/27/2014	77
					1	1/7/2015	102
					1	1/27/2015	91
					2	5/1/2015	94, 110
					1	5/4/2015	120
					1	6/23/2015	88
					1	7/10/2015	115
					3	1/11/2016	92, 109, 111
					1	6/13/2016	103
					1	7/27/2016	84
					3	9/16/2016	105, 112, 93
					1	10/14/2016	119
					1	1/10/2017	132
					1	1/27/2017	126
					1	1/31/2017	113
					1	3/30/2017	127
					1	4/14/2017	131
					1	5/8/2017	76
					1	5/24/2017	80
					2	5/30/2017	114, 128
					4	9/6/2017	50, 51, 52, 53
					1	9/21/2017	133
			(CAFs)		18	11/6/2017	68-75, 116-118, 121-125, 129-130
			Burr Park Lot 22	0	1	12/14/2005	22
			Holiday Inn	0	64	12/21/2005	
			Burr Park Lot 23	0	1	5/30/2017	23
			County Green (Lots 37-73, 119, 124, 130-131)	3**	38	12/23/2005	37-73, 119
			Breckenridge Lot 64	0	1	3/27/2006	64
			Burr Park Lot 44D (DMV)	0	5.5	1/6/2006	44D
			Cambridge (Lot 74-75, 87-90, 111-114, 134-143)	12	1	10/31/2006	111
					5	6/24/2010	75, 87, 89, 90, 112
			**5 Cambridge Lots Refunded	5	0		75, 87, 89, 90, 112
					1	8/22/2013	75
					2	9/17/2013	138, 139
					1	6/12/2014	76
					1	4/3/2017	143
					1	9/29/2017	100
					1	11/21/2017	112
			Rockwells Moving & Storage (Lot 1&2)	2			
			Jefferson County Board of Education	88			
			R&L Inc. Burr Lot 1B	0	1	7/6/2006	1B
			Turf II- New Motel	120			
			First Charles Town Group, Inc. (Badger Bldg)	0	2	2/21/2006	
			Harris & Owens (Restaurant)	42			
			Arcadia (NB lots 1-13)	1	1	2/28/2006	8
					1	3/3/2006	2
					1	3/10/2006	3
					1	3/24/2006	7
					1	3/31/2006	1
					1	5/12/2006	6
					1	5/22/2006	9
					1	5/26/2006	10
					1	6/19/2006	4
					1	9/24/2007	5
					1	11/19/2012	12
					1	11/27/2012	11
			Arcadia (NB lots 46-49)	0	1	3/6/2017	46
					1	3/21/2017	47
					1	4/14/2107	49
					1	8/15/2017	
			Arcadia (NB lots 65-250)	7	10	1/13/2006	65-74
					1	9/6/2006	76
					1	9/8/2006	86
					1	11/3/2006	84
					1	12/19/2006	77
					1	5/18/2007	89
					2	10/27/2011	97,98
					5	5/22/2012	82, 83, 92, 93,94
					1	8/22/2012	81
					3	8/24/2012	85, 87, 88
					3	10/5/2012	13, 78, 100
					3	10/31/2012	80, 95, 141
					2	11/19/2012	74, 79
					1	12/18/2012	103
					1	12/7/2012	104
					2	1/11/2013	158, 159
					3	2/20/2013	101,107,153
					3	3/4/2013	96, 108, 142
					2	3/15/2013	140, 147
					1	3/22/2013	110
					4	4/3/2013	143, 150, 151, 152
					5	4/12/2013	102, 109, 154, 155, 156
					2	4/26/2013	105, 175
					2	5/10/2013	106, 149
					3	6/3/2013	90, 99, 174
					2	6/7/2013	139, 160

JCPSD Commitment and Request Information
as of 5/31/18

			Commitment Requests as of 5/31/18	Request Balance	EDUs Issued	Date Given	Lot No.
					1	6/14/2013	146
					3	6/24/2013	114, 137, 161
					1	7/17/2013	138
					1	7/18/2013	112
					2	7/31/2013	145, 148
					1	8/30/2013	91
					2	11/6/2013	113, 162
					1	11/12/2013	111
					1	12/12/2013	168
					3	1/28/2014	179, 180, 181
					2	3/21/2014	119, 163
					2	3/24/2014	118, 165
					1	3/28/2014	121
					1	4/4/2014	135
					3	4/8/2014	115, 116, 133
					1	4/16/2014	117
					1	6/4/2014	134
					2	6/16/2014	125, 136
					1	6/25/2014	188
					1	6/30/2014	177
					2	7/15/2014	124, 164
					1	8/7/2014	218
					2	8/5/2014	205, 218
					1	8/27/2014	178
					2	9/29/2014	123, 210
					1	11/20/2014	211
					2	2/4/2015	182, 186
					1	3/13/2015	122
					4	4/1/2015	178, 208, 184, 212
					1	5/6/2015	208
					1	5/7/2015	172
					4	5/26/2015	120, 157, 203, 207
					1	5/29/2015	220
					1	7/13/2015	216
					1	8/20/2015	213
					2	10/27/2015	204, 209
					1	1/11/2016	214
					2	1/29/2016	132, 173
					2	3/2/2016	189, 190
					2	3/15/2016	129, 200
					1	5/28/2016	246
					1	6/23/2016	187
					2	9/1/2016	131, 193
					2	9/19/2016	183, 185
					1	9/20/2016	215
					3	9/30/2016	130, 219, 229
					1	11/14/2016	199
					1	12/2/2016	197
					3	12/13/2016	230, 235, 244
					5	1/3/2017	126,127,128,232,241
					1	2/14/2017	223
					2	2/23/2017	202, 231
					3	3/9/2017	167, 171, 201
					1	3/21/2017	242
					2	3/30/2017	170, 228
					2	4/14/2017	222, 226
					3	4/21/2017	192, 194, 240
					1	5/9/2017	239
					2	5/24/2017	198, 233
					2	6/16/2017	196, 243
					2	7/13/2017	195, 224
					1	8/4/2017	234
					3	9/26/2017	221, 225, 227
					4	10/13/2017	168, 191, 236,245
					3	12/7/2017	169, 237, 238
			Acradia (HH lots 28-50)	23			
			Jefferson X-ing II Phase II	0	25	1/20/2006	Applebees
					18	9/12/2007	8
					11	3/31/2008	2 (Carwash)
					22	7/12/2008	1A (IHOP)
			Jefferson X-ing II Phase III	0			
					57.64	10/16/2010	Hampton Inn
					99	3/26/2015	Jefferson Apartments
			Breckenridge (Lot 67)	0	1	1/13/2006	67
			Spruce Hill North (Lots 1-119)	0	25	2/1/2006	1-16, 41-49
					1	10/16/2006	18
					1	1/11/2007	17
					1	1/18/2007	31
					1	1/23/2007	32
					1	4/4/2007	19
					1	4/24/2007	20
					1	5/14/2007	22
					1	5/14/2007	39
					1	6/13/2007	35
					1	6/26/2007	21
					1	7/6/2007	39
					1	9/20/2007	23
					1	12/6/2007	28
					1	2/22/2008	50
					1	11/25/2008	38
					1	1/15/2009	117
					2	5/13/2009	51, 114
					2	7/15/2009	27, 37
					1	9/3/2009	34
					1	12/3/2009	40
					1	1/22/2010	55
					1	3/25/2010	53
					2	4/2/2010	33, 58
					1	4/16/2010	24
					1	5/21/2010	118
					1	6/11/2010	59
					1	11/19/2010	26
					1	12/13/2010	92
					1	1/7/2011	25
					1	2/14/2011	29
					1	5/6/2011	104
					2	7/1/2011	93,96

JCPSD Commitment and Request Information
as of 5/31/18

			Commitment Requests as of 5/31/18	Request Balance	EDUs Issued	Date Given	Lot No.
					2	9/2/2011	94,116
					1	9/28/2011	52
					3	11/10/2011	30, 97, 103
					1	1/27/2012	95
					2	2/13/2012	61, 102
					1	2/28/2012	60
					1	4/4/2012	99
					1	4/12/2012	54
					1	4/12/2012	115
					1	4/23/2012	56
					1	6/8/2012	100
					1	7/11/2012	98
					1	7/27/2012	62
					2	9/14/2012	77,78
					1	10/26/2012	65
					1	12/7/2012	74
					1	1/11/2013	57
					2	2/15/2013	67,73
					2	2/25/2013	76,119
					2	3/15/2013	66, 69
					3	4/8/2013	72, 86, 87
					2	4/19/2013	64, 91
					2	5/10/2013	79, 84
					1	6/21/2013	85
					2	6/28/2013	88, 80
					1	8/7/2013	83
					2	8/16/2013	68, 82
					1	8/23/2013	144
					1	8/22/2013	70
					2	9/26/2013	89, 90
					1	12/3/2013	71
					1	2/7/2014	113
					1	2/27/2014	105
					2	3/18/2014	75, 107
					1	3/26/2014	106
					1	5/15/2014	101
					1	6/13/2014	81
					1	7/16/2014	112
					1	10/3/2014	67
					1	2/20/2015	108
					2	3/27/2015	110, 111
					1	6/25/2015	109
			Briar Run VI (Lots 277-391)	71	8	5/1/2007	277-284
					8	7/5/2007	285-292
					8	2/16/2010	293-300
					7	9/9/2010	349-355
					8	10/2/2013	356-363
					4	4/13/2018	364-367
			Briar Run VI Community Bldg	8			
			Briar Run VI Pool House	4			
			Roger Mattei Mobile Home Park	0	3	6/15/2007	15-17
			Briar Run VI (Lots 392-409)	6	6	4/13/2018	392-397
					6	5/9/2018	398-403
			Burns Street/Hostler (Lot 7-8)	0	1	3/15/2006	7,8
			Briar Run VI Commercial	15			
			Daniels Forest (Lots 1-192)	192			
			Stonecrest (Forest View) (Lots 1-225)	225			
			Euclid Ave./JP Builders, LLC (Lot 10)	0	1	10/4/2006	10
			Walnut Grove (Sterling)	0	1	1/23/2006	
			Jones/Walnut Grove (Lot 26)	0	1	2/8/2006	26
			Crossroads Church	10			
			Burr Park Lot 44A	0	3	11/2/2006	44A
			Burr Park Lot 44B	0	10	12/19/2006	44B
			Burr Park Lot 42A	5			42A
			Burr Park Lot 42B	5			42B
			Burr Park Lot 42C	5			42C
			Mr. Jenkins (Edward R. Jones Subd. Lots B & C by Greenfield)	0	1	9/21/2006	B & C
			Mr. Mazaris (8837 Charles Town Rd)	1			
			Burr Lot 24	0	1	2/12/2009	24
			422 Burns Street (Roper)	0	1	3/21/2007	11,12
			420 Burns Street (Roper)	0	1	4/2/2007	12,13
			Beallair Mansion	0	1	6/5/2007	480
			Beallair Studio	0	1	6/5/2007	494
			Ciems Drive (Kathleen Modolo)	0	1	6/29/2007	8
			Ranson (Resolution 6/22/07)	0	150	6/22/2007	Resolution
			Burr Park Lot 43B-2	0	2	4/10/2008	43B2
			Burns Street (Mark Roper 6,205,207,213,215,229,231,237, 239,241,243,247)	0	12	8/23/2007	
			Jefferson County Development Authority	0	134	12/1/2007	CAA
			Ranson Self Storage	0	1	1/10/2008	
			Security Hills/Walnut Grove (Thomas Silger)	0	1	9/29/2008	20
			Flowing Acres Road (Ricky French, Jr.)	0	1	10/29/2008	1
			Reimburse 150 EDU's from Ranson per Sue 3/13/09	150	0		Resolution
			Board of Education (New Elementary School)	0	17	11/20/2009	
			Apple Valley Waste Services (Burr Park)	0	1	10/29/2010	21
			Reimburse 134 EDU's from JCDA 10/3/2011	134	0	10/3/2011	
			Burr Business Park Lot 42 (Mark Cerasi-Sur Loc)	0	1	2/7/2012	42
			Burr Business Park Lot 8 (ARC-FD, Coast Guard)	0	23	8/22/2013	8
			Burr Industrial Park Lot 18A-2	0	1	4/9/2014	18A-2
			Burr Industrial Park Lot 29 (Kubic Enterprises)	0	1	7/7/2014	29
			Raymond L Johnson (85 Belvedere Dr Unit 2)	1	0		
			Roy Smoot (Lot 1 Euclid Ave)	0	1	8/7/2015	1
			Benjamin Dilworth (0 Iris Way)	0	1	8/19/2015	11-C
			Burr Industrial Park Lot 40 (McGee Civil Construction)	0	1	8/25/2015	40
			Marous Homes LLC (Lot 2 Euclid Ave)	0	1	11/2/2015	2
			CD DG Charles Town, LLC (Dollar General)	0	1	2/3/2016	
			Burr Industrial Park Lot 41 (Kubic Construction)	0	1	3/10/2016	
			Burr Industrial Park Lot 11 (Kubic Construction)	0	1	5/18/2016	

JCPSD Commitment and Request Information
as of 5/31/18

			Commitment Requests as of 5/31/18	Request Balance	EDUs Issued	Date Given	Lot No.
			Jefferon Crossing - Homes 2 Suites Hotel (Uniwest)	0	40		
			Apple Valley Waste Services (Burr Park) Lot 2&3	0	8	7/20/2016	
			Euclid Ave./PD Propst Enterprise, LLC (Lot 23)	0	1	7/22/2016	
			Lutman Properties (Jefferson Ave Lot 4)	0	1	12/20/2016	
			Lutman Properties (Jefferson Ave Lot 6)	0	1	12/20/2016	
			Aspen Greens Phase 1 (Lots 1-20)	13	2	4/26/2017	17, 18
					1	8/22/2017	14
					1	10/26/2017	16
					1	11/2/2017	15
					1	11/9/2017	19
					1	1/26/2018	10
					2	2/20/2018	11, 12
					2	3/7/2018	7, 13
					1	5/4/2018	4
			Doug Quigley - Greenfield	0	1	11/30/2017	23
			Jefferson Crossing II Apartments Ph 2	0	24	3/9/2018	1C-1D
			Total EDU Requests	**2401.14**			
			Total EDUs Issued	**1309.14**			
			***5/21/07 Per GM instructions, .5 EDU's will be dropped from this list and moving forward. EDU's will be sold only as whole numbers.				

Impact Fees Collected for May 2018 by the Jefferson County Impact Fee Office

AgreementIFC SignatureDate	Process Number	LandUseType	ApplicantLastName	ApplicantFirstName	PropOwnerLastName	PropOwnerFirstName	Subdivision	Lot Number	TaxDistrict	Tax Map	Tax Parcel	Exemption Requested
02-May-18	1800121	Town Home	Peter Kubic	PFK, LLC	Peter Kubic	PFK, LLC	Locust Hill	85	02 Charles Town	02	567	0
02-May-18	1800122	Town Home	Peter Kubic	PFK, LLC	Peter Kubic	PFK, LLC	Locust Hill	86	02 Charles Town	02	568	0
02-May-18	1800123	Town Home	Peter Kubic	PFK, LLC	Peter Kubic	PFK, LLC	Locust Hill	87	02 Charles Town	02	569	0
02-May-18	1800124	Town Home	Peter Kubic	PFK, LLC	Peter Kubic	PFK, LLC	Locust Hill	88	02 Charles Town	02	570	0
02-May-18	1800125	Town Home	Peter Kubic	PFK, LLC	Peter Kubic	PFK, LLC	Locust Hill	89	02 Charles Town	02	571	0
02-May-18	1800126	Town Home	Peter Kubic	PFK, LLC	Peter Kubic	PFK, LLC	Locust Hill	89	02 Charles Town	02	572	0
09-May-18	1800127	Town Home		DR Acquisitions, LLC		DR Acquisitions, LLC	Briar Run	398	08 Ranson Corp	4	398	0
09-May-18	1800128	Town Home		DR Acquisitions, LLC		DR Acquisitions, LLC	Briar Run	399	08 Ranson Corp	4	399	0
09-May-18	1800129	Town Home		DR Acquisitions, LLC		DR Acquisitions, LLC	Briar Run	400	08 Ranson Corp	4	400	0
09-May-18	1800130	Town Home		DR Acquisitions, LLC		DR Acquisitions, LLC	Briar Run	401	08 Ranson Corp	4	401	0
09-May-18	1800131	Town Home		DR Acquisitions, LLC		DR Acquisitions, LLC	Briar Run	402	08 Ranson Corp	4	402	0
09-May-18	1800132	Town Home		DR Acquisitions, LLC		DR Acquisitions, LLC	Briar Run	403	08 Ranson Corp	4	403	0
09-May-18	1800133	Single Family	Manfre	Alicia	Young	Robin	Hendricks		09 Shepherdstown	18	5.7	0
09-May-18	1800134	Single Family		DR Acquisitions, LLC		DR Acquisitions, LLC	Aspen Green	4	02 Charles Town	4G	4	0
09-May-18	1800135	Single Family		Dan Ryan Builders		Dan Ryan Builders	Sheridan Estates	1	04 Harpers Ferry	4D	1	0
10-May-18	1800136	Single Family	Ashlock	Justin	Ashlock	Justin	Tulip Hill	L	02 Charles Town	22	42	0
10-May-18	1800137	Single Family		K Hovnanian Homes		K Hovnanian Homes	Shenandoah Springs	13D	08 Ranson Corp	8D	13D	0
14-May-18	1800138	Single Family	Turney	Kurk and Carrie	Turney	Kurk and Carrie	Jeffrey L Smith Minor	3	04 Harpers Ferry	4	3	0
14-May-18	1800139	Single Family	Hill	Christopher	Hill	Christopher	Rock Hill Estates	A	09 Shepherdstown	13	34.15	0
15-May-18	1800140	Single Family	Wormald, Jr.	Robert	Wormald, Jr.	Robert	Beallair	125	04 Harpers Ferry	125	10A	0
16-May-18	1800141	Single Family	David Lutman	JC 2017	David Lutman	JC 2017	Nottinghill	3	09 Shepherdstown	5	8.14	0
16-May-18	1800142	Single Family	David Lutman	JC 2017	David Lutman	JC 2017	Nottinghill	4	09 Shepherdstown	5	8.14	0
18-May-18	1800143	Single Family		DR Acquisitions, LLC		DR Acquisitions, LLC	Sheridan Estates	125	04 Harpers Ferry	9D	125	0
22-May-18	1800144	Single Family		DR Acquisitions, LLC		DR Acquisitions, LLC	Sheridan Estates	137	04 Harpers Ferry	9D	137	0
22-May-18	1800145	Single Family		DR Acquisitions, LLC		DR Acquisitions, LLC	Sheridan Estates	136	04 Harpers Ferry	9D	136	0
22-May-18	1800146	Single Family	Hollis	Megan and Matthew	Hollis	Megan and Matthew			06 Kabletown	6C	19	0
24-May-18	1800147	Ware House	Reiter	Dana and Debra		Universal Forest, LLC			02 Charles Town	7	11.16	0
24-May-18	1800148	Single Family	Wormald, Jr.	Robert	Wormald, Jr.	Robert	Beallair	130	04 Harpers Ferry	10A	130	0
25-May-18	1800149	Single Family		K Hovnanian Homes		K Hovnanian Homes	Shenandoah Springs	4E	08 Ranson Corp	8D	4E	0
25-May-18	1800150	Single Family		K Hovnanian Homes		K Hovnanian Homes	Shenandoah Springs	14D	08 Ranson Corp	8D	14D	0
30-May-18	1800151	Single Family		K Hovnanian Homes		K Hovnanian Homes	Shenandoah Springs	4D	08 Ranson Corp	8D	4D	0
30-May-18	1800152	Single Family		K Hovnanian Homes		K Hovnanian Homes	Shenandoah Springs	6D	08 Ranson Corp	8D	6D	0