Regular Board Meeting Agenda
Monday, May 7, 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 April 4 regular board meeting
- Discuss the District's financial status of paying bills
- Discuss update from County Commission about JCPSD service area
- Discuss and possibly approve a financial auditor for a 1 year contract
- Discuss update on pump station repairs, upgrades and related costs/funding options
    - Discuss bid ceiling from $10,000 to $25,000 limit
    - Update on Briar Run pump station fences

New Business:
- Discuss social media/Facebook
- Discuss online billing and late fees
- Discuss regular meeting frequency
- Discuss any expenses over budget for the year
- Approve monthly disbursements
- Approve transfer of $4,876.76 from the New Sewer Security Deposit account to the Sewer Operating account for 43 security deposit refunds
- 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
- 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
- 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

April Billing:
Public Service District: Sewer (Metered)
- Residential – 2419 Customers
    - April 2017 – 2315 Customers

- Commercial – 167 Customers
    - April 2017 – 158 Customers
- Public Authority – 11 Customers
    - April 2017 – 11 Customers
- Industrial – 7 Customers (7 on Billing, 4 on NPDES Permit)
    - April 2017 – 7 Customers
- EDU's – 11,843,040 Gallons Billed in February (4500 avg gal/customer/mo) = 2632 EDU's
- 10 New Homes in April (10 EDU's)
- 0 New Commercial in April (0 EDU's)

Public Service District: Sewer (Unmetered)

- Residential – 74 Customers
- Commercial – 0 Customers

Public Service District: Water

- Glen Haven – 73 Customers
- Cavaland – 43 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 – 39 (15 residential, 24 commercial)

Public Service District: Capacity Assurance Fees Paid

- 2017 – 18 (18 residential)

Next Meeting:

- Monday, June 4, 2018 at 7:00PM – Jefferson County PSD Office, 340 Edmond Road, Suite A, Kearneysville

Jefferson County Public Service District
Regular Board Meeting
April 4, 2018

The monthly meeting of the Jefferson County Public Service District was held at 7:00PM on Wednesday, April 4, 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 Mr. Forshee and seconded by Ms. Ashley to approve the agenda as presented. Unanimously approved.**

Public Comments
Jacquelyn Milliron thanked the Board for taking steps on informing the public with the new audio feature on the website and staff for providing her information.

Employee Comments
None.

OLD BUSINESS
Review minutes of March 1 public hearing
Action: **Motion made by Mr. Forshee and seconded by Mr. Milliron to accept the March 1, 2018 public hearing minutes as presented. Unanimously approved.**

Review minutes of March 5 regular board meeting
Mr. Forshee suggested a change to the discussion on the Public Service Commission press release. Mrs. Stottlemyer will listen to the meeting audio again and make the necessary changes.
Action: **Motion made by Mr. Forshee and seconded by Mr. Milliron to accept the March 5, 2018 regular board meeting minutes as revised. Unanimously approved.**

Discuss the District's financial status (status of paying bills)
Mrs. Shultz stated the District will have enough to pay the April disbursements for sewer, but will need to collect $7,000.00 to cover the previous disbursements for water.
Action: **No action required by the Board.**

Update from County Commission about JCPSD service area
Commissioner Compton informed the Board that Ms. Grove was supposed to contact Mrs. Shultz regarding this issue. Since she hasn't yet, Commissioner Compton will follow-up with Ms. Grove.
Action: **No action required by the Board.**

Discuss and approve a financial auditor for a 1 year contract
The District still has not received any proposals from an accounting firm. Mrs. Shultz spoke with Perry & Associates about submitting a proposal, but has not received anything yet. Staff will continue to reach out to firms.
Action: **No action required by the Board.**

Discuss public awareness options
This month the District went live with offering audio of the board meetings on the Districts website. The Board would like staff to continue to work on a newsletter for the District's customers informing them of current events and important facts about their service.

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

Discuss pump station upgrades and related costs
Last month the Board directed staff to take action to secure Capital Improvement Fee (CIF) funds to repair and upgrade pump station 3-6 and 4-2 in accordance with the Thrasher Engineering report. Since that motion, the Board has now decided to not use CIF funds, but rather utilize available cash in the sewer operating account and the Renewal and Replacement account for minor repairs/replacement. The Board agreed that this new course of action was something staff could handle and will leave it to the discretion of the General Manager for minor upgrade/repairs. Staff is waiting to receive two quotes from contractors to repair/upgrade pump station 3-6, which will not need to be put out to bid as long as they are under $10,000. The Board would like to wait for the quotes before moving forward and amended the prior motion from last month's meeting to demonstrate that.

Action: **Motion made by Mr. Forshee and seconded by Mr. Milliron to table further action on the previous motion regarding this item as reasons discussed at tonight's meeting. Unanimously approved.**

NEW BUSINESS

Consider Fiscal Year 2018 sewer budget revision
Mrs. Shultz discussed the Fiscal Year 2018 sewer budget revisions. She discussed an increase to the Treatment and Disposal Rents line item to reflect increased flows, some of which was from a leak at Jefferson High School. The school had toilets running excessively that caused an increase in their gallons (and monthly bill), which also increased run times at pump station 3-9 located on the school grounds. The school has since fixed the toilets and had a new meter installed so this line item may later be reduced to reflect this. The revised budget shows 131% coverage.

Action: **Motion made by Mr. Milliron and seconded by Ms. Ashley to approve the Fiscal Year 2018 sewer budget revision as presented. Unanimously approved.**

Consider Fiscal Year 2018 water budget revision
Mrs. Shultz discussed the Fiscal Year 2018 water budget revisions. This revised budget shows 131% coverage.

Action: **Motion made by Mr. Milliron and seconded by Ms. Ashley to approve the Fiscal Year 2018 water budget revision as presented. Unanimously approved.**

Consider draft Fiscal Year 2019 sewer operating budget
Mrs. Shultz discussed the Fiscal Year 2019 sewer operating budget. The budget shows 149% coverage.

Action: **Motion made by Mr. Milliron and seconded by Ms. Ashley to approve the Fiscal Year 2019 sewer budget as presented. Unanimously approved.**

Consider draft Fiscal Year 2019 water operating budget
Mrs. Shultz discussed the Fiscal Year 2019 water operating budget. The budget shows 129% coverage.

Action: **Motion made by Mr. Milliron and seconded by Ms. Ashley to approve the Fiscal Year 2019 water budget as presented. Unanimously approved.**

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

Action: **Motion made by Mr. Milliron and seconded by Mr. Forshee to approve disbursements for Public Service District sewer expenses in the amount of $187,794.35. Unanimously approved.**

Action: **Motion made by Mr. Milliron and seconded by Mr. Forshee to approve disbursements for the Public Service District water expenses in the amount of $7,570.94. Unanimously approved.**

Approve transfer of $3,943.42 from the New Sewer Security Deposit account to the Sewer Operating account for 37 security deposit refunds

Action: **Motion made by Mr. Milliron and seconded by Ms. Ashley to approve transfer of $3,943.42 from the New Sewer Security Deposit account to the Sewer Operating account for 37 security deposit refunds. Unanimously approved.**

Approve transfer of $108.47 from the Water Security Deposit account to the Water Operating account for 1 security deposit refund

Action: **Motion made by Mr. Milliron and seconded by Ms. Ashley to approve transfer of $108.47 from the Water Security Deposit account to the Water Operating account for 1 security deposit refund. Unanimously approved.**

Approve transfer of $3,900.00 from Renewal & Replacement account to the Sewer Operating account for pump repair at pump station 4-3

Action: **Motion made by Mr. Milliron and seconded by Ms. Ashley to approve transfer of $3,900.00 from the Renewal & Replacement account to the Sewer Operating account for pump repair at pump station 4-3. Unanimously approved.**

Approve transfer of $1,888.80 from Renewal & Replacement account to the Sewer Operating account for pump repair at pump station 3-10

Action: **Motion made by Mr. Milliron and seconded by Ms. Ashley to approve transfer of $1888.80 from the Renewal & Replacement account to the Sewer Operating account for pump repair at pump station 3-10. Unanimously approved.**

Approve transfer of $858.84 from Renewal & Replacement account to the Sewer Operating account for pump repair at Deerfield plant #1

Action: **Motion made by Mr. Milliron and seconded by Ms. Ashley to approve transfer of $858.84 from the Renewal & Replacement account to the Sewer Operating account for pump repair at Deerfield plant #1. 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 informed the Board that he spoke with Ron Robertson at the PSC and PSC staff should be filing a response by April 15th.

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 Source Water Protection Plans have been approved by the State and are posted on the Districts website. Mrs. Shultz also informed the Board that while on her maternity leave Mrs. Stottlemyer will be the acting General Manager and has arranged with the District's IT person to work remotely from home.

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

Other staff reports

Mentioned in the Engineering Technician report, staff is working with Dan Ryan Builders for new construction that is beginning in Briar Run. Staff is also still working with the City of Ranson on the fencing around pump stations in Briar Run. District staff also received a sewer request from Mr. Gilly who is proposing to build homes located behind pump station 1-10. The Board requested staff to load the new mower on the new trailer and send a picture to the Board.

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

Correspondence
None discussed.
Action: **No action required by the Board.**

Public Comment
Jacquelyn Milliron made several comments on various topics discussed at the meeting including the District's service area, Senate Bill 234, the need for consolidation, the meaning of "catastrophic failures", and the District's inflow and infiltration rate.

Discuss potential office space/lease for the District
Ms. Shultz has been working with realtor, Jeff Haymaker to look for a new office space. She will get an update from him later this week.
Action: **No action required by the Board.**

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

There being no further business at this time, the meeting was adjourned at 9:18PM.

The next regular meeting is scheduled for Monday, May 7, 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: May 3, 2018

Preparers: April Shultz, General Manager

Background:

As of today, the District has the funds available to pay all of the March sewer disbursements and will need to collect $6,500 before all of the previous water disbursements can be paid.

Action:

No action at this time.

MEMORANDUM

Re:	Discuss update from County Commission about JCPSD service area
To:	Jefferson County PSD Board Members & Professionals
Date:	May 1, 2018
Preparers:	April Shultz, General Manager

Background:
The County Administrator provided the District with the attached information regarding the District's service area. The original County Commission order from 1983 which created the District defines 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 at this time.

JEFFERSON COUNTY COMMISSION

124 East Washington Street, P.O. Box 250, Charles Town, WV 25414
Phone: (304) 728-3284 **Fax:** (304) 725-7916
Web: www.jeffersoncountywv.org

PRESIDENT
Josh Compton

VICE PRESIDENT
Caleb Wayne Hudson

COMMISSIONER
Patricia A. Noland

COMMISSIONER
Peter Onoszko

COMMISSIONER
Jane Tabb

April 6, 2018

Via E-mail
April Shutlz,
General Manager
Jefferson County PSD
gm@jcpsd.com

Dear Ms. Shultz:

The County Commission directed me to provide you and the members of the Jefferson County Public Service District Board with information concerning the JCPSD's service area. Attached is the original County Commission order from February 1983 creating the JCPSD, which order defines 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. Please feel free to contact me if you have any questions concerning this matter.

Sincerely,

Stephanie F. Grove
County Administrator
sgrove@jeffersoncountywv.org

County Administrator
Stephanie Grove

Deputy County Administrator
Sandy Slusher McDonald

charges due thereon.

Further, it appearing to the Commission, that since said sale Elaine and Titus Hagy's interest in and to the said property was sold to Mary Ellen Longan.

Thereupon it is ordered, in pursuant of Chapter 11A, Article 3, Section 37 of the West Virginia Code of 1931, as amended, that the Sheriff of Jefferson County, West Virginia do pay to Mary Ellen Longan, the sum of $116.59, that being the surplus paid to the Sheriff at said tax sale.

Entered this 1st day of December, 1983.

In re: ORDER ADOPTED - JEFFERSON COUNTY PUBLIC SERVICE DISTRICT

Motion by Clendening, second by Ott to adopt the following Order for the creation of the Jefferson County Public Service District. Motion carried.

IN THE COUNTY COMMISSION OF JEFFERSON COUNTY, WEST VIRGINIA

IN THE MATTER OF:

Creation of the Jefferson County Public Service District

ORDER

Having upon its own motion entered an Order on February 24, 1983, proposing the creation of the Jefferson County Public Service District and setting forth a description of such sufficient to identify said district and further having provided public notice in compliance with Chapter 16, Article 13A, Section 2 and having held the public hearing required therein; the County Commission of Jefferson County does, upon consideration of the testimony and evidence produced before it, find the creation of a public service district feasible, convenient, and conducive to the preservation of the public health and convenience.

Therefore, it is ORDERED that a public service district be created in Jefferson County under the provisions of 16-13A-1 et. seq. of the West Virginia Code of 1931, as amended, to encompass and include the following:

All land within the boundaries of Jefferson County, West Virginia, less however, those sewage authorities within any incorporated municipality with the County unless the governing body of any such

Law Order Book W
P. 355-356
*Upstairs, catwalk

municipality shall adopt a resolution consenting to be included within the proposed public service district, and that area covered by the existing public service district of Harpers Ferry-Bolivar Public Service District presenlty authorized to operate in Jefferson County; provided, however, that any of the public sewage service districts presently authorized to operate in Jefferson County, but not presently furnishing sewage services may become a part of the area to be serviced by this Public Sewage Service District.

It is further ORDERED that the public service district shall be known as the "JEFFERSON COUNTY PUBLIC SERVICE DISTRICT", and that it shall possess the powers and privileges granted to public service districts by virtue of the provisions of the West Virginia Code.

In re: BOND CLOSING HELD FOR OAKRIDGE ASSOCIATES - FINAL RESOLUTION ADOPTED

The Bond Closing for Oakridge Associates was held this day at 10:30 A.M. in the County Courtroom.

Motion by Clendening, second by Ott to adopt the following Final Resolution authorizing the issuance and sale of $330,000 Jefferson County, West Virginia Industrial Development Revenue Bonds for Oakridge Associates for the purpose of financing the acquisition, construction and equipping of a commercial project. Motion carried.

MEMORANDUM

Re:	Discuss and possibly approve a financial auditor for a 1 year contract
To:	Jefferson County PSD Board Members & Professionals
Date:	May 3, 2018
Preparers:	April Shultz, General Manager

Background:
During the month, District staff contacted several firms but never received a response.

I received a call from Chuck Young of Cox Hollida Young, PLLC and he informed me that he was asked by the City of Charles Town to assist with a Rule 42 and due diligence process for the consolidation. He also asked me if the Board would be ok with his firm submitting a proposal for the 1 year financial auditor contract. It does eliminate duplication of services and he is very familiar with the Districts financials. Chairman Forshee welcomed a proposal. Mr. Milliron asked me to contact Mr. Hammer's accountant to see if his firm was interested. I contacted him as requested and did not receive a response.

Action:
The Board should take action on approving the engagement letter from Cox Hollida Young, PLLC or discuss the next steps if the District Board does not accept the current proposal.

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: _____

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

MEMORANDUM

Re: Discuss pump station repairs, upgrades and related costs/funding options
- Discussion of bid ceiling from $10,000 to $25,000 limit
- Update on Briar Run pump station fences

To: Jefferson County PSD Board Members & Professionals

Date: May 4, 2018

Preparers: April Shultz, General Manager

Background:

Two Months Ago:

At the January meeting, the Board directed staff to contact engineering staff at the WV Public Service Commission (PSC) for assistance on the evaluation of pump station capabilities/available EDUs. Staff contacted Jonathan Fowler, an engineer at the PSC, and he said he would check into this. Staff is still waiting for a response.

Staff received three quotes for fencing around both pump stations (3-10 & 3-11) in Briar Run. The bid was awarded to Quality Fence for $5282.20. Staff also sent letters to the homeowners on Bramble Drive for their thoughts about putting a fence in their front yard at pump station 4-3.

Pump station upgrades:
The Staff acknowledges that the sanitary system owned by the JCPSD is approaching its end-of-life. As the Operations Manager, Joe Freeze is the individual ultimately responsible for the proper function of the sanitary system. The system was originally installed in the late 80's which results in that part of the system being over 30 years old. Additions to the original sanitary system have consisted of a "daisy chain" of installations that are not standardized with one another, and result in the field staff having to "piece mill" together repairs without actually correcting any significant problems within the system itself.

As a logical approach to this obvious concern, the Operations Manager has prioritized the three most significant pump stations needing immediate attention to ensure that public health will be properly accounted for and service is uninterrupted. Pump stations 1-10, 3-6 and 4-2 are the three most significant pump stations needing immediate repair; please note that these are only the highest priorities and that there are many more areas of the sanitary system that require attention in the near future. The District utilized Thrasher Engineering, as a consultant engineer, which is a company who has a good reputation and has been widely consulted by many agencies for numerous projects throughout Jefferson County and West Virginia, to assess the current

conditions of the above mentioned pump stations. The report provided by Thrasher to the JCPSD describes rehabilitation/replacement for each pump station 1-10, 3-6 and 4-2.

The total cost of these rehabilitation/replacements is estimated by Thrasher to be approximately $420,000. Ultimately, the rehabilitation/replacements described for pump stations 1-10, 3-6 and 4-2 will be required, however, the newly elected Board of Directors for the District wanted to look into the various ways to repair these pump stations without undertaking this cost at once. As a tertiary method of addressing the abundant needs of the sanitary system, the Operations Manager has been instructed to streamline the rehabilitation/replacement of each pump station 1-10, 3-6 and 4-2. The following information describes the streamlined necessities for each of the above mentioned pump stations pertinent to ensure the public health will be properly accounted for and service is uninterrupted:

PS 1-10

- Replace Guide Rails, Saddles, Discharge Pipes, Check Valves and reline the wet well

PS 3-6

- Replace Guide Rails, Saddles, Discharge Pipes, and Check Valves

PS 4-2

- Replace Guide Rails, Saddles, Discharge Pipes, Check Valves and reline the wet well

The Operations Manager explains that the pumps currently working in these pump stations are not guaranteed to, but may remain in service for up to 3 additional years before needing rehabilitation/ replacement. If the pumps can remain at their respective pump stations then that will allow for the control panels to remain at each pump station as well, saving costs on new pumps and a new control panel. Please note, that in the event that the pumps are replaced in the future, the control panels will also need to be replaced for compatibility purposes. This streamlining of repairs, to these high priority pump stations is a method of saving costs but obviously does not fully address the needs of the entire sanitary system as a whole, but it does begin to address them in a conservative approach.

The following cost estimates reveal two separate values. The Thrasher Estimate and the Priority Estimate. The Priority Estimate was derived from streamlining the PS upgrades and prioritizing the line items per the Board's request.

PS 1-10

Thrasher Estimate = $130,000

Priority Estimate = $95,000

PS 3-6

Thrasher Estimate = $100,000

Priority Estimate = $75,000

PS 4-2

Thrasher Estimate = $130,000

Priority Estimate = $95,000

The staff also met with representatives from the Charles Town Utility Board about this situation and visited pump station 3-6, 4-2, and 1-10 with District staff to evaluate their conditions. Charles Town agrees with staff that these pump stations do need repaired and agreed with the District staff that the pump stations could be upgraded without new pumps and control panels at this time.

Charles Town is still looking into options with the Roxul line that could divert flows from pump station 1-10. At this time it might be beneficial to hold off on the repairs at pump station 1-10 until Charles Town reports back to our Board. The District may also be able to save money with these upgrades if Charles Town would be willing to do some of the work.

Staff looked into the finance options for these repairs/upgrades. The best option at this time is to petition the Public Service Commission (PSC) to allow the District to use Capital Improvement Fee (CIF) funds to pay for the upgrades to pump station 3-6 & 4-2. We will provide the Board with the amount of funds available this evening. There is also approximately $150K in the Districts Renewal & Replacement account.

Last Month:

The Board made the following motion at the March meeting:

Motion made by Mr. Forshee and seconded by Ms. Ashley to direct staff to take action to secure Capital Improvement Fee funds to repair and upgrade pump stations 3-6 and 4-2 in accordance with the Thrasher Engineering report. Unanimously approved.

The direction of the Board has since changed and we are not securing Capital Improvement Fees to repair and upgrade pump stations 3-6 and 4-2 in accordance with the Thrasher Engineering report. District staff is currently working with several contractors to get quotes to repair some of the issues at 3-6 with the option of using the Renewal & Replacement account to pay for these repairs. 4-2 will be addressed at a later date.

This Month:

The Operations Manager, 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 which follow this memo. Mr. Milliron provided us with a list of additional contractors to contact, but unfortunately none of them were interested. The repairs to pump station 4-2 will need to be addressed in the near future.

District staff researched the bid limit for repairs to the pump station and discovered it was $25,000 not $10,000. I emailed the WV Code to the Board this month, but it was still added to the agenda. Perhaps legal counsel can advise the Board on this matter.

The Board previously approved a motion to have staff take care of the fences at the pump stations in Briar Run. The City of Ranson contacted the District about the installation of the fence. Apparently one is within City limits and one is not. The contractor preferred to do both at the same time so we worked with the City to get approval. The permit was issued on May 3rd and the fences will hopefully be installed this month.

Action:
The Board will need to decide on one of the quotes and to approve using funds from the Renewal & Replacement account.

Marcum Pump & Equipment, Inc.
PO Box 278
Chesapeake, OH 45619
Phone # 304-429-4386
Fax # 304-429-4387

Quote
0503182

Date
5/3/2018

Customer

Jefferson County PSD
340 Edmond Road Suite A
Kearneysville, WV 25430

Ship To

Jefferson County PSD
340 Edmond Road Suite A
Kearneysville, WV 25430

Phone:	Fax:	P.O. No.	Terms	Rep	FOB
304-725-4647	304-725-5976		Net 15	DEM	SHIP POINT

Item	Description	Qty	Cost	Total
SERVICE CALL	LABOR AND MATERIALS TO CONSIST OF THE FOLLOWING: STATION 3-6 THIS JOB WILL CONSIST OF CONFINED SPACE ENTRY. DISTRICT WILL BE RESPONSIBLE FOR CONTINUOUS BY-PASS PUMPING AND SUCKING OUT THE WET WELL DRY TO THE BOTTOM. THE DISTRICT WILL BE RESPONSIBLE TO KEEP THE BOTTOM OF THE WET WELL DRY AND FREE FROM ANY INFLOW. ONCE THIS HAS BEEN COMPLETED WE WILL PULL THE PUMPS, CUT THE STUDS FROM THE CURRENT PUMP STANDS, CUT THE DISCHARGE PIPE INTO SECTIONS FOR REMOVAL. DISCHARGE PIPE WILL BE REMOVED TO THE CHECK VALVES IN THE VALVE VAULT. WE WILL INSTALL NEW BASES, NEW STAINLESS STEEL RAILS, NEW STAINLESS STEEL UPPER GUIDE RAIL BRACKET, NEW SCHEDULE 80 PVC DISCHARGE PIPING FROM THE	1	22,059.60	22,059.60
Project		**Subtotal**		
		Sales Tax (7.25%)		
		Total		

Signature:

Prices do not reflect any applicable Sales Tax or Freight Charges, unless otherwise specified in this quotation. Dleivery dates are estimated and are not guaranteed unless otherwise specified in writing. Quotation is good for 30 DAYS from the quote date above unless otherwise specified in writing. Should you have any questions, please feel free to contact us at the above numbers. Thank you for your order.

www.marcumpump.com

Marcum Pump & Equipment, Inc.
PO Box 278
Chesapeake, OH 45619
Phone # 304-429-4386
Fax # 304-429-4387

Quote
0503182

Date
5/3/2018

Customer

Jefferson County PSD
340 Edmond Road Suite A
Kearneysville, WV 25430

Ship To

Jefferson County PSD
340 Edmond Road Suite A
Kearneysville, WV 25430

Phone:	Fax:	P.O. No.	Terms	Rep	FOB
304-725-4647	304-725-5976		Net 15	DEM	SHIP POINT

Item	Description	Qty	Cost	Total
	BASES TO THE CHECK VALVE, GROUT THE AREA AROUND THE DISCHARGE PIPING WHERE IT PASSES THROUGH THE WET WELL AND THE VALVE VAULT. NEW STAINLESS STEEL LIFTING CHAIN TO REPLACE ANY GALVANIZED CHAIN, AND A NEW STAINLESS STEEL FLOAT SWITCH BRACKET. NEW GRAVEL TO REPLACE DISTURBED GROUND.			
Project		**Subtotal**		$22,059.60
		Sales Tax (7.25%)		$0.00
		Total		$22,059.60

Signature: _____

Prices do not reflect any applicable Sales Tax or Freight Charges, unless otherwise specified in this quotation. Dleivery dates are estimated and are not guaranteed unless otherwise specified in writing. Quotation is good for 30 DAYS from the quote date above unless otherwise specified in writing. Should you have any questions, please feel free to contact us at the above numbers. Thank you for your order.

www.marcumpump.com

JCPSD PS 3.6

SNYDER ENVIRONMENTAL SERVICES INC

270 INDUSTRIAL BLVD
KEARNEYSVILLE, WV 25430
Contact: **William Landsaw**
Phone: **304.725.9140 x204**
Fax:

Quote To: JCPSD

Phone:
Fax:

Job Name: JCPSD PS 3.6
Date of Plans:
Revision Date:

PUMP STATION 3.6

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
100	PUMP STATION 3.6	1.00	LS	47,500.00	47,500.00
GRAND TOTAL					**$47,500.00**

NOTES:

SCOPE

Draining and cleaning of the existing wet well, demolition of existing pump bases, guide rail and discharge piping up to and including lever and weighted check valve. Installation of new pump bases, new guide rail with intermediate and upper rail brackets. Discharge piping and fittings, with new lever and weighted check valve. Painting discharge pipe within both wet well and valve vault.
Haul off and disposal of existing piping/ valves is included.

EXCLUSIONS
By-pass pumping (To be provided by PSD)

SPECIAL PROVISIONS

Unless a lump sum price is to be paid for the foregoing work and is clearly so stated, it is understood and agreed that the unit price item quantities referred to above are estimates only and that payment shall be made at the stated unit prices on the actual quantities of work performed by SES.

TERMS AND CONDITIONS

Payment in full for all work performed hereunder during any month shall be made not later than the tenth day of the month next following. Final and complete payment for all work performed hereunder shall be made not later than fifteen (15) days after the completion of such work. Interest at the highest legal rate under the laws of the jurisdiction in which the Contract is executed or one and one-half percent (1 1/2%) per month, whichever is less, shall be charged and paid on all unpaid balances from the due date to the date we receive payment. You agree to pay in full all costs and expenses incurred by SES in collecting the amounts owed by you under the Agreement, including any and all court costs and attorney's fees. Payments received will be applied against open items on unpaid invoices in an order and sequence determined by SES in its sole discretion. Any monies paid to you for our work shall be held in trust for our benefit.

We shall not become obligated to perform the work called for under this Contract until your credit has been checked and

approved by our Credit Department. This Proposal and Contract shall be null and void if your credit is not approved. If credit conditions become unsatisfactory at any time prior to our completion of the work hereunder, we shall be furnished adequate security upon our request. To the extent that you fail to provide adequate security, we may stop work.

This document is the full agreement between us, regardless of any prior proposals or communications. Any deviations from the specifications or modification of the terms of this Contract and any extra or incidental work, or reductions in work, shall be set forth in writing and signed by both parties prior to making of such change. Any increase or decrease in the Contract price resulting from such change shall be included in such writing. If a time is set for the performance of work, and if, in our judgment, such change or other circumstances beyond our reasonable control will increase the time necessary for our performance, we will be granted a reasonable extension of time.

We will provide and pay for Worker's Compensation Insurance covering our employees, as well as General Liability and Property Damage Insurance. You agree to carry General Liability and Property Damage Insurance sufficient to protect yourself against any and all claims and liabilities arising from the performance of the work, including but not limited to claims arising under your agreement to indemnify and hold harmless under this Contract. We will also assume responsibility for the collection and payment of Social Security and State Unemployment Taxes applicable to our employees.

We shall be provided with suitable access to the work area. If our work is dependent upon or must be undertaken in conjunction with the work of others, such work shall be so performed and completed as to permit us to perform our work hereunder in a normal uninterrupted single-shift operation

Unless a time for the performance of our work is specified, we shall undertake the work in the course of our normal operating schedule. We shall not be liable for any failure to undertake or complete the work for causes beyond our control, and we may suspend the work for causes beyond our control, including but not limited to fire, flood or other casualty; the presence on or beneath the work site of utilities, facilities, substances, or objects, including but not limited to any substance that in our opinion is hazardous or toxic or the reporting, remediation, or clean-up of which is required by any law or regulation (together "subsurface conditions"); labor disputes or other disagreements; and accidents or other mishaps whether affecting this work or other operations in which we are involved, directly or indirectly.

We shall not be responsible for, and you agree to indemnify and hold us harmless from any suit, claim, liability, cost or expense arising from or in anyway related to: sidewalks, driveways or other improvements located within our work area or designated areas of access, and to adjacent property and improvements; subsurface conditions; and any and all other alleged damages to persons or property, including but not limited to personal injury and death, arising from the performance of the work, unless such alleged damages arise from our sole negligence. You agree to indemnify and protect us and save us harmless from any and all loss, damage, costs, expenses and attorney's fees suffered or incurred on account of your breach of any obligation or covenant of this Contract. It is further understood that we shall not be responsible for any damage to or deterioration of any work whether completed or in process, resulting from any cause or causes beyond our control, including but not limited to design, failure of sub grade or other subsurface conditions, or failure or inadequacy of any labor or materials not furnished or installed by us, whether or not such conditions, or failure or inadequacy was or could have been known at the time our work was undertaken or performed under adverse weather conditions. You agree that the proper jurisdiction and venue for adjudication concerning this Contract is Jefferson County, West Virginia, and you waive any right to jurisdiction and venue in any other place.

If the foregoing meets with your acceptance, please acknowledge acceptance by signing in the space provided and return all copies hereof to us for signatures. Upon its receipt and execution by SES, it is understood the foregoing, including the terms and conditions, will constitute the full and complete agreement between us. The person signing for you below represents that he or she is fully authorized to enter into this Agreement.

This proposal expires thirty (30) days from the date hereof, but may be accepted at any later date at the sole option of SES.

AGREED AND ACCEPTED:

_____ Snyder Environmental Services,

Inc. (Firm Name)

By _____ By _____

Lee Snyder, President

_____
(Printed / Typed Name & Title)

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT WILLIAM LANDSAW AT 304.725.9140 X204

MEMORANDUM

Re: Discuss social media/Facebook

To: Jefferson County PSD Board Members & Professionals

Date: May 1, 2018

Preparers: April Shultz, General Manager

Background:
Chairman Forshee created a personal Facebook page- Unofficial Jefferson County Public Service District. The page includes our website address, hours of operation, and phone number, but District staff is not involved with this page. Mr. Forshee can address this item.

Action:
No action at this time.

MEMORANDUM

Re: Discuss online billing and late fees

To: Jefferson County PSD Board Members & Professionals

Date: May 1, 2018

Preparers: April Shultz, General Manager

Background:
Chairman Forshee added this item. He received a customer inquiry on his personal Facebook page about our online payment system being down outside of business hours. The system was fixed when the office opened and District staff was available to assist customers. District staff is not sure why this was added to the agenda so we will let Mr. Forshee present this item.

Action:
No action at this time.

MEMORANDUM

Re: Discuss regular meeting frequency

To: Jefferson County PSD Board Members & Professionals

Date: May 1, 2018

Preparers: April Shultz, General Manager

Background:
Chairman Forshee requested this agenda item. Staff feels that one regular meeting a month is sufficient. If the Board needs an additional meeting then a special meeting can be arranged.

Action:
No action at this time.

Jefferson County Public Service District
FY 2017-2018 Budget -9 month
Operation & Maintenance

Collecting System Expenses:	**Total Budget**	**Budget**	**March Total**	**Year to Date**	**Difference**
Supplies and Expenses	4,325.00	3,243.75	109.41	1,588.13	1,655.62
Operation Labor	23,000.00	17,250.00	1,202.04	12,028.93	5,221.07
Total	***27,325.00***	***20,493.75***	***1,311.45***	***13,617.06***	***6,876.69***
Pumping System Expenses:					
Power and Fuel	46,550.00	34,912.50	4,426.74	34,805.37	107.13
Supplies and Expense	151,440.00	113,580.00	8,756.30	71,696.08	41,883.92
Operation Labor	84,000.00	63,000.00	5,157.74	57,967.85	5,032.15
Total	***281,990.00***	***211,492.50***	***18,340.78***	***164,469.30***	***47,023.20***
Treatment and Disposal:					
Rents	1,040,850.00	780,637.50	84,945.00	778,845.00	1,792.50
Supplies & Expense	16,000.00	12,000.00	108.09	8,791.45	3,208.55
Operation Labor	6,500.00	4,875.00	511.11	3,965.21	909.79
Total	***1,063,350.00***	***797,512.50***	***85,564.20***	***791,601.66***	***5,910.84***
Billing and Collecting and Accounting:					
Billing, Collecting, and Accounting	20,916.00	15,687.00	1,659.95	14,663.27	1,023.73
Labor	130,500.00	97,875.00	8,446.10	92,616.80	5,258.20
Total	***151,416.00***	***113,562.00***	***10,106.05***	***107,280.07***	***6,281.93***
Administrative and General					
Administrative and General Salaries	221,300.00	165,975.00	18,224.78	157,036.90	8,938.10
General Officer Salaries	8,050.00	6,037.50	2,250.00	5,000.00	1,037.50
Expense of General Officers	3,300.00	2,475.00	0.00	1,589.16	885.84
General Office Suppliers and Expense	79,000.00	59,250.00	4,600.19	57,438.12	1,811.88
Admin. and General Insurance	48,812.00	36,609.00	12,203.00	36,609.00	0.00
Injuries and Damages/Workers Comp	16,596.00	12,447.00	(1,383.00)	11,440.00	1,007.00
Employee Insurance	60,300.00	45,225.00	4,324.48	40,698.53	4,526.47
Pension and FICA Tax Expense	86,778.45	65,083.84	5,978.29	63,012.61	2,071.23
Miscellaneous General Expense	41,400.00	31,050.00	7,289.70	24,218.17	6,831.83
Maintenance of General Property	4,615.00	3,461.25	340.00	3,040.00	421.25
Bad Debt	15,000.00	11,250.00	0.00	8,442.89	2,807.11
Transportation	21,700.00	16,275.00	1,319.54	15,689.95	585.05
Rent Expense	94,363.00	70,772.25	7,871.78	70,272.34	499.91
Special Expense	162,578.40	121,933.80	5,097.86	122,601.74	(667.94)
Total	***863,792.85***	***647,844.64***	***68,116.62***	***617,089.41***	***30,755.23***
Total Operation and Maintenance	***2,387,873.85***	***1,790,905.39***	***183,439.10***	***1,694,057.50***	***96,847.89***
Debt Service Expense	454,623.00	340,967.25	37,574.50	338,170.50	2,796.75
Note Payable	56,376.00	42,282.00	4,697.65	42,278.65	3.35
Total Debt Service	***510,999.00***	***383,249.25***	***42,272.15***	***380,449.15***	***2,800.10***
Renewal and Replacement Fund	76,618.65	57,463.99	6,111.64	56,835.36	628.63
Reserve per SB 234	0.00	0.00	0.00	83,875.84	(83,875.84)
Total Renewal and Replacement Func	***76,618.65***	***57,463.99***	***6,111.64***	***140,711.20***	***(83,247.21)***
Total Cash Requirement	***2,975,491.50***	***2,231,618.63***	***231,822.89***	***2,215,217.85***	***16,400.77***

Jefferson County Public Service District
FY 2017-2018 Budget -9 month

Revenue Estimate:

	Total Budget	Budget	March Total	Year to Date	Difference
Operating Revenue	2,967,818.43	2,225,863.82	240,294.58	2,225,278.52	585.30
Non-Operating Revenue	96,927.57	72,695.68	9,780.82	76,256.18	(3,560.50)
Total Revenue	***3,064,746.00***	***2,298,559.50***	***250,075.40***	***2,301,534.70***	***(2,975.20)***

Cash Flow:

Available Cash:			
Operating Revenues		2,225,278.52	
Other Income		76,256.18	
Total Available Cash			2,301,534.70
Cash Requirements:			
Operating Expenses		1,694,057.50	
Total Cash Requirements			1,694,057.50
Cash Available for Debt Service (A)			607,477.20
Debt Service Requirements:			
Total Debt Service Requirements ($42,976 x 12 month) (B)			386,784.00
Remaining Cash Surplus (Deficit) to fund Renewal and Replacement fund, SB 234 and bank loan payments (A-B)			220,693.20
Renewal and Replacement Account and SB 234 (Bond and Legislative Requirements			140,711.20
Note payable, (truck and other large acquisitions)			42,278.65
Remaining Cash Surplus (Deficit)			***37,703.35***
Percent Coverage (A)(B)			***157%***

***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	**18,433.71**
Special Services (Engineering)	**4,507.50**
Accounting Services	**36,295.71**
Legal Expense	**63,364.82**
	$ 122,601.74

Jefferson County Public Service
Sewer
Revenue & Expense March 31, 2018

	March 2018	YTD
Revenues		
1-00-0-3190 Interest Income	354.06	2,238.41
1-00-0-3191 Revenue - Sinking & Other	1,916.94	4,868.68
1-00-0-3192 Reconnect & Disconnect Fee	90.00	2,700.00
1-00-0-3601 Unmetered Residential Sales	11,812.08	107,767.16
1-00-0-3611 Metered Residential Sales	144,871.69	1,387,971.97
1-00-0-3612 Metered Commercial Sales	47,824.70	457,552.86
1-00-0-3613 Metered Industrial Sales	4,209.65	42,613.41
1-00-0-3614 Metered Public Authorities	24,613.33	155,205.49
1-00-0-3616 Metered Residential Sales - Deerfield	2,672.01	29,263.70
1-00-0-3700 Penalties	4,291.12	44,903.93
1-00-0-3950 Capital Contribution	0.00	250.00
1-00-0-3962 Income from Bad Debts Recovered	255.04	911.19
1-00-0-3990 Miscellaneous Revenues	3,713.78	34,228.90
1-00-0-3991 Misc nonoperating income	3,451.00	31,059.00
Total Revenues	**250,075.40**	**2,301,534.70**
Expenses		
Collecting System		
1-10-0-5030 CS - Operation Labor	1,202.04	11,392.05
1-10-0-5040 CS - FICA Taxes	91.96	939.67
1-10-0-5050 CS - Group Insurance	0.00	1,004.39
1-10-0-5060 CS - Retirement	132.22	1,376.89
1-10-0-6150 CS - M&R Service Connection	0.00	345.00
1-10-0-6160 CS - M&R Collect & Trans. Mains	0.00	896.70
1-10-0-7410 CS - Materials & Supplies	109.41	346.43
Total Collecting System	**1,535.63**	**16,301.13**
Deerfield Collecting System		
1-11-0-5030 CS- Deerfield Operation Labor	0.00	636.88
1-11-0-5040 CS-Deerfield FICA Tax	0.00	48.72
1-11-0-5050 CS- Deerfield Group Insurance	0.00	41.38
1-11-0-5060 CS- Deerfield Retirement	0.00	70.06
Total Deerfield Collecting System	**0.00**	**797.04**
Ranson Collecting System		
Total Ranson Collecting System	**0.00**	**0.00**
Pumping System		
1-20-0-5030 PS - Operation Labor	4,005.28	45,360.61
1-20-0-5040 PS - FICA Taxes	306.40	3,654.37

Jefferson County Public Service
Sewer
Revenue & Expense March 31, 2018

	March 2018	YTD
1-20-0-5050 PS - Group Insurance	0.00	2,933.78
1-20-0-5060 PS - Retirement	440.58	5,320.37
1-20-0-6110 PS - Telephone Expense	593.00	5,333.37
1-20-0-6130 PS - Power - Electric	3,275.33	30,234.06
1-20-0-6131 PS - Power - Gas	838.89	2,791.74
1-20-0-6150 PS - M&R Bldgs & Grounds	0.00	2,434.24
1-20-0-6160 PS - M&R Equipment	2,524.57	19,744.55
1-20-0-7410 PS - Materials & Supplies	4,536.02	33,537.88
1-20-0-9900 PS - Miscellaneous & General	2.89	16.90
Total Pumping System	**16,522.96**	**151,361.87**
Deerfield Pumping System		
1-21-0-5030 PS-Deerfield Operation Labor	67.02	748.71
1-21-0-5040 PS-Deerfield FICA Taxes	5.14	60.74
1-21-0-5050 PS- Deerfield Group Insurance	0.00	0.00
1-21-0-5060 PS- Deerfield Retirement	7.38	88.20
1-21-0-5070 PS-Deerfield Workers Compensation	0.00	0.00
1-21-0-6110 PS- Deerfield Telephone Expense	150.74	1,309.47
1-21-0-6130 PS-Deerfield-Power-Electric	312.52	1,779.57
1-21-0-6131 PS-Deerfield Power- Gas	0.00	0.00
1-21-0-6150 M&R Bldgs & Grounds - Deerfield	858.84	6,536.98
1-21-0-7410 PS- Deerfield Supplies Expense	90.24	2,782.69
Total Deerfield Pumping System	**1,491.88**	**13,306.36**
Sewer Treatment Plant		
1-30-0-6190 STP - Rents	84,945.00	778,845.00
Total Sewer Treatment Plant	**84,945.00**	**778,845.00**
Deerfield Sewer Treatment Plant		
1-31-0-5030 STP-Deerfield Treatment Plant	511.11	3,965.21
1-31-0-5040 STP- Deerfield FICA	39.09	313.07
1-31-0-5050 STP-Deerfield Group Insurance	0.00	111.40
1-31-0-5060 STP- Deerfield Retirement	56.23	454.77
1-31-0-6130 STP-Deerfield Treatment Electric	13.76	812.68
1-31-0-6160 STP- Deerfield Plant M&R Equipment	0.00	5,817.50
1-31-0-7410 STP- Deerfield Materials & Supplies	94.33	2,161.27
Total Deerfield Sewer Treatment Plant	**714.52**	**13,635.90**
Customer Accounts		
1-50-0-5030 CA - Billing, Collecting & Accounting	4,900.49	53,290.89

Jefferson County Public Service
Sewer
Revenue & Expense March 31, 2018

	March 2018	YTD
1-50-0-5032 CA - Accounting	3,469.89	37,715.29
1-50-0-5040 CA - FICA Taxes	614.33	7,056.88
1-50-0-5050 CA - Group Insurance	0.00	10,061.26
1-50-0-5060 CA - Retirement	920.77	10,784.32
Total Customer Accounts	**9,905.48**	**118,908.64**
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	13,037.87	104,286.46
1-70-0-5031 G&A - Board Member Compensation	2,250.00	5,000.00
1-70-0-5032 G&A - Annual Leave	2,240.48	23,018.41
1-70-0-5033 G&A - Sick Pay	2,946.43	13,338.74
1-70-0-5034 G&A - Holiday Pay	0.00	16,393.29
1-70-0-5040 G&A - FICA Taxes	1,266.53	12,397.67
1-70-0-5050 G&A - Group Insurance - Employees	4,324.48	25,890.90
1-70-0-5060 G&A - Retirement	1,881.08	17,817.72
1-70-0-5070 G&A - Workers Compensation	(1,383.00)	11,440.00
1-70-0-6110 G&A - Telephone Expense	735.27	4,958.36
1-70-0-6130 G&A - Power - Electric	415.49	3,463.23
1-70-0-6131 G&A - Power - Gas	1,230.67	12,977.30
1-70-0-6145 G&A - Training	0.00	339.00
1-70-0-6150 G&A - M&R Bldgs & Grounds	340.00	3,040.00
1-70-0-6170 G&A - M&R Autos & Trucks	88.87	2,712.65
1-70-0-6180 Postage	1,659.95	14,663.27
1-70-0-6190 G&A - Rents	7,538.18	67,184.94
1-70-0-6220 G&A - Dues & Regulatory Fees	3,966.25	9,956.69
1-70-0-6240 G&A - Board Member Expense	0.00	1,589.16
1-70-0-6260 G&A - Insurance	12,203.00	36,609.00
1-70-0-6270 G&A - Property Tax	333.60	3,087.40
1-70-0-6300 G&A - Contract Services	3,149.98	18,433.71
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
1-70-0-6320 G&A - Legal Services	1,947.88	63,364.82
1-70-0-6400 G&A - Interest Expense	65.89	721.92
1-70-0-6401 G&A - Interest on Long Term Debt	13,817.72	110,940.82

Jefferson County Public Service
Sewer
Revenue & Expense March 31, 2018

	March 2018	YTD
1-70-0-6402 G&A - Amort. - Debt Disc & Exp	5,114.50	46,030.50
1-70-0-6403 G&A - Depreciation Expense	34,021.22	306,190.98
1-70-0-7410 G&A - Materials & Supplies (Office Expenses)	3,449.43	49,016.53
1-70-0-9900 G&A - Miscellaneous & General	3,257.56	13,200.56
1-70-0-9950 G&A - Bill/Coll - Bad Debts	0.00	8,442.89
Total General & Administrative	**119,899.33**	**1,047,310.13**
Deerfield General & Administrative		
Total Deerfield General & Administrative	**0.00**	**0.00**
Cavaland Supply Payroll		
1-90-1-5030 CS - Operation Labor	548.59	5,189.27
1-90-1-5040 CS - FICA Taxes	41.97	410.73
1-90-1-5050 CS - Group Insurance	0.00	293.04
1-90-1-5060 CS - Retirement	60.37	599.03
Total Cavaland Supply Payroll	**650.93**	**6,492.07**
Cavaland Dstrb System Payroll		
1-90-2-5030 CDS - Operation Labor	0.00	588.47
1-90-2-5040 CDS - FICA Taxes	0.00	45.01
1-90-2-5050 CDS - Group Insurance	0.00	12.77
1-90-2-5060 CDS - Retirement	0.00	64.94
Total Cavaland Dstrb System Payroll	**0.00**	**711.19**
Cavaland Billing Payroll		
1-90-3-5030 CB - Operation Labor	64.55	832.45
1-90-3-5040 CB - FICA Taxes	4.94	63.66
1-90-3-5050 CB - Group Insurance	0.00	24.29
1-90-3-5060 CB - Retirement	7.09	92.92
Total Cavaland Billing Payroll	**76.58**	**1,013.32**
Glen Haven Supply		
1-90-4-5030 GHS - Operation Labor	536.85	5,159.14
1-90-4-5040 GHS - FICA Taxes	41.08	411.56
1-90-4-5050 GHS - Group Insurance	0.00	286.91
1-90-4-5060 GHS - Retirement	59.06	599.84
Total Glen Haven Supply	**636.99**	**6,457.45**
Glen Haven Dstrb System Payroll		
1-90-5-5030 GHDS - Operation Labor	0.00	921.65
1-90-5-5040 GHDS - FICA Taxes	0.00	70.52
1-90-5-5050 GHDS - Group Insurance	0.00	4.42

Jefferson County Public Service
Sewer
Revenue & Expense March 31, 2018

	March 2018	YTD
1-90-5-5060 GHDS - Retirement	0.00	101.69
Total Glen Haven Dstrb System Payroll	**0.00**	**1,098.28**
Glen Haven Billing Payroll		
1-90-6-5030 GHB - Operation Labor	11.17	767.00
1-90-6-5040 GHB - FICA Taxes	0.85	67.73
1-90-6-5050 GHB - Group Insurance	0.00	33.99
1-90-6-5060 GHB - Retirement	1.22	99.43
Total Glen Haven Billing Payroll	**13.24**	**968.15**
Cavaland Accounting		
Total Cavaland Accounting	**0.00**	**0.00**
Glen Haven Accounting		
Total Glen Haven Accounting	**0.00**	**0.00**
Total Expenditures	**236,392.54**	**2,157,219.80**
Net Revenue & Expenses	**13,682.86**	**144,314.90**

Jefferson County
Public Service District
Balance Sheet
March 31, 2018

ASSETS

Cash	
Operating Cash	164,239.15
Cash Drawer	200.00
Petty Cash	500.00
Cash - 2015 CIF Account	425,866.43
Cash - New WWTP CIF-CAF	152,234.34
Cash - Renewal & Replacement	157,425.35
Cash - Customer Security Deposits	175,918.18
Cash - Online Customer Payments	6,285.20
Cash - Sewer SB-234 Reserve Fund	263,119.88
Sinking Fund - 88B Revenue	8,349.14
Sinking Fund - 88B Reserve	10,931.83
Sinking Fund - 98B Revenue	29,985.70
Sinking Fund - 98B Reserve	6,942.64
Sinking Fund - 99A Revenue	2,856.10
Sinking Fund - 99A Reserve	12,624.51
Sinking Fund - 00A Revenue	7,833.71
Sinking Fund - 00A Reserve	38,534.17
Sinking Fund - 2008A Reserve	66,902.27
Sinking Fund - 2008A Revenue	6,145.43
Sinking Fund- 2010A Revenue	84,088.82
Sinking Fund- 2010A Reserve	154,007.77
Sinking Fund- 2013A Sewer Revenue	103,515.66
Sinking Fund- 2013A Sewer Reserve	146,144.74
Total Cash	**2,024,651.02**
Accounts Receivable	
A/R - Customer	76,108.39
Allowance for Doubtful Accounts	(10,000.00)
A/R - Other	12,481.90
Due To/From Other Utilities	7,901.26
Total Accounts Receivable	**86,491.55**

Jefferson County
Public Service District
Balance Sheet
March 31, 2018

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	19,828,599.88
Construction in Progress	0.00
Preliminary Surveys	897,165.19
Accumulated Depreciation	(7,430,064.58)
Total Fixed Assets	**13,295,700.49**
Other Assets	
Office Lease Deposit	5,781.80
Prepayment-Insurance	12,203.00
Def Loss on Bond Refinancing	204,038.22
Unamortized Bond Issue Costs	214,267.22
Total Other Assets	**436,290.24**
TOTAL ASSETS	**16,101,866.60**
LIABILITIES	
Accounts Payable	
A/P - Trade	116,997.19
A/P-Sewer Transmission Project	4,714.91
Accrued Interest	47,129.35
Customer Deposits Payable	167,527.21
Accrued- Salaries, Taxes & Expenses	(9.57)
Accrued Vacation	17,385.66
Revenue Bonds & Notes Payable	6,046,742.83
OPEB Liability	203,524.04
Total Accounts Payable	**6,604,011.62**
Contributed Capital	

Jefferson County
Public Service District
Balance Sheet
March 31, 2018

Contrib In Aid of Constr.	9,978,160.19
CIAC-Governors Grant	240,000.00
Total Contributed Capital	**10,218,160.19**
TOTAL LIABILITIES	**16,822,171.81**
RETAINED EARNINGS	
Net Rev & Exp, Current Year	144,314.90
Retained Earnings Prior Year	(864,620.11)
TOTAL RETAINED EARNINGS	**(720,305.21)**
TOTAL LIABILITIES & RETAINED EARNINGS	**16,101,866.60**

JEFFERSON COUNTY PUBLIC SERVICE DISTRICT

Revenue & Recommended Payment-May 7, 2018

Ending Balance from April 4, 2018 board meeting (per books)	$	17,104.74
Checking Account Balance May 7, 2018	$	214,617.59
System Fees		
Glen Haven & Cavaland		1,934.25
Transfers		
Transfer from Sewer Security Deposit Account	$	4,876.76
Transfer from Renewal & Replacement Account	$	2,157.69
Total Other Funds		
Total Funds Available	**$**	**223,586.29**

Recommended Approval	**$**	**172,365.80**
Remaining Balance	$	51,220.49

Expenses Pay To:	Total	Recommended Approval
Bank of Charles Town	4,697.65	4,697.65
Charles Town Utility Board	71,822.00	71,822.00
Dept. of Tax & Revenue	1,380.73	1,380.73
PEIA	3,750.60	3,750.60
Petty Cash	12.98	12.98
RAI Group	333.60	333.60
RAI Group	7538.18	7,538.18 *
Renewal & Replacement	5,672.29	5,672.29 *
Retiree Health Benefit Trust Fund	1,416.00	1,416.00
WV Municipal Bond	38,831.39	38,831.39
WV Public Retirement Board	5,094.80	5,094.80
Aflac	57.60	57.60
Amerigas	47.61	47.61
Amerigas	126.00	126.00
Apparatus Repair & Engineering	170.50	170.50
Apparatus Repair & Engineering	170.50	170.50
Apparatus Repair & Engineering	170.50	170.50
Apparatus Repair & Engineering	223.00	223.00
Apparatus Repair & Engineering	223.00	223.00
Apparatus Repair & Engineering	223.00	223.00
Apparatus Repair & Engineering	223.00	223.00
Apparatus Repair & Engineering	223.00	223.00
Apparatus Repair & Engineering	223.00	223.00
Apparatus Repair & Engineering	223.00	223.00
Apparatus Repair & Engineering	223.00	223.00

Apparatus Repair & Engineering	223.00	223.00	
Apparatus Repair & Engineering	223.00	223.00	
Apparatus Repair & Engineering	223.00	223.00	
Apparatus Repair & Engineering	223.00	223.00	
Apparatus Repair & Engineering	223.00	223.00	
Apparatus Repair & Engineering	223.00	223.00	
Ashley, Tara	219.35	219.35	
AskNeal, LLC	722.50	722.50	
BB&T Bankcard Corporation	1,808.32	1,808.32	*
Biedlers Electric	2,157.69	2,157.69	*
Bowles Rice	83.27	83.27	
Brickstreet Mutual Insurance Co.	1,950.00	1,950.00	*
Buettner Tire Distributor	931.92	931.92	
Charles Town Utility Board	480.00	480.00	
Charles Town Utility Board	1,054.50	1,054.50	
City of Ranson	25.00	25.00	
Comcast	124.90	124.90	
Crystal Springs	34.04	34.04	
DDL Business Systems	7.50	7.50	
Dean's Lawnmower Shop	27.50	27.50	
Dodson's Septic Cleaning, Inc.	150.00	150.00	
Dodson's Septic Cleaning, Inc.	150.00	150.00	
Dodson's Septic Cleaning, Inc.	150.00	150.00	
Evoqua Water Technologies, Inc.	260.00	260.00	
Evoqua Water Technologies, Inc.	300.00	300.00	
Finely Finished Floors	90.00	90.00	
Frontier	144.03	144.03	
Guys Buick & Pontiac	42.10	42.10	
Hammer, Ferretti, & Schiavoni	990.00	990.00	
Home Depot	47.12	47.12	
Jefferson Utilities	60.00	60.00	
Jefferson Utilities	298.50	298.50	
Kay Casto & Chaney PLLC	4.80	4.80	
Kay Casto & Chaney PLLC	1,196.71	1,196.71	
Kidwell Plumbing & Heating	275.00	275.00	
Marcum Pump & Equipment, Inc.	226.50	226.50	
Miss Utility	56.00	56.00	
Napa Auto Parts	102.95	102.95	
Napa Auto Parts	107.60	107.60	
Napa Auto Parts	107.46	107.46	
Napa Auto Parts	112.00	112.00	
Napa Auto Parts	112.00	112.00	
Napa Auto Parts	116.50	116.50	
Napa Auto Parts	122.14	122.14	
Napa Auto Parts	112.14	112.14	
Napa Auto Parts	137.74	137.74	
Omnisite	593.00	593.00	
Potomac Edison	14.34	14.34	
Potomac Edison	27.84	27.84	
Potomac Edison	106.14	106.14	
Potomac Edison	281.54	281.54	
Potomac Edison	3,661.15	3,661.15	*

Records Managerment	215.60	215.60	
Sheetz Advantage Card	1,533.32	1,533.32	*
Sprint	439.82	439.82	
Staples	162.94	162.94	
Tammy Wilt	250.00	250.00	
The Thrasher Group	4,714.91	4,714.91	*
Toshiba Financial Services	367.50	367.50	
United Concordia Companies, Inc	484.99	484.99	
	$ 172,365.80	**$ 172,365.80**	

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

Water System Expenses

Revenue & Recommended Payments-May 7, 2018

Ending Balance from April 4, 2018 (per books)	$	(7,004.64)
Checking Account Balance May 7, 2018		8,261.91
Total Funds Available	**$**	**8,261.91**
Recommended Approval	**$**	**8,239.36**

	Due	Recommended
NEW BILLS		
PSD Labor approved at prev. meetings (not paid)	7,565.00	1,000.00
Jefferson County PSD Labor	1,934.25	1,934.25 *
SB 234	400.00	400.00
Renewal & Replacement	193.00	193.00
WV Municipal Bond	3,462.55	3,462.55
Apparatus Repair & Engineering	223.00	223.00
Apparatus Repair & Engineering	223.00	223.00
BB&T Bankcard Corporation	59.49	59.49
Frontier	86.56	86.56
Frontier	86.56	86.56
Potomac Edison	245.62	245.62
Potomac Edison	270.33	270.33
Reliance Laboratories, Inc.	15.00	15.00
WVDHHR	40.00	40.00
Total New Bills	$ 14,804.36	$ 8,239.36
New Balance Forward	$ (6,542.45)	$ 22.55

MEMORANDUM

Re: Approve transfers

To: Jefferson County PSD Board Members & Professionals

Date: May 1, 2018

Preparers: April Shultz, General Manager

Action:

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

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.

MEMORANDUM

Re: Update on status of current legal cases

To: Jefferson County PSD Board Members & Professionals

Date: May 1, 2018

Preparers: April Shultz, General Manager

Background:

Consolidated cases 17-0195-PSWD-PC (Dissolution Case) & 18-0006-PSD-C (Complaint Case): The City of Charles Town submitted the approved purchase agreement to the PSC. The Jefferson County Citizens for Economic Preservation filed a reply with the PSC not supporting any project alternatives other than the previously approved sewer transmission project. Mr. Hammer will update the Board at the meeting.

Action:
I don't know what action if any, the Board will want to take.

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

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

Glen Haven & Cavaland Water Systems:

Last Month: The State has approved the Source Water Protection Plan for each water system and both approved versions are uploaded on the Districts website.

This 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.

Pump Stations and Collection System:

Five Months Ago:

Dan Ferrell from Thrasher prepared a document for the December 4th board meeting which details the estimated costs to upgrade pump stations 1-10, 3-6, and 4-2. If the three pump stations are completed during one construction period then the cost are as follows:

PS 1-10 -	130,000
PS 3-6 -	100,000
PS 4-2 -	130,000
	$360,000
Soft Costs	60,000
Total	$420,000

If the pump stations are completed separately, Thrasher estimates each station would be approximately 10% more expensive to construct and the soft costs would be approximately 25% of each total.

Pump Station 1-12- Mr. Freeze informed me this week that this pump station's generator will need to be refurbished or replaced in the near future. A tech from AR&E has been out to look at it twice and he is supposed to get back to Joe with further information soon.

Four Months Ago:

There have been questions about the capacity and remaining EDU's at each of the pump stations. I checked to see if we had this information available, but apparently it will require additional research to gather this information. Thrasher has submitted a proposal to determine the current capacity at our pump stations. After we received the proposal, I met with staff and they said they could do a few of the items listed on the proposal to eliminate some of the costs.

Apparatus Repair & Engineering submitted their recommendation regarding the generator at pump station 1-12. They stated that the current generator is under sized and they do not believe a repair will correct the underlying issue.

Three Months Ago:

The Operations Manager, Joe Freeze, contacted Jonathan Fowler, an engineer at the PSC, and he informed him that they do not do actual design work (due to liability and other such issues) but, will be glad to look over the findings. Mr. Freeze provided Mr. Fowler with detailed information on the generator and now waiting for a response. Mr. Freeze stated that we can use a Godwin at pump station 1-12 in case of an emergency and he would rather use the money we would spend on a generator for upgrades at pump station 3-6. The upgrades at pump station 3-6 are needed immediately and continue to be a topic of discussion. A representative from the City of Charles Town will be attending our meeting to discuss the upgrades at pump station 3-6, 4-2, and 1-10.

Mr. Freeze also asked Mr. Fowler if he could assist the District with an evaluation of our pump station capacities/available EDUs. He said he would check into this and get back to us with an answer.

Two Month:

Staff evaluated upgrades needed at pump station 3-6, 4-2, and 1-10 and also met with Charles Town representatives at each of these pump stations. Please see the pump station memo for further detail.

Last Month:

At the March board meeting, the Board made the following motion:

"Motion made by Mr. Forshee and seconded by Ms. Ashley to direct staff to take action to secure Capital Improvement Fee funds to repair and upgrade pump stations 3-6 and 4-2 in accordance with the Thrasher Engineering report. Unanimously approved."

Staff contacted Thrasher to get a proposal to start the bidding process for the pump station upgrades. Shortly after the Board changed direction so the staff did not secure Capital Improvement Fees or continue to discuss upgrades with Thrasher. The Operations Manager was asked by one of the Board members to get quotes from one of our contractors to repair some of the issues at pump station 3-6. The Renewal & Replacement account might be used for these upgrades rather than the CIF funds. I asked the Operations Manager to contact both of our contractors for estimates and we should be receiving these within the next week or so. The Board may need to have a special meeting to consider the quotes and the related funding options for these repairs later this month. Pump station 4-2 will be addressed at a later date.

This Month:

The Operations Manager, 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.

Deerfield Sewage System:

Last Month:
The Operations Manager, Joe Freeze, informed me that four pumps will need to be pulled at the treatment plant and repaired/replaced in the next few weeks.

This Month:
The Operations Manager, Joe 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.

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

Classes & Meetings of Interest:
Classes: Mr. Milliron and Ms. Ashley completed the board member seminar in Bridgeport this month.
Meetings: On May 11th Charles Town staff with be meeting with Mr. Freeze to visit our pump stations to take pictures and complete an evaluation of our system.

Vehicles & Equipment:
Purchased new tires for the Ford F250.

Other issues:

This Month:

Development Information:

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.

Accounting Update:

The District finally received a proposal from a certified public accounting firm. Hopefully this situation will be resolved because it will be very helpful for staff to have an accountant to assist us with the year-end requirements.

Employee Issues:

One of my staff members submitted an employee comment and I will give it to the Board on Monday. Also, several members of my staff notified me this month that they are considering looking for new employment. None of them really want to do this because we all work so well together in the office, but because of the inability to move forward, micromanaging, and the lack of communication regarding their future with the District have made them consider other options. Hopefully this does

not occur because the District has a wonderful staff. I will also be on maternity starting later this month.

Financial Update:

The remaining balance due to Thrasher Engineering will be paid in full at this board meeting.

Next Regular Board meeting will be on Monday, June 4, 2018 @ 7:00 pm at our office.

Charles Town

Utility Board

832 S. George Street, P.O. Box 359, Charles Town, WV 25414
Phone: (304) 725-2316 ♦ Fax: (304) 725-4313 ♦ Web: www.charlestownutilities.us

UTILITY BOARD

CHAIRMAN *Daryl Hennessy*

VICE CHAIRMAN *Pete Kubic*

SECRETARY TREASURER *Tommy Stocks*

Michael Slorer

Kerin Tester

UTILITY MANAGER *Jane E. Arnett*

April 27, 2018

Re: Jefferson Heights North

Dear Mr. Quynn:

Pursuant to your request for water and sewer availability for the subject property located near the intersection of Euclid Avenue and Belvedere Farm Lane we offer the following:

Water Service:

The Charles Town Utility Board (CTUB) can furnish water service for the development of 131 units. The Water Capacity Improvement Fees of $2,576.00 per residential unit will apply. A copy of the CTUB Rates, Rules and Regulations can be found at: www.ctubwv.com.

Sewer Service:

It is our understanding that the property was annexed into the City of Charles Town originally with the stipulation that the development would be served by the CTUB for sewer service. However, amended conditions of annexation do not include such requirement for the development to be served by CTUB Sewer Service. Although the CTUB is confident that sewer availability exists in our system, we have reviewed the plans to upgrade the existing Hale Road Pump Station (owned by the Jefferson County Public Service District) and feel that this is the most economical and practical connection to existing sewer service. Therefore, there may be two options for your development:

1) Upgrade the existing Hale Road Pump Station in accordance with the Jefferson County Public Service District requirements and adhere to their rate structure and capacity improvement fees.

2) Upgrade the existing Hale Road Pump Station in accordance with the City of Charles Town Sewer Specifications and upon completion enter into an agreement with the City of Charles Town and the Jefferson County Public Service District to convey ownership of the Hale Road Pump Station to the City of Charles Town. This option would require the developer to adhere to the City of Charles Town Sewer Rates, Rules and Regulations which can be found at: www.ctubwv.com. The current Sewer Capacity Improvement Fee for Charles Town is $1,127.00 per residential unit.

If you have any questions, please contact me at (304) 724-7080.

Sincerely,

Kristen M. Stolipher
Assistant Utility Manager

Operation Managers Report
April 2018

Pump Stations:

4/4 P.S.1-12A,4-3,3-8, Replaced the batteries to the generators.
4/5 P.S.1-12A, Replaced the off float.
4/5 P.S.3-13, Replaced the battery to the generator.
4/11 P.S. SHN1&2, Dodson removed grease and rags.
4/17 P.S.2-13, Pump number 2 blew out the capacitors.
4/18 Took the Dig-it and old pumps to Potomac Recycling.
4/18 Started using the new John Deere "0"Turn mower.
4/24 P.S.2-13, Installed a new capacitors kit for pump 2.
4/26 P.S.2-13, Pulled pump 2 and had Fluid Solutions pick it up for repair.

Collection System:

4/11 Pumped out 149 Saw Mill septic tank.
4/18 31 cut offs for Charles Town.
4/19 13 cut offs for JUI.

Grease traps inspections:

4/8 Completed grease trap inspection for 4 Schools and 20 Commercial grease traps.

Deerfield:

4/10 Removed 2 recirculation tank pumps in plant 001. Took to Biedlers for repair.

Water Systems:

4/10-12 Cavaland and Glen Haven, completed annual line flushing.
4/16 Collected Nitrate samples for Cavaland water system.
4/19 2 Water cut offs.
4/23 Mowed Glen Haven.

Inspections:

4/6 Aspen Green Lot # 10.
4/23 Greenfield Lot # 23.
4/24 Aspen Green Lots # 11,12 & 13.

Trucks:

4/16 Ford F250, 4 new tires.
4/24 Ford F250, Installed trailer receiver.

Technology Report for April 2018

Travis Markley

Engineering:

Troubleshoot the Walchem control panels at Glen Haven and Cavaland well houses. Neither panel was communicating and remote access was not functioning. Both panels are now sending notifications and remote access has been restored.

Performed site inspections for Briar Run Phase VI

Authorized the replacement of a damaged manhole frame and cover along Washington Street in Charles Town at the new Popeye's facility.

Lot 23 in Greenfield subdivision is now developed and has passed inspection for sanitary service. This is the final lot in the sub-division for development.

Currently collecting information on pump station invert elevations and depths for use in analyzing pumpstation capacities.

Charles Town inquired about pumpstation information regarding Pumpstation 4-4. Their inquiry was for the newly proposed Magnolia Springs subdivision proposed in that pumpstations area. I communicated the number of existing connections contributing flows to the pumpstation and the upgrades necessary that were previously proposed by Thrasher for the additional acceptance of flows for a similar subdivision in that area named Jefferson Heights North.

Reviewed piping and manhole specifications for Phase II at Jefferson Crossing Apartments. Provided comments regarding acceptable manhole frame and covers.

I&I:

Inspected manholes BI-25, BI-26 and BI-27 in Burr Industrial Park.

GIS:

Assisted field staff with multiple Miss Utility Calls.

Completed editing the customer database in GIS to show the customers that are sending flows to which pumpstation.

Safety Management:

Updated the SDS booklet with updated information.

Billing Department Information

Information is based off of data gathered from the April billing reports for March 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	1079	1357
Number of Pastdue Customers	587	
Number of Customers Terminated	14	23
Total Amount Billed	$203,755.54	
Total Amount Collected	$245,747.31	

Water Sales

	Glen Haven	Cavaland
Gallons Sold	153,260	139,860
Number of Customers Billed	73	43
Number of Customers Terminated	1	0
Total Amount Billed	$7,564.15	
Total Amount Collected	$8,240.76	

Impact Fees Collected by Jefferson County Office of Impact Fees for March 2018

AgreementIFC SignatureDate	Process Number	LandUseType	ApplicantLastName	ApplicantFirstName	PropOwnerLastName	PropOwnerFirstName	Subdivision	Lot Number	TaxDistrict	Tax Map	Tax Parcel	Exemption Requested
01-Mar-18	1800064	Single Family		K Hovnanian Homes		K Hovnanian Homes	Shenandoah Springs	21E	08 Ranson Corp	8D	21E	0
01-Mar-18	1800065	Single Family		K Hovnanian Homes		K Hovnanian Homes	Shenandoah Springs	12D	08 Ranson Corp	8D	12D	0
01-Mar-18	1800066	Single Family		K Hovnanian Homes		K Hovnanian Homes	Shenandoah Springs	23E	08 Ranson Corp	8D	23E	0
05-Mar-18	1800067	Single Family	Pete Kubic	Kubic Construction, Inc.	Best	Ronald	Needy Farm Minor	3	09 Shepherdstown	14	1.3	0
07-Mar-18	1800068	Single Family		DR Acquisitions, LLC		DR Acquisitions, LLC	Sheridan	2	04 Harpers Ferry	9	2	0
07-Mar-18	1800069	Single Family		Dan Ryan Builders		Dan Ryan Builders	Aspen Green	7	02 Charles Town	4G	7	0
07-Mar-18	1800070	Single Family		Dan Ryan Builders		Dan Ryan Builders	Aspen Green	13	02 Charles Town	4G	13	0
07-Mar-18	1800071	Single Family		Dan Ryan Builders		Dan Ryan Builders	Aspen Green	11	02 Charles Town	4G	19	0
07-Mar-18	1800072	Single Family	Reiter	Dana and Debra	Reiter	Dana and Debra		2	02 Charles Town	3	9.3	0
07-Mar-18	1800073	Single Family	Thomas	John	T & E Builders	John Thomas			07 Middleway	7	17.3	0
14-Mar-18	1800074	Office10Less	Hough	Susan	Hough	Susan			06 Kabletown	5	1	0
19-Mar-18	1800076	Single Family	Joshbeen Grewal	ILA Properties, Inc.	Joshbeen Grewal	ILA Properties, Inc.	Samuel Station	2	03 Charles Town Corp	8	25	0
19-Mar-18	1800077	Single Family	Joshbeen Grewal	ILA Properties, Inc.	Joshbeen Grewal	ILA Properties, Inc.	Samuel Station	16	03 Charles Town Corp	8	39	0
19-Mar-18	1800078	Single Family	Joshbeen Grewal	ILA Properties, Inc.	Joshbeen Grewal	ILA Properties, Inc.	Samuel Station	17	03 Charles Town Corp	8	40	0
19-Mar-18	1800079	Single Family	Joshbeen Grewal	ILA Properties, Inc.	Joshbeen Grewal	ILA Properties, Inc.	Samuel Station	18	03 Charles Town Corp	8	41	0
22-Mar-18	1800081	Single Family		K Hovnanian Homes		K Hovnanian Homes	Shenandoah Springs	16	08 Ranson Corp	8D	16E	0
22-Mar-18	1800082	Single Family		K Hovnanian Homes		K Hovnanian Homes	Shenandoah Springs	17	08 Ranson Corp	8D	17E	0
22-Mar-18	1800083	Single Family		K Hovnanian Homes		K Hovnanian Homes	Shenandoah Springs	10	08 Ranson Corp	8D	10D	0
22-Mar-18	1800084	Single Family	Shipley	Gary & Michelle	Shipley	Gary & Michelle	Walnut Grove	12	02 Charles Town	4C	32	0
29-Mar-18	1800085	Single Family	Mark Smith	Mark Alexander Smith Homes, LLC	Mark Smith	Mark Alexander Smith Homes, LLC	Quynn Minor	4	09 Shepherdstown	17	4.1	0

Impact Fees Collected by Jefferson County Office of Impact Fees for April 2018

AgreementIFC SignatureDate	Process Number	LandUseType	ApplicantLastName	ApplicantFirstName	PropOwnerLastName	PropOwnerFirstName	Subdivision	Lot Number	TaxDistrict	Tax Map	Tax Parcel	Exemption Requested
03-Apr-18	1800086	Single Family	Mumaw	Jeffrey	Hess	Charles and Brooke	The Springs	12	09 Shepherdstown	7D	12	0
03-Apr-18	1800087	Single Family	Hobday	John	Phipps	Brad and Tracy	The Springs of Shepherdstown	22	09 Shepherdstown	7D	22	0
06-Apr-18	1800088	Single Family	Pierson	Susan	Pierson	Susan	Cunningham	2	04 Harpers Ferry	11	12.4	0
06-Apr-18	1800089	Single Family	Sigler	Thomas	Sigler	Thomas and Cheryl		5-6	03 Charles Town Corp	6	74	0
10-Apr-18	1800090	Single Family	Parks	Matthew	Parks	Matthew	Sara Blue Minor	3	07 Middleway	17	4.3	0
10-Apr-18	1800091	Single Family		Dan Ryan Builders		Dan Ryan Builders	Sheridan Estates	142	04 Harpers Ferry	9D	142	0
10-Apr-18	1800092	Single Family		Dan Ryan Builders		Dan Ryan Builders	Sheridan Estates	8	04 Harpers Ferry	9D	8	0
11-Apr-18	1800093	Single Family	Paxson	William	Paxson	William		2	09 Shepherdstown	6	10.3	0
12-Apr-18	1800094	Single Family	David Lutman	JC 2017	David Lutman	JC 2017	David Lutman Minor	1	02 Charles Town	2	18.9	0
12-Apr-18	1800095	Single Family	David Lutman	JC 2017	David Lutman	JC 2017	David Lutmam Minor	2	02 Charles Town	2	18.9	0
12-Apr-18	1800096	Single Family	David Lutman	JC 2017	David Lutman	JC 2017	David Lutman Minor	3	02 Charles Town	2	18.9	0
12-Apr-18	1800097	Single Family	H & H Homes, LLC	Timothy Hostler	H & H Homes, LLC	Timothy Hostler	Opeqon-Baker	1	07 Middleway	23	3	0
13-Apr-18	1800098	Town Home		DR Acquisitions, LLC		DR Acquisitions, LLC	Briar Run	364	08 Ranson Corp	4	364	0
13-Apr-18	1800099	Town Home		DR Acquisitions, LLC		DR Acquisitions, LLC	Briar Run	365	08 Ranson Corp	4	365	0
13-Apr-18	1800100	Town Home		DR Acquisitions, LLC		DR Acquisitions, LLC	Briar Run	366	08 Ranson Corp	4	366	0
13-Apr-18	1800101	Town Home		DR Acquisitions, LLC		DR Acquisitions, LLC	Briar Run	367	08 Ranson Corp	4	367	0
13-Apr-18	1800102	Town Home		DR Acquisitions, LLC		DR Acquisitions, LLC	Briar Run	394	08 Ranson Corp	4	394	0
13-Apr-18	1800103	Town Home		DR Acquisitions, LLC		DR Acquisitions, LLC	Briar Run	395	08 Ranson Corp	4	395	0
13-Apr-18	1800104	Town Home		DR Acquisitions, LLC		DR Acquisitions, LLC	Briar Run	396	08 Ranson Corp	4	396	0
13-Apr-18	1800105	Town Home		DR Acquisitions, LLC		DR Acquisitions, LLC	Briar Run	397	08 Ranson Corp	4	397	0
16-Apr-18	1800106	Single Family	Sharp	Rodney	Sharp	Rodney			02 Charles Town	19A	43.1	0
17-Apr-18	1800107	Town Home		DR Acquisitions, LLC		DR Acquisitions, LLC	Briar Run	392	08 Ranson Corp	4	392	0
17-Apr-18	1800108	Town Home		DR Acquisitions, LLC		DR Acquisitions, LLC	Briar Run	393	08 Ranson Corp	4	393	0
17-Apr-18	1800109	Single Family		K Hovnanian Homes		K Hovnanian Homes	Shenandoah Springs	11D	08 Ranson Corp	8D	11D	0
17-Apr-18	1800110	Single Family		K Hovnanian Homes		K Hovnanian Homes	Shenandoah Springs	20E	08 Ranson Corp	8D	20E	0
17-Apr-18	1800111	Single Family	Porter	Douglas	Porter	Douglas	Lake Forest Estates	23	06 Kabletown	23B	23	0
19-Apr-18	1800112	Single Family		DR Acquisitions, LLC		DR Acquisitions, LLC	Sheridan Estates	124	04 Harpers Ferry	2	124	0
19-Apr-18	1800113	Single Family		DR Acquisitions, LLC		DR Acquisitions, LLC	Sheridan Estates	126	04 Harpers Ferry	2	126	0
19-Apr-18	1800114	Single Family		DR Acquisitions, LLC		DR Acquisitions, LLC	Sheridan Estates	146	04 Harpers Ferry	2	146	0
19-Apr-18	1800115	Single Family	Shelton	Jason	Shelton	Jason	Laycock	3B	07 Middleway	25	12.5	0
20-Apr-18	1800116	Single Family	Pete Kubic	Kubic Construction, Inc.	Brannon	David and Kimberly	Mount Vista Farms	7	09 Shepherdstown	18	6.7	0
20-Apr-18	1800117	Single Family		JC 2017	Lutman	David	Blue Stone	1	02 Charles Town	21	11	0
24-Apr-18	1800118	Single Family	Michael Sowers	Slonakers Custom Paving	Michael Sowers	Paving	Merryfield Farm Estates	2	07 Middleway	8	3.47	0
25-Apr-18	1800119	Single Family		K Hovnanian Homes		K Hovnanian Homes	Shenandoah Springs	19E	08 Ranson Corp	8D	19E	0
30-Apr-18	1800120	Single Family	Pete Kubic	Kubic Construction, Inc.	Clarke	Dick and Gail	Locust Hill	50	02 Charles Town	13A	52	0

JCPSD Commitment and Request Information
as of 4/30/18

Commitment Requests as of 4/30/18	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	96
		1	2/28/2014	98
		1	4/18/2014	99
		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	9/8/2017	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	2/21/2008	
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	9/24/2012	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 4/30/18

Commitment Requests as of 4/30/18	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	166
		3	1/28/2014	179, 180, 181
		2	3/21/2014	119, 163
		2	3/24/2014	118, 165
		1	3/26/2014	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	176, 208, 184, 212
		1	5/6/2015	206
		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	5/26/2016	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
		16	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	11/18/2010	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	93,95

JCPSD Commitment and Request Information
as of 4/30/18

Commitment Requests as of 4/30/18	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)	12	6	4/13/2018	392-397
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 (8537 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
Clems 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
Marcus 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 (Kublic Construction)	0	1	5/18/2016	
Jefferon Crossing - Homes 2 Suites Hotel (Uniwest)	0	40		

JCPSD Commitment and Request Information
as of 4/30/18

Commitment Requests as of 4/30/18	Request Balance	EDUs Issued	Date Given	Lot No.
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	
Lulman Properties (Jefferson Ave Lot 4)	0	1	12/20/2016	
Lulman 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
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	**2376.14**			
Total EDUs Issued	**1302.14**			

***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.