

Regular Meeting Agenda

Board of Commissioners

Tuesday, February 20, 2024 4:00 PM

310 Four Corners Rd. and per ZOOM

Port Townsend, WA 98368



To join online go to: <https://zoom.us/my/jeffcopud>. Follow the instructions to login. Meetings will open 10 minutes before they begin. TOLL FREE CALL IN #: 833-548-0282, Meeting ID# 4359992575#. Use *6 to mute or unmute. *9 to raise a hand to request to begin speaking.

Page

1. Call to Order

JPUD will be offering both virtual on-line meetings as well as in-person meetings, unless advance notice is provided. Online participant audio will be muted upon entry. Please unmute at the appropriate time to speak. If you are calling in, use *6 to mute and unmute and *9 to raise a hand to request to speak.

2. Roll Call

Established of Quorum by confirming attendance of commissioners present.

3. Agenda Review

Recommended Action: Approve a Motion to adopt agenda as presented

4. Public Comment

The public comment period allows members of the public to comment, limited to 3 minutes each, on any items not specifically listed on the Agenda or for items listed on the Consent Agenda. Prior to any public comment, members of the public must first be recognized by the President, or the designated Chair of the meeting, and are not permitted to disrupt, disturb, or otherwise impede the orderly conduct and fair progress of the Commission's meeting. After an initial warning by the President, or the designated Chair of the meeting, individuals who intentionally violate these guidelines through actual disruption of the Commission meeting will be dropped from the meeting. (15 min)

5. Manager and Staff Reports



For information only, not requiring a vote.

6. Commissioner Reports

7. Consent Agenda




All matters listed below on the Consent Agenda are considered under one motion




and will be enacted by one motion. There will be no separate discussion on those items. If discussion is desired, that item will be removed from the Consent Agenda and will be considered separately.

- | | | |
|-----|--|---------|
| 7.1 | Prior Minutes
PUD BOC Spec. Meeting 02-06-2024 Minutes Draft.pdf 
PUD BOC Regular Meeting 02-06-2024 Minutes Draft.pdf  | 4 - 10 |
| 7.2 | Vouchers
Voucher Certification with Supporting Warrant & PR Register 2_20_24.pdf 
Voucher Approval Form for the Commissioners 2_20_24.pdf  | 11 - 33 |
| 7.3 | Financial Report
Agenda Report-Written Off Accounts-2-20-2024.docx 
Written Off Accounts Motion 2-20-2024.docx  | 34 - 36 |
| 7.4 | Calendar
BOC Calendar February 20, 2024.docx  | 37 |
| 7.5 | Correspondence Log
No log for this meeting | |

8. Old Business

For the OLD and NEW BUSINESS section discussions: please hold public comment until each presentation is done but before the vote .

- | | | |
|-----|--|---------|
| 8.1 | New Accounts Payable Policy
BOC Agenda Report Form--New Accounts Payable Policy.docx 
Accounts Payable P&P Key Changes and Observations.pdf 
Accounts Payable Draft PP 2-20-2024.pdf 

Recommended Action: To approve a motion adopting the New Accounts Payable Policy written by Moss Adams. | 38 - 49 |
| 8.2 | New Budget Management Policy
BOC Agenda Report Form--New Budget Management Policy.docx 
Budget Management P&P Key Changes and Observations.pdf 
Budget Management PP Draft 2-20-2024.pdf 

Recommended Action: To approve a motion adopting the | 50 - 57 |


New Budget Management Policy written by Moss Adams.

9. New Business

9.1 Senior Low Income Program

58 - 61

[Draft Agenda Report Senior Income Limit Increase 2.20.24.docx](#)  [CS Policy Sect. 10.6.pdf](#) 

[Resolution 2024-xxx Senior Income Qualification Limit Increase.docx](#)


For Discussion only.

10. Adjourn

Public Utility District No. 1 of Jefferson County is an Equal Opportunity Provider and Employer



**PUBLIC UTILITY DISTRICT NO. 1
of Jefferson County**

February 6, 2024

**Board of Commissioners
Special Meeting**

Draft Minutes

The Special Meeting of the Public Utility District No. 1 of Jefferson County (PUD) was called to order by the President of the Board of Commissioners (Board or BOC) at 3:00 p.m. on February 6, 2024, via Zoom and in person meeting. Present:

Commissioner Jeff Randall, President
 Commissioner Dan Toepper, Vice President
 Commissioner Kenneth Collins, Secretary
 Kevin Streett, General Manager
 Joy Liechty, Asst. General Manager
 Joel Paisner, General Counsel
 Melanie Des Marais, Human Resources Director
 Mike Bailey, Finance Director
 Will O'Donnell, Communications Director
 Annette Johnson, Executive Asst./Records Officer
 Josh Garlock, Electric Superintendent
 Don McDaniel, Consultant
 Cammy Brown, Recording Secretary (absent)

1. CALL TO ORDER.

Commissioner Jeff Randall called the Special Meeting of the Jefferson County PUD No. 1 Board of Commissioners for February 6, 2024, to order at 3:00 p.m.

2. ROLL CALL. Roll call was taken and all three commissioners were present. It was determined there was a quorum. Commissioner Jeff Randall read the guidelines for virtual on-line and in-person participation.

Page 1 of 2

Jefferson County PUD
 Board of Commissioners
 Special Meeting
 February 6, 2024
 Draft Minutes



**PUBLIC UTILITY DISTRICT NO. 1
of Jefferson County**

February 6, 2024

**Board of Commissioners
Regular Meeting**

Draft Minutes

Present:

Commissioner Jeff Randall, President
 Commissioner Dan Toepper, Vice Pres.
 Commissioner Kenneth Collins, Secretary

Kevin Streett, General Manager
 Joy Liechty, Asst. Gen. Man.
 Joel Paisner, General Counsel
 Will O'Donnell, Communications Director
 Mike Bailey, Finance Director
 Melanie Des Marais, HR Director
 Josh Garlock, Electric Superintendent
 Jimmy Scarborough, Elec. Eng. Man.
 Annette Johnson, Executive Asst/Records Officer
 Don McDaniel, Consultant
 Jose Escalera, Joint Use Specialist
 Cammy Brown, Recording Secretary

1. **CALL TO ORDER.** Commissioner Jeff Randall called the Regular Meeting of the Jefferson County PUD No. 1 Board of Commissioners for February 6, 2024, to order at 4:00 p.m.
2. **ROLL CALL.** Roll call was taken and all three commissioners were present. It was determined there was a quorum. Commissioner Jeff Randall read the guidelines for virtual on-line and in-person participation.
3. **AGENDA REVIEW.** There were no changes made to the agenda.

MOTION: Commissioner Dan Toepper made a motion to accept the agenda as presented. Commissioner Kenneth Collins seconded the motion. Motion carried unanimously.

4. **PUBLIC COMMENT.** Commissioner Jeff Randall read the guidelines for submitting public comment. Abbreviated topics of comments were as follows:

- Outage in Port Townsend.
- Refund on water leak. Requesting change to policy.
- PUD fiber and providing retail service in an already served location.
- Customer email system rejected by PUD email service.
- Unpredictability of power and requested data on power outages (Hood Canal Bridge area).
- Financial report numbers for November and December.

5. **MANAGER AND STAFF REPORTS.** General Manager Kevin Streett gave a report.

- General Manager Kevin Streett gave a presentation/slide show on Electrical Long-Range Planning – outage information. There were some public comments.
- Responding to email on water issue. Comments.

6. **COMMISSIONERS' REPORTS.**

Commissioner Dan Toepper

- 1/18 Attended the WPUDA Legislative update via Zoom.
- 1/19 Attended Puget Sound Pacific Trail System Collaborative Group meeting in Port Ludlow.
- 1/23 Attended Jefferson County Wildfire Advisory Group meeting on Zoom. Report.
- 1/24 Attended Energy NW Joint Executive Board and Board of Directors' meetings. Report.
- 1/25 Attended second day of Energy NW meetings. Report.
- 1/25 Attended community meeting in Brinnon. Report.
- 1/26 Attended JBAT meeting.
- 1/29 Met with General Manager Kevin Streett.
- 1/29 Received call from a customer in the Thorndyke area.
- 1/31 Attended Quilcene School Board special meeting. Meeting purpose was to introduce Interim Superintendent to the public.
- 1/31 Spoke with Port Townsend City Manager John Mauro. Report.
- 2/01 Attended WPUDA Legislative Update via Zoom meeting.
- 2/01 Attended Port Ludlow Village Council meeting. Report.
- 2/05 Attended Jefferson County Fire Chief's meeting.
- 2/07 to
- 2/09 Will attend PPC and PNUPP meetings.
- 2/12 Will meet with General Manager Kevin Streett.
- 2/13 Will attend PUD BOC Spec. Meeting.
- 2/14 to
- 2/16 Will attend WPUDA meetings.
- 2/16 Will attend ICG meeting.

Commissioner Kenneth Collins.

- 1/18 Attended the WPUDA Legislative update via Zoom.

- 1/19 Met with General Manager Kevin Streett.
- 1/25 Attended WPUDA Legislative update.
- 1/26 Met with EDC Executive Director. Report.
- 1/26 Met with General Manager Kevin Streett.
- 1/26 Attended JBAT meeting
- 1/30 Traveled to Otto Street to sign papers.
- 1/30 Attended EDC Board meeting. Report.
- 2/02 Met with General Manager Kevin Streett.
- 2/09 Will meet with General Manager Kevin Streett.
- 2/13 Will attend PUD BOC Spec. Meeting.
- 2/14 to
- 2/16 Will attend WPUDA meetings remotely.
- 2/15 Will attend ICG meeting.
- 2/16 Will meet with General Manager Kevin Streett.

Commissioner Jeff Randall.

- 1/18 Had a phone meeting with Irene Quigley of Clean Energy Transition Institute.
- 1/24 and
- 1/25 Attended Energy Northwest meetings. Report.
- 2/09 Will attend PPC and PNUPP meetings.
- 2/13 Will attend PUD BOC Spec. Meeting.
- 2/16 Will attend WPUDA meetings remotely.
- 2/14 to
- 2/16 Will attend ICG meeting.

7. CONSENT AGENDA.

MOTION: Commissioner Jeff Randall made a motion to approve the Consent Agenda as presented. Commissioner Dan Toepper seconded the motion. Motion carried unanimously.

- 7.1 Prior Minutes
 - PUD BOC Regular Meeting 01-16-2024 Draft Minutes
 - PUD BOC Special Meeting 01-16-2024 Draft Minutes
 - PUD BOC Special Meeting 01-09-2024 Draft Minutes
- 7.2 Voucher
 - Voucher Approval Form for the commissioners 2-6-24
 - Voucher Certification with Supporting Warrant & PR Register 2-6-24

PAYMENTS TO BE APPROVED

WARRANTS	AMOUNT	DATE
Accounts Payable: #135656 to #135725	\$ 775,079.68	01/11/2024
Accounts Payable: #135726 to #135760	\$ 501,009.69	01/18/2024
Accounts Payable #135761 to #135809	\$ 483,112.90	01/25/2024

Accounts Payable: #135810 to #135813	\$ 45,912.18	01/30/2024
Payroll Checks: # 71124 to # 71125	\$ 5,419.88	01/19/2024
Payroll Direct Deposit:	\$ 230,166.91	01/19/2024

TOTAL INVOICES PAID: \$ 2,040,701.34

ACH/WIRE TRANSFERS PAID		AMOUNT	DATE
ACH/Wire Transfer	# 316 # 325	\$ 1,956,143.37	01/11/24 – 01/25/24

PAYMENT TOTAL \$ 3,996,844.71

Voided Warrants:

131158	\$ 1,071.38
135395	\$ 275.00
319	\$ 95,903.41

- 7.3 Financial Report
December 2023 Financials
- 7.4 Calendar.
BOC Calendar February 6, 2024.
- 7.5 Correspondence Log
C Log 20240206.

END OF CONSENT AGENDA

8. OLD BUSINESS.

8.1 PUD Pole Attachment Rate Resolution. General Manager Kevin Streett and Finance Director Mike Bailey gave a report.

MOTION: Commissioner Dan Toepper made a motion to amend the resolution and go to \$32.00. No second. Motion dies.

MOTION: Commissioner Kenneth Collins moves to adopt a Resolution of the Board of Commissioners of Jefferson County Public Utility District No. 1 of Washington revising pole attachment rates pursuant to RCW 54.04.045. Commissioner Jeff Randall seconds the motion. Motion carried unanimously.

There was some discussion and public comment.

8.2 Resolution for Check Signers. Finance Director Mike Bailey gave a report.

MOTION: Commissioner Kenneth Collins made a motion to approve a resolution of the Board of Commissioners of the Jefferson County Public Utility District No. 1 designating signers for all checking accounts for the PUD. Commissioner Dan Toepper seconded the motion., Motion carried unanimously.

8.3 Water Lead Inspection Presentation. Jose Escalera, Joint Use Specialist of the PUD gave a presentation. This item was for discussion only.

8.4 NoaNet Bylaws Discussion. There was some discussion among the commissioners. There was a consensus among the commissioners that they support General Manager Kevin Streett representing the Jefferson County Public Utility District No. 1 and supporting the resolutions and Bylaws.

9. NEW BUSINESS.

9.1 Olympic Fiber Corridor Underground Bid Approval. General Manager Kevin Streett gave a report.

MOTION: Commissioner Kenneth Collins moved that the Board of Commissioners of the Jefferson County Public Utility District No. 1 approve a resolution authorizing the General Manager to execute all necessary contracts for the Olympic Corridor and In Between Fiber Construction Project. Commissioner Dan Toepper seconded the motion. Motion carried unanimously.

10. ADJOURN. Commissioner Jeff Randall adjourned the February 6, 2024, Regular Meeting of the Jefferson County Public Utility District No. 1 Board of Commissioners, at 6:03 p.m..

Minutes prepared by Cammy Brown, Recording Secretary

Approved:

Commissioner Kenneth Collins, Secretary

Date

Attest:

Commissioner Jeff Randall, President

Date

Commissioner Dan Toepper, Vice President

Date

Please note PUD Board of Commissioner meetings are audio recorded and posted to the PUD website at usually within 1-2 business days of each meeting. If you experience any difficulty accessing a particular recording, you may call 360.385.5800 for assistance. Jefferson PUD provides reasonable accommodations to persons with disabilities. We invite any person with special needs to contact our staff at 360.385.8351 at least 24 hours before the meeting to discuss any special accommodations.

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Accounts Payable Check Register

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01/31/2024 To 02/13/2024

Bank Account: 7 - 1ST SECURITY BANK--WARRANT ACCOUNT

Check / Tran	Date	Pmt Type	Vendor	Vendor Name	Reference	Amount
135814	1/31/24	CHK	10006	AFLAC	AFLAC BILL - MONTHLY	198.84
135815	1/31/24	CHK	10516	AIR SYSTEMS ENGINEERING INC	HVAC MAINT OTTO ST Q1 2024 HVAC MAINT OTTO ST Q1 2024 HVAC MAINT 310 FOUR CRNRS Q1 2024 HVAC MAINT 310 FOUR CRNRS Q1 2024	1,042.54 115.83 4,145.21 460.58
Total for Check/Tran - 135815:						5,764.16
135816	1/31/24	CHK	10447	ANIXTER INC.	GUY STRANDVISE TWIN EYE NUT	1,069.73 669.87
Total for Check/Tran - 135816:						1,739.60
135817	1/31/24	CHK	10914	BENTLEY SYSTEMS	SPIDACALC FULL HWL PPA 1YR 2/1-1/31/25	5,244.98
135818	1/31/24	CHK	10940	CALIX, INC.	SUBSCRIBER EXPERIENCE-JAN 2024 INITIAL PERIOD: 01-01-24-01/31/24	1,363.75 327.30
Total for Check/Tran - 135818:						1,691.05
135819	1/31/24	CHK	11028	CANYON CONSULTANTS LLC	ENVIRONMENTAL COMPLIANCE	9,100.00
135820	1/31/24	CHK	10979	CAPCON NETWORKS LLC	DEDICATED INTERENT ACCESS - MONTHLY	5,714.50
135821	1/31/24	CHK	10045	CENTURY LINK-S	PHONE SERVICE - MONTHLY PHONE SERVICE - MONTHLY PHONE SERVICE - MONTHLY PHONE SERVICE - MONTHLY PHONE SERVICE - MONTHLY PHONE SERVICE - MONTHLY	133.62 10.88 10.87 54.37 4.43 4.42
Total for Check/Tran - 135821:						218.59
135822	1/31/24	CHK	10046	CENTURYLINK	LOW SPD DATA & 2WIRE - MONTHLY LOW SPD DATA & 2WIRE - MONTHLY LOW SPD DATA & 2WIRE - MONTHLY LOW SPD DATA & 2WIRE - MONTHLY	91.89 10.21 35.06 3.90
Total for Check/Tran - 135822:						141.06

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01/31/2024 To 02/13/2024

Bank Account: 7 - 1ST SECURITY BANK--WARRANT ACCOUNT

Check / Tran Date	Pmt Type	Vendor	Vendor Name	Reference	Amount
135823 1/31/24	CHK	10685	CINTAS CORPORATION	FIRST AID SUPPLIES - 191 OTTO ST	124.97
				FIRST AID SUPPLIES - 191 OTTO ST	10.17
				FIRST AID SUPPLIES - 191 OTTO ST	10.18
Total for Check/Tran - 135823:					145.32
135824 1/31/24	CHK	10815	DANIEL ANDERSON TRUCKING&EXCA	FLAGGING - 291 OLYMPUS BLVD 1/9/24	923.82
135825 1/31/24	CHK	10898	EDC TEAM JEFFERSON	EDC SUPPORT FUNDING Q1 2024	8,858.00
				EDC SUPPORT FUNDING Q1 2024	721.00
				EDC SUPPORT FUNDING Q1 2024	721.00
Total for Check/Tran - 135825:					10,300.00
135826 1/31/24	CHK	10781	EVERGREEN CONSULTING GROUP, LLC	ENERGY CONSERVATION REBATE	2,386.68
				ENERGY CONSERVATION REBATE	900.00
				ENERGY CONSERVATION REBATE	1,200.00
				ENERGY CONSERVATION REBATE	800.00
				ENERGY CONSERVATION REBATE	6,000.00
				ENERGY CONSERVATION REBATE	800.00
				ENERGY CONSERVATION REBATE	50.00
				ENERGY CONSERVATION REBATE	3,000.00
				ENERGY CONSERVATION REBATE	3,000.00
				ENERGY CONSERVATION REBATE	800.00
				ENERGY CONSERVATION REBATE	200.00
				ENERGY CONSERVATION REBATE	800.00
				ENERGY CONSERVATION REBATE	200.00
				ENERGY CONSERVATION REBATE	800.00
				ENERGY CONSERVATION REBATE	800.00
				ENERGY CONSERVATION REBATE	200.00
				ENERGY CONSERVATION REBATE	800.00
				ENERGY CONSERVATION REBATE	200.00
				ENERGY CONSERVATION REBATE	800.00
				ENERGY CONSERVATION REBATE	1,200.00

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Bank Account: 7 - 1ST SECURITY BANK--WARRANT ACCOUNT

Check / Tran Date	Pmt Type	Vendor	Vendor Name	Reference	Amount
				ENERGY CONSERVATION REBATE	800.00
				ENERGY CONSERVATION REBATE	1,048.50
				ENERGY CONSERVATION REBATE	35.00
				ENERGY CONSERVATION REBATE	800.00
				ENERGY CONSERVATION REBATE	800.00
				ENERGY CONSERVATION REBATE	800.00
				ENERGY CONSERVATION REBATE	5,295.90
				Total for Check/Tran - 135826:	34,516.08
135827 1/31/24	CHK	10084	EXPRESS SERVICES, INC	ACCT ASSISTANT-WEEKLY	909.54
				ACCT ASSISTANT-WEEKLY	74.03
				ACCT ASSISTANT-WEEKLY	74.03
				Total for Check/Tran - 135827:	1,057.60
135828 1/31/24	CHK	10085	FASTENAL	FB FOAM	305.96
				MISC SUPPLIES	489.02
				MISC SUPPLIES	17.02
				MISC SUPPLIES	166.34
				MISC SUPPLIES	1.39
				MISC SUPPLIES	1.38
				Total for Check/Tran - 135828:	981.11
135829 1/31/24	CHK	10942	FINLEY ENGINEERING CO, INC	PROF SVC: OLYMPIC CORR 12/1-12/31/23	16,844.75
				PROF SVC: JEFF NORTH FTTP 12/01-12/31/23	56,765.68
				PROF SVC: MISC ENG SVCS 12/1-12/31/23	28,756.15
				Total for Check/Tran - 135829:	102,366.58
135830 1/31/24	CHK	10811	GDS ASSOCIATES INC.	MONTHLY WPAG ALLOCATION	681.98
				MONTHLY WPAG ALLOCATION	75.77
				Total for Check/Tran - 135830:	757.75
135831 1/31/24	CHK	10094	GENERAL PACIFIC, INC	EZ BEND HOUSE WRAP, WHITE. 1500'/REEL	298.93
				SPLICE ON CONNECT SC/APC, 10/PACK	16.38
				SPLICE ON CONNECT SC/APC, 10/PACK	188.47

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01/31/2024 To 02/13/2024

Bank Account: 7 - 1ST SECURITY BANK--WARRANT ACCOUNT

Check / Tran Date	Pmt Type	Vendor	Vendor Name	Reference	Amount
				HEAT SHRINK	320.75
Total for Check/Tran - 135831:					824.53
135832 1/31/24	CHK	10098	GRAINGER	MEASURING WHEELS	554.36
135833 1/31/24	CHK	10384	HDR ENGINEERING INC	TASK01 -MISC ON CALL SVC 12/03-12/31 TASK01 -MISC ON CALL SVC 12/03-12/31	30.19 5,133.96
Total for Check/Tran - 135833:					5,164.15
135834 1/31/24	CHK	10110	HENERY HARDWARE	SNOW SHOVEL BROADBAND SUPPLIES	28.36 9.80
Total for Check/Tran - 135834:					38.16
135835 1/31/24	CHK	11037	HENERY HARDWARE & BUILDING SUP	MISC TOOLS	127.80
135836 1/31/24	CHK	10366	ICPE	4 YEAR WORKPLAN GENERAL ENGINEERING PORT LUDLOW EXPANSION	2,362.50 2,497.50 4,792.50
Total for Check/Tran - 135836:					9,652.50
135837 1/31/24	CHK	10839	IRBY ELECTRICAL UTILITES	LUGS UNISTRUT CLAMP	267.29 544.17
Total for Check/Tran - 135837:					811.46
135838 1/31/24	CHK	10117	ITRON, INC.	MAINTENANCE-QUARTERLY MAINTENANCE-QUARTERLY	1,407.05 156.34
Total for Check/Tran - 135838:					1,563.39
135839 1/31/24	CHK	10120	JEFFERSON CO AUDITOR	RECORD EASEMENT AT 488 S JACOB MILLER RD	307.50
135840 1/31/24	CHK	10126	JEFFERSON COUNTY PUBLIC WORKS	UTILITY PRMT APP -TYPE B (IV-020)	311.00
135841 1/31/24	CHK	10136	LES SCHWAB TIRES	FRONT BREAKS VEH# 209	1,189.83
135842 1/31/24	CHK	10140	MAGNUM POWER, LLC	OAK BAY RD-WASHINGTON W/O# 122320 OAK BAY RD-WASHINGTON W/O# 122320 OAK BAY RD-WASHINGTON W/O# 322044	3,543.60 218.40 885.90

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Accounts Payable Check Register

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01/31/2024 To 02/13/2024

Bank Account: 7 - 1ST SECURITY BANK--WARRANT ACCOUNT

Check / Tran Date	Pmt Type	Vendor	Vendor Name	Reference	Amount
				OAK BAY RD-WASHINGTON W/O# 322044	54.60
Total for Check/Tran - 135842:					4,702.50
135843	1/31/24	CHK 10956	MARINE SURVEYS & ASSESSMENTS COWETLANDS CK PARCEL#901114007 10/1-12/31		848.40
135844	1/31/24	CHK 10927	MARSH MUNDORF PRATT SULLIVAN + WPAG MONTHLY 2023 WPAG MONTHLY 2023		614.23 68.25
Total for Check/Tran - 135844:					682.48
135845	1/31/24	CHK 10142	MASON COUNTY PUD #1	ELEC-DOSEWALLIPS RD-PUMP MONTHLY 2024 ELECTRIC-1012 DUCKABUSH RD - FC MONTHLY ELECTRIC - BPA RD - PUMP MONTHLY	235.86 66.00 104.82
Total for Check/Tran - 135845:					406.68
135846	1/31/24	CHK 10282	NORTH OLYMPIC PENINSULA DATA CECHANGE IN SCOPE OF WORK-WO# 423029		450.00
135847	1/31/24	CHK 10166	NWPPA	CFO & SR ACCTNT WEB SRS & BRD GOV 2024 CFO & SR ACCTNT WEB SRS & BRD GOV 2024 CFO & SR ACCTNT WEB SRS & BRD GOV 2024	1,969.40 160.30 160.30
Total for Check/Tran - 135847:					2,290.00
135848	1/31/24	CHK 10167	OFFICE DEPOT	OFFICE SUPPLIES- OPERATIONS OFFICE SUPPLIES- OPERATIONS OFFICE SUPPLIES- OPERATIONS OFFICE SUPPLIES- OPERATIONS OFFICE SUPPLIES- OPERATIONS OFFICE SUPPLIES- OPERATIONS OFFICE SUPPLIES- OPERATIONS BINDER CLIPS- OPERATIONS BINDER CLIPS- OPERATIONS BINDER CLIPS- OPERATIONS OFFICE SUPPLIES-OPERATIONS OFFICE SUPPLIES-OPERATIONS OFFICE SUPPLIES-OPERATIONS SCALE	3.52 0.28 0.29 556.49 45.30 45.30 9.09 0.74 0.74 3.28 0.26 0.27 11.48

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Accounts Payable Check Register

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01/31/2024 To 02/13/2024

Bank Account: 7 - 1ST SECURITY BANK--WARRANT ACCOUNT

Check / Tran Date	Pmt Type	Vendor	Vendor Name	Reference	Amount
				SCALE	0.94
				SCALE	0.93
Total for Check/Tran - 135848:					678.91
135849	1/31/24	CHK 10168	OLDCASTLE INFRASTRUCTURE	CONCRETE VAULT BASES & LIDS	28,372.56
135850	1/31/24	CHK 10549	PENINSULA LEGAL SECRETARIAL SER	TRANSCRIPTION SERVICE	532.13
				TRANSCRIPTION SERVICE	43.31
				TRANSCRIPTION SERVICE	43.31
Total for Check/Tran - 135850:					618.75
135851	1/31/24	CHK 10201	PUBLIC POWER COUNCIL	MEMBER CONTRIBUTION FOR YEAR 2024	1,920.38
				MEMBER CONTRIBUTION FOR YEAR 2024	156.31
				MEMBER CONTRIBUTION FOR YEAR 2024	156.31
Total for Check/Tran - 135851:					2,233.00
135852	1/31/24	CHK 10869	SLATE ROCK SAFETY	PUD CLOTHING	149.15
				PUD CLOTHING	99.33
Total for Check/Tran - 135852:					248.48
135853	1/31/24	CHK 10249	SPECTRA LABORATORIES-KITSAP LLC	TESTING: CONDUCTIVITY PUMP HOUSE 12/27	23.00
				TESTING: COLIFORM/E.COLI QUIMPER 1/3	416.00
				TESTING: HERBICIDES COYLE 12/5	203.00
Total for Check/Tran - 135853:					642.00
135854	1/31/24	CHK 10234	STATE AUDITORS	CPA REVIEW & ACCTBLTY AUDIT FOR YR2022	7,810.77
				CPA REVIEW & ACCTBLTY AUDIT FOR YR2022	635.76
				CPA REVIEW & ACCTBLTY AUDIT FOR YR2022	635.76
Total for Check/Tran - 135854:					9,082.29
135855	1/31/24	CHK 10221	THE STATION SIGNS & SCREEN PRINTI	POLE SIGNS	81.83
135856	1/31/24	CHK 10965	MICHAEL P THOMAS	CLOTHING ALLOWANCE 2024	199.99
135857	1/31/24	CHK 10733	DANIEL S TOEPPER	WPUDA, ENERGY NW, EDC, BOC, MTG W GM	773.01
				WPUDA, ENERGY NW, EDC, BOC, MTG W GM	62.92

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Accounts Payable Check Register

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01/31/2024 To 02/13/2024

Bank Account: 7 - 1ST SECURITY BANK--WARRANT ACCOUNT

Check / Tran Date	Pmt Type	Vendor	Vendor Name	Reference	Amount
				WPUDA, ENERGY NW, EDC, BOC, MTG W GM	62.92
				Total for Check/Tran - 135857:	898.85
135858 1/31/24	CHK	10620	UPS	ALTEC 1/5	15.54
				ALTEC 1/5	15.53
				HJ ARNETT 1/4	15.45
				EDGE ANALYTICAL 1/9	25.86
				COMMSCOPE 1/18	269.21
				Total for Check/Tran - 135858:	341.59
135859 1/31/24	CHK	10258	VERIZON WIRELESS, BELLEVUE	SCADA CRADLEPNT DEVICES QB-MONTHLY	834.94
				WIFI-MONTHLY VEHICLES	232.03
				WIFI-MONTHLY VOICE&MOBILE BROADBAND LINE	43.65
				WIFI-MONTHLY ADMIN IT BACKUP SERV ROOM	43.65
				WIFI-MONTHLY EXECUTIVE	87.29
				WIFI-MONTHLY FINANCE	104.75
				WIFI-MONTHLY FINANCIAL	43.63
				WIFI-MONTHLY VEHICLES	51.57
				WIFI-MONTHLY VOICE&MOBILE BROADBAND LINE	21.95
				WIFI-MONTHLY WATER-207	21.82
				WIFI-MONTHLY ADMIN IT BACKUP SERV ROOM	10.91
				WIFI-MONTHLY EXECUTIVE	21.82
				WIFI-MONTHLY FINANCE	26.18
				WIFI-MONTHLY FINANCIAL	10.91
				Total for Check/Tran - 135859:	1,555.10
135860 1/31/24	CHK	10260	WA STATE DEFERRED COMPENSATIONPL DEFERRED COMP EE		21,171.22
			PL DEFERRED COMP ER		9,189.76
				Total for Check/Tran - 135860:	30,360.98
135861 1/31/24	CHK	10680	WELLSPRING FAMILY SERVICES	PROFESSIONAL COACHING NOV 2023	815.63
				PROFESSIONAL COACHING NOV 2023	90.62
				Total for Check/Tran - 135861:	906.25

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Bank Account: 7 - 1ST SECURITY BANK--WARRANT ACCOUNT

Check / Tran Date	Pmt Type	Vendor	Vendor Name	Reference	Amount
135862 1/31/24	CHK	10274	WESTBAY AUTO PARTS, INC.	PLUG VEH# 126	13.52
				ANTIFREEZE	28.34
Total for Check/Tran - 135862:					41.86
135863 1/31/24	CHK	10990	BRYCE L WILSON	CONSULTING SERVICE 12/1/23-12/31/23	9,306.45
				CONSULTING SERVICE 12/1/23-12/31/23	1,034.05
Total for Check/Tran - 135863:					10,340.50
135864 1/31/24	CHK	10278	WPUDA	MEMBERSHIP DUES-MONTHLY	5,334.58
				MEMBERSHIP DUES-MONTHLY	434.21
				MEMBERSHIP DUES-MONTHLY	434.21
Total for Check/Tran - 135864:					6,203.00
135865 2/8/24	CHK	10002	A WORKSAFE SERVICE, INC	DRUG TESTS 10/30-12/19/23	294.00
135866 2/8/24	CHK	10957	KAREN M ABBOTT	PHONE ALLOWANCE - MONTHLY	45.00
135867 2/8/24	CHK	10481	AMAZON	DRILL BIT SET, 29 PIECE	81.81
				MAGLITE, SILVER	58.84
				FLASHLIGHT	34.90
				HANDHELD SCANNER	129.72
				IMPACT SOCKET SET	76.26
				RULER	26.17
				SCREW DRIVER SET	43.61
				SCREWDRIVER SET	73.09
				TOOL BUCKET	44.23
				DRILL BIT SET, 29 PIECE	-81.81
				MAGLITE, SILVER	-58.84
				ICE MACHINE FILTER	172.02
				ICE MACHINE FILTER	19.11
				CRESCENT SET	143.50
				DRILL BIT SET	70.77
				FLASHLIGHT	57.62
				FLUKE METER	242.20

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Bank Account: 7 - 1ST SECURITY BANK--WARRANT ACCOUNT

Check / Tran Date	Pmt Type	Vendor	Vendor Name	Reference	Amount
				LEATHERMAN	163.60
				TRUCK BATTERIES	54.52
				HAND PUMP	53.48
				FLUKE METER	157.09
Total for Check/Tran - 135867:					1,561.89
135868 2/8/24	CHK	10980	AMELL FAMILY LIMITED PARTNERSHI	FIBER STORAGE RENTAL SPACE MONTHLY	95.00
				FIBER STORAGE RENTAL SPACE MONTHLY	1,350.00
Total for Check/Tran - 135868:					1,445.00
135869 2/8/24	CHK	10485	ARNETT INDUSTRIES, LLC	REPAIR PINPOINTER-STUCK NEEDLE/CALBRATE	108.14
135870 2/8/24	CHK	10933	AT&T MOBILITY II LLC	CRADLEPOINT SERVICE FOR AMI - MONTHLY	1,278.52
135871 2/8/24	CHK	10688	SEAN M BAILEY	PHONE ALLOWANCE - MONTHLY	38.70
				PHONE ALLOWANCE - MONTHLY	3.15
				PHONE ALLOWANCE - MONTHLY	3.15
Total for Check/Tran - 135871:					45.00
135872 2/8/24	CHK	10339	BORDER STATES ELECTRIC	CU C,DE,CAP,BE,COUP,CUTOUT	11,649.25
				CU C,DE,CAP,BE,COUP,CUTOUT	538.58
				CONDUIT BELLEND	689.93
				CONDUIT COUPLING	28.50
				COPPER C	362.55
				COUPLING	401.15
				PENTA BOLTS	140.50
				SIDEBY	260.43
Total for Check/Tran - 135872:					14,070.89
135873 2/8/24	CHK	10044	CENTURY LINK QCC-P	PH#360-385-5800 MONTHLY	11.37
				PH#360-385-5800 MONTHLY	0.93
				PH#360-385-5800 MONTHLY	0.92
Total for Check/Tran - 135873:					13.22
135874 2/8/24	CHK	10815	DANIEL ANDERSON TRUCKING&EXCA	FLAGGING- TALA SHORE & JOAN ST 1/8/24	1,547.30

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Bank Account: 7 - 1ST SECURITY BANK--WARRANT ACCOUNT

Check / Tran Date	Pmt Type	Vendor	Vendor Name	Reference	Amount
				FLAGGING - TALA SHORE 1/23/2024	1,204.95
				FLAGGING - SOUTH POINT RD 1/25/2024	1,533.85
				FLAGGING - PARADISE BAY & ANDERSON 1/24	1,780.55
				FLAGGING- E ROSE ST 1/23/2024	1,698.31
				FLAGGING- VARIOUS LOCATIONS 1/25/2024	1,533.85
				FLAGGING- MCARDLE AVE 1/24/2024	1,451.64
				FLAGGING - 2553 CAPE GEORGE RD 1/22/2024	1,122.73
				Total for Check/Tran - 135874:	11,873.18
135875 2/8/24	CHK	10551	DAY WIRELESS SYSTEMS	MOBILE RADIOS - MONTHLY	1,034.05
135876 2/8/24	CHK	10060	DELL MARKETING LP	MOBILE PRECISION 3581 QTY7	10,872.63
				OPTIPLEX MICRO (PLUS 7010)QTY14	14,076.28
				MOBILE PRECISION 3581 QTY7	884.99
				OPTIPLEX MICRO (PLUS 7010)QTY14	1,145.75
				MOBILE PRECISION 3581 QTY7	884.97
				OPTIPLEX MICRO (PLUS 7010)QTY14	1,145.75
				Total for Check/Tran - 135876:	29,010.37
135877 2/8/24	CHK	10068	DISCOVERY BAY GROUP, LLC	CONSULTING SERVICE-MONTHLY	5,160.00
				CONSULTING SERVICE-MONTHLY	420.00
				CONSULTING SERVICE-MONTHLY	420.00
				Total for Check/Tran - 135877:	6,000.00
135878 2/8/24	CHK	10070	DOUBLE D ELECTRICAL, INC	QUILCENE FIBER HUT	8,002.33
135879 2/8/24	CHK	11065	EDGE ANALYTICAL, INC	VANDECAR WATER SYSTEM TESTING	99.00
135880 2/8/24	CHK	10404	FARWEST LINE SPECIALTIES LLC	REPLACEMENT IMPACT WRENCH	445.26
135881 2/8/24	CHK	10454	GLOBAL RENTAL COMPANY INC	2023 FREIGHTLINER VEH#418 1/17-2/13/24	4,582.20
				VEH#414 DAMAGE REPAIR JIB WINCH ROPE	1,156.20
				Total for Check/Tran - 135881:	5,738.40
135882 2/8/24	CHK	10095	GOOD MAN SANITATION, INC	SEPTIC MAINTENANCE - 742 PETERSON LAKE	3,288.79

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Check / Tran Date	Pmt Type	Vendor	Vendor Name	Reference	Amount
				SEPTIC TANK INSPECTION - 744 PETERSON RD	239.64
				Total for Check/Tran - 135882:	3,528.43
135883 2/8/24	CHK	10396	JEAN M HALL	PHONE ALLOWANCE - MONTHLY	38.70
				PHONE ALLOWANCE - MONTHLY	3.15
				PHONE ALLOWANCE - MONTHLY	3.15
				Total for Check/Tran - 135883:	45.00
135884 2/8/24	CHK	10939	JAMESON J HAWN	PHONE ALLOWANCE - MONTHLY	38.70
				PHONE ALLOWANCE - MONTHLY	3.15
				PHONE ALLOWANCE - MONTHLY	3.15
				Total for Check/Tran - 135884:	45.00
135885 2/8/24	CHK	11037	HENERY HARDWARE & BUILDING SUP	ROOFING NAILS	27.26
				PIN PUNCH QTY 2	15.25
				Total for Check/Tran - 135885:	42.51
135886 2/8/24	CHK	10114	IBEW LOCAL UNION NO 77	IBEW JAN 2024 UNION DUES	3,646.10
135887 2/8/24	CHK	10839	IRBY ELECTRICAL UTILITES	COPPER C	403.67
				SIDEBY	23.46
				WEDGE CLAMP	198.02
				Total for Check/Tran - 135887:	625.15
135888 2/8/24	CHK	10782	AMANDA D ISAAK	PHONE ALLOWANCE - MONTHLY	38.70
				PHONE ALLOWANCE - MONTHLY	3.15
				PHONE ALLOWANCE - MONTHLY	3.15
				Total for Check/Tran - 135888:	45.00
135889 2/8/24	CHK	10518	J HARLEN COMPANY	CHAINSAW	293.48
				COPPER GRIP	391.23
				TOOL BATTERY	129.83
				ADPATER	23.30
				PENTA SOCKET	35.46
				Total for Check/Tran - 135889:	873.30

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Bank Account: 7 - 1ST SECURITY BANK--WARRANT ACCOUNT

Check / Tran Date	Pmt Type	Vendor	Vendor Name	Reference	Amount
135890 2/8/24	CHK	10129	JIFFY LUBE	OIL CHANGE VEH# 215	92.89
				OIL CHANGE VEH# 133	148.51
Total for Check/Tran - 135890:					241.40
135891 2/8/24	CHK	10320	ANNETTE JOHNSON	PHONE ALLOWANCE - MONTHLY	38.70
				PHONE ALLOWANCE - MONTHLY	3.15
				PHONE ALLOWANCE - MONTHLY	3.15
Total for Check/Tran - 135891:					45.00
135892 2/8/24	CHK	10348	KEMP WEST, INC	TT T&M-CAPE GEORGE RD W/E 01/06/2024	5,220.44
135893 2/8/24	CHK	10356	KRISTOFFER M LOTT	PHONE ALLOWANCE - MONTHLY	38.70
				PHONE ALLOWANCE - MONTHLY	3.15
				PHONE ALLOWANCE - MONTHLY	3.15
Total for Check/Tran - 135893:					45.00
135894 2/8/24	CHK	10470	MISSION COMMUNICATIONS, LLC	WELL SCADA SYS 1Y 2/1/24-1/31/25	1,690.20
135895 2/8/24	CHK	10153	MURREY'S DISPOSAL CO., INC.	4CRNR 2YD JAN-24	180.94
				4CRNR 2YD JAN-24	14.73
				4CRNR 2YD JAN-24	14.72
				4CRNRS JAN 2024	175.44
				4CRNRS JAN 2024	14.28
				4CRNRS JAN 2024	14.28
				4CRNR 30YD RNTL JAN-24	538.38
				4CRNR 30YD RNTL JAN-24	43.82
				4CRNR 30YD RNTL JAN-24	43.82
				21KENNEDY JAN 2404	65.56
				21KENNEDY JAN 2404	5.34
				21KENNEDY JAN 2404	5.33
				2YD 210FOUR JAN-24	176.62
				2YD 210FOUR JAN-24	14.38
				2YD 210FOUR JAN-24	14.37
				191OTTO 2YD JAN-24	176.62

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Bank Account: 7 - 1ST SECURITY BANK--WARRANT ACCOUNT

Check / Tran Date	Pmt Type	Vendor	Vendor Name	Reference	Amount
				191OTTO 2YD JAN-24	14.38
				191OTTO 2YD JAN-24	14.37
				210 4CRNR JAN 24	89.59
				210 4CRNR JAN 24	7.29
				210 4CRNR JAN 24	7.29
				Total for Check/Tran - 135895:	1,631.55
135896 2/8/24	CHK	10165	NW LABORERS-EMPLOYERS TRUST FU MEDICAL PREMIUM MAR 2024		19,361.00
135897 2/8/24	CHK	10631	WILLIAM P O'DONNELL	PHONE ALLOWANCE - MONTHLY	19.35
				PHONE ALLOWANCE - MONTHLY	3.15
				PHONE ALLOWANCE - MONTHLY	22.50
				Total for Check/Tran - 135897:	45.00
135898 2/8/24	CHK	10167	OFFICE DEPOT	OFFICE SUPPLIES- OPERATIONS	169.31
				OFFICE SUPPLIES- OPERATIONS	13.78
				OFFICE SUPPLIES- OPERATIONS	13.78
				COAT RACKS	31.88
				COAT RACKS	2.60
				COAT RACKS	2.59
				Total for Check/Tran - 135898:	233.94
135899 2/8/24	CHK	10169	OLYCAP	PWRBST/OLYCAP JAN 2024	1,212.85
135900 2/8/24	CHK	10170	OLYMPIC EQUIPMENT RENTALS	EXCAVATOR RNTL EMRG RPR- 29 OLD GARDNER	377.32
135901 2/8/24	CHK	10175	PACIFIC UNDERWRITERS CORP	COMMERCIAL CRIME BOND 3YEAR-3OF3	1,314.00
				LIFE - MAR 2024	769.20
				LTD - MAR 2024	2,611.23
				Total for Check/Tran - 135901:	4,694.43
135902 2/8/24	CHK	10181	PENINSULA PEST CONTROL	RODENT SVC MO 210 FOUR CRNRS	81.83
135903 2/8/24	CHK	10203	PURMS JOINT SELF INSURANCE FUND	HEALTH & WELFARE JAN 2024	19,558.59
135904 2/8/24	CHK	10540	JEFFREY W RANDALL	WPUDA, PUD BRD MTG, MTG W GM &FIN JAN-24	350.51

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Bank Account: 7 - 1ST SECURITY BANK--WARRANT ACCOUNT

Check / Tran Date	Pmt Type	Vendor	Vendor Name	Reference	Amount
				WPUDA, PUD BRD MTG, MTG W GM &FIN JAN-24	28.53
				WPUDA, PUD BRD MTG, MTG W GM &FIN JAN-24	28.53
Total for Check/Tran - 135904:					407.57
135905 2/8/24	CHK	10565	JIMMY R SCARBOROUGH	TRAVEL - LODGING	463.76
				TRAVEL - MEALS PER DIEM	222.00
				WELLNESS PROGRAM REIMBURSEMENT 2024	300.00
Total for Check/Tran - 135905:					985.76
135906 2/8/24	CHK	10216	SECURITY SERVICES NW, INC.	SUBSTATION PATROL MONTHLY	6,188.01
				NIGHT PAYMENT PICKUP - MONTHLY	848.00
				NIGHTLY YARD CHECK - MONTHLY	500.50
				NIGHT PAYMENT PICKUP - MONTHLY	69.02
				NIGHT PAYMENT PICKUP - MONTHLY	69.02
Total for Check/Tran - 135906:					7,674.55
135907 2/8/24	CHK	10869	SLATE ROCK SAFETY	PUD CLOTHING	230.08
				PUD CLOTHING	423.41
				PUD CLOTHING	203.02
				PUD CLOTHING	209.02
				PUD CLOTHING	246.18
				PUD CLOTHING	632.78
Total for Check/Tran - 135907:					1,944.49
135908 2/8/24	CHK	10249	SPECTRA LABORATORIES-KITSAP LLC	TESTING: COLIFORM/E.COLI QUIMPER 1/5	26.00
				TESTING: IOC TRITON COVE 12/20/23	385.00
Total for Check/Tran - 135908:					411.00
135909 2/8/24	CHK	10331	ST VINCENT DE PAUL	PWRBST/ST VINCENT DE PAUL JAN 2024	1,212.85
135910 2/8/24	CHK	10400	DONALD K STREETT	PHONE ALLOWANCE - MONTHLY	38.70
				PHONE ALLOWANCE - MONTHLY	3.15
				PHONE ALLOWANCE - MONTHLY	3.15
Total for Check/Tran - 135910:					45.00

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Bank Account: 7 - 1ST SECURITY BANK--WARRANT ACCOUNT

Check / Tran Date	Pmt Type	Vendor	Vendor Name	Reference	Amount
135911 2/8/24	CHK	11026	THE CAR WASH PORT TOWNSEND	VEH# 211 DEC FLEET SERVICE DETAILING: VEH# 132	15.27 218.20
Total for Check/Tran - 135911:					233.47
135912 2/8/24	CHK	10252	ULINE	ICE MELT	1,332.26
135913 2/8/24	CHK	10615	US BANK	ALYSON DEAN DAN TOEPPER ERIC STOREY EXECUTIVE DEPARTMENT HR DEPARTMENT IT DEPARTMENT JEFF RANDALL KEVIN STREET KRISTOFFER LOTT MELANIE R DES MARAIS MIKE BAILEY WILL O'DONNELL	2,012.77 517.80 860.00 375.00 814.95 804.21 297.07 77.83 1,276.16 116.94 3,712.20 552.50
Total for Check/Tran - 135913:					11,417.43
135914 2/8/24	CHK	10255	USA BLUEBOOK	ALKALINITY TEST KIT	193.00
135915 2/8/24	CHK	10947	VAN NESS FELDMAN, LLP	WATER RIGHTS AND REGULATION-DEC INV	2,880.50
135916 2/8/24	CHK	10258	VERIZON WIRELESS, BELLEVUE	CELL PHONE SERVICE QB12/16-1/15/2024 CELL PHONE SERVICE QB12/16-1/15/2024 CELL PHONE SERVICE QB12/16-1/15/2024 CELL PHONE SERVICE QB12/16-1/15/2024 CELL PHONE SERVICE QB12/16-1/15/2024 CELL PHONE SERVICE QB12/16-1/15/2024 CELL PHONE SERVICE QB12/16-1/15/2024 CELL PHONE SERVICE QB12/16-1/15/2024 CELL PHONE SERVICE QB12/16-1/15/2024 CELL PHONE SERVICE QB12/16-1/15/2024	375.15 26.07 231.12 188.85 94.56 80.09 212.42 80.09 115.55

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Bank Account: 7 - 1ST SECURITY BANK--WARRANT ACCOUNT

Check / Tran Date	Pmt Type	Vendor	Vendor Name	Reference	Amount
				CELL PHONE SERVICE QB12/16-1/15/2024	112.20
				CELL PHONE SERVICE QB12/16-1/15/2024	104.28
				CELL PHONE SERVICE QB12/16-1/15/2024	26.07
				CELL PHONE SERVICE QB12/16-1/15/2024	39.18
				CELL PHONE SERVICE QB12/16-1/15/2024	40.91
				CELL PHONE SERVICE QB12/16-1/15/2024	187.08
				CELL PHONE SERVICE QB12/16-1/15/2024	187.08
				CELL PHONE SERVICE QB12/16-1/15/2024	132.33
				CELL PHONE SERVICE QB12/16-1/15/2024	36.01
				CELL PHONE SERVICE QB12/16-1/15/2024	36.01
				CELL PHONE SERVICE QB12/16-1/15/2024	233.77
				CELL PHONE SERVICE QB12/16-1/15/2024	67.99
				CELL PHONE SERVICE QB12/16-1/15/2024	55.93
				CELL PHONE SERVICE QB12/16-1/15/2024	46.93
				CELL PHONE SERVICE QB12/16-1/15/2024	36.01
				CELL PHONE SERVICE QB12/16-1/15/2024	194.80
				CELL PHONE SERVICE QB12/16-1/15/2024	25.68
				CELL PHONE SERVICE QB12/16-1/15/2024	307.51
				CELL PHONE SERVICE QB12/16-1/15/2024	4.00
				CELL PHONE SERVICE QB12/16-1/15/2024	4.00
				CELL PHONE SERVICE QB12/16-1/15/2024	54.92
				CELL PHONE SERVICE QB12/16-1/15/2024	7.55
				CELL PHONE SERVICE QB12/16-1/15/2024	6.21
				CELL PHONE SERVICE QB12/16-1/15/2024	5.21
				CELL PHONE SERVICE QB12/16-1/15/2024	54.55
				CELL PHONE SERVICE QB12/16-1/15/2024	4.00
				CELL PHONE SERVICE QB12/16-1/15/2024	21.63
				CELL PHONE SERVICE QB12/16-1/15/2024	90.15
				CELL PHONE SERVICE QB12/16-1/15/2024	104.28
				CELL PHONE SERVICE QB12/16-1/15/2024	104.17
Total for Check/Tran - 135916:					3,734.34

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Bank Account: 7 - 1ST SECURITY BANK--WARRANT ACCOUNT

Check / Tran Date	Pmt Type	Vendor	Vendor Name	Reference	Amount
135917 2/8/24	CHK	10278	WPUDA	COMMISSIONER TRAINING LUNCH	17.20
				COMMISSIONER TRAINING LUNCH	1.40
				COMMISSIONER TRAINING LUNCH	1.40
				COMMISSIONER TRAINING LUNCH	21.50
				COMMISSIONER TRAINING LUNCH	1.75
				COMMISSIONER TRAINING LUNCH	1.75
Total for Check/Tran - 135917:					45.00

Total Payments for Bank Account - 7 :	(104)	480,462.23
Total Voids for Bank Account - 7 :	(0)	0.00
Total for Bank Account - 7 :	(104)	480,462.23

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Bank Account: 8 - 1ST SECURITY BANK--ACH/WIRE PAYMENTS

Check / Tran Date	Pmt Type	Vendor	Vendor Name	Reference	Amount
1 2/8/24	CHK	10688	SEAN M BAILEY	WELLNESS PROGRAM REIMBURSEMENT 2024	152.18 VOID
				WELLNESS PROGRAM REIMBURSEMENT 2024	11.46 VOID
Total for Check/Tran - 1:					163.64 VOID

Total Payments for Bank Account - 8 :	(0)	0.00
Total Voids for Bank Account - 8 :	(1)	163.64
Total for Bank Account - 8 :	(1)	163.64
 Grand Total for Payments :	 (104)	 480,462.23
Grand Total for Voids :	(1)	163.64
Grand Total :	(105)	480,625.87

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Bank Account: 8 - 1ST SECURITY BANK--ACH/WIRE PAYMENTS

Check / Tran Date	Pmt Type	Vendor	Vendor Name	Reference	Amount
324 1/31/24	WIRE	10280	USDA-WIRE TRANSFER	H0015 PRINCIPAL	17,884.11
326 2/13/24	WIRE	10279	BPA-WIRE TRANSFER	POWER PURCHASE/COMBINED BILL DEC 2023	1,402,912.00
327 2/2/24	WIRE	10809	PETERSON LAKE - WIRE PAYMENT	PETERSON LAKE WIRE PMT MONTHLY PETERSON LAKE WIRE PMT MONTHLY	12,585.97 1,742.65
Total for Check/Tran - 327:					14,328.62
328 2/5/24	WIRE	11038	TEXAS STATE DISBURSEMENT UNIT	PL CHILD SUPPORT EE	311.54
329 2/5/24	WIRE	10281	IRS - EFTPS	EMPLOYER'S MEDICARE TAX EMPLOYEES' MEDICARE TAX EMPLOYER'S FICA TAX EMPLOYEES' FICA TAX EMPLOYEES' FEDERAL WITHHOLDING TAX EMPLOYEES' FEDERAL WITHHOLDING	4,993.43 4,993.43 21,351.15 21,351.15 12,083.49 20,054.31
Total for Check/Tran - 329:					84,826.96

Total Payments for Bank Account - 8 :	(5)	1,520,263.23
Total Voids for Bank Account - 8 :	(0)	0.00
Total for Bank Account - 8 :	(5)	1,520,263.23
Grand Total for Payments :	(5)	1,520,263.23
Grand Total for Voids :	(0)	0.00
Grand Total :	(5)	1,520,263.23

JEFFERSON COUNTY PUD NO 1

ISSUED PAYROLL CHECKS
PAY DATE: 2/02/2024

Empl	Position	Check #	Check Date	Amount
2003	WATER TREATMENT PLANT OPERATOR III	71126	2/2/2024	2,841.35
2004	WATER TREATMENT PLANT OPERATOR III - LEAD	71127	2/2/2024	3,776.51
				\$ 6,617.86

JEFFERSON COUNTY PUD NO 1

DIRECT DEPOSIT PAYROLL
PAY DATE: 2/02/2024

Empl	Position	Pay Date	Net Pay
3046	ACCOUNTING ASSOCIATE	2/2/2024	\$ 178.52
3062	ACCOUNTING ASSOCIATE	2/2/2024	\$ 2,339.12
3070	ACCOUNTING ASSOCIATE	2/2/2024	\$ 1,989.58
3039	ACCOUNTING SPECIALIST	2/2/2024	\$ 2,985.02
3065	ADMINISTRATIVE ASSISTANT	2/2/2024	\$ 2,474.85
3052	ADMINISTRATIVE ASSISTANT	2/2/2024	\$ 2,629.34
3078	ASSISTANT GENERAL MANAGER	2/2/2024	\$ 11,265.77
4006	COMMISSIONER DIST 1	2/2/2024	\$ 1,126.94
4004	COMMISSIONER DIST 2	2/2/2024	\$ 2,717.93
4008	COMMISSIONER DIST 3	2/2/2024	\$ 2,664.80
3034	COMMUNICATIONS DIRECTOR	2/2/2024	\$ 3,727.92
3002	CUSTOMER SERVICE COORDINATOR	2/2/2024	\$ 1,681.18
3022	CUSTOMER SERVICE REP	2/2/2024	\$ 1,719.09
3032	CUSTOMER SERVICE REP	2/2/2024	\$ 1,689.36
3048	CUSTOMER SERVICE REP	2/2/2024	\$ 1,811.32
3056	CUSTOMER SERVICE REP	2/2/2024	\$ 1,571.31
3066	CUSTOMER SERVICE REP	2/2/2024	\$ 1,494.86
3075	CUSTOMER SERVICE REP	2/2/2024	\$ 1,532.36
3060	DIGITAL COMMUNICATIONS SPECIALIST	2/2/2024	\$ 2,413.84
1027	ELECTRICAL ENGINEERING MANAGER	2/2/2024	\$ 3,444.52
1041	ELECTRICAL SUPERINTENDENT	2/2/2024	\$ 4,758.18
3005	EXECUTIVE ASSISTANT/PUBLIC RECORDS OFFICER	2/2/2024	\$ 2,449.54
3033	FINANCE DIRECTOR	2/2/2024	\$ 4,991.76
3029	FINANCE SERVICES MANAGER	2/2/2024	\$ 2,978.26
1046	FLEET/WAREHOUSE HELPER	2/2/2024	\$ 3,623.56
1012	FOREMAN LINEMAN	2/2/2024	\$ 6,569.93
1011	GENERAL MANAGER	2/2/2024	\$ 5,308.79
1042	GIS SPECIALIST	2/2/2024	\$ 2,661.05
1017	HEAD STOREKEEPER	2/2/2024	\$ 2,526.65
3063	HUMAN RESOURCES COORDINATOR	2/2/2024	\$ 2,938.35
3047	HUMAN RESOURCES DIRECTOR	2/2/2024	\$ 4,067.63
3008	INFORMATION TECHNOLOGY MANAGER	2/2/2024	\$ 3,726.74
3077	IT SUPPORT TECHNICIAN : BROADBAND	2/2/2024	\$ 2,020.27
3074	IT TECH SUPPORT	2/2/2024	\$ 2,069.15
2001	JOINT UTILITY SPECIALIST	2/2/2024	\$ 3,273.50
1068	LEAD NETWORK TECHNICIAN	2/2/2024	\$ 2,595.56
1000	LINEMAN	2/2/2024	\$ 5,520.43
1034	LINEMAN	2/2/2024	\$ 5,456.08
1055	LINEMAN	2/2/2024	\$ 2,575.27
1063	LINEMAN	2/2/2024	\$ 4,017.00
1067	LINEMAN	2/2/2024	\$ 7,351.32
1060	LINEMAN	2/2/2024	\$ 3,216.35
1061	LINEMAN	2/2/2024	\$ 4,752.10
1062	LINEMAN	2/2/2024	\$ 5,500.75
1065	LINEMAN	2/2/2024	\$ 5,667.93
1066	LINEMAN	2/2/2024	\$ 4,084.06
1059	LINEMAN APPRENTICE	2/2/2024	\$ 1,958.43
1043	METER READER	2/2/2024	\$ 1,940.63
1047	METER READER	2/2/2024	\$ 3,137.45
1056	METER READER	2/2/2024	\$ 2,063.72
1064	METER READER	2/2/2024	\$ 2,548.53
2008	METER READER	2/2/2024	\$ 1,914.34
3067	NETWORK/BROADBAND ENGINEER	2/2/2024	\$ 3,664.28
1050	PRE-APPRENTICE	2/2/2024	\$ 3,039.15
3004	RESOURCE MANAGER	2/2/2024	\$ 3,646.44
1010	SCADA ENGINEER II	2/2/2024	\$ 2,838.15
1003	SCADA TECH APPRENTICE	2/2/2024	\$ 2,686.82
3020	SERVICES DIRECTOR	2/2/2024	\$ 3,341.73
1026	STAKING ENGINEER	2/2/2024	\$ 3,740.97
1031	STAKING ENGINEER	2/2/2024	\$ 2,394.25
1014	STOREKEEPER	2/2/2024	\$ 2,844.97
1015	SUBSTATION/METER FOREMAN	2/2/2024	\$ 2,729.98
1033	SUBSTATION/METERING TECH	2/2/2024	\$ 4,272.31
3003	UTILITY BILLING CLERK	2/2/2024	\$ 4,125.29
3027	UTILITY BILLING CLERK	2/2/2024	\$ 1,781.61
3000	UTILITY BILLING COORDINATOR	2/2/2024	\$ 1,871.00
1037	VEGETATION & PERMITTING SPECALIST	2/2/2024	\$ 2,165.44
2000	WATER DISTRIBUTION MANAGER II	2/2/2024	\$ 1,981.90
2002	WATER DISTRIBUTION MANAGER II	2/2/2024	\$ 2,260.40
2005	WATER DISTRIBUTION MANAGER II	2/2/2024	\$ 3,243.75
			\$ 222,349.38

VOUCHER APPROVAL FORM

We, the undersigned Board of Commissioners of Public Utility District No. 1 of Jefferson County hereby approve pending payments for transactions greater than \$100,000, if any. The following transactions are approved from the General Fund in the amount of **\$2,229,692.70** on this **20th** day of **February** **2024** ;

Jeff Randall
President

Dan Toepper
Vice President

Kenneth Collins
Secretary

PAYMENTS TO BE APPROVED:

WARRANTS		AMOUNT	DATE
Accounts Payable: # 135814	to # 135864	\$ 303,591.72	1/31/2024
Accounts Payable: # 135865	to # 135917	\$ 176,870.51	2/8/2024
Payroll Checks: # 71126	to # 71127	\$ 6,617.86	2/2/2024
Payroll Direct Deposit:		\$ 222,349.38	2/2/2024
TOTAL INVOICES PAID		\$709,429.47	

ACH/WIRE TRANSFERS PAID		AMOUNT	DATE
ACH/Wire Transfer # 324	to # 329	\$ 1,520,263.23	1/31-2/13/24

PAYMENT TOTAL **\$2,229,692.70**

VOIDED WARRANTS
1 \$ 163.64



AGENDA REPORT

DATE: February 20, 2024
TO: Board of Commissioners
FROM: Mike Bailey, Finance Director/Treasurer
RE: Write-off of delinquent accounts from active accounts receivable

SUMMARY: Per Write-Off of Uncollectable Accounts Policy passed September 2017, the Board of Commissioners agreed to review and approve for write off inactive account balances over 90 days in arrears that had been given 30 days’ notice that their account will be referred to a collection agency.

BACKGROUND: These inactive accounts are recorded in the Active Accounts Receivable Data Base and need to be transferred to the Uncollectible Data Base in the Customer Information System. The process of writing off does not “erase” the debt unless the debt has been discharged through a bankruptcy court. The PUD’s staff has attempted to collect payment on these accounts. A collection agency is better equipped to pursue collection now that these accounts have disconnected from utility service with the PUD and are over 90 days in arrears.

ANALYSIS/FINDINGS: There are 16 inactive accounts in the Active Accounts Receivable Data Base who owe the PUD \$2,019.15 for utility services and who have received notice over 30 days ago that their account will be referred to a collection agency.

FISCAL IMPACT: Bad Debt Expense has already been charged in anticipation of having accounts who would fail to pay their final bill for utility services. On the PUD’s Balance Sheet, Line 20. Accounts Receivable-Sales of Utility Services has been netted by an estimated Reserve for Uncollectible Accounts. To remedy the debt, these inactive accounts will pay the collection agency for the amount owed to the PUD plus a fee for the agency’s professional services. Any amounts received on the written off amount, will be deposited into the PUD’s Depository Bank Account and the Reserve for Uncollectible Accounts adjusted. No revenue or expense accounts are affected by this write-off.

RECOMMENDATION: Transfer the 16 inactive accounts owing \$2,019.15 from the Active Accounts Receivable Data Base to the Uncollectible Accounts Data Base and authorize Evergreen Financial Services to pursue collection efforts allowed by law.

ATTACHMENT: The Summary of Write-offs of Uncollectible Accounts Receivable provides an analysis of the number and amounts owed and signature of approval by the Secretary of the Board of Commissioners.



Board of Commissioners

Jeff Randall, District 1
 Kenneth Collins, District 2
 Dan Toepper, District 3

Kevin Streett, General Manager

Write-Offs of Uncollectible Accounts Receivable

On February 20, 2024, the following summary of inactive customer accounts with a past due balance of greater than \$50.00 and in excess of 90 days were referred to and provided a 30-day written notice by a collection agency. Furthermore, all amounts were deemed uncollectible by the Finance Director/District Auditor regardless of the amount past due. For accounting and financial reporting purposes, write-offs of uncollectible receivables are made against the allowance for bad debt account once approved by the Board. The following accounts are requested to be written off as uncollectible:

<u>Uncollectible Amount Range</u>	<u>Number of Accounts</u>	<u>Write-Off Amount</u>
Up to \$50	1	\$21.17
\$51 - \$100	6	\$459.62
\$101 - \$200	7	\$833.76
\$201 - \$300	0	\$ -
Over \$300	2	\$704.60
TOTAL	16	\$2,019.15

Approval, Board of Commissioners

Ken Collins
 Secretary

PUD Calendar

February 20, 2024

February 20, 2024, Special Meeting, 3:00 PM, 310 Four Corners Rd and per ZOOM

February 20, 2024, BOC Regular Meeting, 4:00 PM, 310 Four Corners Rd and per ZOOM

February 26-March 1st, WPUDA and APPA Rally in Washington DC

March 2, 2024, 2024 Home Show Jefferson County Home Builders, 3939 San Juan Ave. 9:00-4:30

March 5, 2024, BOC Regular Meeting, 4:00 PM, 310 Four Corners Rd and per ZOOM

March 13th-15th, 2024, WPUDA Association Meetings, ZOOM only



AGENDA REPORT

DATE: February 20, 2024
TO: Board of Commissioners
FROM: Mike Bailey, Finance Director/Treasurer
RE: New Accounts Payable Policy

BACKGROUND: As the PUD pays vendors for services and materials, it is good to have a policy regarding how warrants should be processed, and purchases verified.

ANALYSIS/FINDINGS: The PUD has always followed the guidelines included in the attached new policy but has not had the processes in writing. PUD staff contracted Moss Adams to assist in creating an Accounts Payable policy to ensure that processes were properly documented. The policy is based on internal information gathered by Moss Adams as well as best practices that they know.

FISCAL IMPACT: The fiscal impact of the Accounts Payable policy will be a more precise understanding of how invoices are approved, and warrants written. Management will have more control over the handling of invoice authorization and purchases.

RECOMMENDATION: Staff recommends the BOC approve a motion adopting the new Accounts Payable policy written by Moss Adams.

Accounts Payable P&P Key Changes and Observations

- JPUD vendor listing will now be required to be reviewed annually to verify that inactive vendors are removed and the list of employee system access to manage vendors are only authorized to those whose job duties require it.
- Developed a Return and Refund Policies and Procedures to align with JPUD's Procurement Policies and procedures.
- JPUD's AP Clerk will now be responsible for determining if vendors may be subject to the IRS 1099 reporting requirements and will prepare, review, and submit all vendors 1099's.
- AP year-end closeout procedures will now include a review of all invoices at year end to determine how to properly accrue expenses based on shipping terms or period the services were related to.

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Jefferson County Public Utility District
DRAFT Accounts Payable Policies and Procedures

Effective Date: **MM/YYYY**

NEW POLICY

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Jefferson County Public Utilities District

Accounts Payable Policies and Procedures

Policy # 00-00

Effective Date: MM/YYYY

Approval Date: MM/YYYY

Last Revised Date: TBD

I. PURPOSE

The overall purpose of these Accounts Payable (A/P) Policies and Procedures (P&Ps) is to establish guidelines that will allow Jefferson County Public Utilities District (JPUD) to meet their payment obligations to vendors and suppliers in a timely manner and ensure that all payments are properly approved, while also ensuring compliance with applicable laws and regulations. Further, these A/P P&Ps are aimed at streamlining the payment approval process while ensuring that JPUD maintains:

- Accurate accounting and recordkeeping of disbursements and payment obligations for financial reporting purposes;
- Up-to-date vendor information to support the efficient payment of invoices;
- Adequate controls and safeguarding of checks and access to payment systems to prevent theft, damage, or fraud, and to ensure that checks are only printed, reviewed, and signed by a designated employee;
- Job duties that are adequately segregated to prevent inappropriate and unapproved disbursements; and
- Documented processes to provide guidance to those performing accounts payable processing and management functions.

II. SCOPE

These A/P P&Ps apply to all JPUD employees who are responsible for vendor management and accounts payable processing. These A/P P&Ps are applicable to all JPUD departments.

Throughout this document, words like “must” and “should” are used. When the term “must” is used, no group or employee has the authority to deviate from the specific policy or procedure. The term “should” is used to convey that employees are expected to follow the policy and procedures as written and are required to justify any deviations. Deviations should only occur when the specifics of the situation justify a reasonable departure from the policies and procedures.

III. REFERENCES

- Internal Revenue Service (IRS) Record Retention Requirement
- IRS Form 1099 Requirement
- JPUD’s Procurement Policies and Procedures

IV. DEFINITIONS

The definitions below are for standard wording referred to throughout JPUD’s A/P P&Ps and apply to all instances where a word/phrase is used, unless the context clearly indicates or requires a different meaning.

- **Board of Commissioners (Board):** The governing body of JPUD.
- **Emergency:** For purposes of this policy, when referring to an “emergency” purchase, an emergency is defined as a sudden, unexpected occurrence that poses a clear and imminent danger and requires immediate action to prevent or mitigate the loss or impairment of life, health, property, or essential service.
- **National Information Solutions Cooperative (NISC) System:** JPUD’s financial and accounting system that also maintains vendor information.
- **Purchase Requisition:** A document used to make a purchase or an order request, on behalf of JPUD, that is associated with an approval workflow in the NISC System (NISC). The Purchase Requisition (PR) is utilized to document all details of purchase requests, including the related goods/services requested, specifications, delivery date and location preferences, and account coding. The creation of a PR notifies approvers of the purchase need.
- **Requestor:** The original employee within JPUD who is requesting that a specific purchase be approved and processed.
- **Vendors:** Any supplier, contractor, or consultant from which JPUD receives equipment, goods, supplies, materials, and/or services.

V. POLICIES

A. General A/P Policies

1. JPUD’s A/P P&Ps provide guidelines for employees responsible for procurements and disbursements of JPUD’s funds.
2. All employees involved in any aspect of JPUD’s purchasing/procurement and A/P functions are responsible for ensuring that they understand and acknowledge these A/P P&Ps. Refer to JPUD’s Procurement P&Ps for further guidance on procurement.
3. JPUD’s Department Directors, or their designees, are responsible for overseeing the purchasing process for their respective departments.
4. Delegation of approval authority is permitted unless specifically prohibited within these policies. Delegation must be done via email or other type of document that can be archived.
5. The employees responsible for initiating and approving purchases must be separate from the employees responsible for processing A/P and disbursing payments to vendors.

B. Vendor Setup Policies

1. W-9s are required for all vendors. This excludes any payments to employees or temporary employees for expense-type reimbursements incurred during the normal performance of their job function. Payments to employees for items such as travel or expense reimbursements do not require a W-9.
2. The A/P Clerk is responsible for adding or modifying vendor master files, as well as entering W-9 information into NISC. All new vendor information, including W-9s, must be reviewed by the Finance Director prior to any disbursements being made to a vendor. Access to modify a vendor master file should be limited to the A/P Clerk and Finance Director.
3. The A/P Clerk must perform a search in [SAM.gov](https://sam.gov) to determine if new vendors have been suspended or debarred by the federal government. JPUD must not conduct business with any vendors who have been suspended or debarred by the federal government, as this might result in the disallowance of federal funds.
4. Employees involved in A/P processing should not have access to edit or set up vendor master files.

C. Vendor Management Policies

1. Department Directors are responsible for communicating (via email) vendor changes to the A/P Clerk. All vendor changes must be supported by adequate documentation, such as an updated W-9.
2. The A/P Clerk is responsible for making vendor information changes in NISC as needed to ensure that information is current and accurate.
3. Annually, the A/P Clerk is responsible for obtaining updated W-9s to verify that information for vendors has not changed and that all information is current. The vendor master files in NISC must be updated accordingly by the A/P Clerk.
4. The Finance Director is responsible for performing an annual review of vendor change reports, which show all new vendor additions and changes. The Finance Director is also responsible for annually reviewing the current vendor listing for inactive vendors and the list of employee system access.

D. Payment Processing Policies

1. The A/P Clerk must process all payments in a timely and accurate manner.
2. Invoices and other payments, including employee travel and expense reimbursement requests, should be approved by the designated authorized approver in accordance with the set dollar thresholds in JPUD's Procurement P&Ps.
3. All goods/services must be fully received and the receipt of goods/services must be properly documented prior to check disbursement, unless prior approved contractual agreements, advance deposits, or cash on demand is warranted by the Accounting Specialist. Refer to JPUD's Procurement P&Ps for further guidance on receiving.
4. Partial payments may be made for invoices in which all the ordered goods/services were not received, if there is written documentation from the receiving employee's Department Director indicating the amount of goods/services received and the appropriate amount to be paid. If the receiving employee is the Department Director, they may designate a department employee to review and confirm the goods/services received and submit the request for partial payment to the A/P Clerk.
5. Emergency payments, as defined in JPUD's Procurement P&Ps, may be disbursed via special check runs that must follow the same process as a regular check run and must be physically signed and approved by the General Manager.
6. After the General Manager approves an emergency purchase, the General Manager must provide the emergency purchase summary to the Board for review, per JPUD's Procurement P&Ps.
7. Any discrepancies between an invoice and receiving documents must be reconciled prior to payment. Payment differences due to rounding or mathematical errors must be researched by the A/P Clerk and justification of the variance must be documented.
8. Aside from issuing checks, JPUD can also pay vendors via ACH and wire. The Finance Director must determine which payment method is most appropriate for each situation and vendor.

E. Check Printing and Signing Policies

1. A/P checks are printed weekly in the Finance Department.
2. Blank check stock is to be maintained in a locked file cabinet in the Finance Department. Only the A/P Clerk may have access to the blank check stock and the key to the file cabinet. When the A/P Clerk prints checks, NISC will document the number of checks processed during each check run. Any variances must be investigated and corrected immediately.
3. A/P journal entries are prepared by the A/P Clerk, and the Accounting Specialist will review the A/P batch listing and entries for the check run prior to and after posting to ensure that the vendors, amounts, and disbursements agree to the supporting documentation.

4. Printed checks, wires and ACH requests (if applicable), vendor invoices, and an A/P batch listing must be provided to the Accounting Specialist for review.
5. The A/P Clerk is responsible for preparing all signed checks for mail.

F. Voided Transactions Policies

1. All transactions that requesters need to be voided must be routed back to the A/P Clerk via email, with appropriate reasoning for the void.
2. Void requests must be reviewed and approved by the Finance Director prior to posting the voided transaction in NISC.
3. All voided transaction support documentation should be kept in accordance with the IRS record retention requirements, which could require storing this documentation for up to seven years.

G. Reconciliation Policies

1. Monthly, the A/P subledger must be reviewed for debit and credit balances and reconciled to the general ledger (G/L). The Accounting Specialist is responsible for reconciling the A/P subledger to the G/L and must physically sign off on the A/P subledger to signify that they have completed the reconciliation process.
2. The monthly reconciliations of the A/P subledger to the G/L, performed by the Accounting Specialist, must be reviewed by the Finance Director as part of their Month-End Checklist review. Please refer to JPUD's Financial Reporting, Close, and Reconciliation P&Ps for more information.

H. Return and Refund Processing Policies

1. Returns of inaccurate and/or unsatisfactory goods/services are the responsibility of the purchaser. The A/P Clerk is responsible for ensuring that returns are properly handled and completed.

I. 1099 Preparation Processing Policies

1. During vendor setup, the A/P Clerk is responsible for determining if a vendor will need to be issued a Form 1099 based on reporting requirements established by the IRS.
2. Completed Form 1099s should be uploaded to the IRS by January 31 of each year.
3. Documentation uploaded to the IRS must be saved for a minimum of seven years, in accordance with IRS retention guidelines.

J. Year-End Policies

1. At year-end, JPUD must ensure that expenses are properly accrued based on when the product purchased was shipped or received (based on the shipping terms) or the period that services purchased relate to.
 - a. Products
 - i. If a product with Free on Board (FOB) shipping terms was shipped on or before December 31, JPUD must accrue the related invoices as a payable expense for the current year. If a product with FOB shipping terms was shipped after December 31, JPUD must accrue the related invoices as a payable expense in the next year.
 - ii. If a product with FOB destination terms was received on or before December 31, JPUD must accrue the related invoices as a payable expense for the current year. If the product with FOB destination terms was received after December 31, JPUD must accrue the related invoices as a payable expense in the next year.
 - b. Services
 - i. If the services purchased are related to a date on or before December 31, JPUD must accrue the related invoices as a payable expense for the current year.

- ii. If the services purchased are related to a date after December 31, JPUD must accrue the related purchases as a payable expense in the next year.

VI. PROCEDURES

A. General Accounts Payable Procedures

1. All employees involved in any aspect of JPUD's A/P function, including those approving invoices and payments, managing vendors, and processing payments, are responsible for ensuring that they understand and acknowledge these A/P P&Ps. If any employee is uncertain about how to apply a policy or procedure related to the A/P process, they must contact the Finance Director for clarification.
2. Delegation of Authority:
Delegation of approval authority is permitted. The delegation must be done in writing (email, memo, etc.) and include the delegator name/role, name/role of the person being delegated to, the period in which the delegation is valid, and approval authority being assigned.
3. Segregation of Duties:
The employees responsible for initiating and approving purchases must be separate from the employees responsible for processing A/P and disbursing payments to vendors.

B. Vendor Setup Procedures

1. All new vendors are set up in NISC by the A/P Clerk. W-9 forms must be obtained and retained with the Finance Department.
 - a. The A/P Clerk is responsible for obtaining W-9 forms for vendor setup. This must be done before an order can be placed with a new vendor.
 - i. The A/P Clerk must verify that all new vendor setup requests are not already existing vendors in NISC. This should be completed by doing an Employer Identification Number (EIN), address, and name search in the current vendor listing within NISC.
 - ii. The Finance Director, or designee, must review each new vendor once it has been set up, to ensure the name, address, and other relevant information tie to the supporting W-9.
 - iii. Refer to JPUD's Procurement P&Ps for additional information on how vendors are processed.
 - b. The A/P Clerk is responsible for searching for new vendors in SAM.gov to determine if they have been suspended or debarred by the federal government. The A/P Clerk must document the date of the search and the result of the search in the vendor notes within NISC during vendor setup.

C. Vendor Management Procedures

1. When Department Directors email vendor changes to the A/P Clerk, the A/P Clerk must confirm these changes with the vendor. The A/P Clerk should make these changes in NISC as soon as possible to prevent payment issues later in the A/P process. The Finance Director, or designee, must review each vendor change and the corresponding documentation to ensure changes appear to be reasonable.
2. Annually, the A/P Clerk is responsible for obtaining updated W-9 forms from vendors to update vendor master files in NISC. If any updated W-9 forms are received, the A/P Clerk will follow the Vendor Setup Procedures described above to enter the information into NISC.
3. Annually, the Finance Director is responsible for reviewing changes to the vendor list to verify that all changes or additions are appropriate. This review should include ensuring that vendor documentation is on file to support any changes made during the year, reviewing the vendor listing to determine if inactive vendors need to be removed, and ensuring that all new vendors and vendor changes were processed by the A/P Clerk.
4. Annually, the Finance Director must perform a user access review in NISC to ensure that only appropriate employees have access to add, change, or delete vendor information.

D. Payment Processing Procedures

1. Receiving Purchase Requisitions (PRs)

- a. PRs and other payment requests must be routed via email or NISC to the A/P Clerk by the responsible departments upon approval and review by the Accounting Specialist. All purchasing support documentation shall be included with the PR. The proper G/L coding to which the expense should be routed should also be written on the PR by the Department Director, or designee.

2. Processing A/P

- a. A/P is processed weekly. The following steps will be used to process A/P:
 - i. The A/P Clerk will enter the PR information into NISC.
 1. If the PR is a request for a partial payment, the A/P Clerk must review the written documentation from the requestor and verify the amount of goods/services received and the appropriate amount to be paid.
 2. If the PR is a request for emergency payment, the A/P Clerk will run a special check run and provide a physical check to the General Manager to sign and approve. Once the General Manager approves the check, the General Manager must provide the emergency payment summary to the Board for review.
 - ii. Once entered, the A/P Clerk will run the Check Register report in NISC. The Accounting Specialist must review the Check Register report and sign off as evidence that the information is correct including the vendor names, amounts, and payment type (ACH, auto-pay, online, or check).
 - iii. If the vendor is a first-time vendor for JPUD or if a vendor has updated bank account information, the A/P Clerk must verify with the vendor that the bank account and routing information is legitimate when paying via ACH or wire.
 - iv. Once the Accounting Specialist documents their review and approval of the Check Register report (i.e., via email or signature on the Check Register report), the A/P Clerk will initiate payment.

3. ACH and Wire Payments

- a. When paying via ACH or wire, the respective ACH or wire form must be filled out by the A/P Clerk within JPUD's financial institution's banking portal. The form must be emailed to and approved by the following authorized approver based on the dollar threshold:
 - i. Up to \$25,000: Accounting Specialist or Finance Director
 - ii. \$25,000 to \$350,000: General Manager
 - iii. \$350,000 and above: Board of Commissioners
- b. After the approvals are completed, the A/P Clerk will process the ACH or wire through JPUD's financial institution.

E. Check Printing and Signing Procedures

1. The A/P Clerk will perform the following procedures weekly:
 - a. Obtain the necessary number of checks from the locked file cabinet in the Finance Department
 - b. Insert the blank checks into the A/P Clerk's printer and follow necessary prompts for check printing. The Finance Director and General Manager's signature will automatically print onto each check. Prepare the signed checks for mailing.
 - c. Prepare the A/P journal entry and batch listing for the weekly check run and email the Accounting Specialist, notifying them that the A/P journal entry and batch listing are ready for their review.

F. Voided Transactions Procedures

1. When a check needs to be voided, the requester must email the A/P Clerk with the following information:
 - a. Department name;
 - b. Name of requester;
 - c. Account number;
 - d. Date requested;
 - e. Reason(s) for void;
 - f. Historical check information, if applicable;
 - g. Open check information, if applicable; and
 - h. Attached documentation (e.g., original check, copy of check, copy of invoice), if applicable.

The A/P Clerk who originally processed the transaction will review the reason for a void to ensure it is appropriate and properly supported. **The A/P Clerk will then forward this information to the Finance Director for their review and approval prior to posting the voided transaction in NISC.**

2. After the Finance Director provides an email approval to the A/P Clerk to void a transaction, the A/P Clerk will physically mark the check "VOID" and write a summary of reasons for the void across the original check if it is on hand.
3. Upon completion of a voided transaction in NISC, the A/P Clerk will print a copy of the journal entry and attach it to the initial void email request and original check. The final void transaction support must all be scanned and filed in the vendor profile within NISC and kept for at least seven years, in accordance with [IRS record retention requirements](#).

G. Reconciliation Procedures

1. An Accounting Specialist will perform a monthly A/P subledger reconciliation.
2. The reconciliation process should include:
 - a. Comparison of the G/L to the A/P subledger;
 - b. Investigation of discrepancies;
 - c. Adjustment of the G/L or A/P subledger; and, if needed,
 - d. Comparison of adjusted balances.
3. Documentation must be made on the reconciliation support of the outcome of any investigations performed.
4. The A/P subledger reconciliation is prepared by the Accounting Specialist and reviewed by the Finance Director as part of their Month-End Close Checklist review (see JPUD's Financial Reporting, Close, and Reconciliation P&Ps for more information). Evidence of approval is denoted by a physical signoff on the A/P subledger.

H. Return and Refund Processing Procedures

1. **Returns of inaccurate and/or unsatisfactory goods/services are the responsibility of the purchaser. Refer to JPUD's Procurement P&Ps for further information.**
2. In the event that goods/services must be returned, the A/P Clerk will process the return accordingly.

I. 1099 Preparation Processing Procedures

1. **The A/P Clerk will be responsible for determining if a vendor may be subject to the IRS Form 1099 reporting requirements and should code vendors accordingly during the vendor setup.**

2. The A/P Clerk should reference the IRS Instructions for Form 1099 for further guidance regarding which vendors require Form 1099s and which do not.
3. The A/P Clerk will run a report from NISC detailing which vendors are required to receive a Form 1099. The A/P Clerk will be responsible for preparing and reviewing all Form 1099s.
 - a. All Form 1099s will be submitted to the IRS electronically by January 31st and documentation will be retained within the vendor's NISC file for seven years, in accordance with IRS retention standards.

J. Year-End Procedures

1. The A/P Clerk will review all invoices received at least 10 days before and at least 10 days after year-end, to determine if invoices should be accrued in the current year or the next year.
 - a. Product Examples:
 - i. If a product with FOB Shipping terms is shipped on December 29, the entire amount must be accrued in the current year.
 - ii. If a product with FOB Shipping terms is shipped on January 1, the entire amount must be accrued in the next year.
 - iii. If a product with FOB Destination terms is received on December 29, the entire amount must be accrued in the current year.
 - iv. If a product with FOB Destination terms is received on January 1, the entire amount must be accrued in the next year.
 - b. Service Examples:
 - i. If an invoice is received on January 5 for services provided in the month of December of the previous year, the entire amount of the invoice must be accrued in the previous year.
 - ii. If an invoice is received on December 23 for services to be provided in the month of January of the next year, the invoice must be accrued in the next year.
2. The A/P Clerk will record journal entries as needed in accordance with JPUD's Financial Reporting, Close, and Reconciliations P&Ps, and the Finance Director will review the entries.



AGENDA REPORT

DATE: February 20, 2024
TO: Board of Commissioners
FROM: Mike Bailey, Finance Director/Treasurer
RE: New Budget Management Policy

BACKGROUND: As the PUD goes through a budget process every year to inform the Commissioners and public what it expects to bring in for revenues and send out in payments, this policy helps to define the steps taken.

ANALYSIS/FINDINGS: The PUD has always followed internal guidelines to meet specific deadlines but never had anything in writing. PUD staff contracted Moss Adams to assist in creating a Budget Management policy to ensure that processes were properly documented. The policy is based on internal information gathered by Moss Adams as well as best practices that they know.

FISCAL IMPACT: The fiscal impact is that the budget process will be more defined and the requirements for reporting will be more clearly defined. The attached policy outline requirements to report to the Board on a regular basis as well as on changes to the approved budget.

RECOMMENDATION: Staff recommends the BOC approve a motion adopting the new Budget Management policy written by Moss Adams.

Budget Management P&P Key Changes and Observations

- Budget amendments greater than 10% of the original budgeted amount will now require the Boards approval. Prior to this, the Board approval of amendments was not required.
- Ensured that budget hearing for the public criteria is compliant with applicable RCWs





Jefferson County Public Utilities District
DRAFT Budget Management Policies and Procedures

Effective Date: xx/2023

NEW POLICY

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NEW POLICY

Jefferson County Public Utilities District

Budget Management Policies and Procedures

Policy # 00-00

Effective Date: xx/2023

Approval Date: xx/2023

Last Revised Date: TBD

I. PURPOSE

The overall purpose of these Budget Management Policies and Procedures (P&P) is to establish guidelines that will allow Jefferson County Public Utilities District (JPUD) to appropriately create the annual budget, for the accurate presentation of prior revenues and expenditures, and an estimate of future revenues and expenditures. The budget is established to ensure the availability of funding for all operating and capital expenditures along with the following:

- Budget actuals and estimates are continuously reviewed for accuracy and adjustments, as needed
- Budget supporting documentation is maintained in a secure and organized manner
- Exceptions requiring special approvals for budget purposes are documented and maintained

II. SCOPE

These Budget Management P&P apply to all JPUD employees involved in the budgeting and appropriation of all JPUD funds. These policies and procedures are applicable to all JPUD Departments and members of the Board of Commissioners who manage and expend JPUD funds.

Throughout this document, words like “must” and “should” are used. When the term “must” is used, no group or individual has the authority to deviate from the specific policy or procedure. The term “should” is used to convey that individuals are expected to follow the policy and procedures as written and are required to justify any deviations. Deviations should only occur when the specifics of the situation justify a reasonable departure from the policies and procedures.

III. REFERENCES

- Revised Code of Washington (RCW) 54.16.080 – Levy and Collection of Taxes – Tax Anticipation Warrants
- JPUD’s Procurement Policies and Procedures

IV. DEFINITIONS

The definitions below are for standard wording referred to throughout JPUD’s Budget Management P&P and apply to all instances where a word/phrase is used unless the context clearly indicates or

requires a different meaning.

- **Board of Commissioners (Board):** the governing body of JPUD responsible for final approval of annual budgets.
- **Finance Director:** The individual responsible for developing and reviewing departmental budgets.
- **General Manager:** The individual responsible for reviewing departmental budgets.
- **National Information Solutions Cooperative (NISC) System:** JPUD's financial and accounting system.
- **Project Coordinator:** A JPUD employee that has been assigned to be the lead employee on a given project.
- **Requestor:** The original person within JPUD who is requesting that a specific purchase be approved and processed.

V. BUDGET MANAGEMENT POLICIES

A. Budget Development and Establishment Policies

1. Annual Budget Cycle: JPUD operates on an annual budget cycle. The annual budget should be issued by September 30th of each fiscal year and approved by the Board on or before November 30th of each year.
2. The budget is developed to account for all JPUD projected revenues and expenditures.
3. The Finance Director, or designee, is responsible for initiating the budget process by pulling the respective departments' prior year revenue and expense details and current year-to-date revenue and expense details from NISC.
4. The General Manager and Finance Director must complete the proposed budget review and submit it to the Board for reviewal and approval. Once approved, the General Manager or Financial Director will be responsible for submitting the proposed budget to JPUD's website on or before the first Monday in September.
5. JPUD will hold a budget hearing for the public on the first Monday in October in accordance with RCW 54.16.080.
6. Delegation of approval authority is permitted unless specifically prohibited within these policies. Delegation must be documented in writing.

B. Budget Availability Policies

1. JPUD employees must review the approved budget to verify that there is enough funding within the budget before submitting a purchase request and/or a project request in accordance with JPUD's Procurement Policies and Procedures.
2. The Finance Director must review all goods and services purchase and project request supporting documentation provided by the requestor to determine if there is sufficient funding to approve the request.

C. Budget Monitoring & Adjustments Policies

1. The General Manager and Finance Director are responsible for monthly monitoring of the budget via a budget to actual report generated by NISC.
2. The Finance Director, or designee, must review the budgeted amounts to actual amounts at the end of the month. If there are any fluctuations, the Finance Director must investigate and request for a budget modification, if needed. The modification must be documented. The Finance Director will then send it to the General Manager for review and approval. Once approved by the General Manager, the budget can be modified.
3. Budget amendments can be recommended as needed throughout the fiscal year.
4. All budget amendments require Board of Commissioners review and approval.

D. Budget Recordkeeping Policies

1. All approved budgets and budget supporting documentation should be saved within NISC and JPUD's Shared Drive folder.

VI. BUDGET MANAGEMENT PROCEDURES

A. Budget Development and Establishment Procedures

1. The Finance Director, or designee, must pull the year-to-date budget detail report that estimates future annual revenues and expenditures based on historical data for each JPUD department from NISC by the end of June each year.
2. The Finance Director will consolidate all budgets for each department, and the General Manager will review the budgets by the end of July each year.
3. The General Manager and Finance Director must present the proposed budget to the Board by the end of August.
4. After the Board reviews the proposed budget, the General Manager must submit the proposed budget for the following fiscal year to [JPUD's Budget & Reports webpage](#) on or before the first Monday in September. Notice of the filing of the proposed budget and the date and place of hearing shall be published for at least two (2) consecutive weeks in a newspaper printed and of general circulation in Jefferson County in accordance with RCW 54.16.080. The proposed budget must be posted 30 days prior to the annual budget hearing with the Board.
5. On or before the first Monday of October, the General Manager or Finance Director will present the proposed budget for a discussion at a public hearing. The Board may accept the budget as presented or may request variations. If they request a variation, then the following actions must occur:
 - i. A detailed summary denoting specific reasons for decisions must be attached to the draft budget for discussion.
 - ii. The General Manager and Finance Director must revise the draft and present the amended draft budget at the next available Board Meeting.
6. The Board must approve the budget on or before November 30th.
7. Delegation of approval authority is permitted. The delegation must be done in writing (email, memo, etc.) and include the delegator name/role, person being delegated to name/role, the period in which the delegation is valid, and approval authority being

assigned. Documentation of the delegation of approval authority must be retained with the budget information within NISC and JPUD's Shared Drive folder.

B. Budget Availability Procedures

1. JPUD employees submitting purchase requests must first review the approved annual budget within NISC or JPUD's Share File folder to verify that there is enough funding to cover the purchase of goods and/or services. The requestor must send an email to the Finance Director, attaching the annual budget and the amount of the purchase for review and approval.
2. JPUD Project Coordinators submitting project requests must first review the approved annual budget within NISC or JPUD's Share File folder to verify that there are enough funds to cover the project cost. The Project Coordinator must send an email to the Finance Director, attaching the annual budget and the amount of the project cost for review and approval. In addition, the Project Coordinator will be responsible for monitoring the project cost and the annual budget to verify that there are still enough funds to cover project cost over the life of the project. If funding for the project is diminished, the Project Coordinator can submit a request for amendment. Please refer to Budget Monitoring & Amendment Policies and Procedures within this document.

C. Budget Monitoring & Amendments Procedures

1. The General Manager and Finance Director must compare NISC budgeted expenditures to actual expenditures report at the end of each month. The Finance Director must document, review, and investigate any variances. If modifications are needed, the Finance Director will send the modifications to the General Manager for review and approval. Once approved, the Finance Director will submit the modifications to the budget within NISC and upload any updated budget documents to JPUD's Shared Drive folder.
2. Budget amendments can be recommended at any time throughout the fiscal year. The General Manager, Finance Director, or designee must submit a request for all budget amendments that are greater than 10% of the originally budgeted amount to the Board by sending an email and identifying the modification amount, the appropriate line item, and the justification for the adjustment. Any relevant supporting documentation should be included in the email as well and retained within NISC.
3. The Board is responsible for approving all budget amendments that are greater than 10% of the originally budgeted amount.

D. Budget Recordkeeping Procedures

1. The final approved version of the budget must be saved and tracked within NISC and saved onto the JPUD Shared Drive folder. The documents should be copied for the subsequent year's budget process when needed, but the final approved documents must not be edited.
2. All budget supporting documents must be saved within NISC and JPUD's Shared Drive folder and should consist of, but not limited to the following:
 - i. Email requesting budget line-item adjustments
 - ii. Email approval of line-item adjustment
 - iii. Monthly review of budgeted amounts to actual



AGENDA REPORT

DATE: February 20, 2024
TO: Board of Commissioners
FROM: Jean Hall, Services Director
RE: Senior Low-income Program – Income Qualification Update

BACKGROUND: The income limit for the standard low-income program is based on the Federal Poverty Guidelines (FPG) which are automatically updated each year by the Secretary of Health and Human Services. The update to FPG is calculated by applying the percentage in change in the Consumer Price Index for All Urban Consumers (CPI-U) to the most recent published Census Bureau poverty thresholds. These updates are published in the Federal Register Notice and are made available on the US Department of Health, ASPE – Office of the Assistant Secretary for Planning and Evaluation website, www.aspe.hhs.gov

While our standard program uses the FPG to determine income eligibility, the senior program lacks a mechanism for automatic updates to the income threshold. In the past this has led to multiple years without an increase in the income limits for the senior program.

Last year staff discussed with the BOC the option to tie the senior program to FPG and set it at 225% of FPG. The BOC felt at that time it would be prudent to simply grant an increase in the income level equal to the COLA given to persons receiving social security income. The dollar amount approved in 2023 (\$32,610) was an 8.7% increase over the previous allowable income of \$30,000 and equated to approximately 224% of federal poverty guidelines. In 2024 with the 4.1% increase to FPG, the same \$32,610 is now equal to 217% federal poverty guidelines.

ANALYSIS/FINDINGS: To maintain equity across the programs and provide for cost-of-living increases, the income limits for the senior low-income program should be either tied to FPG or updated annually through action by the BOC.

FISCAL IMPACT: No direct cost.

RECOMMENDATION: Approve the resolution increasing the household income limit for the Senior Low-Income Program \$33,947 per year which reflects a 4.1% increase over 2023 and that the Customer Service Policies of the PUD are amended as reflected in the attached Exhibit A of this Resolution.

10.6 – Low Income Rate Reduction Program

The District will offer a reduced rate to its residential customers who fall below the defined income threshold as stated in this policy. The amount of the discount/credit shall be set forth in the published Rate Schedules for the applicable utility service. Each applicant will be required to provide identification and proof of income for all members of the household who are over the age of eighteen (18).

Each Customer may receive a credit on their Jefferson County PUD No.1 electric, water, and sewer account, at a single location. The Customer who is applying for the Rate Reduction Program must reside at the location that is to be billed at the low-income rate.

Should a customer receive a LIHEAP grant, or the District's Rainy-Day funds, they will be automatically enrolled in the District's Low-Income Rate Reduction Program for a period of one (1) year, provided the PUD account holder is listed as the recipient of the grant funds.

10.6.1 – Standard Low-Income Rate Reduction Program

Any customer whose household income is less than or equal to one hundred and fifty percent of the federal poverty level (150% FPL) will be eligible to receive a low-income discounted rate on their electric, water, and sewer accounts.

Once a Customer's eligibility is approved, they will receive a credit each month on each of their qualifying accounts for a period of one (1) year, at which time the Customer will be required to reapply for the rate reduction program.

10.6.2 – Senior Low-Income Rate Reduction Program

Any Customer who is over the age of sixty-two (62) and whose household annual adjusted gross income is less than or equal to ~~thirty-two thousand six hundred and ten dollars (\$32,610)~~ thirty-three thousand, nine hundred forty-seven dollars (\$33,947) per year, will be eligible to receive a low-income discounted rate on their Jefferson County PUD No. 1 electric, water, and sewer accounts.

The income limit for the Senior Low Income Rate Reduction Program is updated annually in accordance with the increase determined by the Secretary of the Department of Health and Human Services for the federal poverty guidelines.

Once a Customer's eligibility is approved, they will receive a credit each month on each of their qualifying accounts for a period of two (2) years, at which time the Customer will be required to reapply for the rate reduction program.

**PUBLIC UTILITY DISTRICT NO. 1
OF
JEFFERSON COUNTY**

RESOLUTION NO. 2024-XXX

A RESOLUTION of the Board of Commissioners of Public Utility District No. 1 of Jefferson County, Washington (“the PUD”), amending the Customer Service Policy, section 10.6.2 – Senior Low-Income Rate Reduction Program, to raise the income eligibility limit for senior customer-owners.

WHEREAS, RCW 54.24.080 provides that the PUD’s rates and charges shall be fair and nondiscriminatory, unless otherwise authorized in RCW 74.38.070 regarding low-income customers; and

WHEREAS, RCW 74.38.070 states that the PUD may provide such services at reduced rates for senior low-income citizens, or other low-income citizens as defined by a resolution adopted by the governing body; and

WHEREAS, the Board of Commissioners approved Resolution 2017-002 expanding the low-income program and tying the senior low-income program income limit to the income limits prescribed in RCW 84.36.381(5)(b)(ii); and

WHEREAS, the Board of Commissioners approved Resolution 2019-026 establishing section 10.6 of the Customer Service Policy, wherein, section 10.6.2 defines the senior low-income program and sets the income limit to a household adjusted gross income of thirty thousand dollars (\$30,000) per year; and

WHEREAS, the Board of Commissioners approved Resolution 2023-008 ratifying the Customer Service Policy section 10.6.2 and increasing the income limit for the senior low-income program to a household adjusted gross income of thirty-two thousand, six hundred and ten dollars (\$32,610) per year; and

WHEREAS, the United States Federal Poverty Guidelines are updated annually by increasing the latest published Census Bureau poverty thresholds by the relevant percentage change in the Consumer Price Index for All Urban Consumers (CPI-U), and are published each year; and

WHEREAS, it is the desire of the Board of Commissioners to increase the income qualification guidelines for the senior low-income program on an annual basis in accordance with the increase determined for the federal poverty guidelines by the Secretary of the Department of Health and Human Service and as reported in the Federal Register; and

WHEREAS, the percentage change to the federal poverty guidelines based on CPI-U as reported by the Secretary of the Department of Health and Human Services in 2024 is equal to four point one percent (4.1%); and

NOW, THEREFORE, BE IT RESOLVED by the Jefferson County Public Utility District Board of Commissioners, that the foregoing Recitals are incorporated as if fully set forth herein; and

BE IT FURTHER RESOLVED, the household income limit for the Senior Low-Income Program be increased to thirty-three thousand, nine hundred forty-seven dollars (\$33,947) per year which reflects a 4.1% increase over 2023 and that the Customer Service Policies of the PUD are amended as reflected in the attached Exhibit A of this Resolution.

ADOPTED by the Board of Commissioners of Public Utility District No. 1 of Jefferson County, Washington, at a regular open meeting held this 20th day of February 2024.

Jeff Randall, President

Dan Toepper, Vice President

Kenneth Collins, Secretary