

**BOARD OF DIRECTORS MEETING
August 25, 2025 – 3pm
OCEC Monthly Board Meeting
Location: Mt Annex – Rendezvous Room**



AGENDA

A. PRELIMINARY

1. Meeting Called to Order
2. Determination of Quorum
3. Approval of Agenda

B. CONSENT AGENDA

1. Approval of Consent Agenda
 - a. Minutes from July 28, 2025
 - b. July 2025 New Members
 - c. July 2025 –Balance Sheet, Operating Statement, Cash Flow, Capital Budget
 - d. July 2025 – Wholesale Power Cost Charts
 - e. July 2025 Outage Report

C. GENERAL MANAGERS REPORT

D. BOARD COMMITTEE REPORTS

E. ITEMS OF BUSINESS

For Discussion

1. Fiber Project Updates
2. Federal Grant Policy and Procedures Adoption
3. WRECA 2025-2026 Policy Priorities

For Action

4. Finance Committee – Charter Update Approval
5. Governance Committee – Charter Update Approval
6. DeCoria, Blair & Teague Audit Engagement Proposal Approval
7. PNGC Power Annual Meeting Attendance

F. OPEN FLOOR FOR MEMBERS

G. OPEN FLOOR FOR BOARD MEMBERS

H. EXECUTIVE SESSION

1. Revolving Loan Fund – New Loan Approvals
2. PNGC Power Resource Development Plan Update
3. OCEI Q2-2025 Financial Summary
4. Legal, Personnel, Competitive, Other

OCEC Meeting is inviting you to a scheduled Zoom meeting.

Topic: OCEC Board Meeting

Time: Aug 25, 2025 03:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/82527069029?pwd=Bbt8BCiCB5udWKjbBAQGbaLtEh4Nib.1>

Meeting ID: 825 2706 9029

Passcode: 966506

One tap mobile

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+12532050468,,82527069029#,,,,*966506# US

Join instructions

<https://us06web.zoom.us/join/82527069029?signature=53NOhUZIZ7y93Ow2k23Tm6UyNGBlt6qWOhmEkJRpyS8>



BOARD MEETING
July 28, 2025
Mt Annex Rendezvous Room & Virtual

Present: President Alan Watson, Vice President Michael Murray, Secretary/Treasurer John Rogers*, Linda Schoemaker, Alaina Burtenshaw, and Dale Sekijima.

Absent: Rick Johnson

Attending: Greg Mendonca General Manager, Tracy McCabe Manager of Finance & Administration*, Glenn Huber Manager of Operations*, Deanna Melton Manager of IT, Adam Glenn Manager of Broadband, Jesse Potvin Manager of Propane Operations*, and Royce Verkuehlen Controller*.

Guests: None

* Attended Virtually

1. MEETING CALLED TO ORDER

President Alan Watson called the meeting of the Board of Directors of Okanogan County Electric Cooperative, Inc. (OCEC) to order at 3:00 pm.

2. DETERMINATION OF QUORUM

A quorum was present.

3. APPROVAL OF AGENDA

The agenda was approved.

4. APPROVAL OF CONSENT AGENDA

There was a board discussion on the June 2025 financials.

The consent agenda was approved.

5. GENERAL MANAGERS REPORT

Greg Mendonca updated the board on the wind storm outages on Monday July 15th, repair issues with two service vehicles, quarterly financial updates, and the result of staff research into including the timestamp associated with the peak kW billing determinant.

ITEMS OF BUSINESS

1. For Discussion – Fiber Project Updates

Adam Glenn updated the board on the progress of the WSBO and PWB funded projects.

2. For Discussion – Quarterly Strategic Plan Updates

Greg Mendonca reviewed the status of the objectives and tasks in the OCEC strategic plan.

3. For Action – Meter Replacement Study

Greg Mendonca reviewed a proposal made to OCEC to study advanced metering infrastructure in the OCEC distribution system and alternatives to the status quo. There was board discussion around the proposal and whether to delay a meter replacement plan to study alternatives or move forward with the staff recommendation.

Michael Murray made a motion to execute the agreement with Power Engineers and complete the proposed study, Alaina Burtenshaw seconded. A vote was held and the motion failed with a vote of two votes for, three votes against, and one abstention.

4. For Action – BESS Project Contract Approval

Greg Mendonca presented a review of the technical details and engineering design on the proposed Battery Energy Storage System (BESS) project. Greg reviewed the economics including capital costs and ongoing costs of the project, benefits of the project, and the net present value of the project. OCEC staff recommended the board approve Greg Mendonca to sign the contract with the Washington Department of Commerce for a \$2.75M grant and an Engineering, Procurement, and Construction agreement with Sulis Energy for \$2,503,248.09.

Dale Sekijima made a motion to approve the recommendation from staff to execute the agreements with Washington Department of Commerce and Sulis Energy, Linda Schoemaker seconded. A vote was held and the motion passed with 5 votes for and one abstention.

5. For Action – Rates Adjustment Approval

Greg Mendonca reviewed the 2025 budget plan to review final BPA rates in July 2025 and decide on a rate increase effective October 1, 2025. Greg reviewed the final BPA rates and reported the power cost increase was less than anticipated and was forecast to be approximately 2% year-over-year.

Greg presented three alternative scenarios for rate adjustments including 1) no action, 2) 10% increase on kWh rates, and 3) 5% increase on kWh rates and \$2/month increase on base charges. OCEC staff recommended scenario #3 to anticipate both power and expense increases for 2026.

There was board discussion on the rate adjustment scenarios, possible future expense increases or decreases for 2026, and the current financial status as of June 2025.

Linda Schoemaker made a motion to adjust the kWh energy rates up by 5%, except for the irrigation classes, effective October 1, 2025, Dale Sekijima seconded. A vote was held and the motion passed unanimously.

6. For Action – “Late” Fiber Customer Plan Approval

Greg Mendonca updated the board on the current status of sign-ups for the fiber construction. Methownet staff has identified 133 potential customers who were not part of the original design but are within the reduced-scope grant area and eligible for reimbursement through the WSBO grant. Greg provided a cost estimate for connecting these potential customers, the benefits and risks, and a recommendation to include this group in the grant project with a 3-year service agreement requirement.

There was discussion on cutting off any non-response customers, as well as “late” customers, on August 15th to provide certainty to the project for design and budget.

Michael Murray made a motion to approve the staff recommendation with the addition of August 15th as the final cutoff for removing and including new connections, Dale Sekijima seconded. A vote was held and the motion passed unanimously.

OPEN FLOOR FOR MEMBERS – None

OPEN FLOOR FOR BOARD MEMBERS – The chairs of the Finance and Governance Committee gave reports on their meetings.

Meeting adjourned to Executive Session at 6:35 pm.

EXECUTIVE SESSION

1. OCEI Financials Review
2. Audit Debrief
3. Legal, Personnel, Competitive, Other

John Rogers, Secretary

New Members OCEC**August 25, 2025****REINSTATE**

MCMEANS, JEREMY	193050
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NEW MEMBERS

VAN HEMERT, HENDRIK	125002
JOHNSON, JACOB & ELIZABETH	125035
MILLER, KATE	125066
PEALATERE, JASON & SUSIE	125070
NORLAND, EMILY & HETHERINGTON, CRAIG	125085
DELORENZO, JORDAN	125096
RODRIGUEZ, DAVID & RASMUSSEN, TERRI	125097
LINTS, SHIAH	125105
LENTZ, ERIK & MEGHAN	125107
KELLY, HEATHER & DELL KASEY	125108
BRETTELL, CHARLES (BOB)	125110
HOUCK, CATHERINE & ROLPH, DAVID	125111
WADSWORTH, BENJAMIN	125114
MILLER, MATTHEW & SIMON, STOCKARD	125116
KENNGOTT, MARY & CORSON, JEFFREY	125117
LIBOLT, NATHAN & LACEY	125118
WEBB, NICHOLAS & LU, STANLEE	125122
CASTLEBERRY, KATHLEEN	125123

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INCOME STATEMENT FOR JUL 2025

Division: 0 OKANOGAN COUNTY ELECTRIC COOP

Item	Year - To - Date			Period - To - Date	
	Last Year	This Year	Budget	Current	Budget
1. Operating Revenue and Patronage Capital	4,283,987.88	4,679,034.97	4,554,028.00	553,356.41	511,430.00
2. Power Production Expense	0.00	0.00	0.00	0.00	0.00
3. Cost of Purchased Power	2,124,164.00	2,378,159.00	2,357,463.00	228,043.00	250,204.00
4. Transmission Expense	0.00	0.00	0.00	0.00	0.00
5. Regional Market Operations Expense	0.00	0.00	0.00	0.00	0.00
6. Distribution Expense - Operation	90,005.14	114,786.40	114,569.00	22,832.30	13,667.00
7. Distribution Expense - Maintenance	619,614.59	464,236.62	497,367.00	150,410.64	76,584.00
8. Customer Accounts Expense	213,903.22	226,884.25	249,526.00	29,585.75	35,518.00
9. Customer Service and Informational Expense	-2,976.82	-22,874.12	0.00	-415.90	0.00
10. Sales Expense	470.89	0.00	0.00	0.00	0.00
11. Administrative and General Expense	754,477.63	440,355.62	496,879.00	60,518.09	71,766.00
12. Total Operation & Maintenance Expense (2 thru 11)	3,799,658.65	3,601,547.77	3,715,804.00	490,973.88	447,739.00
13. Depreciation & Amortization Expense	309,708.92	343,527.30	358,506.00	49,452.79	52,031.00
14. Tax Expense - Property	29,886.64	28,865.21	28,000.00	4,278.79	4,000.00
15. Tax Expense - Other	157,565.50	142,233.35	140,000.00	17,738.00	20,000.00
16. Interest on Long-Term Debt	171,838.64	167,423.86	155,500.00	24,693.76	22,500.00
17. Interest Charged to Construction - Credit	-1,419.97	0.00	0.00	0.00	0.00
18. Interest Expense - Other	0.00	0.00	0.00	0.00	0.00
19. Other Deductions	0.00	0.00	0.00	0.00	0.00
20. Total Cost of Electric Service (12 thru 19)	4,467,238.38	4,283,597.49	4,397,810.00	587,137.22	546,270.00
21. Patronage Capital & Operating Margins (1 minus 20)	-183,250.50	395,437.48	156,218.00	-33,780.81	-34,840.00
22. Non Operating Margins - Interest	16,536.67	11,520.83	16,459.00	1,468.90	423.00
23. Allowance for Funds Used During Construction	0.00	0.00	0.00	0.00	0.00
24. Income (Loss) from Equity Investments	12,073.56	12,384.86	28,499.98	0.00	3,900.00
25. Non Operating Margins - Other	19,200.00	20,680.65	0.00	3,503.33	0.00
26. Generation and Transmission Capital Credits	0.00	0.00	0.00	0.00	0.00
27. Other Capital Credits and Patronage Dividends	0.00	0.00	0.00	0.00	0.00
28. Extraordinary Items	0.00	0.00	0.00	0.00	0.00
29. Patronage Capital or Margins (21 thru 28)	-135,440.27	440,023.82	201,176.98	-28,808.58	-30,517.00
Operating - Margin	-154,640.27	419,343.17	201,176.98	-32,311.91	-30,517.00
Non Operating - Margin	19,200.00	20,680.65	0.00	3,503.33	0.00
Times Interest Earned Ratio - Operating	-0.07	3.36			
Times Interest Earned Ratio - Net	0.21	3.63			
Times Interest Earned Ratio - Modified	0.21	3.63			

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BALANCE SHEET FOR JUL 2025

Division: 0 OKANOGAN COUNTY ELECTRIC COO

ASSETS AND OTHER DEBITS

	Last Year	This Year	Variance
1. Total Utility Plant in Service	18,445,076.94	19,746,743.96	1,301,667.02
2. Construction Work in Progress	-31,409.86	-237,079.02	-205,669.16
3. Total Utility Plant (1 + 2)	18,413,667.08	19,509,664.94	1,095,997.86
4. Accum. Provision for Depreciation and Amort.	-6,657,097.48	-7,541,097.10	-883,999.62
5. Net Utility Plant (3 - 4)	11,756,569.60	11,968,567.84	211,998.24
6. Non-Utility Property (Net)	0.00	0.00	0.00
7. Invest. in Subsidiary Companies	1,357,943.43	1,418,325.41	60,381.98
8. Invest. in Assoc. Org. - Patronage Capital	502,274.98	544,593.22	42,318.24
9. Invest. in Assoc. Org. - Other - General Funds	0.00	0.00	0.00
10. Invest. in Assoc. Org. - Other - Nongeneral Funds	134,308.26	131,896.95	-2,411.31
11. Invest. in Economic Development Projects	0.00	0.00	0.00
12. Other Investments	13,500.00	13,500.00	0.00
13. Special Funds	0.00	0.00	0.00
14. Total Other Property & Investments (6 thru 13)	2,008,026.67	2,108,315.58	100,288.91
15. Cash - General Funds	637,703.82	643,884.09	6,180.27
16. Cash - Construction Funds - Trustee	0.00	0.00	0.00
17. Special Deposits	123,457.61	186,392.83	62,935.22
18. Temporary Investments	0.00	0.00	0.00
19. Notes Receivable (Net)	0.00	0.00	0.00
20. Accounts Receivable - Sales of Energy (Net)	521,602.59	787,750.66	266,148.07
21. Accounts Receivable - Other (Net)	1,428,998.69	859,309.76	-569,688.93
22. Renewable Energy Credits	0.00	0.00	0.00
23. Material and Supplies - Electric & Other	688,383.58	1,101,316.12	412,932.54
24. Prepayments	40,730.59	61,590.80	20,860.21
25. Other Current and Accrued Assets	966.03	966.03	0.00
26. Total Current and Accrued Assets (15 thru 25)	3,441,842.91	3,641,210.29	199,367.38
27. Deferred Debits	0.00	0.00	0.00
28. Total Assets and Other Debits (5 + 14 + 26 + 27)	17,206,439.18	17,718,093.71	511,654.53

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BALANCE SHEET FOR JUL 2025

Division: 0 OKANOGAN COUNTY ELECTRIC COO

LIABILITIES AND OTHER CREDITS

	Last Year	This Year	Variance
29. Memberships	17,720.00	17,815.00	95.00
30. Patronage Capital	8,266,746.09	8,476,835.53	210,089.44
31. Operating Margins - Prior Years	511,744.39	295,227.53	-216,516.86
32. Operating Margins - Current Year	-154,640.27	419,343.17	573,983.44
33. Non-Operating Margins	19,200.00	20,680.65	1,480.65
34. Other Margins and Equities	1,869,684.10	2,091,234.99	221,550.89
35. Total Margins & Equities (29 thru 34)	10,530,454.31	11,321,136.87	790,682.56
36. Long-Term Debt - CFC (Net)	0.00	0.00	0.00
37. Long-Term Debt - Other (Net)	5,506,374.27	4,869,937.95	-636,436.32
38. Total Long-Term Debt (36 + 37)	5,506,374.27	4,869,937.95	-636,436.32
39. Obligations Under Capital Leases	0.00	0.00	0.00
40. Accumulated Operating Provisions	0.00	0.00	0.00
41. Total Other Noncurrent Liabilities (39 + 40)	0.00	0.00	0.00
42. Notes Payable	0.00	0.00	0.00
43. Accounts Payable	598,094.90	677,319.91	79,225.01
44. Consumers Deposits	179,905.97	172,050.97	-7,855.00
45. Current Maturities Long-Term Debt	0.00	299,445.16	299,445.16
46. Current Maturities Long-Term Debt - Econ. Devel.	0.00	0.00	0.00
47. Current Maturities Capital Leases	0.00	0.00	0.00
48. Other Current and Accrued Liabilities	391,609.73	335,027.51	-56,582.22
49. Total Current & Accrued Liabilities (42 thru 48)	1,169,610.60	1,483,843.55	314,232.95
50. Deferred Credits	0.00	43,175.34	43,175.34
51. Total Liab. & Other Credits (35+38+41+49+50)	17,206,439.18	17,718,093.71	511,654.53

ESTIMATED CONTRIBUTION-IN-AID-OF-CONSTRUCTION

Balance Beginning of Year	-9,050,049.37
Amounts Received This Year (Net)	-3,347,711.89
TOTAL Contributions-In-Aid-Of-Construction	-12,397,761.26

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Cash Flow

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	This Period	This Year
OPERATING ACTIVITIES		
Patronage Capital or Margins	-28,808.58	440,023.82
Depreciation and Amortization Expense	49,452.79	343,527.30
Loss from Disposal of Assets	18,077.87	-90,366.16
Total Funds from Operations	38,722.08	693,184.96
Cash Construction Funds - Trustee	0.00	0.00
Special Deposits	-5,008.75	-34,953.35
Temporary Investments	0.00	0.00
Accounts Receivable - Sale of Energy (Net)	257,293.91	86,994.30
Accounts Receivable - Other (Net)	-16,011.06	-136,479.28
Renewable Energy Credits	0.00	0.00
Materials and Supplies	-81,630.58	-460,825.07
Prepayments	10,838.19	25,326.14
Other Current and Accrued Assets	0.00	0.00
Deferred Debits	0.00	0.00
(Increase)/Decrease in Operating Assets	165,481.71	-519,937.26
Accumulated Operating Provisions	0.00	0.00
Notes Payable	0.00	0.00
Accounts Payable	-131,216.89	74,250.05
Other Current and Accrued Liabilities	41,162.89	101,369.69
Other Deferred Credits	-77,611.92	-209,121.58
Increase/(Decrease) in Operating Liabilities	-167,665.92	-33,501.84
CASH FROM OPERATING ACTIVITIES	36,537.87	139,745.86
INVESTMENT ACTIVITIES		
Utility Plant	-11,768.59	-383,931.98
Construction Work-in-Progress	-35,621.22	462,578.22
Other Property and Investments	0.00	-5,221.29
Notes Receivable (Net)	0.00	0.00
CASH FROM INVESTMENT ACTIVITIES	-47,389.81	73,424.95
FINANCING ACTIVITIES		
Margins and Equities	-10.00	-6,253.23
Long-Term Debt	0.00	-147,659.43
Long-Term Debt - Current Maturities	0.00	0.00
Consumer Deposits	500.00	-4,350.00
Obligations Under Capital Lease	0.00	0.00
CASH FROM FINANCING ACTIVITIES	490.00	-158,262.66
CASH FROM ALL ACTIVITIES	-10,361.94	54,908.15
TOTAL CASH BEGINNING OF PERIOD	654,246.03	588,975.94
TOTAL CASH END OF PERIOD	643,884.09	643,884.09

OCEC July-25					
Capital Projects	Annual Budget	Month Activity	YTD Activity	% of Budget YTD	% of Actual YTD
Members Requested Facilities (CIAC)	\$556,844	\$36,323	\$82,495	14.81%	6.36%
Replacements (Pole and Transformers)	\$426,424	\$8,335	\$57,038	13.38%	4.40%
System Improvements	\$250,453	\$9,121	\$60,754	24.26%	4.69%
Major Storm/Fire Damage	\$35,606	\$49,567	\$49,567	139.21%	3.82%
Pole Inspections	\$10,200	\$0	\$11,337	111.15%	0.87%
Fire Retardant/Treatment on Poles	\$28,606	\$0	\$0	0.00%	0.00%
Meter Projects	\$16,375	\$0	\$0	0.00%	0.00%
Subtotal Capital Projects	\$1,324,508	\$103,346	\$261,192	19.72%	
Less Forecast Member Contribution (CIAC)	(\$612,529)	(\$65,398)	(\$340,119)	55.53%	
Total Capital Projects less Forecast CIAC	\$711,979	\$37,948	(\$78,927)	-11.09%	
Capital Acquisitions					
Misc Items	\$60,000	\$0	\$2,994	4.99%	0.23%
Meters	\$100,000	\$0	\$0	0.00%	0.00%
Tools	\$15,000	\$0	\$0	0.00%	0.00%
Computer/IT Replacements	\$5,000	\$660	\$660	13.21%	0.05%
Facilities Upgrades	\$20,000	\$271	\$271	1.35%	0.02%
Transformer Purchases	\$80,000	\$0	\$83,950	104.94%	6.48%
Vehicle Replacements	\$65,000	\$0	\$64,103	98.62%	4.94%
Total Capital Acquisitions	\$345,000	\$931	\$151,979	44.05%	
Unbudgeted Capital Items					
Methow Fiber Make-Ready Work	\$0	\$152,647	\$858,783		66.24%
Less Methow Fiber CIAC	\$0	(\$141,141)	(\$614,862)		
Truck #18 Repair	\$0	\$0	\$8,498		0.66%
Truck #14 Repair	\$0	\$0	\$11,528		0.89%
Truck #43 Repair	\$0	\$0	\$4,438		0.34%
Total Unbudgeted Capital Items (w/o CIAC)	\$0	\$152,647	\$883,247		
Total Unbudgeted Capital Items (w/ CIAC)	\$0	\$11,506	\$268,385		
Total Capital Budget (w/o CIAC)	\$1,669,508	\$256,924	\$1,296,418	77.65%	
Total Capital Budget (Net of CIAC)	\$1,056,979	\$50,385	\$341,436	32.30%	

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General Ledger
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INCOME STATEMENT FOR JUL 2025

Division: 1 METHOW FIBER

Item	Year - To - Date		Period - To - Date	
	Last Year	This Year	Current	Budget
1. Operating Revenue and Patronage Capital	0.00	318,541.25	134.50	29,649.38
2. Power Production Expense	0.00	0.00	0.00	0.00
3. Cost of Purchased Power	0.00	0.00	0.00	0.00
4. Transmission Expense	0.00	0.00	0.00	0.00
5. Regional Market Operations Expense	0.00	50.00	50.00	0.00
6. Distribution Expense - Operation	3,017.73	66,050.66	8,462.08	3,932.15
7. Distribution Expense - Maintenance	741.30	5,093.25	1,179.78	3,171.82
8. Customer Accounts Expense	0.00	2,409.07	0.00	0.00
9. Customer Service and Informational Expense	9,490.70	85,640.72	14,301.47	254.33
10. Sales Expense	0.00	0.00	0.00	0.00
11. Administrative and General Expense	390,800.90	527,082.53	179,898.10	56,349.02
12. Total Operation & Maintenance Expense (2 thru 11)	404,050.63	686,326.23	203,891.43	63,707.32
13. Depreciation & Amortization Expense	0.00	18,687.48	6,270.36	9,639.79
14. Tax Expense - Property	0.00	0.00	0.00	0.00
15. Tax Expense - Other	0.00	0.00	0.00	0.00
16. Interest on Long-Term Debt	0.00	15,000.00	0.00	0.00
17. Interest Charged to Construction - Credit	0.00	0.00	0.00	0.00
18. Interest Expense - Other	4,311.75	51,532.84	6,574.17	8,749.97
19. Other Deductions	0.00	0.00	0.00	0.00
20. Total Cost of Electric Service (12 thru 19)	408,362.38	771,546.55	216,735.96	82,097.08
21. Patronage Capital & Operating Margins (1 minus 20)	-408,362.38	-453,005.30	-216,601.46	-52,447.70
22. Non Operating Margins - Interest	0.00	0.00	0.00	0.00
23. Allowance for Funds Used During Construction	0.00	0.00	0.00	0.00
24. Income (Loss) from Equity Investments	0.00	0.00	0.00	0.00
25. Non Operating Margins - Other	0.00	0.00	0.00	0.00
26. Generation and Transmission Capital Credits	0.00	0.00	0.00	0.00
27. Other Capital Credits and Patronage Dividends	0.00	0.00	0.00	0.00
28. Extraordinary Items	0.00	0.00	0.00	0.00
29. Patronage Capital or Margins (21 thru 28)	-408,362.38	-453,005.30	-216,601.46	-52,447.70
Operating - Margin	-408,362.38	-453,005.30	-216,601.46	-52,447.70
Non Operating - Margin	0.00	0.00	0.00	0.00
Times Interest Earned Ratio - Operating	0.00	-29.20		
Times Interest Earned Ratio - Net	0.00	-29.20		
Times Interest Earned Ratio - Modified	0.00	-29.20		

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General Ledger
CFC Form 7

BALANCE SHEET FOR JUL 2025

Division: 1 METHOW FIBER

ASSETS AND OTHER DEBITS

	Last Year	This Year	Variance
1. Total Utility Plant in Service	1,025,434.71	999,900.94	-25,533.77
2. Construction Work in Progress	0.00	515,178.39	515,178.39
3. Total Utility Plant (1 + 2)	1,025,434.71	1,515,079.33	489,644.62
4. Accum. Provision for Depreciation and Amort.	0.00	-87,091.98	-87,091.98
5. Net Utility Plant (3 - 4)	1,025,434.71	1,427,987.35	402,552.64
6. Non-Utility Property (Net)	0.00	0.00	0.00
7. Invest. in Subsidiary Companies	0.00	0.00	0.00
8. Invest. in Assoc. Org. - Patronage Capital	0.00	0.00	0.00
9. Invest. in Assoc. Org. - Other - General Funds	0.00	0.00	0.00
10. Invest. in Assoc. Org. - Other - Nongeneral Funds	0.00	0.00	0.00
11. Invest. in Economic Development Projects	0.00	0.00	0.00
12. Other Investments	0.00	0.00	0.00
13. Special Funds	0.00	0.00	0.00
14. Total Other Property & Investments (6 thru 13)	0.00	0.00	0.00
15. Cash - General Funds	373,714.05	201,316.59	-172,397.46
16. Cash - Construction Funds - Trustee	0.00	0.00	0.00
17. Special Deposits	0.00	0.00	0.00
18. Temporary Investments	0.00	0.00	0.00
19. Notes Receivable (Net)	0.00	0.00	0.00
20. Accounts Receivable - Sales of Energy (Net)	0.00	0.00	0.00
21. Accounts Receivable - Other (Net)	588,896.99	-360,599.10	-949,496.09
22. Renewable Energy Credits	0.00	0.00	0.00
23. Material and Supplies - Electric & Other	24,340.00	1,121,904.25	1,097,564.25
24. Prepayments	0.00	2,700.00	2,700.00
25. Other Current and Accrued Assets	0.00	0.00	0.00
26. Total Current and Accrued Assets (15 thru 25)	986,951.04	965,321.74	-21,629.30
27. Deferred Debits	0.00	0.00	0.00
28. Total Assets and Other Debits (5 + 14 + 26 + 27)	2,012,385.75	2,393,309.09	380,923.34

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General Ledger
CFC Form 7

BALANCE SHEET FOR JUL 2025

Division: 1 METHOW FIBER

LIABILITIES AND OTHER CREDITS

	Last Year	This Year	Variance
29. Memberships	0.00	0.00	0.00
30. Patronage Capital	0.00	0.00	0.00
31. Operating Margins - Prior Years	0.00	-586,528.74	-586,528.74
32. Operating Margins - Current Year	-408,362.38	-453,005.30	-44,642.92
33. Non-Operating Margins	0.00	0.00	0.00
34. Other Margins and Equities	0.00	0.00	0.00
35. Total Margins & Equities (29 thru 34)	-408,362.38	-1,039,534.04	-631,171.66
36. Long-Term Debt - CFC (Net)	1,749,401.14	2,544,725.49	795,324.35
37. Long-Term Debt - Other (Net)	0.00	0.00	0.00
38. Total Long-Term Debt (36 + 37)	1,749,401.14	2,544,725.49	795,324.35
39. Obligations Under Capital Leases	0.00	0.00	0.00
40. Accumulated Operating Provisions	0.00	0.00	0.00
41. Total Other Noncurrent Liabilities (39 + 40)	0.00	0.00	0.00
42. Notes Payable	0.00	0.00	0.00
43. Accounts Payable	604,577.07	834,285.87	229,708.80
44. Consumers Deposits	0.00	0.00	0.00
45. Current Maturities Long-Term Debt	0.00	0.00	0.00
46. Current Maturities Long-Term Debt - Econ. Devel.	0.00	0.00	0.00
47. Current Maturities Capital Leases	0.00	0.00	0.00
48. Other Current and Accrued Liabilities	66,769.92	53,831.77	-12,938.15
49. Total Current & Accrued Liabilities (42 thru 48)	671,346.99	888,117.64	216,770.65
50. Deferred Credits	0.00	0.00	0.00
51. Total Liab. & Other Credits (35+38+41+49+50)	2,012,385.75	2,393,309.09	380,923.34

ESTIMATED CONTRIBUTION-IN-AID-OF-CONSTRUCTION

Balance Beginning of Year	-9,050,049.37
Amounts Received This Year (Net)	-3,347,711.89
TOTAL Contributions-In-Aid-Of-Construction	-12,397,761.26

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General Ledger

Cash Flow

Page: 1

Jul 2025

	This Period	This Year
OPERATING ACTIVITIES		
Patronage Capital or Margins	-216,601.46	-453,005.30
Depreciation and Amortization Expense	6,270.36	18,687.48
Loss from Disposal of Assets	2,586.37	42,097.19
Total Funds from Operations	-207,744.73	-392,220.63
Cash Construction Funds - Trustee	0.00	0.00
Special Deposits	0.00	0.00
Temporary Investments	0.00	0.00
Accounts Receivable - Sale of Energy (Net)	0.00	0.00
Accounts Receivable - Other (Net)	1,229,957.19	988,273.32
Renewable Energy Credits	0.00	0.00
Materials and Supplies	-113,318.09	-790,341.78
Prepayments	0.00	3,775.78
Other Current and Accrued Assets	0.00	0.00
Deferred Debits	0.00	2,540.06
(Increase)/Decrease in Operating Assets	1,116,639.10	204,247.38
Accumulated Operating Provisions	0.00	0.00
Notes Payable	0.00	0.00
Accounts Payable	309,755.92	451,568.36
Other Current and Accrued Liabilities	-19,450.64	22,164.62
Other Deferred Credits	0.00	0.00
Increase/(Decrease) in Operating Liabilities	290,305.28	473,732.98
CASH FROM OPERATING ACTIVITIES	1,199,199.65	285,759.73
INVESTMENT ACTIVITIES		
Utility Plant	0.00	-45,358.62
Construction Work-in-Progress	-446,799.70	-810,715.92
Other Property and Investments	0.00	0.00
Notes Receivable (Net)	0.00	0.00
CASH FROM INVESTMENT ACTIVITIES	-446,799.70	-856,074.54
FINANCING ACTIVITIES		
Margins and Equities	0.00	0.00
Long-Term Debt	-850,000.00	350,000.00
Long-Term Debt - Current Maturities	0.00	0.00
Consumer Deposits	0.00	0.00
Obligations Under Capital Lease	0.00	0.00
CASH FROM FINANCING ACTIVITIES	-850,000.00	350,000.00
CASH FROM ALL ACTIVITIES	-97,600.05	-220,314.81
TOTAL CASH BEGINNING OF PERIOD	298,916.64	421,631.40
TOTAL CASH END OF PERIOD	201,316.59	201,316.59

Methow Fiber

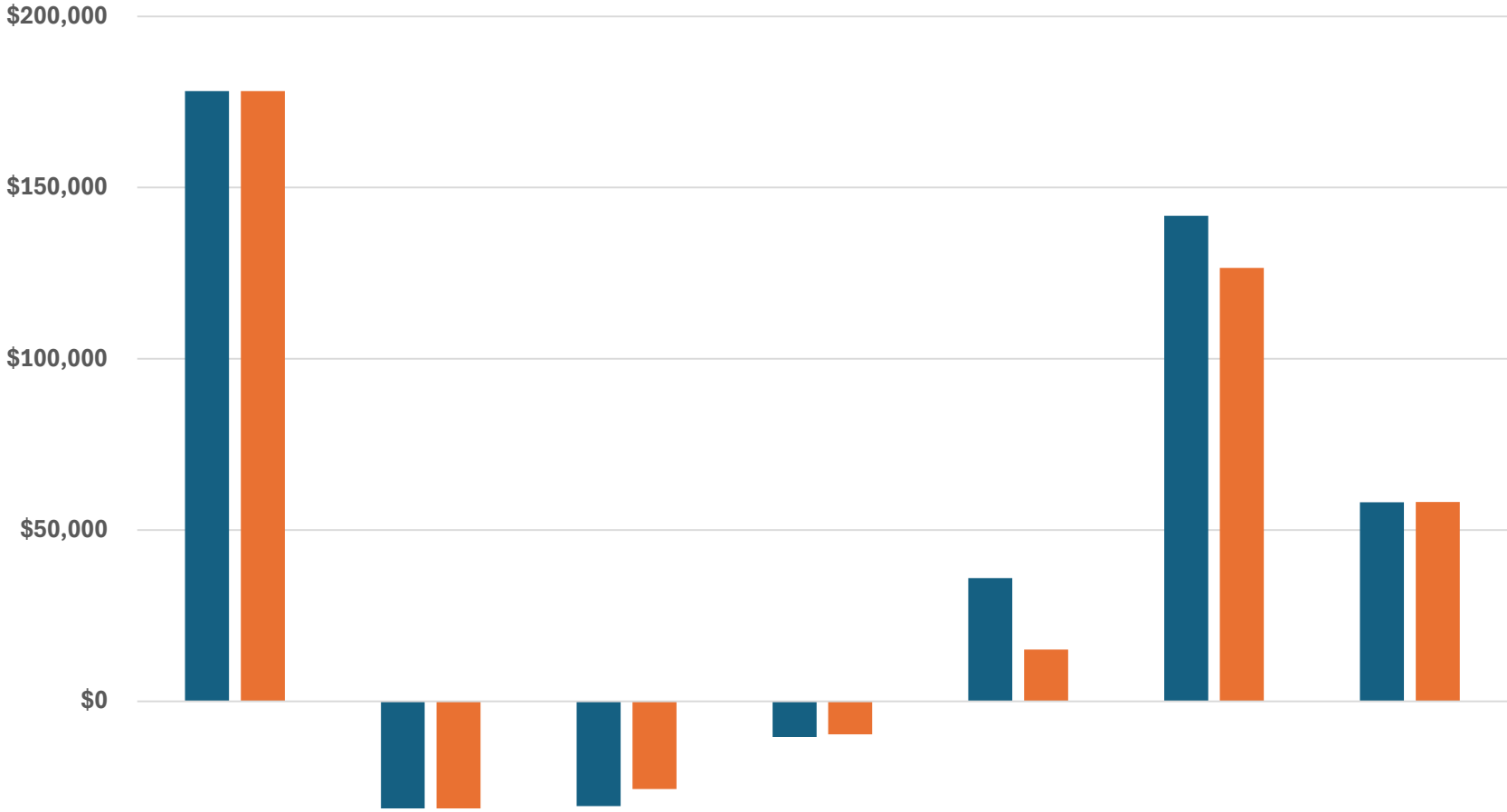
July-25

Capital Projects	Annual Budget	Month Activity	YTD Activity	% of Budget YTD
WSBO ARPA Grant Project	\$12,099,520	\$951,045	\$2,223,269	18.37%
Subtotal Capital Projects	\$12,099,520	\$951,045	\$2,223,269	18.37%
Less Forecast Grant Funds (CIAC)	(\$11,985,014)	(\$516,057)	(\$2,040,607)	17.03%
Total Capital Projects less Forecast CIAC	\$114,506	\$434,987	\$182,662	159.52%
Capital Acquisitions				
Splicing Equipment	\$10,000	\$0	\$0	0.00%
Access Point Replacement Radios	\$11,000	\$0	\$0	0.00%
Headend Router Replacements	\$2,400	\$0	\$0	0.00%
Computer/IT Replacements	\$4,400	\$0	\$2,350	53.41%
Vehicle Replacements	\$65,000	\$0	\$0	0.00%
Total Capital Acquisitions	\$92,800	\$0	\$2,350	2.53%
Unbudgeted Capital Items				
Heavy-Duty Pallet Racks	\$0	\$0	\$5,278	
Storage Container	\$0	\$0	\$9,973	
PWB Grant Project	\$0	\$505	\$163,382	
Total Unbudgeted Capital Items	\$0	\$505	\$173,355	
Total Capital Budget (w/o CIAC)	\$12,192,320	\$951,045	\$2,225,619	
Total Capital Budget (Net of CIAC)	\$207,306	\$435,492	\$358,367	172.87%

WSBO Project Tracking - Major Areas

	Project Budget	Monthly Activity	Project-to-Date Totals	% of Project-to-Date
UtilitiesOne Contract	\$7,914,549	\$385,183	\$1,973,939	24.94%
Materials	\$2,652,781	\$137,391	\$1,307,468	49.29%
Make-Ready	\$300,000	\$141,141	\$703,278	234.43%
NoaNet Project Management	\$254,375	\$3,461	\$101,181	39.78%

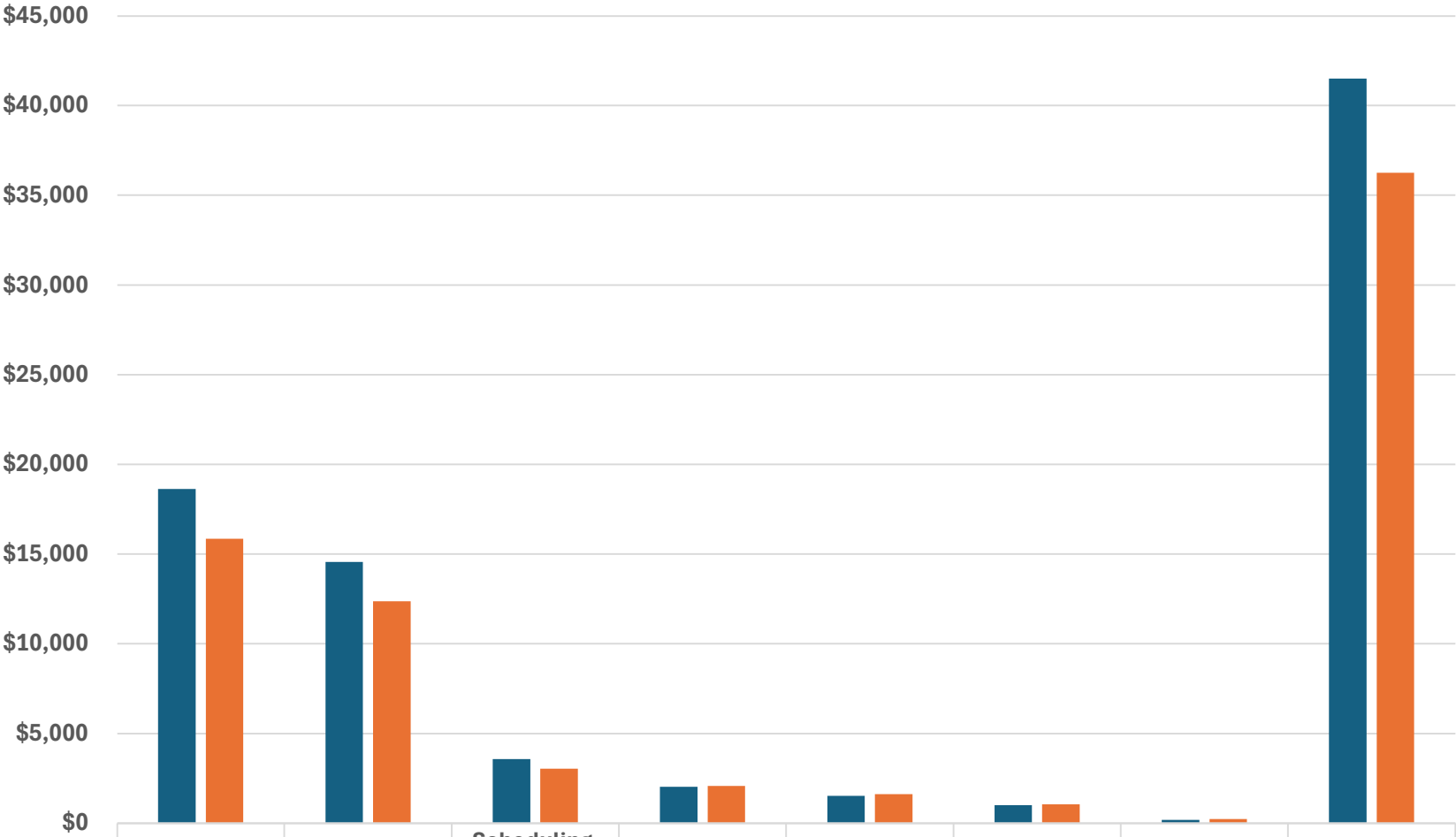
Jul-2025 Power Total Cost Budget vs Actual



(\$50,000)

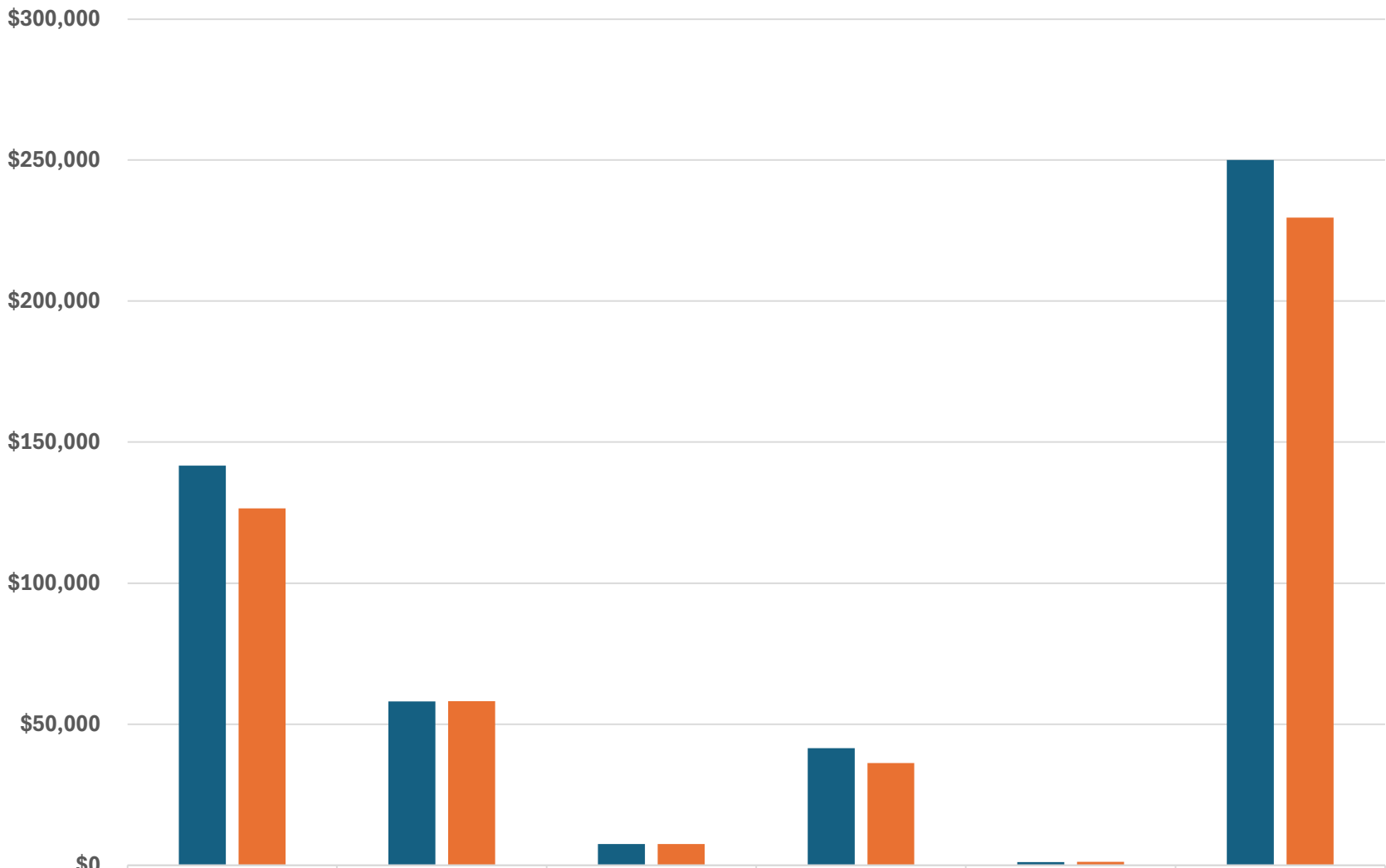
	Monthly Customer Composite Charge (\$)	Monthly Non-Slice Charge (\$)	Monthly Load Shaping HLH Charge (\$)	Monthly Load Shaping LLH Charge (\$)	Monthly Demand Charge (\$)	Total Tier 1 Cost (\$)	Part B Rate Charge (\$)
Jul-2025 Budget	\$178,091	(\$31,297)	(\$30,603)	(\$10,459)	\$35,956	\$141,687	\$58,110
Jul-2025 Actual	\$178,092	(\$31,298)	(\$25,691)	(\$9,696)	\$15,103	\$126,510	\$58,124

Jul-2025 Transmission Cost Budget vs Actual



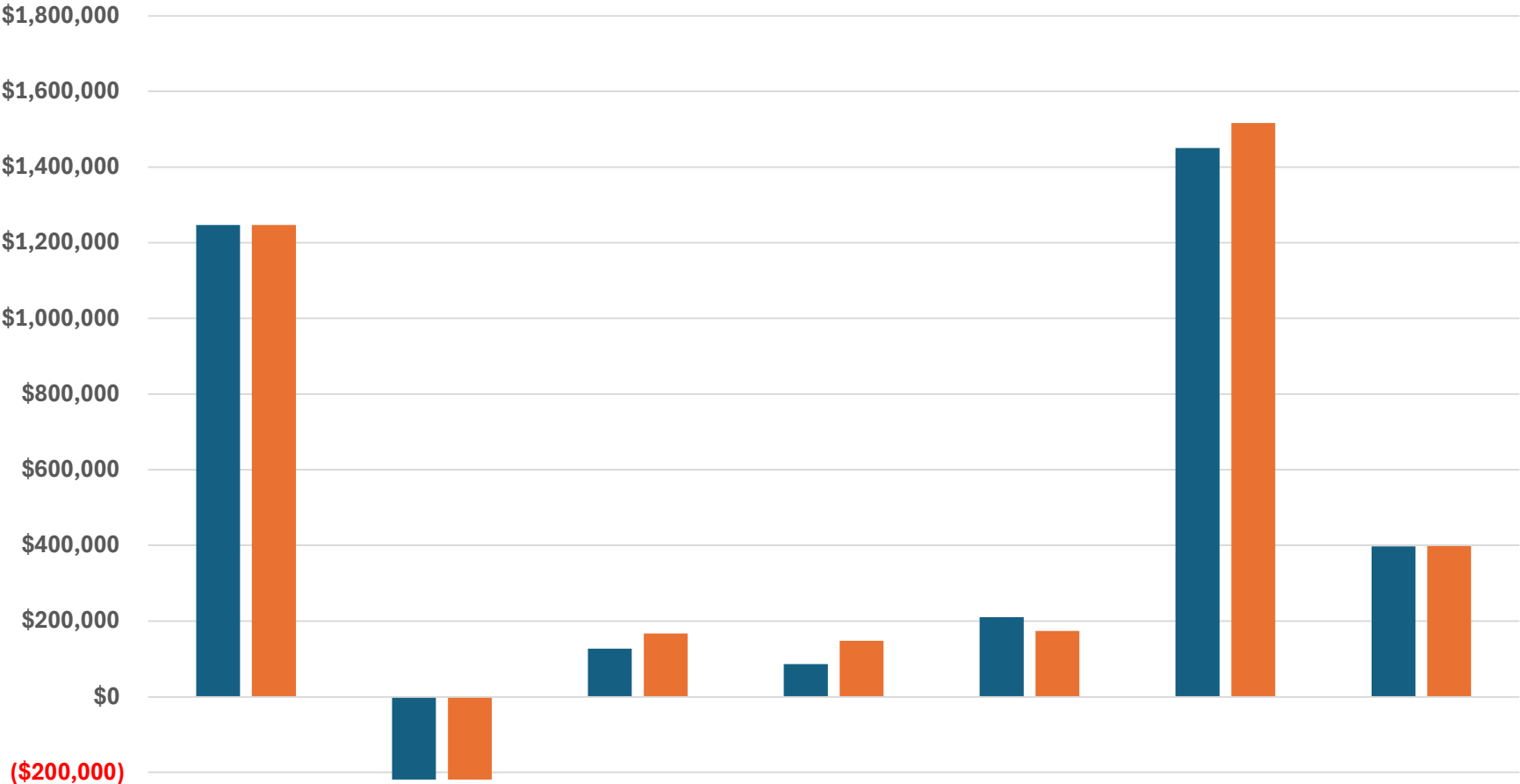
■ Jul-2025 Budget	\$18,630	\$14,567	\$3,568	\$2,029	\$1,529	\$999	\$184	\$41,506
■ Jul-2025 Actual	\$15,854	\$12,371	\$3,037	\$2,081	\$1,615	\$1,055	\$236	\$36,249

Jun-2025 Power Supply Total Cost Budget vs Actual



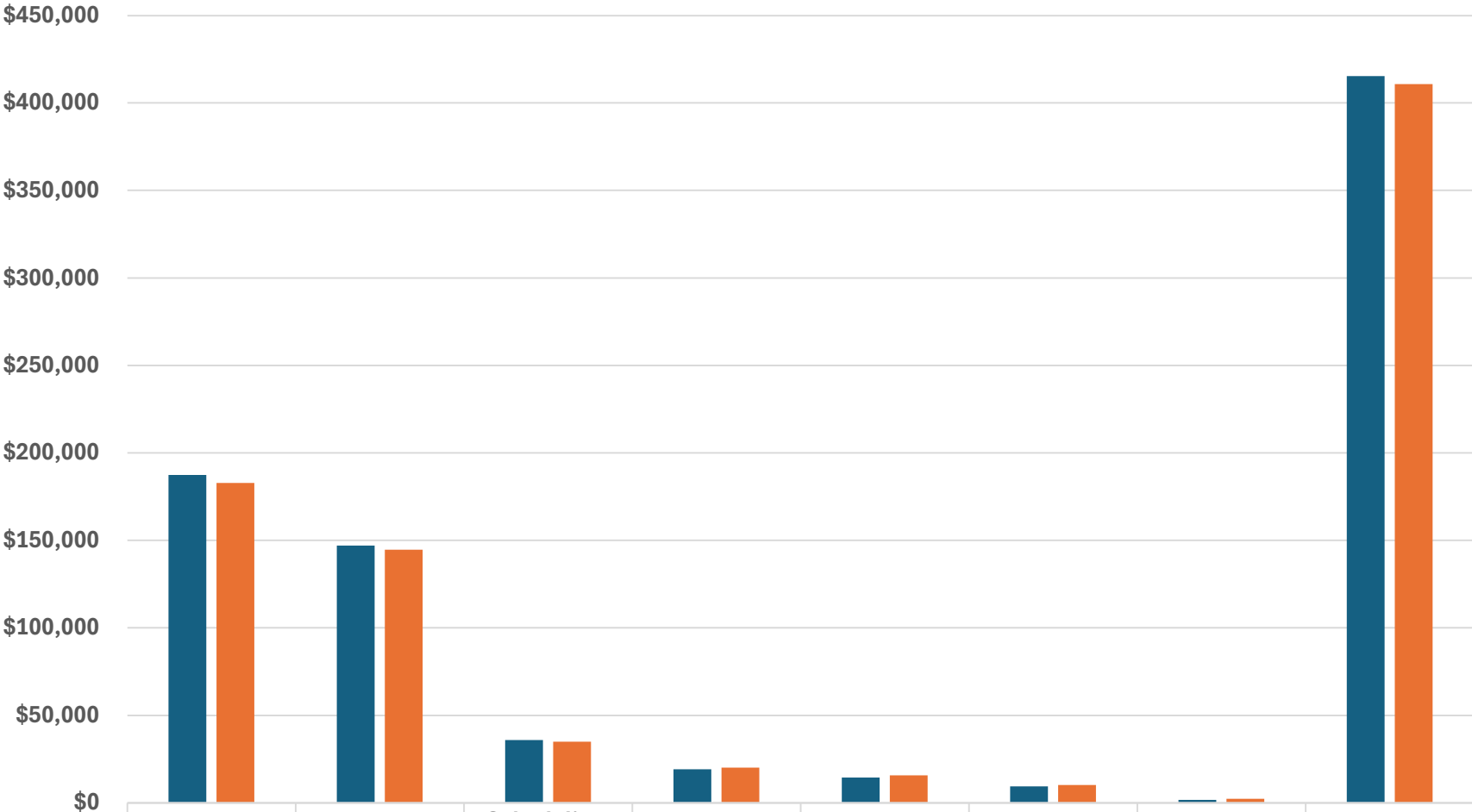
	Monthly Tier 1 Total Cost (\$)	Monthly Part B Rate Cost (\$)	PNGC Services (\$)	Transmission Cost (\$)	PNGC Equity Adder Cost (\$)	Total All-In Cost (\$)
Jul-2025 Budget	\$141,687	\$58,110	\$7,549	\$41,506	\$1,153	\$250,006
Jul-2025 Actual	\$126,510	\$58,124	\$7,549	\$36,249	\$1,182	\$229,614

2025 YTD Power Total Cost Budget vs Actual



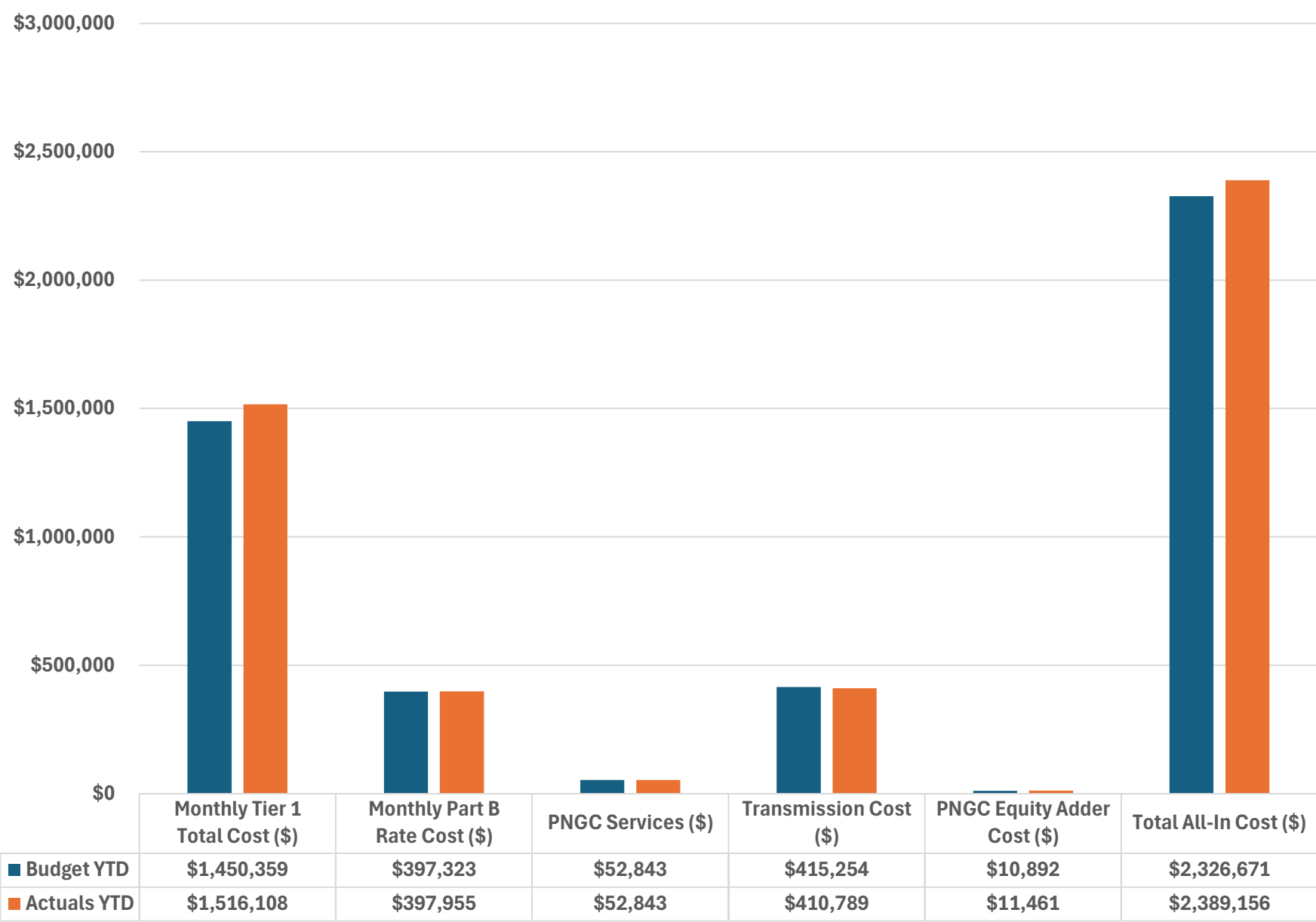
	Monthly Customer Composite Charge (\$)	Monthly Non-Slice Charge (\$)	Monthly Load Shaping HLH Charge (\$)	Monthly Load Shaping LLH Charge (\$)	Monthly Demand Charge (\$)	Total Tier 1 Cost (\$)	Part B Rate Charge (\$)
Budget YTD	\$1,246,639	(\$219,082)	\$126,878	\$85,998	\$209,926	\$1,450,359	\$397,323
Actuals YTD	\$1,246,644	(\$219,086)	\$167,258	\$147,501	\$173,791	\$1,516,108	\$397,955

2025 YTD Transmission Cost Budget vs Actual



■ Budget YTD	\$187,461	\$147,096	\$35,905	\$19,170	\$14,443	\$9,437	\$1,743	\$415,254
■ Actuals YTD	\$182,831	\$144,592	\$35,019	\$20,171	\$15,655	\$10,228	\$2,293	\$410,789

2025 YTD Power Supply Total Cost Budget vs Actual





OCEC MONTHLY OUTAGE REPORT

MONTH: JULY YEAR: 2025

TOTAL NUMBER OF UNPLANNED OUTAGES: 16

TOTAL HOURS OF OUTAGES: (hours of outage x # of members affected) 6,112

TOTAL NUMBER OF MEMBERS AFFECTED: (sum of all outages and all members affected) 1,910

OUTAGE NUMBERS PER CIRCUIT

WINTHROP: 0 CHEWUCH: 10 MAZAMA: 6 SUN MTN: 0 TWISP: 0 LOUP: 0 AIRPORT: 0

SAIDI: 3.72

SAIFI: 0.4

CAIDI AVERAGE: 210

MAJOR OR REPEAT OUTAGES:

07/14/25 A MAJOR WINDSTORM BLEW INTO THE VALLEY CAUSING A TREE TO FALL AND DESTROY A POWER POLE IN MAZAMA CASING A MAJOR OUTAGE. SEVERAL OTHER TREES AND BRANCHES FELL ON LINES AS WELL IN THE CHEWUCH AREA

07/31/25 A WILDLAND FIRE ON STUDHORSE MOUNTAIN BURNED DOWN SOME LINES AND TRANSFORMERS, SOME LINES WERE DENERGIZED TEMPORARILY TO MINIMIZE FIRE RISK.

YEAR TO DATE

YTD NUMBER OF UNPLANNED OUTAGES: 47

YTD HOURS OF OUTAGES: (hours of outage x # of members affected) 9,267

YTD NUMBER OF MEMBERS AFFECTED: (sum of all outages and all members affected) 3,337

YTD OUTAGE NUMBERS PER CIRCUIT

WINTHROP: **8** CHEWUCH: **20** MAZAMA: **12** SUN MTN: **3** TWISP: 3 LOUP: **0** AIRPORT: **1**

YTD SAIDI: 147.06

YTD SAIFI: 0.892

YTD CAIDI AVERAGE: 166.8

Unplanned Outages - Unexpected small or large electricity disruptions usually caused by network damage from severe weather, fallen branches and trees, animals coming into contact with powerlines and vehicles crashing into power poles.

SAIDI = System Average Interruption Duration Index = Total minutes of every customer without power / Total number of customer (2023 Nat. Avg.= 366.6)

SAIFI = System Average Interruption Frequency Index = Number of customer outages experienced by all customer / Total number of customers (2023 Nat. Avg.= 1.348)

CAIDI = Customer Average Interruption Duration Index = SAIDI / SAIFI (2023 Nat. Avg.= 271.8) Minutes

General Manager's Report to the Board – August 2025

Operations Updates

Studhorse Fire

Late Thursday July 31st the Studhorse fire ignited via lightning strike (some employees saw/heard the exact strike) and quickly burnt 500+ acres. Due to rapid and comprehensive response from multiple fire agencies, the losses to structures were limited to a handful of outbuildings. OCEC lost a few pad mount transformers and multiple poles to the fire and were able to restore service to all by the next day. The pictures below show a melted meter and burnt meter base and a burnt pole standing on the south side of Pearrygin Lake.



Fiber Make-Ready Work: Completed

We anticipate this week will complete the pole replacement portion of our fiber make-ready project. The combination of OCEC crews and contractors have replaced 145 poles in our distribution system. The anticipated final cost of replacement is around \$800k, putting our pole replacement metrics at about ~\$5.5k/pole, under our expected \$6.5k/pole budget with contractors.

General Updates

NISC Conversion – Methownet Service

Methow Fiber and OCEC employees have been working with NISC to convert service functions of Methownet over to NISC. As of this week the team has converted data, completed the business analysis, and will be going live on November 10th. The first billing with NISC for Methownet will be completed December 1st. One of the largest tasks will be to re-sign customers up for auto-pay. Methownet has a policy of requiring auto-pay and it will be a heavy lift to contact all customers and have them input their information into the new system. We are actively looking for strategies to leverage existing information to reduce the burden on staff.



BROADBAND

8/20/2025

METHOW FIBER

BROADBAND DEVELOPMENT



WSBO/ARPA FUNDED OKANOGAN COUNTY CONNECT

UTILITIES ONE – Design, Engineering, and Construction (All Numbers Revised since last Board Meeting after extensive review with Utilities One Engineering and Construction)

F1 Feeder Twisp to Winthrop

- 75% Main Line Construction complete minus river crossing and the route thru Twisp to Twisp Works HUB Location.
- OH Pole Attachment Cleanup on Mill Hill pending crew schedule.

Winthrop

- 35% Construction Complete
- 30+ Drops with Network Interface Device Completed by Methownet Staff
- Aerial fiber plan has some redesign for drops taking place.
- Winthrop Area will be the focus to light up 100 to 200 customers before New Years.

Mazama

- 13% Construction Complete
- Engineering Redesign in progress
- Construction Work Paused Pending Redesign. Will Resume in September.

Lost River

- 50% Main Line Construction Complete

Drops to Homes

30 Complete

HUB Location Improvements (By Local Resources)

Twisp Works	10%
OCEC WIC	50% (WIC Delivery Aug 26)
Mazama Fire Hall	25%



Federal Grant Policy and Procedures Adoption

AUGUST 25, 2025

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Policies and Procedures

OCEC has worked template policies and included them in the August 2025 board packet for board review only

These are internal policies and procedures OCEC staff will follow when working under federal grant guidelines and projects, but are not necessary to be approved as “Board Policies”

The policies and procedures have been reviewed by OCEC’s auditor, and are included for board review



Allowable Use of Funds Policy

It is the policy of Okanogan County Electric Cooperative that only costs that are reasonable, allowable and allocable to a Federal award shall be charged to that award directly or indirectly. All unallowable costs shall be appropriately segregated from allowable costs in the general ledger to ensure unallowable costs are not charged to Federal awards.

Segregating Unallowable From Allowable Costs

The following steps shall be taken to identify and segregate costs that are allowable and unallowable with respect to each federal award:

1. The budget and grant or contract for each award shall be reviewed for costs specifically allowable or unallowable.
2. The General Manager, Manager of Finance and Administration, and the Controller shall be familiar with the allowability of costs provisions of 2 CFR Part 200 Subpart E—Cost Principles particularly:
 - a. The list of specifically unallowable costs, such as alcoholic beverages, bad debts, contributions, fines and penalties, lobbying, etc.
 - b. Those costs requiring advance approval from Federal agencies in order to be allowable in accordance with §200.407 Prior written approval.
3. No costs shall be charged directly to any Federal award until the cost has been determined to be allowable under the terms of the award and/or 2 CFR Part 200 Subpart E—Cost Principles.
4. For each Federal award, an appropriate project code shall be established in the chart of accounts to reflect the categories of allowable costs identified in the award or the award budget.
5. All items of miscellaneous income or credits, including the subsequent write-offs of uncashed checks, rebates, refunds, and similar items, shall be reflected for grant accounting purposes as reductions in allowable expenditures if the credit relates to charges that were originally charged to a Federal award or to activity associated with a Federal award. The reduction in expenditures shall be reflected in the year in which the credit is received (i.e. if the purchase that results in the credit took place in a prior period, the prior period shall not be amended for the credit.)
6. Any significant variances between actual and budgeted expenditures noted will be discussed and resolved by the General Manager, Manager of Finance and Administration, and the Controller prior to requesting payment.

Criteria for Allowability

It is the policy of Okanogan County Electric Cooperative that all costs must meet the following criteria in order to be treated as allowable direct or indirect costs under a Federal award:

1. The cost must be "necessary" to the overall operation of Okanogan County Electric Cooperative and is assignable in part to the Federal award in accordance with the principles of 2 CFR Part 200 and any other applicable awarding agency regulations.
2. The cost must be "reasonable" for the performance of the award, considering the following factors:
 - a. Whether the cost is of a type that is generally considered as being necessary for the operation of the organization or the performance of the award.
 - b. Restraints or requirements imposed by such factors as sound business practices, arm's length bargaining, Federal, state, local tribal, and other laws and regulations, and the terms and conditions of the award.
 - c. Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to Okanogan County Electric Cooperative, its employees, where applicable its students or membership, the public at large, and the Federal Government.
 - d. Consistency with established policies and procedures of Okanogan County Electric Cooperative, deviations from which could unjustifiably increase the costs of the Federal award.
3. The cost must be "allocable" to an award by meeting one of the following criteria:
 - a. The cost is incurred specifically for a Federal award or
 - b. The cost benefits both the Federal award and other work of Okanogan County Electric Cooperative, and can be distributed in proportions that may be approximated using reasonable methods; and
4. The cost must conform to any limitations or exclusions of 2 CFR Part 200 or the Federal award as to the types or amount of cost items,
5. Treatment of costs must be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of Okanogan County Electric Cooperative,
6. Costs must be accorded consistent treatment (A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost),
7. The cost must be determined in accordance with generally accepted accounting principles (GAAP),
8. Costs may not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period,
9. The cost must be adequately documented,
10. The cost must be incurred during the approved budget period.

It is the policy of Okanogan County Electric Cooperative to only charge costs that have been determined to be allowable per grant agreements and 2 CFR Part 200, Subpart E.

<i>Selected Cost Item</i>	<i>UG Reference</i>	<i>Allowability</i>	<i>Selected Cost Item</i>	<i>UG Reference</i>	<i>Allowability</i>
Advertising and public relations costs	\$200.421	Allowable with restrictions	Contributions and donations	\$200.434	Unallowable (made by non-Federal entity); not reimbursable, but value may be used as cost sharing or matching (made to non-Federal entity); with restrictions, the value of services may be considered when determining an entity's indirect cost rate under certain circumstances
Advisory councils	\$200.422	Allowable with restrictions			
Alcoholic beverages	\$200.423	Unallowable			
Audit services	\$200.425	Allowable with restrictions			
Bad debts	\$200.426	Unallowable			
Bonding costs	\$200.427	Allowable with restrictions			
Collection of improper payments	\$200.428	Allowable	Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements	\$200.435	Allowable with restrictions
Commencement and convocation costs	\$200.429	Not specifically addressed			
Compensation for personal services	\$200.430	Allowable with restrictions; Special conditions apply (e.g., \$200.430(g))	Depreciation	\$200.436	Allowable with restrictions
Compensation – fringe benefits	\$200.431	Allowable with restrictions	Employee health and welfare costs	\$200.437	Allowable with restrictions
Conferences	\$200.432	Allowable with restrictions	Entertainment costs	\$200.438	Unallowable with exceptions
Contingency provisions	\$200.433	Unallowable with exceptions	Equipment and other capital expenditures	\$200.439	Allowability based on specific requirements

<i>Selected Cost Item</i>	<i>UG Reference</i>	<i>Allowability</i>	<i>Selected Cost Item</i>	<i>UG Reference</i>	<i>Allowability</i>
Exchange Rates	§200.440	Allowable with restrictions	Maintenance and repair costs	§200.452	Allowable with restrictions
Fines, penalties, damages and other settlements	§200.441	Unallowable with exception	Materials and supplies costs, including computing devices	§200.453	Allowable with restrictions
Fund raising and investment management costs	§200.442	Unallowable with exceptions	Memberships, subscriptions, and professional activity costs	§200.454	Allowable with restrictions; unallowable for lobbying organizations.
Gains and losses on disposition of depreciable assets	§200.443	Allowable with restrictions	Organization costs	§200.455	Unallowable except Federal prior approval
General costs of government	§200.444	Not specifically addressed	Participant support costs	§200.456	Allowable with prior approval of the Federal awarding agency
Goods or services for personal use	§200.445	Unallowable (goods/services); allowable (housing) with restrictions	Plant and security costs	§200.457	Allowable; capital expenditures are subject to §200.439
Idle facilities and idle capacity	§200.446	Idle facilities - unallowable with exceptions; idle - capacity allowable with restrictions	Pre-award costs	§200.458	Allowable with prior approval of the Federal awarding agency
Insurance and indemnification	§200.447	Allowable with restrictions	Professional service costs	§200.459	Allowable with restrictions
Intellectual property	§200.448	Allowable with restrictions	Proposal costs	§200.460	Allowable with restrictions
Interest	§200.449	Allowable with restrictions	Publication and printing costs	§200.461	Allowable with restrictions
Lobbying	§200.450	Unallowable; Special additional restrictions	Rearrangement and reconversion costs	§200.462	Allowable (ordinary and normal).
Losses on other awards or contracts	§200.451	Unallowable (however, they are required to be included in the indirect cost rate base for allocation of indirect costs)	Recruiting costs	§200.463	Allowable with restrictions
			Relocation costs of employees	§200.464	Allowable with restrictions

<i>Selected Cost Item</i>	<i>UG Reference</i>	<i>Allowability</i>	<i>Selected Cost Item</i>	<i>UG Reference</i>	<i>Allowability</i>
Rental costs of real property and equipment	\$200.465	Allowable with restrictions	Telecommunication s and video surveillance costs	\$200.471	Allowable with restrictions
Scholarships and student aid costs	\$200.466	Not specifically addressed	Termination costs	\$200.472	Allowable with restrictions
Selling and marketing costs	\$200.467	Unallowable with exceptions	Training and education costs	\$200.473	Allowable for employee development
Specialized service facilities	\$200.468	Allowable with restrictions	Transportation costs	\$200.474	Allowable with restrictions
Student activity costs	\$200.469	Unallowable unless specifically provided for in the award	Travel costs	\$200.475	Allowable with restrictions
Taxes (including Value Added Tax)	\$200.470	Allowable with restrictions \$200.470(b)(1)	Trustees	\$200.476	Allowable with restrictions

Direct Costs

Direct costs include those costs that are incurred specifically for one award or non-Federal function. Okanogan County Electric Cooperative identifies and charges these costs exclusively to each award or program. Each invoice shall be coded with the appropriate account number reflecting which program received direct benefit from the expenditure. Invoices are submitted by the Controller, reviewed, and approved by the Manager of Finance and Administration, and entered by the Accounting Department.

Salaries and Wages

Charges to Federal awards for salaries and wages will be based on records that accurately reflect the work performed. These records:

1. Are supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.
2. Are incorporated into the official records of Okanogan County Electric Cooperative.
3. Reasonably reflect the total activity for which the employee is compensated, not exceeding 100% of compensated activities.
4. Encompass both federally assisted, and all other activities compensated by Okanogan County Electric Cooperative.
5. Comply with other established accounting policies and practices of Okanogan County Electric Cooperative.
6. Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect

activities which are allocated using different allocation bases, or an unallowable activity and a direct or indirect cost activity.

7. May reflect categories of activities expressed as a percentage distribution of total activities

Supplies and Equipment

Supplies means all tangible personal property other than those meeting the definition of equipment. Equipment is all tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by Okanogan County Electric Cooperative for financial statement purposes, or \$10,000. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by Okanogan County Electric Cooperative for financial statement purposes or \$10,000, regardless of the length of its useful life. Equipment purchased for exclusive use on a federal award and reimbursed by a federal agency shall be accounted for as a direct cost of that award and the full amount will be included as a federal expenditure.

Travel

Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of Okanogan County Electric Cooperative. Such costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in Okanogan County Electric Cooperative's non-federally-funded activities and in accordance with Okanogan County Electric Cooperative's written travel reimbursement policies.

Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by Okanogan County Electric Cooperative, in its regular operations as the result of Okanogan County Electric Cooperative's written travel policy. In addition, if these costs are charged directly to the Federal award, documentation must justify that participation of the individual is necessary to the Federal award; and the costs are reasonable and consistent with Okanogan County Electric Cooperative's established travel policy.

Airfare costs in excess of the basic least expensive unrestricted accommodations class offered by commercial airlines are unallowable except when such accommodations would require circuitous routing, require travel during unreasonable hours, excessively prolong travel, result in additional costs that would offset the transportation savings; or offer accommodations not reasonably adequate for the traveler's medical needs. Okanogan County Electric Cooperative must justify and document these conditions on a case-by-case basis in order for the use of first-class or business-class airfare to be allowable in such cases.

Okanogan County Electric Cooperative will comply with the requirements of the Fly America Act (49 U.S.C. 40118) which generally provides that foreign air travel funded by Federal funds may only be conducted on U.S. flag air carriers and under applicable Open Skies Agreements. (see information on Fly America Act on the GSA website at <https://www.gsa.gov/policy-regulations/policy/travel-management-policy/fly-america-act>).

Indirect Costs

Indirect costs are those costs that either benefit more than one award (overhead costs) or non-federal function or that are necessary for the overall operation of the Okanogan County Electric Cooperative (management and general costs).

When funding allows, Okanogan County Electric Cooperative chooses to use the de minimus rate of 15% on its federal awards rather than negotiate an approved indirect cost rate.



Equipment Standards Policy

Okanogan County Electric Cooperative may occasionally purchase equipment that will be used exclusively on a program funded by a Federal agency. In addition to the general property and equipment policies of Okanogan County Electric Cooperative, equipment and furniture charged to Federal awards will be subject to certain additional policies as described below.

For purposes of Federal award accounting and administration, "equipment" shall include all assets with a useful life of more than one year and a per-unit acquisition cost of \$10,000. The following policies shall apply regarding equipment purchased and charged to federal awards:

Title

Title to equipment acquired under a Federal award will vest upon acquisition in Okanogan County Electric Cooperative. Unless a statute specifically authorizes the Federal agency to vest title in Okanogan County Electric Cooperative without further responsibility to the Federal Government, and the Federal agency elects to do so, the title must be a conditional title. Title must vest in Okanogan County Electric Cooperative subject to the following conditions:

1. Use the equipment for the authorized purposes of the project during the period of performance, or until the property is no longer needed for the purposes of the project.
2. Okanogan County Electric Cooperative will not encumber the property without approval of the Federal awarding agency or pass-through entity.
3. Use and dispose of the property in accordance with the policies below.

Management Requirements

Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a Federal award, until disposition takes place will, as a minimum, meet the following requirements:

1. Property records will be maintained that include the following:
 - a. a description of the property,
 - b. a serial number or other identification number,
 - c. the source of funding for the property (including the FAIN),
 - d. who holds title,
 - e. the acquisition date,
 - f. and cost of the property,
 - g. percentage of Federal participation in the project costs for the Federal award under which the

- property was acquired,
 - h. the location, use and condition of the property,
 - i. any ultimate disposition data including the date of disposal and sale price of the property.
2. A physical inventory of the property will be taken, and the results reconciled with the property records at least once every two years.
 3. A control system will be in effect to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.
 4. Maintenance procedures will be in effect to keep the property in good condition.
 5. Proper sales procedures will be in effect to ensure the highest possible return.
 6. Adequate insurance coverage will be maintained with respect to equipment and furniture charged to Federal awards.
 7. When title to the equipment remains vested with the Federal awarding agency, Okanogan County Electric Cooperative will submit an annual inventory listing of federally-owned property in its custody to the Federal awarding agency.

Use of Equipment

Equipment must be used by Okanogan County Electric Cooperative in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the Federal award, and Okanogan County Electric Cooperative must not encumber the property without prior approval of the Federal awarding agency.

When no longer needed for the original program or project, the equipment may be used in other activities supported by the Federal awarding agency, in the following order of priority:

1. Activities under a Federal award from the Federal awarding agency which funded the original program or project, then
2. Activities under Federal awards from other Federal awarding agencies. This includes consolidated equipment for information technology systems.

During the time that equipment is used on the project or program for which it was acquired, Okanogan County Electric Cooperative must also make equipment available for use on other projects or programs currently or previously supported by the Federal Government, provided that such use will not interfere with the work on the projects or program for which it was originally acquired. First preference for other use must be given to other programs or projects supported by Federal awarding agency that financed the equipment and second preference must be given to programs or projects under Federal awards from other Federal awarding agencies. Use for non-federally funded programs or projects is also permissible. User fees should be considered if appropriate.

Okanogan County Electric Cooperative must not use equipment acquired with the Federal award to provide services for a fee that is less than private companies charge for equivalent services unless specifically authorized by Federal statute for as long as the Federal Government retains an interest in the equipment.

When acquiring replacement equipment, Okanogan County Electric Cooperative may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.

When title to the equipment is vested in the Federal awarding agency, upon completion of the Federal award or when the equipment is no longer needed, Okanogan County Electric Cooperative must report the property to the Federal awarding agency for further Federal agency utilization.

Disposition

When title to the equipment is vested in Okanogan County Electric Cooperative, and the equipment is no longer needed for the original project or program or for other activities currently or previously supported by a Federal awarding agency, disposition instructions will be requested from the Federal awarding agency if required by the terms and conditions of the Federal award.

Disposition of the equipment will be made as follows, in accordance with Federal awarding agency disposition instructions:

1. Items of equipment with a current per unit fair market value of \$10,000 or less may be retained, sold or otherwise disposed of with no further obligation to the Federal awarding agency.
2. Items of equipment with a current per-unit fair-market value in excess of \$10,000 may be retained or sold. The Federal awarding agency is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the Federal awarding agency's percentage of participation in the cost of the original purchase. If the equipment is sold, the Federal awarding agency may permit Okanogan County Electric Cooperative to deduct and retain from the Federal share \$1,000 or ten percent of the proceeds, whichever is less, for its selling and handling expenses.

When title to the equipment is vested in the Federal awarding agency, upon completion of the Federal award or when the equipment is no longer needed, Okanogan County Electric Cooperative must report the property to the Federal awarding agency for further Federal agency utilization. If the Federal awarding agency has no further need for the property, it must declare the property excess and report it for disposal to the appropriate Federal disposal authority, unless the Federal awarding agency has statutory authority to dispose of the property by alternative methods. The Federal awarding agency must issue appropriate instructions.



Grant Closeout Policy

Close Out of Federal Awards

Okanogan County Electric Cooperative shall follow the close out procedures described in 2 CFR Part §200.343, and in the grant agreements as specified by the Federal awarding agency or pass-through entity:

1. In the case of a prime recipient relationship, Okanogan County Electric Cooperative will submit, no later than 120 calendar days after the end date of the period of performance, all financial, performance, and other reports as required by or the terms and conditions of the Federal award, unless an extension is requested and justified by Okanogan County Electric Cooperative and approved by the Federal awarding agency.
2. In the case of a subrecipient relationship, Okanogan County Electric Cooperative will submit, no later than 90 calendar days (or an earlier date as agreed upon by the pass-through entity and subrecipient) after the end date of the period of performance, all financial, performance, and other reports as required by the terms and conditions of the Federal award, unless an extension is requested and justified by Okanogan County Electric Cooperative and approved by the pass-through entity
3. Unless the Federal awarding agency or pass-through entity authorizes an extension, Okanogan County Electric Cooperative will liquidate all financial obligations incurred under the Federal award not later than 120 calendar days after the end date of the period of performance as specified in the terms and conditions of the Federal award.
4. Okanogan County Electric Cooperative will promptly refund any balances of unobligated cash that the Federal awarding agency or pass-through entity paid in advance or paid and that is not authorized to be retained by Okanogan County Electric Cooperative for use in other projects.
5. Consistent with the terms and conditions of the Federal award, the Federal awarding agency or pass-through entity must make a settlement with Okanogan County Electric Cooperative for any upward or downward adjustments to the Federal share of costs after closeout reports are received.
6. Okanogan County Electric Cooperative will account for any real and personal property acquired with Federal funds or received from the Federal government.



Internal Control over Compliance Policy

It is the policy of Okanogan County Electric Cooperative to establish and maintain effective internal control over Federal awards. *Internal controls* processes will be designed and implemented to provide reasonable assurance that Okanogan County Electric Cooperative's objectives relating to compliance with the U.S. Constitution Federal statutes, regulations, and the terms and conditions of Federal awards will be achieved.

These internal controls will follow the guidance in the "2013 Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). This framework includes 5 components and the 17 principles within those components:

Components of Internal Control	Principles	Okanogan County Electric Cooperative Practices
Control Environment	1. Demonstrate Commitment to Integrity and Ethical Values 2. Exercise Oversight Responsibility 3. Establish Structure, Responsibility, and Authority 4. Demonstrate Commitment to Competence 5. Enforce Accountability	<ul style="list-style-type: none"> Establish an oversight structure, including a Grant Management Team responsible for the implementation of grant projects and compliance with program requirements. Clear roles and responsibilities will be defined for each team member involved in the grant process, including grant project managers, financial staff, and compliance officers.
Risk Assessment	6. Define Objectives and Risk Tolerances 7. Identify, Analyze, and Respond to Risks 8. Assess Fraud Risk 9. Identify, Analyze, and Respond to Change	<ul style="list-style-type: none"> Potential risks related to grant activities will be identified, including financial mismanagement, non-compliance, and project delays. Mitigation strategies will be developed to address identified risks. This may include regular monitoring, internal audits, and compliance checks.
Control Activities	10. Design Control Activities 11. Design Activities for the Information System 12. Implement Control Activities	<ul style="list-style-type: none"> Internal Controls over compliance will be designed and implemented for each compliance requirement. This will include proper segregation of duties.
Information and Communication	13. Use Quality Information 14. Communicate Internally 15. Communicate Externally	<ul style="list-style-type: none"> Okanogan County Electric Cooperative has a robust reporting system to provide timely and accurate information to stakeholders, including the award agency Program Manager and regulatory authorities. Staff involved in grant activities will receive training on grant compliance, internal controls, and reporting procedures.

Monitoring	16. Perform Monitoring Activities 17. Evaluate Issues and Remediate Deficiencies	<ul style="list-style-type: none">• Compliance checks will be performed to verify that grant activities align with the awarding agency program requirements.• Any deficiencies or non-compliance issues identified during audits or compliance checks will be addressed promptly through corrective action plans.
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Internal Control Self-Assessment

Okanogan County Electric Cooperative will perform a self-assessment of internal controls on an as needed basis to revisit the practices described above, or at least annually, and include the following steps:

- Obtain a clear understanding of the current program or administrative objectives and processes.
- Obtain a clear understanding of the risks associated with such objectives and processes.
- Determine which controls are the most critical in terms of achieving these objectives.
- Determine whether there are any gaps or problems with existing controls.
- Determine whether there have been additions or changes in certain processes which would affect the existing controls.

Based on the evaluation above, the General Manager, Manager of Finance and Administration, and Controller determine whether adjustments should be made to existing controls. If an adjustment is deemed necessary, policies and procedures will be updated, and changes are communicated to affected staff and management in an appropriate manner.

Protected Personally Identifiable Information

Okanogan County Electric Cooperative will take reasonable measures to safeguard protected personally identifiable information and other information the Federal awarding agency or pass-through entity designates as sensitive or the non-Federal entity considers sensitive consistent with applicable Federal, State, local, and tribal laws regarding privacy and responsibility over confidentiality.

Protected Personally Identifiable Information (Protected PII) means an individual's first name or first initial and last name in combination with any one or more of types of information, including, but not limited to, social security number, passport number, credit card numbers, clearances, bank numbers, biometrics, date and place of birth, mother's maiden name, criminal, medical and financial records, educational transcripts. This does not include PII that is required by law to be disclosed.



Monitoring and Reporting Policy

Financial Reporting

Okanogan County Electric Cooperative strives to provide management, staff, and funding sources with timely and accurate financial reports applicable to federal awards.

Preparation of these reports shall be the responsibility of the Controller and the Manager of Finance and Administration, subject to review and approval by Authorized Official and/or the General Manager.

Okanogan County Electric Cooperative shall prepare and submit financial reports as specified by the financial reporting clause of each grant or contract award document. Information will be collected with the frequency required by the terms and conditions of the Federal award, but no less frequently than annually nor more frequently than quarterly except in unusual circumstances (as specified in the grant agreement).

Monitoring and Reporting Program Performance

Okanogan County Electric Cooperative is responsible for oversight of the operations of the Federal award supported activities. It is the policy of Okanogan County Electric Cooperative to monitor its activities under Federal awards to ensure compliance with applicable Federal requirements and performance expectations. Monitoring must cover each program, function, or activity.

Preparation of performance reports shall be the responsibility of the Controller and subject to review and approval by Authorized Official and/or the General Manager. If there are any questions or concerns related to the reporting process, Okanogan County Electric Cooperative will reach out to the grant administrator or program officer for clarification and assistance.

Performance reports will be prepared in the requested format and submitted at the interval required by the Federal awarding agency or pass-through entity to best inform improvements in program outcomes and productivity.

1. Annual reports will be submitted within 90 calendar days after the reporting period.
2. Quarterly or semiannual reports will be submitted within 30 calendar days after the reporting period.
3. Final performance report will be submitted within 120 calendar days (90 days in the case of subrecipient) after the period of performance end date, unless there is a justified request submitted and approved.

Reports will contain, for each Federal award, brief information on the following:

1. A comparison of actual accomplishments to the objectives of the Federal award established for the period. Where the accomplishments of the Federal award can be quantified, a computation of the cost (for example, related to units of accomplishment) will be included.
2. The reasons why established goals were not met, if appropriate.
3. Additional pertinent information including, when appropriate, analysis and explanation of cost overruns or high unit costs.

Data Privacy and Security

Okanogan County Electric Cooperative will comply with Data Privacy and Security and ensure any sensitive or confidential information included in the reports is handled in accordance with data privacy and security guidelines.

Significant Developments

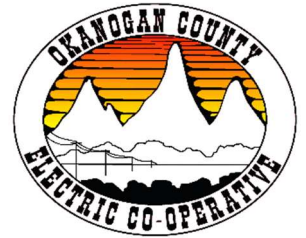
Events may occur between the scheduled performance reporting dates that have a significant impact upon the supported activity. In such cases, Okanogan County Electric Cooperative must inform the Federal awarding agency or pass-through entity as soon as the following types of conditions become known:

1. Problems, delays, or adverse conditions which will materially impair the ability to meet the objective of the Federal award. This disclosure must include a statement of the action taken, or contemplated, and any assistance needed to resolve the situation.
2. Favorable developments which enable meeting time schedules and objectives sooner or at less cost than anticipated or producing more or different beneficial results than originally planned.

Tangible Personal Property Reporting:

Property may be provided by the awarding agency or acquired by the recipient with award funds. Federally-owned property consists of items furnished by the Federal government. Okanogan County Electric Cooperative may be required to provide Federal awarding agencies with information concerning property in their custody annually, at award closeout or when the property is no longer needed. Specific requirements will vary based on award provisions, the type of property (equipment or supplies) and whether the property is Federally-owned.

Okanogan County Electric Cooperative will complete and submit an SF-428 reporting form and its attachments when required. This is a standard form used by awarding agencies to collect information related to tangible personal property (equipment and supplies) when required by a Federal financial assistance award. The form consists of the cover sheet (SF-428) and three attachments to be used as required: Annual Report, SF428-A; Final (Award Closeout) Report, SF-428-B; and a Disposition Request/Report, SF- 428-C. A Supplemental Sheet, SF-428S, may be used to provide detailed individual item information.



Procurement Policy

Conflicts of Interest

No employee, officer, or agent of Okanogan County Electric Cooperative will participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when one of the persons listed below has a financial or other interest in or a tangible personal benefit from a firm considered for a contract:

- An employee, officer, or agent involved in making the award;
- His/her relative (including father, mother, son, daughter, brother, sister, uncle, aunt, first cousin, nephew, niece, husband, wife, father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, sister-in-law, stepfather, stepmother, stepson, stepdaughter, stepbrother, stepsister, half-brother, or half-sister);
- His/her partner; or
- An organization which employs or is negotiating to employ or has an arrangement concerning prospective employment of any of the above.

No officer, employee, or agent of Okanogan County Electric Cooperative shall solicit any gifts. No officer, employee, or agent of Okanogan County Electric Cooperative shall accept, directly or indirectly, any gifts, compensation, gratuities, favors, or other items of value from any contractor, potential contractor, or party to any subcontract, and shall not knowingly use confidential information for actual or anticipated personal gain. An officer, employee, or agent of Okanogan County Electric Cooperative who accepts a gift, gratuity, favor, etc. shall be subject to disciplinary action. Vendors or bidders who offer a gift, gratuity, favor, etc. may be declared irresponsible bidders and may be debarred from bidding.

Okanogan County Electric Cooperative will not procure with a parent company, affiliate, or subsidiary organization, due to the real or apparent conflict of interest resulting from the relationship.

General Procurement Standards under Federal Awards

Procurements associated with Federal awards are subject to the following:

1. Okanogan County Electric Cooperative will avoid acquisition of unnecessary or duplicative items. Consideration will be given to consolidating or breaking out procurements to obtain a more economical purchase. Okanogan County Electric Cooperative will not divide large transactions into several smaller transactions for the purpose of avoiding any standard procurement procedures.
2. Where appropriate, an analysis will be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach.

3. Okanogan County Electric Cooperative will award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.
4. Okanogan County Electric Cooperative is responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve Okanogan County Electric Cooperative of any contractual responsibilities under its contracts. Violations of law will be referred to the local, state, or federal authority having proper jurisdiction.
5. To foster greater economy and efficiency, and in accordance with efforts to promote cost-effective use of shared services, Okanogan County Electric Cooperative may enter into agreements appropriate for procurement or use of common or shared goods and services. Competition requirements will be met with documented procurement actions using strategic sourcing, shared services, and other similar procurement arrangements.

Procurement Records

Okanogan County Electric Cooperative will maintain sufficient records to detail the history of procurement. These records will include, but are not necessarily limited to the following:

1. Rationale for the method of procurement (if not self-evident);
2. Rationale of contract pricing arrangement (also if not self-evident);
3. Reason for accepting or rejecting the bids or offers;
4. Basis for the contract price;
5. A copy of the contract documents awarded or issued;
6. Basis for contract modifications; and
7. Related contract administration actions.

Okanogan County Electric Cooperative will make available, upon request by the Federal awarding agency or pass-through entity, technical specifications on proposed procurements where the Federal awarding agency or pass-through entity believes such review is needed to ensure that the item or service specified is the one being proposed for acquisition.

Okanogan County Electric Cooperative will make available upon request, for the Federal awarding agency or pass-through entity, pre-procurement review, procurement documents, such as requests for proposals or invitations for bids, or independent cost estimates.

Methods of Procurement –

Okanogan County Electric Cooperative will use one of the following methods of procurement when required by award terms and conditions:

Informal Procurement Methods

When the value of the procurement for property or services under a Federal award does not exceed the simplified acquisition threshold (\$250,000) and when Okanogan County Electric Cooperative is required to follow 2 CRF 200 procurement requirements, formal procurement methods are not required. Okanogan County Electric Cooperative may use informal procurement methods to expedite the completion of its transactions and minimize the associated administrative burden and cost. The informal methods used for procurement of property or services at or below the simplified acquisition threshold include:

1. Micro-purchases (<= \$10,000).
 - Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed \$10,000.
 - To the maximum extent practicable, Okanogan County Electric Cooperative will distribute micro-purchases equitably among qualified suppliers.
 - Micro-purchases may be awarded without soliciting competitive price or rate quotations if Okanogan County Electric Cooperative considers the price to be reasonable. Reasonableness is based on research, experience, purchase history or other information, including comparing the price to past purchases; comparing price to other online or available prices; and/or requesting prices from more than one vendor. Price reasonableness should be documented accordingly.
 - Purchase cards can be used for micro-purchases if procedures are documented and approved by Okanogan County Electric Cooperative.
2. Small purchases (\$10,001 - \$250,000).
 - Procurement by small purchase is the acquisition of property or services, the aggregate dollar amount of which is higher than the micro-purchase threshold but does not exceed the simplified acquisition threshold.
 - If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources, as determined by Okanogan County Electric Cooperative for the procurement.
 - Prices may be obtained in written, verbal or online search methods.

Formal procurement methods. (> \$250,000)

When the value of the procurement for property or services under a Federal financial assistance award exceeds the simplified acquisition threshold (\$250,000), formal procurement methods are required. Formal procurement methods require following documented procedures. Formal procurement methods also require public advertising unless a non-competitive procurement can be used in accordance with §200.319 or paragraph §200.320(c). The following formal methods of procurement are used for procurement of property or services above the simplified acquisition threshold or a value below the simplified acquisition threshold when Okanogan County Electric Cooperative determines to be appropriate:

1. Proposals

A procurement method in which either a fixed price or cost-reimbursement type contract is awarded. Proposals are generally used when conditions are not appropriate for the use of sealed bids. They are awarded in accordance with the following requirements:

- a. Requests for proposals must be publicized and identify all evaluation factors and their relative importance.
- b. Proposals must be solicited from an adequate number of qualified offerors.
- c. Any response to publicized requests for proposals must be considered to the maximum extent practical.
- d. Okanogan County Electric Cooperative must have a written method for conducting technical evaluations of the proposals received and making selections.
- e. Contracts must be awarded to the responsible offeror whose proposal is most advantageous to Okanogan County Electric Cooperative, with price and other factors considered
 - Okanogan County Electric Cooperative may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby offeror's qualifications are evaluated, and the most qualified offeror is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms that are a potential source to perform the proposed effort.

Noncompetitive proposals (>\$10,000).

- There are specific circumstances in which noncompetitive procurement can be used for Federal financial assistance awards when Okanogan County Electric Cooperative is required to follow 2 CRF 200 procurement requirements. Noncompetitive procurement only be awarded if one or more of the following circumstances apply:
 - a. The acquisition of property or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold.
 - b. The item is available only from a single source.

- c. The public exigency or emergency for the requirement will not permit a delay resulting from publicizing a competitive solicitation.
- d. The Federal awarding agency or pass-through entity expressly authorizes a noncompetitive procurement in response to a written request from Okanogan County Electric Cooperative;
or
- e. After solicitation of a number of sources, competition is determined inadequate.

Contract Cost and Price

Okanogan County Electric Cooperative will perform a cost or price analysis for every procurement action in excess of \$250,000, including contract modifications. A cost analysis generally means evaluating the separate cost elements that make up the total price, while a price analysis means evaluating the total price, without looking at the individual cost elements. The method and degree of analysis is dependent on the facts surrounding the particular procurement situation, but as a starting point, Okanogan County Electric Cooperative will make independent estimates before receiving bids or proposals. In order to arrive at an independent estimate of price, the Okanogan County Electric Cooperative will review similar price data from colleagues, online searches, and other research. The price estimate will be documented and saved with the procurement file.

Where applicable, Okanogan County Electric Cooperative will negotiate profit as a separate element of the price for each contract in which there is no price competition, and in all cases where cost analysis is performed. To establish a fair and reasonable profit, consideration will be given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.

Costs or prices based on estimated costs for contracts under the Federal award are allowable only to the extent that costs incurred, or cost estimates included in negotiated prices would be allowable for Okanogan County Electric Cooperative under Subpart E – Cost Principles-of the Uniform Administrative Guidance 2 CFR Part 200.

For construction projects of sufficient size, Okanogan County Electric Cooperative may use value engineering clauses in contracts to offer reasonable opportunities for cost reductions. Value engineering is a systematic and creative analysis of each contract item or task to ensure that its essential function is provided at the overall lower cost.

The cost plus a percentage of cost method of pricing will not be allowed by Okanogan County Electric Cooperative.

Domestic preferences for procurement

As appropriate and to the extent consistent with law, Okanogan County Electric Cooperative will, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products).

For purposes of this section:

- 1) “Produced in the United States” means, for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States.
- 2) “Manufactured products” means items and construction materials composed in whole or in part of non-ferrous metals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; aggregates such as concrete; glass, including optical fiber; and lumber.

The requirements of this section will be included in all subawards including all contracts and purchase orders for work or products under this award.

Contracting with Small and Minority Businesses, Women’s Business Enterprises, and Labor Surplus Area Firms

Okanogan County Electric Cooperative will take all necessary affirmative steps to assure when possible that minority businesses, women's business enterprises, and labor surplus area firms are used when possible. Affirmative steps must include:

1. Placing qualified small and minority businesses and women's business enterprises on solicitation lists;
2. Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;
3. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises;
4. Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises;
5. Using the services and assistance of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce including websites such as <http://www.sba8a.com/> and <https://www.doleta.gov/programs/lsa.cfm>;

6. Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps.

Consultants and Contractors

Before a service provider can be engaged as a consultant, or independent contractor, approval and contracting procedures must be followed prior to the start of any work or performance of services. For professional services agreements charged to grants, all professional services agreements need to be reviewed to ensure that the service provided falls within the provisions of the funding agency.

Consideration and evaluation will be given to in-house capabilities of personnel prior to contracting consultants and contractors.

Suspension and Debarment

Okanogan County Electric Cooperative verifies that all vendors with a contract of \$25,000 or greater, and all subrecipients with whom Okanogan County Electric Cooperative intends to do business is not excluded or disqualified in accordance with 2 C.F.R. Part 200, Appendix II(1) and 2 C.F.R. §§ 180.220 and 180.300. The Project Manager shall perform a search on the General Services Administration Excluded Parties List System (EPLS) (<http://sam.gov>), and any state or local exclusion lists, if applicable. Results of the screenings should be printed and placed in the procurement record.

Vendor Selection and Due Diligence

Vendors will be selected based on their ability to meet our telecommunications infrastructure and service requirements, including network reliability, scalability, security, and regulatory compliance. A cross-functional team will be responsible for evaluating potential vendors, including representatives from network operations, legal, regulatory compliance, and relevant business units.

The Procurement Department initiates the vendor due diligence process when considering a new vendor or renewing an existing vendor's contract. The Procurement Department obtains necessary information and documentation from the vendor, which may include:

- a. Vendor's legal name and registered business address.
- b. Tax identification number or Employer Identification Number (EIN).
- c. Business licenses and certifications.
- d. Financial statements, if applicable.
- e. References and client history.
- f. Any other relevant documentation.



Okanogan County Electric Cooperative Quality Analysis/Quality Control Procedure

1. **Purpose:** The purpose of this QA/QC procedure is to establish a systematic approach for managing onsite construction activities related to Okanogan County Electric Cooperative projects. This procedure aims to ensure the quality of installation, use of materials, and the overall project status by setting guidelines and processes for inspection, verification, and documentation.
2. **Scope:** This procedure covers all onsite construction activities associated with Okanogan County Electric Cooperative projects, including but not limited to the installation of network infrastructure, equipment deployment, and related tasks.
3. **Responsibilities: 3.1 Project Manager:**
 - Overall responsibility for project quality assurance and control.
 - Designate qualified personnel for inspection and verification.
 - Review and approve all QA/QC documentation.

3.2 Site Supervisor:

- Oversee onsite construction activities.
- Implement and enforce quality standards.
- Report any deviations or issues to the Project Manager.

3.3 QA/QC Inspector:

- Conduct regular inspections of construction activities.
- Verify compliance with specifications and standards.
- Document and report findings.

4. Procedure: 4.1 Pre-construction Phase:

- Review project specifications, plans, and quality requirements.
- Ensure that all personnel are adequately trained for their respective tasks.
- Establish a QA/QC plan specific to the project.

4.2 Material Inspection:

- Verify the quality and suitability of all materials and equipment before use.
- Ensure materials meet project specifications and standards.
- Maintain a material tracking spreadsheet.

4.3 Installation and Construction Activities:

- Monitor and inspect all construction activities at various stages.
- Ensure proper installation techniques are followed.
- Verify compliance with safety regulations.
- Address any non-compliance issues promptly.

4.4 Documentation and Reporting:

- Maintain comprehensive records of all construction activities and inspections.
- Document any deviations, defects, or non-compliance issues.
- Generate reports and distribute them to relevant stakeholders.

4.5 Corrective Actions:

- In case of non-compliance or defects, initiate corrective actions immediately.
- Determine the root cause of the issue and implement corrective measures.
- Document all corrective actions taken.

4.6 Progress Tracking:

- Regularly update project status reports.
- Monitor project progress against the established schedule and milestones.
- Identify and address any delays or issues affecting project timelines.

4.7 Final Inspection:

- Conduct a thorough final inspection of all construction activities.
- Verify that all quality standards and specifications have been met.
- Generate a final QA/QC report.

4.8 Documentation Archive:

- Maintain all QA/QC records and reports in a secure archive for future reference and audits.

5. Review and Audits:

- Conduct periodic reviews of the QA/QC procedures to ensure their effectiveness.
- Perform internal audits to verify compliance with established processes and standards.
- Address any identified deficiencies through corrective actions.

6. Training:

- Ensure that all personnel involved in onsite construction activities receive adequate training on QA/QC procedures and safety measures.

7. Continuous Improvement:

- Continuously seek opportunities to improve construction processes and quality standards.
- Encourage feedback from project teams for process enhancements.

- 8. Conclusion:** This QA/QC procedure is an integral part of Okanogan County Electric Cooperative's commitment to delivering high-quality services. It is essential for ensuring the successful completion of projects while maintaining the highest standards of quality, safety, and compliance. Regular reviews and continuous improvement efforts are crucial to enhancing the effectiveness of this procedure.



Okanogan County Electric Cooperative Timekeeping for Employees

1. Daily Time Submission:

Employees are required to submit their daily time records for a period of one week, starting from Sunday and ending on the following Saturday.

Each employee is responsible for accurately recording the time spent on various tasks and projects throughout the workday.

2. Task Code Usage:

Employees must use specific task codes to categorize and track their work. Task codes should correspond to the tasks or projects they have been assigned.

The task code system allows for precise tracking of labor hours and expenses.

3. NISC Connect Timesheet Submission:

Okanogan County Electric Cooperative uses the NISC Connect platform for timesheet submission and approval. Employees are required to log in to NISC Connect to input their daily time entries.

4. Daily Time Entry Validation:

Before submitting their timesheets, employees should review their daily time entries for accuracy and completeness.

Any discrepancies or missing entries should be corrected promptly.

5. Submission Deadline:

Timesheets should be submitted on a daily basis, no later than the end of each work week.

Late submissions may result in delayed processing of payroll and project tracking.

6. Supervisor Review and Approval:

After employees submit their timesheets, supervisors are responsible for reviewing and approving them within a specified time frame.

Supervisors should ensure that the time entries align with assigned tasks and project codes.

7. Correcting Errors:

In the event of errors or discrepancies in the submitted timesheets, employees or supervisors should make corrections promptly in NISC Connect.

Any changes made to timesheets should be documented with an appropriate reason for the adjustment.



Financial Policy - Authorization Matrix

Process	BOARD	GM	DEPT MANAGER	MANAGER FINC & ADMIN	CONTROLLER	ACCOUNTING CLERK	NOTES
Policy - Creation/Revision/Review:							
Organizational	X	X	X	X			
Communications/Operations		X	X	X			
Human Resources/Personnel		X	X	X			
Finance	X	X	X	X			
Budget	X	X	X	X			
Budget:							
Annual Budget – Approval/Review	X	X	X	X			
Budget Revisions - Categorical	X	X	X	X	X		
Budget Revisions - Ind. Line Items		X	X	X	X		
Bank Accounts:							
Bank Accounts - Creation				X			
Bank Accounts-Review/Reconciliation				X	X	X	
Access	X	X		X	X		OCEC PRES & SEC/TREAS BACKUP
Disbursements:							
Check Signing/ACH's/Wire Transfers	X	X		X			OCEC PRES & SEC/TREAS BACKUP
Credit Accounts:							
Creation				X			
Credit Account - Access Control		X		X			
Credit Accounts - Use Limits				X			
Accounts Payable/Expense Approval:							
Expenditure <\$5K			X	X			
Expenditure >\$5K		X	X	X			
Grants:							
Establishment		X	X				
Planning		X	X				
Other:							
Authority Matrix Revisions		X		X			
Time Sheet Approval/Payroll		X	X				
Operational plan development		X	X				

Updates to Cost Thresholds and You!

New cost threshold amounts in 2 CFR 200 take effect **October 1, 2024**.

For grants awarded on and after that date, the new values will affect your grant budget and responsibilities.

Save this aid to remember these changes.



A message from Copy,
the training cat

2 CFR Section*	Threshold	New Amount – As of October 1, 2024	Previous Amount
200.439	Equipment & Other Capital Expenditures	\$10,000 or More	\$5,000
200.313(e)(1)	Equipment	\$10,000	\$5,000
200.313(e)(2)	Fair Market Value Disposition	Can retain \$1,000	\$500 to 10% of proceeds
200.314	Supplies	\$10,000	\$5,000
200.333	Fixed Amount Subawards	\$500,000	Simplified Acquisition Threshold
200.501(a)	Audit Requirements	\$1,000,000	\$750,000
200.414(f)	Indirect Cost <i>de minimis</i> Rate	up to 15%	10%
200.1	Modified Total Direct Cost (MTDC)	Means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$50,000 (increased from \$25,000) of each subaward. MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs, and the portion of each subaward more than \$50,000 (increased from \$25,000).	

* The eCFR will reflect the updated guidance beginning on October 1, 2024, after the updates take effect.



Policy Priorities



69th Legislative Session
2025 - 2026

WRECA POLICY PRIORITIES

STATE POLICY PRIORITIES

The Washington Rural Electric Cooperative Association is committed to addressing the critical issues that impact our members and the broader electric utility industry. The following priorities focus on key areas of concern such as resource adequacy, wildfire liability, and regulatory overreach. Our goal is to engage with policymakers, advocate for effective solutions, and ensure the continued reliability, affordability, and sustainability of our collective electrical services.

Resource Adequacy

Priority:

Washington policymakers must confront the energy reliability crisis now facing the Pacific Northwest. Resource adequacy is no longer an abstract planning term—it is a pressing operational reality. To prevent rolling blackouts, ensure public safety, and sustain economic resilience, the state must adopt policies that prioritize firm, dispatchable baseload resources, support the rapid development of new generation, and provide utilities with the tools to build a reliable and clean energy system.

Background:

The Pacific Northwest electric utility industry is entering an unprecedented era in which maintaining reliable electric service is increasingly difficult without substantial financial support and regulatory modernization from state, federal, and local partners.

Electricity usage in Washington is projected to grow exponentially over the next two decades, driven by:

- Population growth
- Residential electrification, transportation, and decarbonization of economy
- Expansion of data center and AI operations

The Federal Columbia River Power System is generating at its operational capacity and the Bonneville Power Administration is no longer able to meet all customer loads from internal generation. Utilities must now source power from an already constrained market with rising prices and reduced availability—conditions that threaten reliability, affordability, and service stability. Utilities that are attempting to construct new

generation facilities are facing increased hurdles – local permitting opposition, transmission constraints and supply chain challenges.

At the same time, Washington has enacted some of the nation's most ambitious clean energy policies—including the 2019 Clean Energy Transformation Act (CETA), which commits the state to a carbon-free electricity supply by 2045, and the 2021 Climate Commitment Act, which establishes a carbon pricing system—yet has not adequately addressed the infrastructure challenges necessary to achieve these ambitious goals

Problem:

By the end of 2025, the region faces a critical risk of not having enough available power to meet demand, due in part to the loss of 670 MW of firm, dispatchable capacity from the Centralia coal plant closure. With hydropower already maxed out and conservation or rooftop solar unable to meet peak needs due to the growing uses of electricity, the absence of new baseload capacity will increase the likelihood of rolling blackouts—threatening public safety, economic stability, and overall community well-being.

Solution:

The Legislature must bridge the gap between ambitious policy mandates and operational execution by empowering utilities to maintain and expand reliable generation capacity.

WRECA recommends:

1. Recognize Natural Gas as a Transitional Resource

Provide policy certainty that natural gas will play a necessary role in maintaining baseload reliability during the transition to non-emitting generation, without penalizing its use for firming and shaping intermittent resources.

2. Reform Siting and Permitting Processes

Establish statewide guidance with timelines, accountability, and fast-track approvals for projects that improve reliability.

3. Invest in New Dispatchable Generation and Transmission

Offer grants, low-interest financing, and ratepayer protections for consumer-owned utilities pursuing firm generation and expanded transmission capacity.

4. Educate the Public on Infrastructure Needs

Launch a state-led campaign to build public understanding and support for necessary infrastructure—substations, new transmission and distribution lines, firm generation, and storage. This includes the need for proper right-of-way maintenance.

5. Ensure Cooperative Representation in State Planning

Include WRECA members in all statewide resource planning and transmission corridor designation processes.

Wildfire Liability

Priority:

Policymakers must address the growing challenges of wildfire liability and insurance, ensuring that utilities can access affordable wildfire coverage, receive limited liability protections for compliance with Wildfire Mitigation Plans, and obtain adequate funding for grid modernization and fire-resistant infrastructure upgrades.

Background:

Wildfires increasingly threaten Washington's electrical infrastructure. Utilities are required to submit Wildfire Mitigation Plans outlining proactive steps to reduce risk, yet even full compliance does not grant liability protections. Meanwhile, insurers are withdrawing from the wildfire coverage market, leaving utilities with fewer options and escalating premiums.

Problem:

The scarcity and high cost of wildfire insurance hinder WRECA members' ability to protect infrastructure, maintain stable rates, and invest in resiliency. Without liability protections, utilities face potentially catastrophic legal and financial exposure—risks will threaten grid stability, reliability, and affordability. Some hazards, such as vegetation outside utility rights-of-way, remain beyond a utility's control.

Solution:

The Legislature **must stabilize the wildfire insurance market** and **reduce liability risks** by:

- Retaining insurers in the wildfire coverage market.
- Providing liability protections for utilities that comply with approved Wildfire Mitigation Plans.
- Allowing utilities access to personal property for wildfire mitigation after documented entry requests.
- Allocating funding for essential grid modernization and resilient infrastructure.
- Collaborate with utilities to expand existing rights-of-way on state lands located in areas with elevated wildfire risk.

By granting limited liability protections to utilities that meet mitigation requirements, the state can safeguard communities, encourage investment in resilient infrastructure, and ensure continued safe, reliable, affordable service.

Regulatory Overreach

Priority:

Washington legislators must balance regulatory requirements with operational efficiency for rural electric cooperatives, reducing burdensome administrative work and preventing additional regulatory overreach that hinders service improvements and drives up costs for members.

Background:

Consumer-owned utilities operate under extensive regulatory requirements, many of which are duplicative and divert limited staff resources from critical projects. Rural electric cooperatives have smaller teams and often larger geographical service territories, magnifying these challenges.

Problem:

Excessive reporting burdens strain resources and delay infrastructure improvements. Conflicts between existing state laws—such as the Clean Energy Transformation Act (CETA) and the Climate Commitment Act (CCA)—can penalize utilities for firming renewable energy with dispatchable thermal resources, even when necessary for reliability.

Solution:

The Legislature **must streamline administrative work and align regulatory requirements** by:

- Streamline and simplify regulatory requirements to allow utilities to focus on infrastructure and service improvements.
 - Exempt firming and shaping thermal resources from CCA penalties when used to meet CETA renewable generation compliance targets.
 - Ensure that regulatory frameworks are aligned, practical, and supportive of rural utility operations.
 - Eliminate duplicative regulatory reporting.
 - Support policy that recognizes hydropower as a renewable resource under I-937.
-

Other Legislative Issues

- CCA/CETA/I-937 changes
- Powering data centers
- Lower Snake River Dams (LSRDs)
- Community solar
- Value of solar
- Transportation electrification
- Low-income statewide energy assistance program design
- Grid hardening
- Energy permitting reform
- Natural gas policy changes
- State building energy codes
- Nuclear energy funding and policies
- Energy storage incentives

Okanogan County Electric Cooperative
Finance Committee Charter
~~June 24, 2019~~ August 25, 2025

Constitution: The Finance Committee is constituted by the Board of Directors in accordance with OCEC bylaws and policies. The Committee shall consist of three Board members plus the General Manager and the Chief Financial Officer. The staff shall be ex officio, non-voting members. The Board Treasurer shall be the Committee Chair.

Purpose: The Finance Committee's role is to gather and interpret information about OCEC's finances in order to inform and advise the Board of Directors. The Committee shall ~~work with -help~~ management to set financial goals and objectives consistent with board policy, and shall review management's strategies, budgets, forecasts, financial plans, and programs. The Committee will assist the Board in its oversight of the integrity of the financial statements and compliance with legal and regulatory requirements. The Committee will also undertake specific projects as assigned by the Board. The Committee will report its findings and concerns to the Board on a timely basis.

Tasks:

1. Evaluate and ensure the integrity of OCEC's financial statements.
2. Review the independent auditor's qualifications and independence before the audit, and review the auditor's reports and recommendations at the conclusion of the audit.
3. Review and evaluate proposed annual budgets, rate adjustments, capital credit payouts substantial changes in capital structure and other factors significantly impacting financial position before approval by the Board.
- ~~4. Evaluate and monitor capital investments, financing activities, and capital credit payouts, to ensure that they are reasonable and consistent with the policies and objectives approved by the Board.~~
- ~~5. Monitor debt and recommend debt management strategies to the board.~~
- ~~6.4.~~ Evaluate exposure to financial risks, power cost/supply risks and adequacy of insurance coverage.
- ~~7. Evaluate the financial impact of changes in Cost of Power resulting from BPA rate cases.~~
- ~~5.~~ Assess compliance with legal and regulatory financial requirements.
- ~~8.6.~~ Propose long-term financial goals and objectives consistent with strategic plan.
- ~~9. Evaluate the likely financial effects of proposed electric rates.~~
- ~~10.7.~~ Periodically review this charter and suggest appropriate changes to the Board.

Limitations: Under no circumstances shall the Committee do or say anything that would commit the Board or OCEC to any course of action, either explicitly or implicitly. The Committee shall not manage or direct operational staff.

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Okanogan County Electric Cooperative
Governance Committee Charter
~~September 23, 2019~~ August 25, 2025

Constitution: The Governance Committee is constituted by the Board of Directors in accordance with OCEC Policy 10-110, Board Committees. The Committee shall consist of three Board members plus staff. Staff, whose attendance shall be determined by the GM, shall be non-voting members. The Committee members shall designate a Committee Chair.

Purpose: The Governance Committee's role is to: 1) Assist the Board in all governance issues including, but not limited to, maintenance of OCEC Bylaws and Policies, 2) Assist the Board in selecting, compensating and evaluating the General Manager (GM), and 3) Review areas of communication with OCEC members. The Committee will also undertake specific projects as suggested by the Board. The Committee will report its findings and concerns to the Board on a timely basis.

Tasks:

Board Governance

1. Periodically review the OCEC Bylaws and Policies and make recommendations to the Board.
2. Plan annual meeting and elections of Board members with the aid of the GM.
3. Make recommendations to the Board concerning the director nominations process, and take the lead in appointing and instructing a Nominations Committee for open board positions.
4. Provide process recommendations for the Board's periodic self-evaluation.
- ~~5. Provide process for periodic update to the strategic plan.~~
- ~~6.5. Maintain regular communication with the GM during union negotiations prior to Board approval.~~
- ~~7-6.~~ Collaborate with the GM to evaluate and select the cooperative's legal counsel.
- ~~8-7.~~ Periodically review this charter and suggest changes to the Board.

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GM Goals and Review

1. Propose GM annual performance goals.
2. Propose process for GM annual performance review.
3. Review and evaluate GM compensation package.
4. Periodically review the GM's job description.
5. Lead new GM search and selection process.

Member Communication

1. Review staff's recommendations and programs related to communication between OCEC and its members; customer service and satisfaction; OCEC opinions on state and federal legislative and administrative matters; and public availability and access of OCEC related information.

Limitations: Under no circumstances shall the Committee do or say anything that would commit the Board or OCEC to any course of action, either explicitly or implicitly. The Committee shall not manage or direct operational staff.

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August 25, 2025

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5. Provide process for periodic update to the strategic plan.
6. Collaborate with the GM to evaluate and select the cooperative's legal counsel.
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August 11, 2025

Board of Directors
Okanogan County Electric Cooperative, Inc. and Subsidiaries
93 West Chewuch Rd.
Winthrop, WA 98862

We are pleased to confirm our understanding of the services we are to provide for Okanogan County Electric Cooperative, Inc. and Subsidiaries (collectively, the Cooperative) for the years ending December 31, 2025, 2026 and 2027.

We will audit the financial statements of the Cooperative, which are comprised of the consolidated balance sheets as of December 31, 2025, 2026 and 2027, and the related consolidated statements of operations and comprehensive income, changes in members' equity, and cash flows for the years then ending and the related notes to the consolidated financial statements (collectively, the "consolidated financial statements"). Also, the following supplementary information accompanying the consolidated financial statements will be subjected to the auditing procedures applied in our audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on them in relation to the financial statements as a whole:

- Consolidating Balance Sheet
- Consolidating Statement of Operations and Comprehensive Income
- Consolidating Statement of Cash Flows
- Schedule of Expenditures of Federal Awards

Audit Objective

The objectives of our audits is to obtain reasonable assurance about whether the schedule is free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether the schedule is fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (GAAP). Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the schedule. The objectives also include reporting on –

- Internal control over financial reporting and compliance with laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the consolidated financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit

We will conduct our audits in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of the accounting records of the program and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the schedule, including the disclosures, and determine whether the schedule represents the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the schedule is free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Cooperative or to acts by management or employees acting on behalf of the Cooperative. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the schedule or on the program. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a program-specific audit. Our responsibility as auditors is limited to the periods covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Cooperative's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the consolidated financial statements and related matters.

We have not concluded our planning and identification of significant risks of material misstatement and modifications may be made. However, we have identified the following significant risks of material misstatement that we anticipate are likely to still be relevant for this year's audit:

- We have considered a potential lack of segregation of duties as it specifically relates to the grant program accounting and compliance reporting to be a significant risk.
- We have considered a potential lack of experience with federal grant program and the related compliance requirements to be a significant risk.

- The potential for management of override of controls will vary from organization to organization, but the risk is nevertheless present in all entities. Due to the unpredictable way in which such override could occur, it is presumed to be a risk of material misstatement due to fraud and, therefore, is considered to be a significant risk.

Audit Procedures – Internal Control

We will obtain an understanding of the Cooperative and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the consolidated financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion(s). The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the consolidated financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the consolidated financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

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

Audit Procedures – Compliance

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

Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Cooperative's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the Cooperative's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Management Responsibilities for the Consolidate Financial Statements and Single Audit

Our audits will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the consolidated financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the consolidated financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the consolidated financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Cooperative involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the consolidated financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Cooperative received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the Cooperative complies with applicable laws, regulations, contracts, agreements and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the Schedule (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are responsible for the preparation of the other supplementary information in conformity with GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited consolidated financial statements with any presentation of the other supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

Other Services

We will prepare the Cooperative's federal income tax returns, if applicable, for the calendar years ending December 31, 2025, 2026 and 2027 based on information provided by you. We will also assist in preparing the consolidated financial statements, schedule of expenditures of federal awards, and related notes of the Cooperative in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statement and tax services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the tax return, but management must make all decisions with regard to those matters.

You agree to assume all management responsibilities for the consolidated financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the consolidated financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the consolidated financial statements, the schedule of expenditures of

federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees and Other

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

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

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

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

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

Brandon Tregellas is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to conduct fieldwork during late February, and to have the final report completed by the end of April each year, and available for presentation to the Board in April. We also expect to complete your information and income tax returns no later than their respective deadlines.

Our fees for performing your audits and preparing your tax returns will be as follows:

	<u>Audit Fees</u>	<u>Single Audit</u>	<u>Tax Preparation</u>	<u>Expenses</u>	<u>Total</u>
• Year ending December 31, 2025	\$ 29,000	\$ 7,500	\$ 2,400	\$ 1,500	\$ 40,400
• Year ending December 31, 2026	29,000	7,500	2,400	1,500	40,400
• Year ending December 31, 2027	29,000	7,500	2,400	1,500	40,400

The fee estimates are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

Reporting

We will issue written reports upon completion of our audit. Our reports will be addressed to the Board of Directors of Okanogan Electric Cooperative, Inc. and Subsidiaries. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

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

Very truly yours,

DeCoria, Blair & Teague, PS

DeCoria, Blair & Teague, P.S.

RESPONSE:

This letter correctly sets forth the understanding of Okanogan County Electric Cooperative, Inc. and Subsidiary

Officer signature: _____

Title: _____

Date: _____



PNGC Power Annual Meeting

September 29 & 30, 2025

The Riverside Hotel
Boise, Idaho



Schedule of Events

Monday, September 29

5:00 PM—7:30 PM

Welcome Reception @ The Riverside

Tuesday, September 30

Rm: North Star @ The Riverside

8:00 AM—9:00 AM

Breakfast

9:00 AM—9:05 AM

Welcome: Jessica Matlock, CEO, PNGC Power

9:05 AM—9:15 AM

Speaker: Governor Brad Little, Idaho

9:15 AM—9:30 AM

Message from PNGC Board Chair Bryan Case

9:30 AM—9:35 AM

PNGC Power Annual Membership Meeting

9:35 AM—10:30 AM

Speaker: Venkat Banunarayanan

Vice President, Integrated Grid, NRECA

10:30 AM – 10:50 AM

Networking Break

10:50 AM – 12:00 PM

Panel: Future of AI in the workplace

Nate Melby, Dairyland CIO

Megan McKoy-Noe, Host of Story Connect

Keith Brooks, Douglas Electric Cooperative CEO

12:00 PM—1:00 PM

Lunch

1:00 PM—2:00 PM

Speaker: Crystal Ball, Executive Director, PNUCC

2:00 PM—3:00 PM

Panel Discussion: Building Generation Resources

3:00 PM—3:15 PM

Break

3:15 PM—4:30 PM

Federal and State Political Outlook

Ted Case—Executive Director, ORECA

Will Hart—Executive Director, ICUA

Lisa Levine—Executive Director, NREA

Jay Sullivan—President, Jamison and Sullivan, Inc.

5:30 PM—8:00 PM

Reception & Dinner @ Boise Brewing

ROOM BLOCK

Reservations for rooms can be made at The Riverside, under the room block for PNGC Power: [PNGC Power Room Block](#)

The Riverside
2900 W Chinden Blvd.
Boise, ID 83714
208.343.1871

Overflow reservations can be made at the Hilton Garden Inn, under the room block for PNGC Power: [PNGC Power Room Block 2](#)

Hilton Garden Inn
348 S. 13th St
Boise, ID 83702
208.342.7000

If you stay at the Hilton Garden Inn, shuttle service will be provided to and from The Riverside for the Welcome Reception on Monday September 29 and the Annual Meeting Tuesday September 30.

A shuttle service will be provided to and from dinner at Boise Brewing for both those staying at The Riverside and those staying at the Hilton Garden Inn.



Questions? Email
abarter@pngcpower.com