



Board of Commissioners Monthly Meeting
Monday, February 27, 2023, 4:30 PM
17661 Pilkington Road, Lake Oswego OR

AGENDA ITEMS

- | | | |
|-------|--|---------|
| I. | Call to Order | 4:30 PM |
| II. | Public Comment (2 Minute Limit) | 4:31 PM |
| III. | Review and Approval of Minutes | 4:35 PM |
| | • January 30, 2023 Regular Board Meeting | |
| IV. | General Manager's Report | 4:40 PM |
| V. | Unfinished Business | 4:55 PM |
| | • Board Relations | |
| VI. | New Business | 5:10 PM |
| | • None | |
| VII. | Chair Report | 5:11 PM |
| VIII. | Adjournment | 5:15 PM |

Upcoming Monthly Board Meeting
Monday, March 27, 2023 at 4:30 P.M.

The public is welcome to attend the meeting in person or by calling in at 971-517-3083.

By calling into the phone bridge, you consent to being recorded.

Rivergrove Water District
Board of Commissioners Regular Meeting Minutes
Monday, January 30, 2023

A regular meeting of the Board of Commissioners was held this day at 17661 Pilkington Road, Lake Oswego. Chair Roth presided over the meeting and other attendees included: Commissioners Johnson and Howell as well as Commissioner Magura who attended by phone. The General Manager was also in attendance. Commissioner Patterson was not in attendance and excused.

1. **Call to Order:** The meeting was called to order at 5:30 p.m.

2. **Public Comment:** Public attendees included Ms. Lisa Volpel.

3. **Review and Approval of Minutes:**

a. The December 19, 2022 regular Board meeting minutes were approved by a motion from *Commissioner Howell, seconded by Commissioner Johnson, and passed by unanimous vote.*

b. The December 19, 2022 Executive Session meeting minutes were approved by a motion from *Commissioner Magura, seconded by Commissioner Howell, and passed by unanimous vote.*

4. **Monthly District Report:** See attached.

5. **Unfinished Business:** The Board was presented with two additions to the Board Policy Handbook at the December 19, 2022 meeting: Section 1.12 - Board Relations and Managing Conflicts and Section 6.3 - Board Member Conduct with the General Manager. The proposed additions were sent to the District's legal representatives at Cable Houston for review and will be discussed at the February 27, 2023 meeting.

6. **New Business:**

a. Commissioner Magura briefed items of interest from the Special District's Legislative Day held on January 13, 2023 in Salem, Oregon. Specific items included: three new bills recommending changes to the public record laws, special grant funding, and municipal revenue bonds. Discussion ensued on sending two Board representatives to SDAO (Commissioners Roth and Magura) and General Manager Casey to further investigate the possibilities for grant funding.

b. The Board reviewed and approved the following changes to the Employee Handbook:

i. Paragraph 3.1, Health Insurance and Wellness Benefit: correction of a previous typo authorizing the number of supplemental health polices allowed per employee from 4 to 3.

ii. Paragraph 5.1, Sick Leave: adding a payout of 20% of accrued sick leave for employees in good standing who provide the District with at least three work weeks of their intent to resign.

iii. Paragraph 5.5, Holidays: removing Christmas Eve as a paid federal holiday and adding Indigenous Peoples' Day recognized on the second Monday in October.

7. **Adjournment:** The meeting was adjourned at 6:35 p.m. The next regular meeting will be held on Monday, February 27, 2023 at 4:30 p.m.

James W. Johnson, Secretary

Date

Christine K. Roth, Chair

Date



MONTHLY BOARD REPORT February 2023

Capital Improvement Projects

- Well 1 Standby Generator Project

○ Generator Replacement Installation

- Request for Bids Received: 2/22/23
 - Emery & Sons Construction Group, LLC \$ 93,250.00
 - Team Electric Co. \$ 89,875.00
 - Turney Excavating, Inc. **\$ 53,400.00**
 - Gregory Pacific Declined as prime contractor
- Project Completion Date: 5/15/23

○ Generator Purchase & Delivery

- Purchase Date: 6/24/22
- Delivery Date: 6/15/23

- Deemar Way/Tamara Ave (Construction of AC waterline replacement)

- Notice to Proceed: 9/28/22 Project Completion Date Extension: **12/12/22**
- Punch list items reviewed and all on-site work is complete and accepted
- Icon notified 2/22/23 of remaining requirements needed to close out the project and release retainage as follows:
 - Provide warranty letter for all equipment, materials furnished, and work performed for one year from the date of the project written acceptance of 2/6/23
 - Provide 100% Maintenance Bond for one year from the date of project written acceptance of 2/6/23
 - Provide waivers of liens for subcontractors, suppliers, and other lien rights against the property owner
 - Provide payment for liquidated damages for the dates of December 13th through January 6th for a total of \$6,250
- Project financials:
 - Original Contract Price: \$330,215.00
 - Previously Approved Change Order(s): .00
 - Total Price of Previous Change Order(s): .00
 - Total Price of Change Order(s) Approved: +38,193.12
 - Contract Credits for Work Not Required: -13,010.00
 - Payments to Contractor to Date: \$326,626.96
 - New Contract Price: **\$355,398.12**

Water Operations

- Premise Isolation Program Abandonment Backflow Removal – **COMPLETED 2/2023**

- The Board voted to abandon the Premise Isolation Program in August 2020
 - Backflow removal started in 6/2021 with an estimated completion date of 6/2023
- District statistics are as follows:
 - Total Backflows Installed: 691
 - Total Backflow Removed: 691

- **Production versus Consumption Report**

| PRODUCTION versus CONSUMPTION | | | | | | | | |
|-------------------------------|------------------|-------------------|-------------------------|---------------------------|---------------|----------------------------------|--------------------|-----------|
| Month | Production (HCF) | Consumption (HCF) | Unaccounted Known (HCF) | Unaccounted Unknown (HCF) | Unaccounted % | Unit Loss per Service Connection | Number of Services | Revenue |
| Feb 23 | 15,456 | 14,056 | 146 | 1,254 | 8.1% | .91 | 1,383 | \$121,725 |
| Dec 22 | 20,775 | 19,742 | 80 | 953 | 4.6% | .69 | 1,383 | \$141,687 |
| Oct 22 | 50,909 | 46,554 | 683 | 3,672 | 7.2% | 2.7 | 1,383 | \$236,668 |
| Aug 22 | 36,694 | 34,379 | 58 | 2,257 | 6.2% | 1.63 | 1,382 | \$193,351 |
| Jun 22 | 20,408 | 14,755 | 305 | 5,348 | 26% | 3.87 | 1,381 | \$127,633 |
| Apr 22 | 16,054 | 13,521 | 258 | 2,275 | 14% | 1.65 | 1,380 | \$113,912 |
| Feb 22 | 18,112 | 15,632 | 58 | 2,422 | 13% | 1.76 | 1,380 | \$121,696 |

Anomalies: Chlorine Analyzers 58 HCF, District Leaks: 88 HCF (Edgewood Ct-27 HCF, Flush Deemar Petroleum-3 HCF, Icon Construction-28 HCF, CI Project-25 HCF)

- **Safety Inspection**

- Annual safety inspection was conducted at all District facilities
 - Fire extinguishers were serviced and inspected by contractor
 - OSHA approved First Aid Kits were purchased and installed at each District facility and in all vehicles
- Areas of Concern:
 - Several portable eye wash stations were a concern and corrective actions are being taken to ensure OSHA compliance
 - District Shop: No unit present
 - Well 2 Pump House: Unit was placed at a location which is inaccessible for employee use
 - Well 3 Pump House: Unit was placed at a location which is blocked
 - New portable eye wash stations have been placed on order and will be installed in accordance with OSHA directives

- **Customer Assistance Requests & On Call Duty**

- Site visit requests: 27
- Emergency callouts: 0

Finance/Administrative/HR

- **Email Security Breach**

- GM's email account was breached on 2/9/23 due to inadequate firewall security
 - Pacific Office Automation responded and took action to isolate and remove the virus
 - All District computers were returned to service 2/10/23
- Barracuda Email Security Program was purchased on 2/16/23 to provide enhanced firewall security for email accounts and prevent further security breaches
 - One-time Installation Fee: \$ 380.00
 - Annual Program Fee: \$ 780.00

- **Employee Training Completed**

- Burn Prevention, Avoiding Electrical Shock, Winter Wellness (All employees)
- OSHA 300 (GM)
- SDAO Mock Deposition Training for Employee Lawsuit (GM)

Monthly Reconciliation Summary January 2023

**Reviewed & Approved by Commissioners
Board Meeting: February 27, 2023**

| Bank | QB's | Bank | Beginning | Statement | QuickBooks | |
|----------------------------|---------|-----------|--------------|--------------|--------------|------------|
| Account | Account | Statement | QuickBooks | Ending | Ending | Uncleared |
| Name | Number | Date | Balance | Balance | Balance | Balance |
| Banner Bank (Checking Act) | 1015 | 1/31/2023 | \$415,438.28 | \$202,366.67 | \$198,771.68 | \$3,594.99 |
| Banner Bank (Deposit Act) | 1085 | 1/31/2023 | \$53,737.51 | \$53,845.48 | \$53,845.48 | \$0.00 |
| LGIP (SDC) | 1106 | 1/31/2023 | \$422,870.37 | \$424,138.98 | \$424,138.98 | \$0.00 |
| LGIP (Capital Improvement) | 1107 | 1/31/2023 | \$769,047.60 | \$871,386.82 | \$871,386.82 | \$0.00 |
| LGIP (Unemployment) | 1108 | 1/31/2023 | \$32,062.87 | \$35,159.06 | \$35,159.06 | \$0.00 |
| LGIP (Truck) | 1109 | 1/31/2023 | \$26,157.98 | \$31,236.45 | \$31,236.45 | \$0.00 |
| LGIP (Non-Restricted) | 1110 | 1/31/2023 | \$247,777.54 | \$248,520.87 | \$248,520.87 | \$0.00 |

Checks issued this period **9769 - 9789** from Banner Bank Act 1015

Checks voided this period: None

RIVERGROVE WATER DISTRICT
Balance Sheet
As of February 24, 2023

| | Feb 24, 23 |
|---------------------------------------|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1015 · Checking - Banner Bank | 180,758.54 |
| 1085 · Water Deposit-Banner Bank | 53,795.48 |
| 1100 · LGIP | |
| 1101 · Restricted | |
| 1106 · System Development Account | 424,138.98 |
| 1107 · Capital Improvement Account | 751,309.82 |
| 1108 · Unemployment Account | 35,159.06 |
| 1109 · Truck & Equipment Account | 31,236.45 |
| Total 1101 · Restricted | 1,241,844.31 |
| 1110 · Non-Restricted | 248,520.87 |
| Total 1100 · LGIP | 1,490,365.18 |
| Total Checking/Savings | 1,724,919.20 |
| Total Current Assets | 1,724,919.20 |
| TOTAL ASSETS | 1,724,919.20 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| 2100 · Payroll Liabilities | |
| 2110 · Federal Withholding | 2,628.18 |
| 2120 · FICA Social Security | 2,054.99 |
| 2140 · Medicare | 480.60 |
| 2150 · State Withholding | 1,787.48 |
| 2165 · Oregon State Transit Tax | 26.22 |
| 2170 · WBF Assessment | 10.02 |
| Total 2100 · Payroll Liabilities | 6,987.49 |
| Total Other Current Liabilities | 6,987.49 |
| Total Current Liabilities | 6,987.49 |
| Total Liabilities | 6,987.49 |
| Equity | |
| 32000 · All Fund Balances | 1,918,744.03 |
| Net Income | -200,812.32 |
| Total Equity | 1,717,931.71 |
| TOTAL LIABILITIES & EQUITY | 1,724,919.20 |

Accounts Receivable Summary

From 02/10/2023 Through 02/24/2023

| | | | | | | | | | |
|---------------------------------|-------------------|------------------|------------------|--------------|--|--|--|-------------------|-------------------|
| OPEN BALANCE | | | | | | | | | Balance |
| | | | | | | | | | -270.41 |
| BI-MONTHLY-Adjustment | Amount | Usage | Count | | | | | | |
| WATER-RESIDENTIAL | -67.45 | | 1 | | | | | | |
| WATER-PUBLIC AUTHORITY | -33,614.95 | | 1 | | | | | | |
| Totals | -33,682.40 | -9,469.00 | 2 | | | | | | -33,952.81 |
| WAT.Penalty-RESIDENTIAL | -60.00 | | 4 | | | | | | |
| Totals | -60.00 | 0.00 | 4 | | | | | | -34,012.81 |
| ***Total Adjustment | -33,742.40 | -9,469.00 | 6 | | | | | | |
| BI-MONTHLY-Charge | Minimum | Overage | Usage | Count | | | | Total | |
| WATER-RESIDENTIAL | 69,813.55 | 49,275.12 | 13,882.00 | 1,367 | | | | 119,088.67 | |
| WATER-COMMERCIAL | 183.20 | 426.00 | 120.00 | 3 | | | | 609.20 | |
| WATER-PUBLIC AUTHORITY | 965.62 | 33,629.15 | 9,473.00 | 5 | | | | 34,594.77 | |
| WATER-HOA IRRIGATION | 651.34 | 131.35 | 37.00 | 9 | | | | 782.69 | |
| WATER-ADULT CARE FACILITIES | 139.09 | 95.85 | 27.00 | 2 | | | | 234.94 | |
| WATER-CHURCH | 94.98 | 3.55 | 1.00 | 1 | | | | 98.53 | |
| Totals | 71,847.78 | 83,561.02 | 23,540.00 | 1,387 | | | | 155,408.80 | 121,395.99 |
| ***Total Charge | 71,847.78 | 83,561.02 | 23,540.00 | 1,387 | | | | 155,408.80 | |
| BI-MONTHLY-Payment | Amount | | Count | | | | | | |
| WATER-RESIDENTIAL | -28,006.59 | | 350 | | | | | | |
| WATER-COMMERCIAL | -307.98 | | 1 | | | | | | |
| WATER-PUBLIC AUTHORITY | -325.32 | | 2 | | | | | | |
| WATER-HOA IRRIGATION | -226.33 | | 1 | | | | | | |
| Totals | -28,866.22 | | 354 | | | | | | 92,529.77 |
| WATER Miscellaneous-RESIDENTIAL | -40.00 | | | | | | | | |
| Totals | -40.00 | | | | | | | | 92,489.77 |
| WAT.Penalty-RESIDENTIAL | -165.00 | | | | | | | | |

| | | |
|-----------------------------------|-------------------|------------------|
| Totals | <u>-165.00</u> | <u>92,324.77</u> |
| ***Total Payments | <u>-29,071.22</u> | |
| BI-MONTHLY-Deposit Applied | <u>Amount</u> | <u>Balance</u> |
| WATER-RESIDENTIAL | -100.00 | |
| Totals | <u>-100.00</u> | <u>92,224.77</u> |
| ***Total Deposit Applied | <u>-100.00</u> | |

Closing Balance 92,224.77

RIVERGROVE WATER DISTRICT Checking Account

January 1-31, 2023

| Type | Date | Num | Name | Memo | Amount | Balance |
|-------------|------------|-----------|-------------------------------|---|-------------|------------|
| Deposit | 01/03/2023 | | Deposit | | | 202,142.12 |
| Deposit | 01/03/2023 | | Deposit | | 401.60 | 202,543.72 |
| Gen Journal | 01/03/2023 | jc | Customer Deposit | | 118.96 | 202,662.68 |
| Deposit | 01/03/2023 | | Deposit | | -50.00 | 202,612.68 |
| Deposit | 01/03/2023 | | Deposit | | 3,030.95 | 205,643.63 |
| Deposit | 01/03/2023 | | Deposit | | 1,768.43 | 207,412.06 |
| Check | 01/03/2023 | ACH | WATER ENVIRONMENT SERVICES | 18810 Hill Top Rd Surface Water 12/1/22-1/1/23 | -14.85 | 207,397.21 |
| Deposit | 01/03/2023 | | Deposit | | 941.71 | 208,338.92 |
| Check | 01/03/2023 | ACH | VANCO Payment Solutions | Monthly Service Fee Dec 22 Invoice 00013133016 | -59.50 | 208,279.42 |
| Deposit | 01/04/2023 | | Deposit | | 356.95 | 208,636.37 |
| Deposit | 01/04/2023 | | Deposit | | 3,242.29 | 211,878.66 |
| Deposit | 01/04/2023 | | Deposit | | 1,001.06 | 212,879.72 |
| Check | 01/05/2023 | ACH | COMCAST CABLE | Monthly Service 12/22/22-1/21/23 | -584.06 | 212,295.66 |
| Check | 01/05/2023 | 9746 | CITY OF LAKE OSWEGO | Deemar Way, RGWD Main Extension Project 10% Maint Guarantee | -4,337.00 | 207,958.66 |
| Deposit | 01/05/2023 | | Deposit | | 287.59 | 208,246.25 |
| Deposit | 01/05/2023 | | Deposit | | 1,161.07 | 209,407.32 |
| Deposit | 01/06/2023 | | Deposit | | 236.08 | 209,643.40 |
| Transfer | 01/06/2023 | | Funds Transfer | Funds Transfer - FY 22/23 Budget Allocation | -5,000.00 | 204,643.40 |
| Transfer | 01/06/2023 | | Funds Transfer | Funds Transfer - FY 22/23 Budget Allocation | -3,000.00 | 201,643.40 |
| Transfer | 01/06/2023 | | Funds Transfer | Funds Transfer - FY 22/23 Budget Allocation (\$100,000 1st Install) | -100,000.00 | 101,643.40 |
| Check | 01/06/2023 | ACH | PGE | Monthly Electric Fees 12/1/22-1/3/23 Invoice: Multiple | -3,259.09 | 98,384.31 |
| Deposit | 01/06/2023 | | Deposit | | 3,310.52 | 101,694.83 |
| Deposit | 01/06/2023 | | Deposit | | 3,034.67 | 104,729.50 |
| Check | 01/09/2023 | ACH | PACIFIC OFFICE AUTOMATION INC | Monthly Copier Service 1/14/2023-2/13/2023 Invoice 5023137800 | -458.59 | 104,270.91 |
| Deposit | 01/09/2023 | | Deposit | | 294.12 | 104,565.03 |
| Deposit | 01/09/2023 | | Deposit | | 47.66 | 104,612.69 |
| Deposit | 01/09/2023 | | Deposit | | 665.50 | 105,278.19 |
| Deposit | 01/09/2023 | | Deposit | | 1,880.35 | 107,158.54 |
| Check | 01/09/2023 | ACH | Banner Bank | Safe Deposit Box Rental for 2023 | -60.00 | 107,098.54 |
| Deposit | 01/09/2023 | | Deposit | | 52,872.95 | 159,971.49 |
| Deposit | 01/09/2023 | | Deposit | | 16,544.00 | 176,515.49 |
| Check | 01/10/2023 | ACH | PAYCHEX | Payroll 12/25/22-1/7/23 & W2s Invoice 2023011001 | -227.21 | 176,288.28 |
| Gen Journal | 01/10/2023 | PR 1/7/23 | Payroll 12/25/22-1/7/23 | Deferred Comp Payroll - 12/25/22-1/7/23 | -1,434.08 | 174,854.20 |

12:22 PM
02/24/23

Accrual Basis

RIVERGROVE WATER DISTRICT Checking Account

January 1-31, 2023

| | | | | | | |
|-------------|------------|-----------|-------------------------------------|--|-----------|------------|
| Gen Journal | 01/10/2023 | PR 1/7/23 | Payroll 12/25/22-1/7/23 | Deferred Comp Payroll - Employer - 12/25/22-1/7/23 | -313.96 | 174,540.24 |
| Gen Journal | 01/10/2023 | PR 1/7/23 | Payroll 12/25/22-1/7/23 | Payroll 12/25/22-1/7/23 | -4,055.69 | 170,484.55 |
| Gen Journal | 01/10/2023 | PR 1/7/23 | Payroll 12/25/22-1/7/23 | Payroll 12/25/22-1/7/23 | -2,239.94 | 168,244.61 |
| Check | 01/10/2023 | ACH | U.S. BANK EQUIPMENT FINANCE | Monthly Copier/Server Fee 12/26/22-1/26/23 Invoice 490963937 | -688.05 | 167,556.56 |
| Check | 01/10/2023 | ACH | VERIZON WIRELESS | Monthly Service 12/2/22-1/1/23 Invoice 9924211468 | -382.27 | 167,174.29 |
| Deposit | 01/10/2023 | | Deposit | | 3,401.06 | 170,575.35 |
| Deposit | 01/10/2023 | | Deposit | | 2,925.35 | 173,500.70 |
| Deposit | 01/11/2023 | | Deposit | | 558.61 | 174,059.31 |
| Deposit | 01/11/2023 | | Deposit | | 1,259.19 | 175,318.50 |
| Gen Journal | 01/11/2023 | mm | Customer Refund | Customer Refund | 50.00 | 175,368.50 |
| Deposit | 01/11/2023 | | Deposit | | 444.21 | 175,812.71 |
| Deposit | 01/11/2023 | | Deposit | | 647.28 | 176,459.99 |
| Deposit | 01/12/2023 | | Deposit | | 1,747.56 | 178,207.55 |
| Deposit | 01/12/2023 | | Deposit | | 227.13 | 178,434.68 |
| Deposit | 01/13/2023 | | Deposit | | 1,404.31 | 179,838.99 |
| Deposit | 01/13/2023 | | Deposit | | 855.39 | 180,694.38 |
| Deposit | 01/13/2023 | | Deposit | | 117.08 | 180,811.46 |
| Deposit | 01/13/2023 | | Deposit | | 1,343.72 | 182,155.18 |
| Check | 01/15/2023 | | Service Charge | Service Charge | -108.96 | 182,046.22 |
| Deposit | 01/17/2023 | | Deposit | | 1,116.49 | 183,162.71 |
| Deposit | 01/17/2023 | | Deposit | | 769.75 | 183,932.46 |
| Deposit | 01/18/2023 | | Deposit | | 669.15 | 184,601.61 |
| Deposit | 01/18/2023 | | Deposit | | 273.27 | 184,874.88 |
| Deposit | 01/19/2023 | | Deposit | | 94.61 | 184,969.49 |
| Check | 01/19/2023 | ACH | KAISER FOUNDATION HEALTH PLAN | Monthly Health Premium 2/1/23-2/28/23 Group 08580-AA-10 | -3,017.35 | 181,952.14 |
| Deposit | 01/19/2023 | | Deposit | | 190.83 | 182,142.97 |
| Deposit | 01/19/2023 | | Deposit | | 119.46 | 182,262.43 |
| Check | 01/20/2023 | ACH | AFLAC | Monthly Health Premium Jan 23 Invoice 308662 | -470.51 | 181,791.92 |
| Deposit | 01/20/2023 | | Deposit | | 52,038.00 | 233,829.92 |
| Deposit | 01/20/2023 | | Deposit | | 546.39 | 234,376.31 |
| Deposit | 01/20/2023 | | Deposit | | 66.10 | 234,442.41 |
| Deposit | 01/21/2023 | | Deposit | | 405.70 | 234,848.11 |
| Check | 01/21/2023 | ACH | Banner Bank (MASTERCARD) | Act 6660 Casey - Monthly Charges 12/08/22-1/08/23 | -822.61 | 234,025.50 |
| Check | 01/21/2023 | 9747 | Alexin Analytical Laboratories, Inc | Coliform, E-coli 3/4 Qtr, Nitrate Analysis, Misc Testing Invoice 44521 | -3,100.00 | 230,925.50 |

RIVERGROVE WATER DISTRICT
Checking Account

January 1-31, 2023

| Date | Description | Amount | Balance |
|------------|--|------------|------------|
| 01/21/2023 | CONTINENTAL UTILITY SOLUTIONS, INC Invoice R13319/R12919 | -15.00 | 230,910.50 |
| 01/21/2023 | Control Systems NW, LLC SCADA Program Invoice 979 | -851.78 | 230,058.72 |
| 01/21/2023 | Michelle Cushing Financial Consulting - Budget Invoice 11023 | -315.00 | 229,743.72 |
| 01/21/2023 | GUARDIAN SYSTEMS NW, INC Security System - Dist Office & Shop Act 1877+00 Invoice 01488 | -134.70 | 229,609.02 |
| 01/21/2023 | Domain Directory, LLC Rivergrovewater.com Annual Domain Listing 2/23-3/24 | -228.00 | 229,381.02 |
| 01/21/2023 | SOUND TELECOM Act 123-4850-521 Answering Service Monthly Fee 1/1/23-1/31/23 | -155.63 | 229,225.39 |
| 01/21/2023 | Special District Insurance Services SDIS Insurance 2022 - Property and Liability 1/1/23-12/31/23 | -19,165.00 | 210,060.39 |
| 01/21/2023 | OAWU Operator of Record (DRC) January 23 Contract Fee Invoice 34367 | -950.00 | 209,110.39 |
| 01/21/2023 | Cable Huston, LLP General Services Invoice 125180 | -220.00 | 208,890.39 |
| 01/21/2023 | Team Electric Company Well 2 Pump PLC SCADA /Tank Outlet | -1,125.00 | 207,765.39 |
| 01/21/2023 | Pamplin Media Group Legal Notice Ad ID: 267703 Act 106644 | -19.41 | 207,745.98 |
| 01/21/2023 | THOMAS GREGOJRE Rent February 2023 & Utilities | -1,681.67 | 206,064.31 |
| 01/21/2023 | Customer Refund Customer Refund | -10.22 | 206,054.09 |
| 01/21/2023 | Lawrence Magura SDAO Conference Attendance Mileage/Parking | -73.18 | 205,980.91 |
| 01/21/2023 | Customer Refund Customer Refund | -25.91 | 205,955.00 |
| 01/21/2023 | mm Customer Refund | 50.00 | 206,005.00 |
| 01/21/2023 | RH2 Engineering, Inc. Engineering Services Invoice 89230 | -1,966.25 | 204,038.75 |
| 01/21/2023 | RH2 Engineering, Inc. Project Services CIP Deemar Way & Tamara Ave | -14,948.50 | 189,090.25 |
| 01/21/2023 | RH2 Engineering, Inc. Project - Well 1 Generator Invoice 89266 | -2,814.00 | 186,276.25 |
| 01/21/2023 | PRIVATE UTILITY LOCATING, LLC Locates Invoice Multiple | -255.00 | 186,021.25 |
| 01/21/2023 | Janine Casey General Operations Expenses | -131.48 | 185,889.77 |
| 01/22/2023 | Deposit Deposit | 80.41 | 185,970.18 |
| 01/23/2023 | Deposit Deposit | 104.76 | 186,074.94 |
| 01/23/2023 | mm Customer Refund | 50.00 | 186,124.94 |
| 01/23/2023 | ACH COMCAST CABLE Monthly Service 1/22/23-2/21/23 | -594.51 | 185,530.43 |
| 01/23/2023 | PRIVATE UTILITY LOCATING, LLC Locates Invoice Multiple | -467.50 | 185,062.93 |
| 01/24/2023 | Deposit Deposit | 229.28 | 185,292.21 |
| 01/24/2023 | Deposit Deposit | 50.00 | 185,342.21 |
| 01/24/2023 | mm Customer Deposit | -50.00 | 185,292.21 |
| 01/24/2023 | ACH PAYCHEX Payroll 01/08/23-01/21/23 Invoice 2023012401 | -71.40 | 185,220.81 |
| 01/24/2023 | PR 1/24/23 Payroll 01/08/23-01/21/2023 | -1,434.11 | 183,786.70 |
| 01/24/2023 | PR 1/24/23 Payroll 01/08/23-01/21/2023 | -282.80 | 183,503.90 |
| 01/24/2023 | PR 1/21/23 Payroll 01/08/23-01/21/2023 | -4,125.87 | 179,378.03 |
| 01/24/2023 | PR 1/21/23 Payroll 01/08/23-01/21/2023 | -2,223.88 | 177,154.15 |

RIVERGROVE WATER DISTRICT Checking Account

January 1-31, 2023

| | | | | |
|-------------|------------|------------------------------|---------------------------------------|------------|
| Deposit | 01/24/2023 | Payroll 01/08/23-01/21/2023 | Deposit | 178,415.04 |
| Check | 01/24/2023 | Microsoft Corporation | Microsoft Service 1/21/23-1/20/24 | -96.00 |
| Deposit | 01/25/2023 | Deposit | Deposit | 341.64 |
| Deposit | 01/25/2023 | Deposit | Deposit | 52.00 |
| Check | 01/26/2023 | CHEVRON/TEXACO CARD SERVICES | Monthly Fuel Charges 12/24/22-1/23/23 | -143.26 |
| Deposit | 01/27/2023 | Deposit | Deposit | 205.67 |
| Deposit | 01/27/2023 | Deposit | Deposit | 656.18 |
| Deposit | 01/30/2023 | Deposit | Deposit | 307.03 |
| Deposit | 01/30/2023 | Deposit | Deposit | 131.52 |
| Deposit | 01/30/2023 | Deposit | Deposit | 362.60 |
| Gen Journal | 01/30/2023 | Customer Refund | Customer Refund | 50.00 |
| Deposit | 01/31/2023 | Deposit | Deposit | 800.40 |
| Deposit | 01/31/2023 | Deposit | Deposit | 281.62 |
| Deposit | 01/31/2023 | Deposit | Deposit | 8,450.00 |
| Deposit | 01/31/2023 | Deposit | Deposit | 8,450.00 |
| Deposit | 01/31/2023 | Deposit | Deposit | 593.95 |
| Gen Journal | 01/31/2023 | Customer Chargeback | Customer Chargeback | -86.71 |
| | | | | 198,771.68 |
| | | | | -3,370.44 |
| | | | | 198,771.68 |

RIVERGROVE WATER DISTRICT

Revenue & Expense Budget vs. Actual

July 2022 through June 2023

| | Jul '22 - Jun 23 | Budget | \$ Over Budget | % of Budget |
|--|------------------|--------------|----------------|-------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 4000 · Income | | | | |
| 4005 · Water Sales & Charges | 706,143.37 | 1,007,500.00 | -301,356.63 | 70.09% |
| 4010 · Water Deposit Fee | 3,430.00 | 6,800.00 | -3,370.00 | 50.44% |
| 4015 · New Service Fee | 250.00 | 200.00 | 50.00 | 125.0% |
| 4020 · Installation Fee | 1,650.00 | 2,000.00 | -350.00 | 82.5% |
| 4024 · Pre-Application Meeting Fee | 500.00 | 1,000.00 | -500.00 | 50.0% |
| 4026 · Development Security Deposit | 4,115.00 | 10,000.00 | -5,885.00 | 41.15% |
| 4030 · Delinquent & Restoration Fee | 12,510.20 | 10,000.00 | 2,510.20 | 125.1% |
| 4035 · SDC Chgs-SDC Restricted CI Fund | 22,980.00 | 51,000.00 | -28,020.00 | 45.06% |
| 4056 · Bank Interest/LGIP Interest | | | | |
| 4058 · Banner - Water Dep Interest Ear | 738.57 | 300.00 | 438.57 | 246.19% |
| 4059 · LGIP - Non Restrict Int Earn | 3,298.91 | 1,200.00 | 2,098.91 | 274.91% |
| 4064 · SDC Interest-LGIP CI Fund | 5,599.70 | 1,800.00 | 3,799.70 | 311.09% |
| 4065 · CI Interest -LGIP CI Fund | 12,269.07 | 3,600.00 | 8,669.07 | 340.81% |
| 4066 · LGIP-Int Earn Unemployment Fund | 422.50 | 150.00 | 272.50 | 281.67% |
| 4067 · LGIP-Int Earn Truck&Equip Fund | 344.69 | 100.00 | 244.69 | 344.69% |
| Total 4056 · Bank Interest/LGIP Interest | 22,673.44 | 7,150.00 | 15,523.44 | 317.11% |
| 4090 · Miscellaneous Income | 5,175.76 | 5,000.00 | 175.76 | 103.52% |
| Total 4000 · Income | 779,427.77 | 1,100,650.00 | -321,222.23 | 70.82% |
| Total Income | 779,427.77 | 1,100,650.00 | -321,222.23 | 70.82% |
| Gross Income | 779,427.77 | 1,100,650.00 | -321,222.23 | 70.82% |
| Expense | | | | |
| 5000 · Personnel Services | | | | |
| 5001 · Compensation | | | | |
| 5020 · Administrative Wages | 77,824.20 | 145,000.00 | -67,175.80 | 53.67% |
| 5040 · Operator Wages | 65,517.50 | 130,000.00 | -64,482.50 | 50.4% |
| 5090 · Deferred Compensation | 12,154.06 | 30,000.00 | -17,845.94 | 40.51% |
| Total 5001 · Compensation | 155,495.76 | 305,000.00 | -149,504.24 | 50.98% |
| 5100 · Payroll Tax Expense | 20,209.45 | 35,000.00 | -14,790.55 | 57.74% |
| 5200 · Payroll Benefits | | | | |
| 5210 · Workers' Compensation | 2,126.62 | 3,000.00 | -873.38 | 70.89% |
| 5220 · Health Benefits | 21,512.71 | 60,000.00 | -38,487.29 | 35.86% |
| 5240 · Wellness Benefit | 0.00 | 600.00 | -600.00 | 0.0% |
| Total 5200 · Payroll Benefits | 23,639.33 | 63,600.00 | -39,960.67 | 37.17% |
| Total 5000 · Personnel Services | 199,344.54 | 403,600.00 | -204,255.46 | 49.39% |
| 6000 · Material Services | | | | |
| 6001 · Administration/Billing/Overhead | | | | |
| 6005 · Property/Liability Insurance | 25,855.19 | 28,000.00 | -2,144.81 | 92.34% |
| 6006 · Furn & Office Equipment - Admin | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| 6007 · Bank Service Charges | | | | |
| 6008 · Banner - Check Bank Charges | 1,202.56 | 1,999.00 | -796.44 | 60.16% |
| 6010 · Vanco Service Charges | 526.50 | 1,000.00 | -473.50 | 52.65% |

RIVERGROVE WATER DISTRICT

Revenue & Expense Budget vs. Actual

July 2022 through June 2023

| | Jul '22 - Jun 23 | Budget | \$ Over Budget | % of Budget |
|---|------------------|-------------------|-------------------|---------------|
| 6012 · LGIP-SDC Ser Charges-CI Fund | 0.00 | 1.00 | -1.00 | 0.0% |
| 6013 · LGIP-CI Ser Chg-CI Fund | 0.10 | 1.00 | -0.90 | 10.0% |
| Total 6007 · Bank Service Charges | 1,729.16 | 3,001.00 | -1,271.84 | 57.62% |
| 6018 · Meeting/Food Expense | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| 6019 · Office Supplies, Equip, Repair | 855.64 | 2,500.00 | -1,644.36 | 34.23% |
| 6020 · Postage & Shipping | 296.25 | 2,000.00 | -1,703.75 | 14.81% |
| 6025 · Printing & Duplicating | 165.42 | 1,500.00 | -1,334.58 | 11.03% |
| 6030 · Publications & Elections | 472.70 | 2,000.00 | -1,527.30 | 23.64% |
| 6035 · Rent | 11,010.49 | 18,000.00 | -6,989.51 | 61.17% |
| 6040 · Janitorial | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| 6045 · Telephone - Admin | 7,835.79 | 13,000.00 | -5,164.21 | 60.28% |
| 6050 · Mileage Expenses | 73.18 | 500.00 | -426.82 | 14.64% |
| 6060 · Continued Education | 1,244.00 | 5,300.00 | -4,056.00 | 23.47% |
| 6065 · Dues & Subscriptions | 4,932.08 | 7,000.00 | -2,067.92 | 70.46% |
| 6070 · Fees, License, & Permits | 9,517.15 | 5,000.00 | 4,517.15 | 190.34% |
| 6075 · Water Deposit Refunds | 2,731.55 | 7,000.00 | -4,268.45 | 39.02% |
| 6076 · Unclaimed Property | 0.00 | 200.00 | -200.00 | 0.0% |
| 6080 · Water Sales Overpay | 236.11 | 2,000.00 | -1,763.89 | 11.81% |
| 6090 · Meter Reading | 3,812.94 | 6,000.00 | -2,187.06 | 63.55% |
| 6095 · Utilities/Office | 1,367.05 | 2,500.00 | -1,132.95 | 54.68% |
| 6096 · Development Review Deposit Ref | 0.00 | 10,000.00 | -10,000.00 | 0.0% |
| 6099 · Contracted Services - Admin | | | | |
| 6099-0 · Billing | 4,879.55 | 7,000.00 | -2,120.45 | 69.71% |
| 6099-1 · Copier IT | 9,118.41 | 15,000.00 | -5,881.59 | 60.79% |
| 6099-2 · Personnel | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| 6099-3 · Website | 800.00 | 1,500.00 | -700.00 | 53.33% |
| Total 6099 · Contracted Services - Admin | 14,797.96 | 28,500.00 | -13,702.04 | 51.92% |
| Total 6001 · Administration/Billing/Overhead | 86,932.66 | 149,001.00 | -62,068.34 | 58.34% |
| 6101 · Operation & Maintenance | | | | |
| 6100 · General Repair & Maintenance | 24,226.00 | 40,000.00 | -15,774.00 | 60.57% |
| 6105 · Utilities | 28,554.11 | 38,000.00 | -9,445.89 | 75.14% |
| 6110 · Small Tools & Equipment | 891.36 | 2,500.00 | -1,608.64 | 35.65% |
| 6120 · Water Testing | 4,018.75 | 4,000.00 | 18.75 | 100.47% |
| 6125 · Truck Maintenance | 929.68 | 3,000.00 | -2,070.32 | 30.99% |
| 6130 · Gas & Oil | 2,236.21 | 3,500.00 | -1,263.79 | 63.89% |
| 6135 · Telemetry/Scada | 7,302.38 | 10,000.00 | -2,697.62 | 73.02% |
| 6155 · Chemicals | 849.75 | 5,000.00 | -4,150.25 | 17.0% |
| 6160 · Contracted Services-Operations | 21,034.34 | 22,000.00 | -965.66 | 95.61% |
| 6165 · PPE/Safety Equipment | 971.76 | 2,000.00 | -1,028.24 | 48.59% |
| 6170 · Mobile Radio Phone/Pager Operat | 3,059.32 | 5,500.00 | -2,440.68 | 55.62% |
| 6185 · Operations -Computer/Equipment | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| 6190 · Cross Connect Program Supplies | 1,056.61 | 15,000.00 | -13,943.39 | 7.04% |
| 6195 · Meters | 2,333.33 | 4,000.00 | -1,666.67 | 58.33% |
| Total 6101 · Operation & Maintenance | 97,463.60 | 155,500.00 | -58,036.40 | 62.68% |

RIVERGROVE WATER DISTRICT

Revenue & Expense Budget vs. Actual

July 2022 through June 2023

| | Jul '22 - Jun 23 | Budget | \$ Over Budget | % of Budget |
|---|--------------------|---------------------|--------------------|---------------|
| 6202 · Professional Services | | | | |
| 6208 · Auditor | 6,310.00 | 10,000.00 | -3,690.00 | 63.1% |
| 6209 · Consultants | 1,245.00 | 4,000.00 | -2,755.00 | 31.13% |
| 6210 · Engineering (Non-Reimbursable) | 67,143.36 | 185,000.00 | -117,856.64 | 36.29% |
| 6215 · Legal Fees (Non-Reimbursable) | 220.00 | 5,000.00 | -4,780.00 | 4.4% |
| Total 6202 · Professional Services | 74,918.36 | 204,000.00 | -129,081.64 | 36.73% |
| Total 6000 · Material Services | 259,314.62 | 508,501.00 | -249,186.38 | 51.0% |
| 7000 · Operating Capital Outlay | | | | |
| 7010 · Tool/Equip/Vehicles/Safety-CO | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| 7040 · Fire Protection & Fire Flows-CO | 8,521.14 | 35,000.00 | -26,478.86 | 24.35% |
| 7060 · AMR Meter Program CO | 0.00 | 15,000.00 | -15,000.00 | 0.0% |
| Total 7000 · Operating Capital Outlay | 8,521.14 | 55,000.00 | -46,478.86 | 15.49% |
| 8000 · Debt Recov./Capital Improvement | | | | |
| 8451 · CI-Standby Power CI Fund | 0.00 | 30,000.00 | -30,000.00 | 0.0% |
| 8454 · SDWL#1 Install Pmt CI-CI Fund | 13,352.00 | 13,352.00 | 0.00 | 100.0% |
| 8455 · SDWL #2 Install Pmt CI-CI Fund | 14,500.00 | 14,500.00 | 0.00 | 100.0% |
| 8457 · CI Dist.Main Projects | 326,626.96 | 200,000.00 | 126,626.96 | 163.31% |
| 8461 · SDC -Standby Power-CI Fund | 0.00 | 4,000.00 | -4,000.00 | 0.0% |
| 8464 · SDWL#1 Install Pmt SDC-CIF | 40,062.26 | 40,062.00 | 0.26 | 100.0% |
| 8465 · SDWL #2 Install Pmt SDC-CIF | 118,518.57 | 118,520.00 | -1.43 | 100.0% |
| 8467 · Water Main Replacement Projects | 0.00 | 283,200.00 | -283,200.00 | 0.0% |
| Total 8000 · Debt Recov./Capital Improvement | 513,059.79 | 703,634.00 | -190,574.21 | 72.92% |
| Total Expense | 980,240.09 | 1,670,735.00 | -690,494.91 | 58.67% |
| Net Ordinary Income | -200,812.32 | -570,085.00 | 369,272.68 | 35.23% |
| Other Income/Expense | | | | |
| Other Income | | | | |
| 9100 · Other Income | | | | |
| 9115 · Transfer In - Capital Improve | 100,000.00 | 200,000.00 | -100,000.00 | 50.0% |
| 9120 · Transfer In - Unemployment | 3,000.00 | 3,000.00 | 0.00 | 100.0% |
| 9125 · Transfer In - Truck & Equipment | 5,000.00 | 5,000.00 | 0.00 | 100.0% |
| Total 9100 · Other Income | 108,000.00 | 208,000.00 | -100,000.00 | 51.92% |
| Total Other Income | 108,000.00 | 208,000.00 | -100,000.00 | 51.92% |
| Other Expense | | | | |
| 9200 · Other Expense | | | | |
| 9205 · Transfer Out - Gen Operating | 108,000.00 | | | |
| Total 9200 · Other Expense | 108,000.00 | | | |
| Total Other Expense | 108,000.00 | | | |
| Net Other Income | 0.00 | 208,000.00 | -208,000.00 | 0.0% |
| Net Income | -200,812.32 | -362,085.00 | 161,272.68 | 55.46% |