



Board of Commissioners Monthly Meeting
Monday, August 29, 2022, 4:30 PM
17661 Pilkington Road, Lake Oswego OR via Zoom

AGENDA ITEMS

I.	Call to Order		4:30 PM
II.	Auditor’s Report to the Board: FY 2021/2022	Mr. Russell Ries, CPA Jarrad, Seibert, Pollard & Co	4:31 PM
III.	Public Comment (2 Minute Limit)		5:00 PM
IV.	Review and Approval of Minutes		5:05 PM
	• July 25, 2022 Regular Board Meeting		
V.	General Manager’s Report		5:10 PM
VI.	Unfinished Business - None		5:15 PM
VII.	New Business		5:20 PM
	• HR Answers Investigation – Unbudgeted Expenses	Commissioner Magura Board Treasurer	
VIII.	Chair Report		5:25 PM
IX.	Adjournment		5:30 PM

Upcoming Meeting

Regular Board Meeting: Monday, September 26, 2022 at 4:30 P.M.

Join Zoom Meeting

<https://us06web.zoom.us/j/89353149493?pwd=SU5hM2FOSFppaUZXd2RJZUpXbUpSdz09&from=addon>

Meeting ID: 893 5314 9493 Passcode: 378898

One tap mobile

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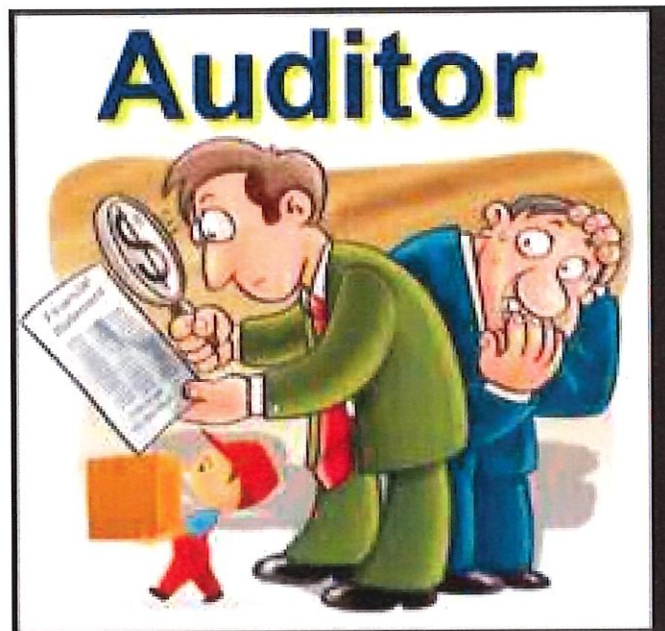
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**CALL
TO
ORDER**



AUDITOR'S REPORT

FISCAL YEAR 2021/2022



DRAFT

_____, 2022

To the Board of Commissioners
Rivergrove Water District
Lake Oswego, Oregon

We have audited the financial statements of the business-type activities of Rivergrove Water District for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 6, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Rivergrove Water District are described in Note A to the financial statements. Other than GASB 87, "Leases", no new accounting policies were adopted and the application of existing policies was not changed during 2022. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses are not a condition to our retention.

Other Matters

We were engaged to report on supplementary information which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with cash basis accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Board of Commissioners and management of Rivergrove Water District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Jarrard, Seibert, Pollard, and Company, LLC
Certified Public Accountants

RIVERGROVE WATER DISTRICT
AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2022

RIVERGROVE WATER DISTRICT
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**RIVERGROVE WATER DISTRICT
BOARD OF COMMISSIONERS**

JUNE 30, 2022

<u>Member</u>	<u>Position</u>	<u>Term Expires</u>
Sherry Patterson	1	6/30/23
James Johnson	2	6/30/23
Grant Howell	3	6/30/25
Lawrence Magura	4	6/30/23
Christine Roth	5	6/30/25

All commissioners receive mail at the address below:

17661 Pilkington Road
Lake Oswego, OR 97035

INDEPENDENT AUDITORS' REPORT

Board of Commissioners
Rivergrove Water District
Lake Oswego, Oregon

Opinions

We have audited the accompanying cash basis financial statements of the business-type activities of Rivergrove Water District, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Rivergrove Water District's basis financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the business-type activities of Rivergrove Water District as of June 30, 2022, and the respective changes in cash basis financial position for the year then ended in accordance with the cash basis of accounting described in Note A.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Rivergrove Water District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Basis of Accounting

We draw attention to Note A of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note A, and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 generally accepted auditing standards will always detect a material misstatement when it exists. 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, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Rivergrove Water District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Rivergrove Water District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Supplementary Information

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Matters

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the management's discussion and analysis but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Report on Other Legal and Regulatory Requirements

In accordance with *Minimum Standards for Audits of Oregon Municipal Corporations*, we have also issued our report dated _____, 2022, on our consideration of Rivergrove Water District's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to consider an opinion on compliance.

JARRARD, SEIBERT, POLLARD & COMPANY, LLC
Certified Public Accountants

West Linn, Oregon
_____, 2022

By _____
Russell T. Ries, Partner

**MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

This discussion and analysis presents the highlights of financial activities and financial position for the Rivergrove Water District (District). The analysis focuses on significant financial issues, major financial activities and resulting changes in financial position, budget changes and variances from the budget, and specific issues related to funds and the economic factors affecting the District.

Management's Discussion and Analysis focuses on current year activities and resulting changes. Please read it in conjunction with the District's financial statements.

REPORT LAYOUT

The District's annual financial report consists of several sections. Taken together they provide a comprehensive financial look at the District. The components of the report include the following:

- Management's Discussion and Analysis. This section of the report provides financial highlights affecting the District.
- Basic Financial Statements and the notes to the financial statements. Statement of Net Position, Statement of Revenues, Expenses and Changes in Net Position focus on a District-wide presentation using the cash basis of accounting. They are designed to be more corporate-like in that all activities are consolidated into a total for the District.
- The notes to the financial statements provide additional disclosures required by government accounting standards and provide information to assist the reader in understanding the District's financial condition.
- Combining schedules present fund financial statements focus separately on individual proprietary funds, schedules of revenues, expenditures and changes in fund balances for the District's proprietary funds show original budget amounts, final budget amounts, actual amounts and variance between final budget and actual.

FINANCIAL INFORMATION

Management Discussion and Analysis for the year ending June 30, 2022:

General Fund resources were above budget by \$11,138. At year end there was approximately \$452,000 in General Fund cash and investments.

General Fund expenditures excluding materials and services, stayed within budget limits.

General Fund Transfers were made to each fund as budgeted.

Capital Improvement Fund resources were above budgeted amounts by \$1,700. At year end there was approximately \$1,410,000 in Capital Improvement Fund cash and investments.

Capital Improvement Fund expenditures stayed within budget limits.

CONDENSED FINANCIAL INFORMATION

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>Increase (Decrease)</u>
Cash and investments	\$ 1,919,729	\$ 1,558,108	\$ 361,621
Restricted for system development	1,410,342	1,077,654	332,688
Unrestricted	509,387	480,454	28,933
Total Net Position	<u>\$ 1,919,729</u>	<u>\$ 1,558,108</u>	<u>\$ 361,621</u>

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>Increase (Decrease)</u>
Water service revenue	\$ 979,773	\$ 898,445	\$ 81,328
System development charges	50,018	46,892	3,126
Loan proceeds	346,742	2,423,191	(2,076,449)
Other resources	<u>26,532</u>	<u>24,631</u>	<u>1,901</u>
Total business-type resources	1,403,065	3,393,159	(1,990,094)
Personal services	266,370	293,826	(27,456)
Materials and services	410,350	322,525	87,825
Capital outlay	311,310	1,923,576	(1,612,266)
Debt service	<u>53,414</u>	<u>53,414</u>	<u>-</u>
Total business-type expenses	1,041,444	2,593,341	(1,551,897)
Increase (decrease) in net position	<u>\$ 361,621</u>	<u>\$ 799,818</u>	<u>\$ (438,197)</u>

CAPITAL ASSETS

The District acquired the following during 2022:

Reservoir #3 \$292,080

LONG TERM DEBT

At June 30, 2022, the District had long-term debt outstanding of \$434,581 (S09007 Full Faith and Credit). Funds drawn on non-revolving loan from OBDD totaled \$3,002,942 at June 30, 2021.

FINANCIAL CONTACT

The District's financial statements are designed to present users (citizens, taxpayers, customers, investors, and creditors) with a general overview of the District's finances and to demonstrate the District's accountability. If you have questions about the report or need additional financial information, please contact the District at: 17661 Pilkington Road, Lake Oswego, Oregon 97035.

RIVERGROVE WATER DISTRICT
STATEMENT OF NET POSITION - CASH BASIS
JUNE 30, 2022

ASSETS

Current assets:

Cash \$ 1,867,442

Restricted assets:

Cash 52,287

Total current assets 1,919,729

NET POSITION

Restricted for system development 1,410,342

Unrestricted 509,387

Total Net Position \$ 1,919,729

(See accompanying notes to basic financial statements)

**RIVERGROVE WATER DISTRICT
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION - CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2022**

OPERATING REVENUES:

Water revenue and service installations	\$ 979,773
System development charges	50,018
Miscellaneous	17,621
Total operating revenues	<u>1,047,412</u>

OPERATING EXPENSES:

Personal services	266,370
Materials and services	410,350
Total operating expenses	<u>676,720</u>

Operating Income	<u>370,692</u>
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Non-operating revenues (expenses):

Loan proceeds	346,742
Capital outlay	(311,310)
Interest income	8,911
Debt service	(53,414)
Total non-operating revenues (expenses)	<u>(9,071)</u>

Net income	361,621
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Net Position-July 1, 2021	<u>1,558,108</u>
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Net Position-June 30, 2022	\$ <u>1,919,729</u>
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(See accompanying notes to basic financial statements)

**RIVERGROVE WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

These financial statements are presented on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) established by the Governmental Accounting Standards Board (GASB). These cash basis financial statements generally meet the presentation and disclosure requirements applicable to GAAP, in substance, but are limited to the elements presented in the financial statements and the constraints of the measurement and recognition criteria of the cash basis of accounting.

Financial Reporting Entity

The District's financial reporting entity is composed of the following:

Primary Government:	RIVERGROVE WATER DISTRICT
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Basis of Presentation

The accounts of the District are organized and operated on the basis of a single proprietary fund, an enterprise fund. Enterprise funds are proprietary funds used to account for business-type activities provided to the general public. These activities are financed primarily by user charges, and the measurement of financial activity focuses on net income similar to the private sector.

Governmental financial statements generally include both government-wide and fund financial statements. However, the District is a special purpose government engaged only in business-type activities, and such organizations present only the financial statements required for enterprise funds.

The accounting records are maintained on a fund basis for budgetary and legal purposes. The District uses the funds listed below:

General Fund

This fund accounts for all receipts and expenditures, except those required to be accounted for in another fund. The principal source of revenue is water sales.

Unemployment Fund

This fund accounts for unemployment costs. The revenue sources are interest income and transfers from the General Fund.

Capital Improvements Fund

This fund accounts for water system capital improvements. The principal sources of revenue are system development charges and transfers from the General Fund.

Truck and Equipment Fund

This fund accounts for expenditures for equipment other than the water system. The revenue sources are interest income and transfers from the General Fund.

**RIVERGROVE WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Measurement focus is a term used to describe "how" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus, as applied to the cash basis of accounting, is used as appropriate:

The proprietary funds utilize an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position, financial position, and cash flows. All assets and liabilities (whether current or noncurrent, financial, or nonfinancial) associated with their activities are reported. Proprietary fund equity is classified as net position.

Basis of Accounting

In the financial statements, the District's activities are presented using the cash basis of accounting. This basis recognizes assets, liabilities, net position, revenues, and expenditures when they result from cash transactions. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of this cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) *are not recorded* in these financial statements.

If the District utilized the basis of accounting recognized as generally accepted in the United States, the statements would use the accrual basis of accounting.

Assets, Liabilities, and Net Position

Cash and Investments

The District considers cash on hand, demand deposits and short-term highly liquid investments with a maturity of three months or less, when purchased, to be cash and cash equivalents. Investments maintained in the Oregon Local Government Investment Pool are carried at cost, which approximates fair value. Fair value of the investments in the Oregon Local Government Investment Pool is the same as the value of the pool shares.

**RIVERGROVE WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

Capital Assets

Under the cash basis of accounting expenditures for capital assets are not required to be reported in the financial statements, and depreciation is not recorded. When a capital asset is retired or sold, any proceeds are recorded as receipts.

Net Position Classification

Net position is classified and displayed in two components:

Restricted – consists of assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, laws or regulations of other governments or (2) law through constitutional provisions or enabling legislation.

Unrestricted – all other assets that do not meet the definition of “restricted” assets.

It is the District’s policy to first use restricted assets prior to the use of unrestricted assets when an expense is incurred for purposes for which both restricted and unrestricted assets are available.

Receipts and Expenditures

Operating Receipts and Expenditures

Operating receipts and expenditures for proprietary funds result from providing services and producing and delivering goods and/or services. They also include all receipts and expenditures not related to capital and related financing, noncapital financing, or investing activities.

Internal and Interfund Balances and Activities

Interfund activity, if any, within and among the proprietary fund categories is reported as follows in the fund financial statements:

Interfund loans -- amounts provided with a requirement for repayment are reported as interfund receivables and payables.

Interfund services – sales or purchases of goods and services between funds are reported as revenues and expenditures.

Interfund reimbursements – repayments from funds responsible for certain expenditures to the funds that initially paid for them are not reported as reimbursements but as adjustment to expenditures in the respective funds.

Interfund transfers – flow of assets from one fund to another where repayment is not expected are reported as transfers in and out.

**RIVERGROVE WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE B – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

Annual budgets for all funds are adopted on a basis consistent with Oregon Revised Statutes (ORS 294 – Local Budget Law). The process under which the budget is adopted is described in the following paragraphs.

The Budget Officer submits a proposed budget to the Budget Committee. The District is required to budget all funds. The District's budget is prepared for each fund on the modified accrual basis of accounting. Estimated receipts and expenditures are budgeted for by fund and object. Information on the past two years' actual receipts and expenditures and current-year estimates are included in the budget document.

The Budget Committee conducts public hearings for the purpose of obtaining citizens' comments, and then approves a budget and submits it to the Board of Commissioners for final adoption. The approved expenditures for each fund may not be increased by more than 10% by the Board without returning to the Budget Committee for a second approval.

The Board of Commissioners legally adopts the budget by resolution before July 1. The resolution establishes appropriations for each fund and expenditures cannot legally exceed these appropriations. The level of control established by the resolution for each fund is at the object group level (i.e. personal services, materials and services, capital outlay, interfund transfer, and contingency). Appropriations lapse as of year-end.

The Board of Commissioners may change the budget throughout the year by transferring appropriations between levels of control or by adopting supplemental budgets as authorized by Oregon Revised Statutes. Unexpected additional resources may be added to the budget through the use of a supplemental budget. A supplemental budget requires hearings before the public, publications in newspapers and approval by the District. Expenditure appropriations may not be legally over-expended except in the case of grant receipts that could not be reasonably estimated at the time the budget was adopted, and for debt service on new debt issued during the budget year. Management may transfer budget amounts between individual line items within the object group, but cannot make changes to the object groups themselves, which is the legal level of control. During the fiscal year ended June 30, 2022 the Board did not transfer any appropriations between levels of control, nor did they adopt a supplemental budget.

Materials and services expenditures exceeded appropriations by \$1,250 in the General Fund.

NOTE C – CASH AND INVESTMENTS:

Cash and investments were recorded at cost, which approximates fair market value, plus accrued interest at June 30, 2022. Cash and investments of the District at June 30, 2022 were:

Checking account – Banner Bank	\$ 180,388
Water deposits	52,285
Local Government Investment Pool	<u>1,667,056</u>
Total	\$ <u>1,919,729</u>

**RIVERGROVE WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE C – CASH AND INVESTMENTS (Continued):

Deposits

The insurance and collateral requirements for deposits are established by banking regulations and Oregon law. Federal depository insurance of \$250,000 applies respectively to total demand deposits and to total savings accounts at each financial institution. Where balances exceed \$250,000, banks are required to pledge collateral, based on their capital condition. Banks are required to provide quarterly reporting of their public funds deposits to the State Treasurer's office, which will be the basis for the collateral pledging for the next quarter. Treasury monitors each depository bank and ensures compliance with collateralization requirements for all public fund deposits. Banks will pledge 10% if they are well capitalized, 25% if they are adequately capitalized, and in turn, the banks are required to share in the liability of a failed institution, should it ever occur. Undercapitalized banks are required to pledge collateral equal to 110% of their deposits, which is monitored on a weekly basis. At June 30, 2022, total demand deposits were \$237,132.

Investments

At June 30, 2022, the District had invested \$1,667,056 with the Oregon Short-Term Fund (OSTF), which is a cash and investment pool available for use by all state funds and local governments and is maintained by the State Treasurer. The Local Government Investment Pool (LGIP) is an open-ended, no loan diversified portfolio offered to eligible participants, including any municipality, political subdivision, or public corporation of the state. Currently there are more than 1,500 participants in the Pool. Local government pooled assets are reported as an Investment Trust Fund in Oregon's Comprehensive Annual financial report. The Oregon Short-Term Fund board, established by the Oregon Legislature, advises the Oregon Investment Council and the Oregon State Treasury in the management and investments of the LGIP. The carrying value of this investment (cost) approximates the market value at June 30, 2022.

Credit Risk

The State of Oregon LGIP is not registered with the U.S. Securities and Exchange Commission as an investment company. The Oregon revised statutes and the Oregon Investment Council govern the Pool's investment policies. The State Treasurer is the investment officer for the LGIP and it is responsible for all funds in the LGIP. These funds must be invested and the investments managed, as a prudent investor would, exercising reasonable care, skill and caution. Investments in the fund are further governed by portfolio guidelines issued by the Oregon short-term funds board, which establish diversification percentages and specify the types and maturities of investments. The overall credit quality of the pool is not rated. The Oregon Audits Division of the Secretary of State's office audits of the Pool annually. The Division's report on the LGIP as of and for the year ended June 30, 2022 was unqualified.

Concentration Risk

The District's investment concentration is: LGIP – 86.8%

**RIVERGROVE WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE C – CASH AND INVESTMENTS (Continued):

Interest Rate Risk

The District does not have a formal investment policy that explicitly limits investment maturities as a means of managing its exposure to fair value loss arising from increasing interest rates.

Customer Deposits

Deposits are received to assure payment of water bills. They are refunded to customers or applied to billings as necessary. As of June 30, 2022, the balance of customer deposits was \$52,287.

NOTE D – INTERFUND TRANSFERS AND BALANCES:

Transfers are used to move revenues from one fund to another in order to finance various expenditures in accordance with budgetary authorization.

Transfers between funds of the District for the year ended June 30, 2022 were as follows:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General	\$ -	\$ 283,000
Capital Improvement	275,000	-
Truck & equipment	5,000	-
Unemployment	<u>3,000</u>	<u>-</u>
Total transfers	<u>\$ 283,000</u>	<u>\$ 283,000</u>

At June 30, 2022, there were no interfund balances.

NOTE E – LONG-TERM DEBT:

Under the cash basis of accounting, long term debt is not recorded in the financial statements. The following information is reported for disclosure purposes only.

The changes in long-term debt for the year ended June 30, 2022 is comprised of the following:

	<u>Outstanding July 1, 2021</u>	<u>Additions</u>	<u>Deductions</u>	<u>Outstanding June 30, 2022</u>	<u>Due Within One Year</u>
S09008 Full Faith & Credit	\$ 489,858	\$ -	\$ 35,277	\$ 434,581	\$ 38,639

**RIVERGROVE WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE E – LONG-TERM DEBT (Continued):

During fiscal year 2008-09, the District entered into a loan agreement with the Oregon Department of Economic and Community Development to construct and rehabilitate wells. The loan principal was \$735,000, the term is 20 years, and the interest rate is 3.86%. Future debt service requirements are as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 36,639	\$ 16,775	\$ 53,414
2024	38,054	15,361	53,414
2025	39,523	13,891	53,414
2026	41,048	12,366	53,414
2027	44,278	9,136	53,414
2028-32	<u>235,039</u>	<u>29,561</u>	<u>264,600</u>
Balance 6/30/22	<u>\$ 434,581</u>	<u>\$ 97,090</u>	<u>\$531,670</u>

Reservoir 3 Landslide Remediation and Seismic Upgrade

The District has entered into a contract with the Oregon Infrastructure Finance Authority of the Oregon Business Development Department to finance the construction of the above mentioned project with non-revolving loans. Key provisions include:

- Estimated Project Cost - \$3,491,300.
- Section 2A Loan Amount - \$3,162,200.
- Interest Rate - 2.23% per annum.
- Maturity Date - the 29th anniversary of the Repayment Commencement Date.
- Payment Date - December 1.
- Project Completion Deadline - June 30, 2022.
- Repayment Commencement Date - December 2022.
- Name of Federal awarding agency: U.S. Environmental Protection Agency.
- Name of pass-through entity: Oregon Business Development Department.
- CFDA Number and Name: 66.468 Safe Drinking Water State Revolving Fund.

The District will pledge its net revenues from water sales. The District will charge rates and fees in connection with the operation of the system which, when combined with other gross revenues, are adequate to generate net revenues each fiscal year at least equal to 120% of the annual debt service due in the fiscal year on the loan and any outstanding obligations payable from or secured by a lien on and pledge of net revenues that is on parity with the OBDD lien.

At June 30, 2022, the District has drawn \$3,002,942 in OBDD funds (on a cash basis).

NOTE F – RETIREMENT PLAN:

The District offers a deferred compensation plan in accordance with Section 457 of the Internal Revenue code. The plan is administered and the assets are held by a third party. The District is required to contribute 12% of annual salary for each participating employee. For the year ended June 30, 2022, the District paid \$22,281 for pension expense.

**RIVERGROVE WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE G – RISK MANAGEMENT:

The District is exposed to various risks of loss related to torts: theft of, damage to and destruction of assets; error or omissions; injuries to employees; and natural disasters. The District carries commercial insurance for risk of loss including workers' compensation, property damage, general liability, automobile liability and employee dishonest coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

NOTE H – LEASES:

For 2022, the District implemented GASB Statement No, 87, *Leases*. GASB Statement No, 87 enhances the relevance and consistency of information of the District's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financing of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. These changes were incorporated in the District's 2022 financial statements and had no effect on beginning net position due to the use of cash basis accounting.

The implementation of GASB Statement 87 would have had the following effect on net position as reported June 30, 2021 if the District accounted under U.S. GAAP:

	Business-Type Activities
Adjustments:	
Net Book Value Leased Asset	\$ 91,384
Lease Liability	(91,384)
	\$ 0

The District entered into a 5-year lease agreement, effective January 1, 2022, with an unrelated party. Per the agreement, annual lease payments will be increased by 3.0%. Rent expense for this lease was \$17,115 for the year ended June 30, 2022.

At the time of the initial measurement, there was no interest rate specified in the original lease agreement. The District has used risk free rate of return of 1.13%.

Annual requirements to amortize this lease liability and related interest are as follows:

Year Ending June 30	Principal	Interest
2023	\$ 15,808	\$ 769
2024	16,488	586
2025	17,191	396
2026	17,917	197
2027	9,170	22
	\$ 76,574	\$ 1,970

SUPPLEMENTARY INFORMATION

**RIVERGROVE WATER DISTRICT
 COMBINING SCHEDULE OF NET POSITION – CASH BASIS
 JUNE 30, 2022**

	<u>General Fund</u>	<u>Capital Improvements Fund</u>	<u>Truck & Equipment Fund</u>	<u>Unemployment Fund</u>	<u>Total</u>
ASSETS					
Cash and Investments	\$ 399,472	\$ 1,410,342	\$ 25,892	\$ 31,736	\$1,867,442
Cash restricted for deposits	<u>52,287</u>	-	-	-	<u>52,287</u>
Total Assets	<u>451,759</u>	<u>1,410,342</u>	<u>25,892</u>	<u>31,736</u>	<u>1,919,729</u>
NET POSITION					
Restricted for system development	-	1,410,342	-	-	1,410,642
Unrestricted	<u>451,759</u>	-	<u>25,892</u>	<u>31,736</u>	<u>509,387</u>
Total Fund Balance	<u>\$451,759</u>	<u>\$ 1,410,342</u>	<u>\$ 25,892</u>	<u>\$ 31,736</u>	<u>\$1,919,729</u>

**RIVERGROVE WATER DISTRICT
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN NET POSITION – CASH BASIS
JUNE 30, 2022**

	<u>General Fund</u>	<u>Capital Improvements Fund</u>	<u>Truck & Equipment Fund</u>	<u>Unemployment Fund</u>	<u>Total</u>
OPERATING REVENUES					
Water sales & service installations	\$ 979,773	\$ -	\$ -	\$ -	\$979,773
System development charges	-	50,018	-	-	50,018
Deposits	5,757	-	-	-	5,757
Miscellaneous	<u>11,864</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,864</u>
Total	<u>997,394</u>	<u>50,018</u>	<u>-</u>	<u>-</u>	<u>1,047,412</u>
OPERATING EXPENSES					
Personnel services	266,370	-	-	-	266,370
Materials & services	<u>410,350</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>410,350</u>
Total	<u>676,720</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>676,720</u>
OPERATING INCOME	<u>320,674</u>	<u>50,018</u>	<u>-</u>	<u>-</u>	<u>370,692</u>
NON-OPERATING REVENUES (EXPENSES)					
Interest income	1,764	6,838	135	174	8,911
Capital outlay	(18,814)	(292,496)	-	-	(311,310)
Debt service	-	(53,414)	-	-	(53,414)
Transfers in	-	275,000	5,000	3,000	283,000
Transfers out	(283,000)	-	-	-	(283,000)
Loan proceeds	<u>-</u>	<u>346,742</u>	<u>-</u>	<u>-</u>	<u>346,742</u>
Total	<u>(300,050)</u>	<u>282,670</u>	<u>5,135</u>	<u>3,174</u>	<u>(9,071)</u>
CHANGE IN NET POSITION	20,624	332,688	5,135	3,174	361,621
NET POSITION, beginning	<u>431,135</u>	<u>1,077,654</u>	<u>20,757</u>	<u>28,562</u>	<u>1,558,108</u>
NET POSITION, ending	<u>\$451,759</u>	<u>\$ 1,410,342</u>	<u>\$ 25,892</u>	<u>\$ 31,736</u>	<u>\$ 1,919,729</u>

**RIVERGROVE WATER DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL-CASH BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
Revenues				
Water sales	\$ 946,000	\$ 946,000	\$ 966,403	\$ 20,403
New service and installation fees	5,400	5,400	2,400	(3,000)
Deposits	7,500	7,500	5,757	(1,743)
Other fees	20,000	20,000	10,970	(9,030)
Grants				0
Miscellaneous	6,120	6,120	11,864	5,744
Interest income	3,000	3,000	1,764	(1,236)
Total revenues	988,020	988,020	999,158	11,138
Expenditures				
Personnel services	397,100	397,100	266,370	130,730
Materials and services	409,100	409,100	410,350	(1,250)
Capital outlay	138,000	138,000	18,814	119,186
Contingency				0
Total expenditures	944,200	944,200	695,534	248,666
Excess of revenues over (under) expenditures	43,820	43,820	303,624	259,804
Other Financing Uses:				
Operating transfers out	(283,000)	(283,000)	(283,000)	0
Excess of revenues over (under) expenditures and other uses	(239,180)	(239,180)	20,624	259,804
Fund balances-July 1, 2021	335,000	335,000	431,135	96,135
Fund Balance-June 30, 2022	\$ 95,820	\$ 95,820	\$ 451,759	\$ 355,939

**RIVERGROVE WATER DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
CAPITAL IMPROVEMENTS/SDC FUND
FOR THE YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
Revenues				
Interest	\$ 7,200	\$ 7,200	\$ 6,838	\$ (362)
SDC charges	48,000	48,000	50,018	2,018
Total revenues	<u>55,200</u>	<u>55,200</u>	<u>56,856</u>	<u>1,656</u>
Expenditures				
Capital outlay	616,002	616,002	292,496	323,506
Debt service	53,414	53,414	53,414	0
Contingency	11,090	11,090		11,090
	<u>680,506</u>	<u>680,506</u>	<u>345,910</u>	<u>334,596</u>
Excess of revenues over (under) expenditures	(625,306)	(625,306)	(289,054)	336,252
Other Financing Sources:				
Loan proceeds	100,000	100,000	346,742	246,742
Operating transfers in	275,000	275,000	275,000	0
	<u>375,000</u>	<u>375,000</u>	<u>621,742</u>	<u>246,742</u>
Excess of revenues and other sources over (under) expenditures	(250,306)	(250,306)	332,688	582,994
Fund balances-July 1, 2021	<u>986,872</u>	<u>986,872</u>	<u>1,077,654</u>	<u>90,782</u>
Fund balance-June 30, 2022	\$ <u>736,566</u>	\$ <u>736,566</u>	\$ <u>1,410,342</u>	\$ <u>673,776</u>

**RIVERGROVE WATER DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
TRUCK AND EQUIPMENT FUND
FOR THE YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
Revenues				
Interest	\$ 160	\$ 160	\$ 135	\$ (25)
Sale of surplus property				0
Total revenues	<u>160</u>	<u>160</u>	<u>135</u>	<u>(25)</u>
Expenditures				
Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of revenues over (under) expenditures	160	160	135	(25)
Other Financing Sources:				
Operating transfers In	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	
Excess of revenues and other sources over (under) expenditures	5,160	5,160	5,135	(25)
Fund balances-July 1, 2021	<u>20,756</u>	<u>20,756</u>	<u>20,757</u>	<u>1</u>
Fund balance-June 30, 2022	<u>\$ 25,916</u>	<u>\$ 25,916</u>	<u>\$ 25,892</u>	<u>(24)</u>

**RIVERGROVE WATER DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
UNEMPLOYMENT FUND
FOR THE YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
Revenues				
Interest	\$ 250	\$ 250	\$ 174	\$ (76)
Sale of surplus property				
Total revenues	<u>250</u>	<u>250</u>	<u>174</u>	<u>(76)</u>
Expenditures				
Personnel services				
Materials and services	28,406	28,406		28,406
Contingency				
	<u>28,406</u>	<u>28,406</u>	<u>0</u>	<u>28,406</u>
Excess of revenues over (under) expenditures	(28,156)	(28,156)	174	28,406
Other Financing Sources:				
Operating transfers In	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>0</u>
Excess of revenues and other sources over (under) expenditures	(25,156)	(25,156)	3,174	28,330
Fund balances-July 1, 2021	<u>28,621</u>	<u>28,621</u>	<u>28,562</u>	<u>(59)</u>
Fund balance-June 30, 2022	\$ <u><u>3,465</u></u>	\$ <u><u>3,465</u></u>	\$ <u><u>31,736</u></u>	\$ <u><u>28,271</u></u>

**INDEPENDENT AUDITOR'S REPORT
REQUIRED BY OREGON STATE REGULATIONS**

**INDEPENDENT AUDITOR'S REPORT
REQUIRED BY OREGON STATE REGULATIONS**

We have audited the basic financial statements of Rivergrove Water District, as of and for the year ended June 30, 2022, and have issued our report thereon dated _____, 2022. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether Rivergrove Water District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- Deposit of public funds with financial institutions (ORS Chapter 295).**
- Indebtedness limitations, restrictions and repayment.**
- Budgets legally required (ORS Chapter 294).**
- Insurance and fidelity bonds in force or required by law.**
- Authorized investment of surplus funds (ORS Chapter 294).**
- Public contracts and purchasing (ORS Chapter 279A, 279B, 279C).**

In connection with our testing nothing came to our attention that caused us to believe the Rivergrove Water District was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations except material and services expenditures exceeded appropriations by \$1,250 in the General Fund.

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered Rivergrove Water District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Rivergrove Water District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Rivergrove Water District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Board of Commissioners and management of Rivergrove Water District and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

JARRARD, SEIBERT, POLLARD & COMPANY, LLC
Certified Public Accountants
West Linn, Oregon

By _____
Russell T. Ries, Partner

_____, 2022

PUBLIC COMMENT



REVIEW & APPROVAL OF MINUTES



**Rivergrove Water District
Board of Commissioners Regular Meeting Minutes
Monday, July 25, 2022**

A regular meeting of the Board of Commissioners was held this day via remote teleconference. Chair Roth presided over the meeting and other attendees included: Commissioners Johnson, Magura, Patterson, and Howell as well as the General Manager.

1. **Call to Order:** The meeting was called to order at 4:33 p.m.

2. **Public Comment:** Public attendees included: Bonnie Robb, John MacPherson, Lisa Volpel, Jon Harrell, and Robert England. Mr. Harrell discussed a fenced off fire hydrant on McEwan Road near Rivergrove Elementary.

3. **Review and Approval of Minutes:** The June 6, 2022 Budget Hearing minutes were approved by a motion from *Commissioner Howell, seconded by Commissioner Patterson, and passed by a unanimous vote.* The June 6, 2022 regular Board meeting minutes were approved by a motion from *Commissioner Howell, seconded by Commissioner Magura, and passed by a unanimous vote.*

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

5. **Unfinished Business:** Discussion resumed on the District's current Backflow Testing Policy. This issue was originally addressed at the May 23, 2022 meeting and tabled for further discussion. The Board agreed to keep the current policy which complies with ORS 333-061-0070 whereby customers with irrigation systems and certain water features are responsible for having their system tested annually and submitting their passing test results to the District office by September 30th. The General Manager will develop a list of vendors specializing in backflow testing who would be interested in servicing Rivergrove customers at a competitive price.

6. **New Business:**
 - a. **Election of Board Officers:** In accordance with the Board Policy Handbook, Section 2.2B, nominations were taken for the Board officer positions for the new fiscal year. Commissioner Patterson nominated Commissioner Howell to serve as the Board Chair. The motion was not seconded resulting in a failed motion. Commissioner Johnson made a motion the current Board officers retain their positions, seconded by Commissioner Magura, and passed by the following vote: Ayes: Commissioners Roth, Johnson, and Magura. Nays: Commissioners Patterson and Howell.

 - b. Chair Roth reiterated protocol procedures during Board meetings and the conduct of Commissioners in accordance with the Board Policy Handbook, Section 1.11B3.

 - c. Chair Roth discussed procedures for employee discipline, in specific the general manager's position, in accordance with the Board Policy Handbook, Section 4.4. Discussion focused on the general manager's position as an employee of the Board and any disciplinary actions will be discussed and decided by the entire Board based on policy outlined in the District's Employee Handbook.

7. **Chair Report:** No report was presented.

8. **Adjournment:** The meeting was adjourned at 6:12 p.m. The next regular meeting will be held on Monday, August 29, 2022 at 4:30 p.m.

James W. Johnson, Secretary

Date

Christine K. Roth, Chair

Date

General Manager's Report

Operations & Administration



Finance





MONTHLY BOARD REPORT

August 2022

Water Operations

- Capital Improvement Projects

- Deemar Way/Tamara Ave (Construction of AC waterline replacement)
 - The contractor (Icon) is finalizing equipment and supplies availability; projected start date 9/1/2022
- Well 1 Standby Generator
 - Purchase order completed for generator unit on 6/24/2022; Project ECD: 8/2023
 - Drafting invitation to bid on concrete pad installation at Old Gate; ECD: 9/2022
- Fire Hydrant Replacement
 - Hydrant #49 (Tualamere Ave) inoperable hydrant; **Completed 8/2022**
- Grant submission for capital improvement projects to Business Oregon
 - Drafted by Bob Willis, RH2; in the final stages and ready for review 9/2022

- Valve Maintenance and Exercising Program

- In accordance with the District's Valve Maintenance and Exercising Program, 94% of the distribution valves were cleaned, exercised, and identified on the "Master Valve Map"
 - Valves identified: 345
 - Valves exercised: 325 (94%)
 - Remaining valves to exercise: 20
 - 15 valves need locating due to being paved over
 - 2 valves need vacuuming before we can exercise them
 - 2 valves have frozen lids and require maintenance
 - 1 valve has a broken valve stem and will need to be replaced
 - Located at the intersection of Sycamore Ave/Dogwood Drive
 - We will solicit bids to ensure competitive pricing and schedule the valve for replacement
 - This will be a low priority repair since there are nearby valves we can use to isolate the distribution system in this area

- Backflow Program

- Annual backflow inspections are due to the District 9/30/2022
- District statistics are as follows:
 - Total Backflow Connections: 554 (based on survey)
 - Current percent tested: 41%
 - Total Connections Passed: 227
 - Total Connections Failed: 3
- The District distributed over 300 door tags August 9th through the 18th for each customer still requiring an annual test; an article was also published in the August newsletter

- **Production versus Consumption Report**

PRODUCTION versus CONSUMPTION						
Month	Production (HCF)	Consumption (HCF)	Unaccounted (HCF)	Unaccounted %	Service Connection Loss %	# of Services
Aug 22	36,694	34,379	2,257	6.2%	1.63%	1,382
Jun 22	20,408	14,755	5,348	26%	3.87%	1,381
Apr 22	16,054	13,521	2,275	14%	1.65%	1,380
Feb 22	18,112	15,632	2,422	13%	1.76%	1,380
Dec 21	20,737	17,828	2,851	13%	2.04%	1,380
Oct 21	46,226	42,686	3,494	7.5%	2.53%	1,380
Aug 21	59,978	52,094	7,884	13%	5.64%	1,379
Jun 21	39,255	31,149	8,106	21%	5.87%	1,378
Apr 21	22,064	17,841	4,223	19%	3.06%	1,378
Feb 21	21,323	15,224	6,099	29%	4.42%	1,378

Anomalies: Chlorine Analyzers 58 HCF

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

- o Site visit requests: 76
- o Emergency callouts: 1 – Tualata Ct, leak in service line

Finance/Administrative/HR

- **August Billing**

- o Revenue charges: \$193,352

- **Employee Training Completed**

- o Carbon Monoxide Safety, Chemical Reactivity, and Chemical Safety Tips (All employees)



Rate Increases

The Budget Committee and Board of Commissioners approved a rate increase of 3.75% for fiscal year 2022/2023. This increase is needed due to rising operating costs and improvements to our aging infrastructure. The Rivergrove Water District is funded exclusively by these charges; we do not receive property taxes, bonds, or levies. Visit our website for a complete list of charges for outside users & fire protection service.

Water Service Charges Class *1 & **2

Meter Size	Service Charge (Bi-monthly)	Usage Charge (Per ccf = one hundred cubic feet of water or 748 gallons)
5/8" or 3/4"	\$ 44.11	\$ 3.55
1"	\$ 94.98	\$ 3.55
1 1/2"	\$ 179.64	\$ 3.55
2"	\$ 281.21	\$ 3.55
3"	\$ 552.08	\$ 3.55
4"	\$ 746.62	\$ 3.55
6"	\$1,703.50	\$ 3.55
8"	\$2,719.40	\$ 3.55

*Class 1: Single-residential homes, duplexes, & triplexes
**Class 2: All other services not included in Class 1

Capital Improvement Projects

We are excited to announce two capital improvement projects taking place in the upcoming weeks:

- Deemar Way will have 336 LF of 4" asbestos cement pipe replaced with 8" ductile iron pipe.
- Tamara Ave will have 386 LF of 6" asbestos cement pipe replaced with 8" ductile iron pipe.

These projects were approved as part of the District's 2014 Water System Master Plan and are designed to improve water main distribution piping and fire flow. An Invitation to Bid was published in April 2022 and Icon Construction submitted the winning proposal at a cost of \$330K.

As early as the 1930s and into the 1980s, the use of asbestos cement (AC) pipe in drinking water distribution systems was very popular due to its light weight and resistance to corrosion. Unfortunately, scientific studies discovered that people who consume water with high amounts of asbestos over extended periods may face increased health issues. Because of this, the EPA developed regulations to monitor the level of asbestos in drinking water.

The District's distribution system is comprised of approximately 65% of AC pipe. Future replacement projects have been identified and testing is conducted to ensure the safety of our water.

Backflow Testing – An Annual Requirement

To ensure clean, safe, potable water, the District maintains a Cross Connection Program required by the Oregon Health Authority (OAR 333-061-0070). Customers with inground irrigation, sprinkler systems, and/or certain water features such as fountains and pools are required by law to have their backflow tested annually by a state certified tester. Annual reports are due **September 30, 2022**.

Contact your tester or find a list of certified testers on our website under the section *Keeping up with the District* and schedule your annual test. The average price will range between \$35-50. When hiring a tester, ask these three important questions:

- 1 – How much do you charge for the test?
- 2 – If my backflow fails, do you make the repair or do I hire another contractor?
- 3 – Do you send my test report to the District or is it my responsibility?

Water Conservation....Make every drop count

We have all read about parched water systems across the nation. Several nearby states are facing extreme drought emergencies and severe water restrictions. Water conservation includes all the policies, strategies, and activities to sustainably manage the natural resource of **fresh water**. Do your part to ensure this precious resource is available to meet future demand and avoid water scarcity. Conserving water is everyone's responsibility. Visit our website to learn easy ways to conserve water.

FINANCIAL REPORTS



**Monthly Reconciliation Summary -
Checking, Deposit, and LGIP Accounts**

Balance Sheet

Accounts Receivable Summary

Check Register

Revenue & Expense Budget vs Actual

Monthly Reconciliation Summary July 2022

Reviewed & Approved by Commissioners
Board Meeting: August 29, 2022

Bank Account Name	QB's Account Number	Bank Statement Date	Beginning QuickBooks Balance	Statement Ending Balance	QuickBooks Ending Balance	Uncleared Balance
Banner Bank (Checking Act)	1015	7/31/2022	\$184,844.97	\$239,141.17	\$234,454.49	\$4,686.68
Banner Bank (Deposit Act)	1085	7/31/2022	\$52,286.91	\$52,545.86	\$52,545.86	\$0.00
LGIP (SDC)	1106	7/31/2022	\$418,539.28	\$418,991.28	\$418,991.28	\$0.00
LGIP (Capital Improvement)	1107	7/31/2022	\$965,667.85	\$966,665.80	\$966,665.80	\$0.00
LGIP (Unemployment)	1108	7/31/2022	\$31,736.56	\$31,768.26	\$31,768.26	\$0.00
LGIP (Truck)	1109	7/31/2022	\$25,891.76	\$25,917.63	\$25,917.63	\$0.00
LGIP (Non-Restricted)	1110	7/31/2022	\$245,221.96	\$245,500.82	\$245,500.82	\$0.00

Checks issued this period 9631 - 9656 from Banner Bank Act 1015

Checks voided this period: 9649

RIVERGROVE WATER DISTRICT
Balance Sheet
As of July 31, 2022

	Jul 31, 22
ASSETS	
Current Assets	
Checking/Savings	
1015 · Checking - Banner Bank	234,454.49
1085 · Water Deposit-Banner Bank	52,545.86
1100 · LGIP	
1101 · Restricted	
1106 · System Development Account	418,991.28
1107 · Capital Improvement Account	966,665.80
1108 · Unemployment Account	31,768.26
1109 · Truck & Equipment Account	25,917.63
Total 1101 · Restricted	1,443,342.97
1110 · Non-Restricted	245,500.82
Total 1100 · LGIP	1,688,843.79
Total Checking/Savings	1,975,844.14
Total Current Assets	1,975,844.14
TOTAL ASSETS	1,975,844.14
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100 · Payroll Liabilities	
2110 · Federal Withholding	1,375.59
2120 · FICA Social Security	1,041.29
2140 · Medicare	243.52
2150 · State Withholding	944.08
2165 · Oregon State Transit Tax	13.41
2170 · WBF Assessment	5.40
Total 2100 · Payroll Liabilities	3,623.29
Total Other Current Liabilities	3,623.29
Total Current Liabilities	3,623.29
Total Liabilities	3,623.29
Equity	
32000 · All Fund Balances	1,918,744.03
Net Income	53,476.82
Total Equity	1,972,220.85
TOTAL LIABILITIES & EQUITY	1,975,844.14

Accounts Receivable Summary

From 08/10/2022 Through 08/24/2022

OPEN BALANCE									<u>Balance</u>
									-1,838.98
BI-MONTHLY-Adjustment	Amount	Usage					Count		
WATER-RESIDENTIAL	-317.02						4		
Totals	-317.02	-81.00					4		-2,156.00
***Total Adjustment	-317.02	-81.00					4		
BI-MONTHLY-Charge	Minimum	Overage	Usage				Count	Total	
WATER-RESIDENTIAL	69,370.78	118,733.42	33,462.00				1,372	188,104.20	
WATER-COMMERCIAL	183.20	710.00	200.00				3	893.20	
WATER-PUBLIC AUTHORITY	965.62	1,334.80	376.00				5	2,300.42	
WATER-HOA IRRIGATION	651.34	1,281.55	361.00				9	1,932.89	
WATER-ADULT CARE FACILITIES	139.09	159.75	45.00				2	298.84	
WATER-CHURCH	94.98	21.30	6.00				1	116.28	
Totals	71,405.01	122,240.82	34,450.00				1,392	193,645.83	191,489.83
***Total Charge	71,405.01	122,240.82	34,450.00				1,392	193,645.83	
BI-MONTHLY-Miscellaneous	Amount						Count		
WATER Miscellaneous-RESIDENTIAL	50.00						1		
Totals	50.00						1		191,539.83
***Total Miscellaneous	50.00						1		
BI-MONTHLY-Payment	Amount						Count		
WATER-RESIDENTIAL	-45,810.01						424		
WATER-COMMERCIAL	-322.18						1		
WATER-PUBLIC AUTHORITY	-663.64						2		
WATER-HOA IRRIGATION	-971.30						3		
Totals	-47,767.13						430		143,772.70
WATER Miscellaneous-RESIDENTIAL	-50.00						1		
Totals	-50.00						1		143,722.70

WAT. Penalty-RESIDENTIAL
Totals

143,497.70

***Total Payments

431

BI-MONTHLY-Return Check
WATER-RESIDENTIAL

Balance
143,676.71

Totals

Count
1

***Total Return Check

1

BI-MONTHLY-Deposit Applied
WATER-RESIDENTIAL

Count
6
143,376.71

Totals

6

***Total Deposit Applied

6

Closing Balance 143,376.71

RIVERGROVE WATER DISTRICT

Check Register

July 1-31, 2022

Type	Date	Numb	Name	Memo	Amount	Balance
Check	07/01/2022	ACH	COMCAST CABLE	Monthly Service 6/22/22-7/21/22 Act 8778-10-899-0001186	-583.42	179,399.71
Deposit	07/01/2022		Deposit		80.14	178,816.29
Deposit	07/01/2022		Deposit		1,283.69	178,896.43
General Journal	07/01/2022	jc	Customer Deposit		-50.00	180,180.12
General Journal	07/01/2022	jc	Customer Refund		50.00	180,130.12
Check	07/05/2022	ACH	AFLAC	Monthly Health Premium June 2022 Invoice 709044	-310.99	180,180.12
Deposit	07/05/2022		Deposit		218.62	179,869.13
Deposit	07/05/2022		Deposit		52.78	180,087.75
Deposit	07/05/2022		Deposit		433.46	180,140.53
Check	07/05/2022	ACH	VANCO Payment Solutions	Monthly Service Fee June 2022 Invoice 00012656988	-59.50	180,573.99
Check	07/05/2022	ACH	WATER ENVIRONMENT SERVICES	18810 Hill Top Rd Surface Water 6/1/22-7/1/22 Act 10-12691-01	-14.10	180,514.49
Deposit	07/05/2022		Deposit		4,735.85	180,500.39
Deposit	07/05/2022		Deposit		1,322.24	185,236.24
Deposit	07/06/2022		Deposit		190.29	186,558.48
General Journal	07/06/2022	jc	Customer Refund		50.00	186,748.77
General Journal	07/06/2022	jc	Customer Refund		50.00	186,798.77
General Journal	07/06/2022	jc	Customer Refund		50.00	186,848.77
Deposit	07/06/2022		Deposit		50.00	186,898.77
Deposit	07/06/2022		Deposit		1,007.86	187,906.63
General Journal	07/06/2022	jc	Customer Deposit		307.52	188,214.15
Deposit	07/06/2022		Deposit		-50.00	188,164.15
Deposit	07/06/2022		Deposit		30.00	188,194.15
Deposit	07/06/2022		Deposit		30.00	188,224.15
Deposit	07/06/2022		Deposit		1,865.59	190,089.74
Deposit	07/06/2022		Deposit		190.07	190,279.81
Deposit	07/08/2022		Deposit		4,355.52	194,635.33
Deposit	07/08/2022		Deposit		3,195.75	197,831.08
Deposit	07/08/2022		Deposit		397.86	198,228.94
Deposit	07/09/2022		Deposit		318.76	198,547.70
Deposit	07/10/2022		Deposit		98.72	198,646.42
Deposit	07/11/2022		Deposit		783.15	199,429.57
Deposit	07/12/2022		Deposit		2,516.35	201,945.92
Deposit	07/12/2022		Deposit		482.77	202,428.69

RIVERGROVE WATER DISTRICT

Check Register

July 1-31, 2022

Date	Account	Check #	Payee	Amount	Balance
07/12/2022	Deposit			398.14	202,826.83
07/12/2022	Check	ACH	PAYCHEX Invoice 2022071201	-70.58	202,756.25
07/12/2022	General Journal	PR 7/9/22	Payroll 6/26/22-7/09/22	-1,415.38	201,340.87
07/12/2022	General Journal	PR 7/9/22	Payroll 6/26/22-7/09/22	-273.60	201,067.27
07/12/2022	General Journal	PR 7/9/22	Payroll 6/26/22-7/09/22	-3,879.15	197,188.12
07/12/2022	General Journal	PR 7/9/22	Payroll 6/26/22-7/09/22	-2,373.44	194,814.68
07/12/2022	Deposit			12,879.95	207,694.63
07/12/2022	General Journal	PR 7/9/22	Payroll 6/26/22-7/09/22	-565.49	207,129.14
07/13/2022	Deposit			47,981.53	255,110.67
07/13/2022	Check	ACH	U.S. BANK EQUIPMENT FINANCE Invoice 476320247	-688.05	254,422.62
07/13/2022	Check	ACH	PACIFIC OFFICE AUTOMATION INC Invoice 5020666636	-426.97	253,995.65
07/13/2022	Check	ACH	PGE Invoice: Multiple	-3,095.07	250,900.58
07/13/2022	Check	ACH	VERIZON WIRELESS Invoice 9910046651	-382.65	250,517.93
07/13/2022	Deposit			1,149.16	251,667.09
07/13/2022	Deposit			209.48	251,876.57
07/13/2022	General Journal	jc	Customer Chargeback	-90.40	251,786.17
07/14/2022	Deposit			773.17	252,559.34
07/14/2022	Deposit			130.27	252,689.61
07/15/2022	Deposit			1,144.14	253,833.75
07/15/2022	General Journal	jc	Customer Deposit	-50.00	253,783.75
07/15/2022	General Journal	jc	Customer Refund	50.00	253,833.75
07/15/2022	General Journal	jc	Customer Refund	50.00	253,883.75
07/15/2022	Deposit			348.82	254,232.57
07/15/2022	General Journal	jc	Customer Refund	50.00	254,282.57
07/15/2022	Check		Service Charge	-147.62	254,134.95
07/18/2022	Deposit			100.00	254,234.95
07/18/2022	Deposit			966.81	255,201.76
07/18/2022	Check	ACH	KAISER FOUNDATION HEALTH PLAN Invoice 0015801622	-1,123.08	254,078.68
07/18/2022	Deposit			2,182.99	256,261.67
07/19/2022	Deposit			675.49	256,937.16
07/19/2022	Deposit			818.46	257,755.62
07/19/2022	General Journal	jc	Customer Refund	50.00	257,805.62
07/19/2022	General Journal	jc	Customer Refund	50.00	257,855.62
07/20/2022	Deposit			81.46	257,937.08

RIVERGROVE WATER DISTRICT

Check Register

July 1-31, 2022

General Journal	07/20/2022	PR 7/9/23	Payroll 6/26/22-7/09/22	Corrective Entry from Paychex Payroll Deduction 7/9/22	-156.91	257,780.17
Deposit	07/21/2022		Deposit	Deposit	342.25	258,122.42
General Journal	07/21/2022	jc	Customer Refund	Customer Refund	50.00	258,172.42
Deposit	07/21/2022		Deposit	Deposit	40.00	258,212.42
Check	07/22/2022	9631	Customer Refund	Customer Refund	-164.26	258,048.16
Check	07/22/2022	9632	LES SCHWAB	2006 Chevy P/U - Battery Replacement Invoice 22400962834	-162.31	257,885.85
Check	07/22/2022	9633	Core & Main	3/4x1/8 Gaskets Invoice R177749	-20.00	257,865.85
Check	07/22/2022	9634	Customer Refund	Customer Refund	-25.20	257,840.65
Check	07/22/2022	9635	Customer Refund	Customer Refund	-4.68	257,835.97
Check	07/22/2022	9636	CONTINENTAL UTILITY SOLUTIONS	ACH Activation Fee Invoice R11074	-9.00	257,826.97
Check	07/22/2022	9637	Employee PPE	Employee PPE Safety Allowance	-135.00	257,691.97
Check	07/22/2022	9638	Customer Refund	Customer Refund	-50.00	257,641.97
Check	07/22/2022	9639	Customer Refund	Customer Refund	-23.19	257,618.78
Check	07/22/2022	9640	Control Systems NW, LLC	SCADA Program Invoice 778	-2,811.32	254,807.46
Check	07/22/2022	9641	Control Systems NW, LLC	Old Gate Well 1 Flowmeter Replacement Invoice 779	-1,991.92	252,815.54
Check	07/22/2022	9642	HR ANSWERS	Market Salary Survey Invoice 51222	-720.00	252,095.54
Check	07/22/2022	9643	Oregon Backflow Testing, LLC	Annual Backflow Testing @ Wells 1 & 3 Invoice 514729	-110.00	251,985.54
Check	07/22/2022	9644	CONCENTRA MEDICAL CENTERS	Personnel Rapid Urinalysis Testing Invoice 75887007	-72.00	251,913.54
Check	07/22/2022	9645	THOMAS GREGOIRE	Rent & Utilities August 2022	-1,522.02	250,391.52
Check	07/22/2022	9646	OAWU	Operator of Record (DRC) July 22 Contract Fee Invoice 33229	-950.00	249,441.52
Check	07/22/2022	9647	PRIVATE UTILITY LOCATING, LLC	Locates Invoice Multiple	-500.00	248,941.52
Check	07/22/2022	9648	Pamplin Media Group	Employment Ad Ad Numbers: 245696, 7, 8	-450.00	248,491.52
Check	07/22/2022	9649	Furrow Pump	Read Out Display for Well 2 Insertion Meter Invoice 0067857-IN	-621.00	247,870.52
Check	07/22/2022	9650	GUARDIAN SYSTEMS NW, INC	Security Monitoring - District Office & Shop Security System Invoice 00452	-134.70	247,735.82
Check	07/22/2022	9651	RH2 Engineering, Inc.	Engineering Services June 22 Invoice 86648	-3,004.25	244,731.57
Check	07/22/2022	9652	RH2 Engineering, Inc.	Project Services CIP Deemar Way & Tamara Ave Invoice 86649	-428.25	244,303.32
Check	07/22/2022	9653	RH2 Engineering, Inc.	Project - Well 1 Generator June 22 Invoice 86650	-1,259.75	243,043.57
Check	07/22/2022	ACH	Banner Bank (MASTERCARD)	Act 6660 Casey - Monthly Charges 4/6/22-5/7/22	-718.55	242,325.02
Check	07/22/2022	9654	FLASHALERT NEWSWIRE	News Distribution Sep 2022-Aug 2023 Invoice 1952	-180.00	242,145.02
Check	07/22/2022	9655	PRIVATE UTILITY LOCATING, LLC	Locates Invoice Multiple	-412.50	241,732.52
Deposit	07/22/2022		Deposit	Deposit	52.78	241,785.30
Deposit	07/22/2022		Deposit	Deposit	704.80	242,490.10
Check	07/24/2022	ACH	CHEVRON/TEXACO CARD SERVICES	Monthly Fuel Charges 6/24/22-7/23/22 Invoice 82481947	-209.32	242,280.78
General Journal	07/25/2022	jc	Customer Refund	Customer Refund	50.00	242,330.78

RIVERGROVE WATER DISTRICT

Check Register

July 1-31, 2022

1:17 PM
08/24/22
Accrual Basis

Deposit	07/25/2022	Deposit	132.76	242,463.54
Deposit	07/25/2022	Deposit	60.94	242,524.48
Deposit	07/25/2022	Deposit	926.65	243,451.13
Deposit	07/25/2022	Deposit	36.67	243,487.80
Deposit	07/26/2022	Deposit	291.06	243,778.86
General Journal	07/26/2022	Customer Deposit	-50.00	243,728.86
Check	07/26/2022	9656 Personnel Rapid Urinalysis Testing Invoice 76038111	-72.00	243,656.86
Deposit	07/26/2022	Deposit	225.63	243,882.49
Check	07/26/2022	ACH PAYCHEX Payroll 7/10/22-7/25/22 Invoice 2022072601	-85.00	243,797.49
General Journal	07/26/2022	PR 7/23/22 Payroll 7/10/22-7/25/22	-1,415.38	242,382.11
General Journal	07/26/2022	PR 7/23/22 Payroll 7/10/22-7/25/22	-277.03	242,105.08
General Journal	07/26/2022	PR 7/26/22 Payroll 7/10/22-7/25/22	-4,960.50	237,144.58
General Journal	07/26/2022	PR 7/26/22 Payroll 7/10/22-7/25/22	-385.20	236,759.38
General Journal	07/26/2022	PR 7/26/22 Payroll 7/10/22-7/25/22	-2,673.37	234,086.01
Deposit	07/27/2022	Deposit	318.48	234,404.49
General Journal	07/29/2022	jc Customer Refund	50.00	234,454.49
			<u>55,054.78</u>	<u>234,454.49</u>
			<u>55,054.78</u>	<u>234,454.49</u>

RIVERGROVE WATER DISTRICT

Revenue & Expense Budget vs. Actual

July 2022 through June 2023

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
Primary Income/Expense				
Income				
4000 · Income				
4005 · Water Sales & Charges	148,114.59	1,007,500.00	-859,385.41	14.7%
4010 · Water Deposit Fee	1,000.00	6,800.00	-5,800.00	14.71%
4015 · New Service Fee	0.00	200.00	-200.00	0.0%
4020 · Installation Fee	0.00	2,000.00	-2,000.00	0.0%
4024 · Pre-Application Meeting Fee	0.00	1,000.00	-1,000.00	0.0%
4026 · Development Security Deposit	0.00	10,000.00	-10,000.00	0.0%
4030 · Delinquent & Restoration Fee	2,830.00	10,000.00	-7,170.00	28.3%
4035 · SDC Chgs-SDC Restricted CI Fund	0.00	51,000.00	-51,000.00	0.0%
4056 · Bank Interest/LGIP Interest				
4058 · Banner - Water Dep Interest Ear	58.95	300.00	-241.05	19.65%
4059 · LGIP - Non Restrict Int Earn	278.86	1,200.00	-921.14	23.24%
4064 · SDC Interest-LGIP CI Fund	452.00	1,800.00	-1,348.00	25.11%
4065 · CI Interest -LGIP CI Fund	998.00	3,600.00	-2,602.00	27.72%
4066 · LGIP-Int Earn Unemployment Fund	31.70	150.00	-118.30	21.13%
4067 · LGIP-Int Earn Truck&Equip Fund	25.87	100.00	-74.13	25.87%
Total 4056 · Bank Interest/LGIP Interest	1,845.38	7,150.00	-5,304.62	25.81%
4090 · Miscellaneous Income	60.00	5,000.00	-4,940.00	1.2%
Total 4000 · Income	153,849.97	1,100,650.00	-946,800.03	13.98%
Total Income	153,849.97	1,100,650.00	-946,800.03	13.98%
Gross Income	153,849.97	1,100,650.00	-946,800.03	13.98%
Expense				
5000 · Personnel Services				
5001 · Compensation				
5020 · Administrative Wages	12,814.68	145,000.00	-132,185.32	8.84%
5040 · Operator Wages	10,929.11	130,000.00	-119,070.89	8.41%
5090 · Deferred Compensation	2,073.81	30,000.00	-27,926.19	6.91%
Total 5001 · Compensation	25,817.60	305,000.00	-279,182.40	8.47%
5100 · Payroll Tax Expense	7,864.06	35,000.00	-27,135.94	22.47%
5200 · Payroll Benefits				
5210 · Workers' Compensation	29.24	3,000.00	-2,970.76	0.98%
5220 · Health Benefits	1,889.06	60,000.00	-58,110.94	3.15%
5240 · Wellness Benefit	0.00	600.00	-600.00	0.0%
Total 5200 · Payroll Benefits	1,918.30	63,600.00	-61,681.70	3.02%
Total 5000 · Personnel Services	35,599.96	403,600.00	-368,000.04	8.82%
6000 · Material Services				
6001 · Administration/Billing/Overhead				
6005 · Property/Liability Insurance	0.00	28,000.00	-28,000.00	0.0%
6006 · Furn & Office Equipment - Admin	0.00	2,000.00	-2,000.00	0.0%
6007 · Bank Service Charges				
6008 · Banner - Check Bank Charges	147.62	1,999.00	-1,851.38	7.39%
6010 · Vanco Service Charges	59.50	1,000.00	-940.50	5.95%

RIVERGROVE WATER DISTRICT
Revenue & Expense Budget vs. Actual
July 2022 through June 2023

	<u>Jul '22 - Jun 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6012 · LGIP-SDC Ser Charges-CI Fund	0.00	1.00	-1.00	0.0%
6013 · LGIP-CI Ser Chg-CI Fund	0.05	1.00	-0.95	5.0%
Total 6007 · Bank Service Charges	207.17	3,001.00	-2,793.83	6.9%
6018 · Meeting/Food Expense	0.00	1,000.00	-1,000.00	0.0%
6019 · Office Supplies, Equip, Repair	192.94	2,500.00	-2,307.06	7.72%
6020 · Postage & Shipping	5.31	2,000.00	-1,994.69	0.27%
6025 · Printing & Duplicating	0.00	1,500.00	-1,500.00	0.0%
6030 · Publications & Elections	450.00	2,000.00	-1,550.00	22.5%
6035 · Rent	1,361.00	18,000.00	-16,639.00	7.56%
6040 · Janitorial	0.00	2,000.00	-2,000.00	0.0%
6045 · Telephone - Admin	1,520.93	13,000.00	-11,479.07	11.7%
6050 · Mileage Expenses	0.00	500.00	-500.00	0.0%
6060 · Continued Education	0.00	5,300.00	-5,300.00	0.0%
6065 · Dues & Subscriptions	180.00	7,000.00	-6,820.00	2.57%
6070 · Fees, License, & Permits	14.10	5,000.00	-4,985.90	0.28%
6075 · Water Deposit Refunds	921.96	7,000.00	-6,078.04	13.17%
6076 · Unclaimed Property	0.00	200.00	-200.00	0.0%
6080 · Water Sales Overpay	164.26	2,000.00	-1,835.74	8.21%
6090 · Meter Reading	0.00	6,000.00	-6,000.00	0.0%
6095 · Utilities/Office	161.02	2,500.00	-2,338.98	6.44%
6096 · Development Review Deposit Ref	0.00	10,000.00	-10,000.00	0.0%
6099 · Contracted Services - Admin				
6099-0 · Billing	9.00	7,000.00	-6,991.00	0.13%
6099-1 · Copier IT	1,541.99	15,000.00	-13,458.01	10.28%
6099-2 · Personnel	0.00	5,000.00	-5,000.00	0.0%
6099-3 · Website	100.00	1,500.00	-1,400.00	6.67%
Total 6099 · Contracted Services - Admin	1,650.99	28,500.00	-26,849.01	5.79%
Total 6001 · Administration/Billing/Overhead	6,829.68	149,001.00	-142,171.32	4.58%
6101 · Operation & Maintenance				
6100 · General Repair & Maintenance	2,096.92	40,000.00	-37,903.08	5.24%
6105 · Utilities	3,095.07	38,000.00	-34,904.93	8.15%
6110 · Small Tools & Equipment	0.00	2,500.00	-2,500.00	0.0%
6120 · Water Testing	0.00	4,000.00	-4,000.00	0.0%
6125 · Truck Maintenance	258.76	3,000.00	-2,741.24	8.63%
6130 · Gas & Oil	209.32	3,500.00	-3,290.68	5.98%
6135 · Telemetry/Scada	2,811.32	10,000.00	-7,188.68	28.11%
6155 · Chemicals	0.00	5,000.00	-5,000.00	0.0%
6160 · Contracted Services-Operations	2,081.39	22,000.00	-19,918.61	9.46%
6165 · PPE/Safety Equipment	135.00	2,000.00	-1,865.00	6.75%
6170 · Mobile Radio Phone/Pager Operat	382.65	5,500.00	-5,117.35	6.96%
6185 · Operations -Computer/Equipment	0.00	1,000.00	-1,000.00	0.0%
6190 · Cross Connect Program Supplies	110.00	15,000.00	-14,890.00	0.73%
6195 · Meters	641.00	4,000.00	-3,359.00	16.03%
Total 6101 · Operation & Maintenance	11,821.43	155,500.00	-143,678.57	7.6%

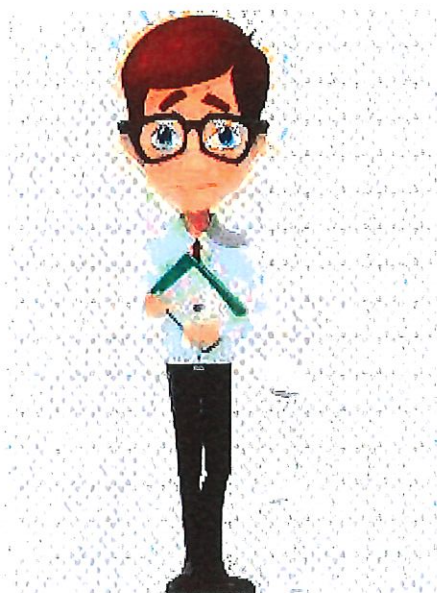
RIVERGROVE WATER DISTRICT
Revenue & Expense Budget vs. Actual
July 2022 through June 2023

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
6202 · Professional Services				
6208 · Auditor	0.00	10,000.00	-10,000.00	0.0%
6209 · Consultants	720.00	4,000.00	-3,280.00	18.0%
6210 · Engineering (Non-Reimbursable)	4,692.25	185,000.00	-180,307.75	2.54%
6215 · Legal Fees (Non-Reimbursable)	0.00	5,000.00	-5,000.00	0.0%
Total 6202 · Professional Services	5,412.25	204,000.00	-198,587.75	2.65%
Total 6000 · Material Services	24,063.36	508,501.00	-484,437.64	4.73%
7000 · Operating Capital Outlay				
7010 · Tool/Equipt/Vehicles/Safety-CO	0.00	5,000.00	-5,000.00	0.0%
7040 · Fire Protection & Fire Flows-CO	0.00	35,000.00	-35,000.00	0.0%
7060 · AMR Meter Program CO	0.00	15,000.00	-15,000.00	0.0%
Total 7000 · Operating Capital Outlay	0.00	55,000.00	-55,000.00	0.0%
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	0.00	13,352.00	-13,352.00	0.0%
8455 · SDWL #2 Install Pmt CI-CI Fund	0.00	14,500.00	-14,500.00	0.0%
8457 · CI Dist.Main Projects	0.00	200,000.00	-200,000.00	0.0%
8461 · SDC -Standby Power-CI Fund	0.00	4,000.00	-4,000.00	0.0%
8464 · SDWL#1 Install Pmt SDC-CIF	0.00	40,062.00	-40,062.00	0.0%
8465 · SDWL #2 Install Pmt SDC-CIF	0.00	118,520.00	-118,520.00	0.0%
8467 · Water Main Replacement Projects	0.00	283,200.00	-283,200.00	0.0%
Total 8000 · Debt Recov./Capital Improvement	0.00	703,634.00	-703,634.00	0.0%
Total Expense	59,663.32	1,670,735.00	-1,611,071.68	3.57%
Net Ordinary Income	94,186.65	-570,085.00	664,271.65	-16.52%
Other Income/Expense				
Other Income				
9100 · Other Income				
9115 · Transfer In - Capital Improve	0.00	200,000.00	-200,000.00	0.0%
9120 · Transfer In - Unemployment	0.00	3,000.00	-3,000.00	0.0%
9125 · Transfer In - Truck & Equipment	0.00	5,000.00	-5,000.00	0.0%
Total 9100 · Other Income	0.00	208,000.00	-208,000.00	0.0%
Total Other Income	0.00	208,000.00	-208,000.00	0.0%
Net Other Income	0.00	208,000.00	-208,000.00	0.0%
Net Income	94,186.65	-362,085.00	456,271.65	-26.01%

UNFINISHED BUSINESS



New Business



Unbudgeted Expenses
HR Answers Investigation

<u>Date of Invoice</u>	<u>Subject</u>	<u>Cost</u>
April 10, 2022	Investigation	\$2,256.00
May, 10, 2022	Investigation	\$2,368.00
June 8, 2022	Investigation	<u>\$ 304.00</u>
TOTAL		\$4,928.00



INVOICE

7650 SW Beveland Street Ste 130
Tigard, Oregon 97223

PH: (503) 885-9815
FAX: (503) 352-5582

accounting@hranswers.com
www.hranswers.com



River Grove Water Disctric
Attn: DJ Ezell
17661 Pilkington Rd
Lake Oswego, OR 97035-5360

April 10, 2022

Invoice 50853

Professional Services

		<u>Time/Rate</u>	<u>Amount</u>
3/3/2022	Inves Phone call with Chair Chris Roth and SDAO, Mark Knudson to initiate investigation regarding safety concerns.	0.50 160.00/hr	80.00
3/8/2022	Inves Initiated preparation for 4 interviews and reviewed Board meeting notes.	1.00 160.00/hr	160.00
3/9/2022	Inves Conducted interview with witness.	1.00 160.00/hr	160.00
3/10/2022	Inves Conducted interview with witness.	1.00 160.00/hr	160.00
	Inves Follow up with 2 commissioners via scheduling time to interview and options.	0.20 160.00/hr	32.00
3/15/2022	Inves Investigation preparation for interviews with additional Board members.	0.40 160.00/hr	64.00
3/16/2022	Inves Conducted interview with witness.	1.00 160.00/hr	160.00
3/17/2022	Inves Prepare for interview with subject of complaint.	0.50 160.00/hr	80.00
3/19/2022	Inves Interview subject of complaints.	2.00 160.00/hr	320.00
3/23/2022	Inves Conducted interview with complainant.	2.50 160.00/hr	400.00

PAID
Check # 9523
6209

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BY:

APR 11 2022
Rivergrove Water
District

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Initials
Rivergrove Water



INVOICE

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Invoice 50853

Page 2

			<u>Time/Rate</u>	<u>Amount</u>
3/25/2022	Inves	Conducted interview with witness.	1.00 160.00/hr	160.00
3/31/2022	Inves	Compiled notes, conducted additional review of submitted information from Board member, and initiated investigation summary report.	3.00 160.00/hr	480.00
For professional services rendered			14.10	\$2,256.00

Rivergrove Water District

HR ANSWERS

HR Professional Services-Investigation Invoice 508

4/20/22

9563

2,256.00

Checking - Banner Ba HR Professional Services-Investigation Invoice

2,256.00

Rev 3/19



104771

10477

Payment Terms: NET 15
Past due balances are subject to 1.5% monthly service charge
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TOTAL DUE \$2,256.00

HR Answers

Whatever the Question

INVOICE

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Tigard, Oregon 97223

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River Grove Water Disctric
Attn: DJ Ezell
17661 Pilkington Rd
Lake Oswego, OR 97035-5360

May 10, 2022

Invoice 50972

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6209
MAY 16 2022
Rivergrove Water District

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Rivergrove Water

Professional Services

		Time/Rate	Amount
4/4/2022 Inves	Interview prep and phone meeting with witness. Follow up with client for additional documents to review. Continued investigation summary report.	4.80 160.00/hr	768.00
4/6/2022 Inves	Continued drafting investigation summary report.	1.50 160.00/hr	240.00
4/7/2022 Inves	Continued investigation summary report, reviewed all documents and identified exhibits.	2.00 160.00/hr	320.00
4/8/2022 Inves	Finalized draft summary report for peer review.	1.00 160.00/hr	160.00
4/10/2022 Inves	Peer review of Jennifer School's report.	2.00 160.00/hr	320.00
4/11/2022 Inves	Reviewed peer input, edited and coordinated exhibits and submitted final draft to client for review.	0.50 160.00/hr	80.00
4/22/2022 Inves	Review additional requests for edits from Chair Roth, incorporate edits and exhibits into second draft of summary review and submitted.	0.50 160.00/hr	80.00
4/24/2022 Inves	Finalized draft investigation summary report for peer review and organized addendums.	2.50 160.00/hr	400.00
For professional services rendered		14.80	\$2,368.00

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TOTAL DUE \$2,368.00

HR ANSWERS

5/20/22

HR Professional Services-Investigation Invoice 509

2,368.00

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2,368.00



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HR Answers
Whatever the Question
INVOICE

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River Grove Water Disctric
Attn: DJ Ezell
17661 Pilkington Rd
Lake Oswego, OR 97035-5360

June 8, 2022

Invoice 51097

Professional Services

			<u>Time/Rate</u>	<u>Amount</u>
5/2/2022	Inves	Returned phone call with Chair Roth and discussed edits and input for workplace summary report.	0.30 160.00/hr	48.00
5/6/2022	Inves	Phone call with Chair Roth regarding additional report updates; interviewed additional witness; updated report for final version and submitted via email.	0.70 160.00/hr	112.00
5/20/2022	Inves	Phone conversations with Janine Casey and Mark Knudson to review request to attend Board meeting on 5/23/2022.	0.40 160.00/hr	64.00
5/23/2022	Inves	Attended Board meeting on behalf of request from Board Chair Roth.	0.50 160.00/hr	80.00
For professional services rendered			1.90	\$304.00

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JUN 14 REC'D
BY: *ve*

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Check # 4209
JUN 14 2022
Rivergrove Water District

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Rivergrove Water

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TOTAL DUE \$304.00

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304.00



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CHAIR REPORT



ADJOURNMENT



