



Board of Commissioners Monthly Meeting
Monday, July 22, 2024, 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 |
| | <ul style="list-style-type: none">• June 24, 2024 Regular Board Meeting | |
| IV. | General Manager's Report | 4:40 PM |
| V. | Unfinished Business | 4:55 PM |
| | <ul style="list-style-type: none">• Supervisory Control & Data Acquisition (SCADA) and Peripheral Site Control Improvements Project• Rate Study 2024 | |
| VI. | New Business | 5:05 PM |
| | <ul style="list-style-type: none">• Audit Fiscal Year 2023/2024• Election of Board Officers• Annual Review of District Board Policy Handbook | |
| VII. | Adjournment | 5:15 PM |

Upcoming Meetings

Regular Board Meeting: Monday, August 26, 2024 at 4:30 P.M.
Regular Board Meeting: Monday, September 23, 2024 at 4:30 P.M.

*The public is welcome to attend the meeting in person or by calling 971-517-3083.
By calling into the phone bridge, you consent to being recorded.*

**Rivergrove Water District
Board of Commissioners Regular Meeting Minutes
Monday, June 24, 2024**

A regular meeting of the Board of Commissioners was held on this day at 17661 Pilkington Road, Lake Oswego. Chair Roth presided over the meeting and other attendees included: Commissioners Johnson and Howell. Commissioners Magura and Patterson were excused. The General Manager also attended.

1. **Call to Order:** The meeting was called to order at 4:30 p.m.
2. **Special Presentation:** In April 2024, the Board commissioned a new Rate Study from EES Consulting since the District's last Rate Study expired in 2024. Mr. Russ Schneider, Senior Project Manager, attended the meeting and presented highlights of the study. The financial health of the District was stable due to steady rate increases and sound financial management. With the District assuming a new \$2.7M loan for the Resilient Backbone and AC Pipe Replacement Project, Mr. Schneider cautioned the Board on assuming any additional debt. Future rate increases were recommended as: 5% in 2024/2025; 7.9% in 2025/2026; 4.1% in 2026/2027; and 4.1% in 2027/2028. EES does not recommend the District implement a block rate program.
3. **Public Comment:** No public comment was received.
4. **Review and Approval of Minutes:**
 - a. The May 20, 2024 Budget Hearing minutes were approved by a motion from **Commissioner Howell, seconded by Commissioner Johnson, and passed unanimously.**
 - b. The May 20, 2024 Board Meeting minutes were approved by a motion from **Commissioner Howell, seconded by Commissioner Johnson, and passed unanimously.**
5. **Monthly General Manager's Report:** See attached.
6. **Unfinished Business:**
 - a. Supervisory Control & Data Acquisition (SCADA) & Peripheral Site Control Improvements Project: The General Manager stated the project will be bid out to obtain competitive pricing. Due to the anticipated high cost of total system replacement, funding for the project would be contingent upon the new Rate Study.
 - b. Board Goals and Priorities 2024-2025: The Board discussed goals and priorities for the new fiscal year.
7. **New Business:**
 - a. Resolution 2024-03 - Fiscal Year 2024/2025 Water Rates, Fees, and Charges: The resolution was approved by a motion from **Commissioner Johnson, seconded by Commissioner Howell, and passed unanimously.**
 - b. Resolution 2024-04 - Notice of Public Meetings: The resolution was approved by a motion from **Commissioner Howell, seconded by Commissioner Johnson, and passed unanimously.**
8. **Adjournment:** The meeting was adjourned at 5:35 p.m. The next regular meeting will be held on Monday, July 22, 2024.

, Secretary

Date

, Chair

Date



GENERAL MANAGER'S REPORT

July 2024

Water Operations

- Annual Meter Replacement Program

- Meter replacement has started for FY 24/25
 - Annual goal for the District is 70 meters (20-year life cycle) each year
 - Meters replaced in 2024: 70
- A comprehensive inventory of current meters in use revealed an additional 108 meters installed prior to 2001 that need to be replaced/upgraded
 - Our goal is to replace these meters as soon as possible to increase accuracy of water consumption versus production
 - Replacement is underway with 23% completed and 77% remaining

- Annual Backflow Testing Program

- Annual passing backflow test reports are due to the District **9/30/24**
- District statistics are as follows:
 - Total Backflow Connections: 577
 - Total Connections Passed: 305
 - Total Connections Failed: 5
 - Current Compliance Percentage: 52.9%

- Reservoirs 1 & 2 Restoration

- The Board voted to accept bid submitted by F.D. Thomas, Inc. in the amount of \$86,000
- Estimated Completion Date: ~~06/30/24~~ **8/31/24**

- Fire Hydrant Installation

- Sites were selected for two new fire hydrants to be installed within the District boundaries
 - Site locations are as follows:
 - Tualata Avenue/Chinook Court & Pilkington Road/Red Leaf Street
- Coordinating installation and permitting requirements with RH2 and Lake Oswego
- Selecting contractor to perform the installation
- Estimated Completion Date: ~~06/30/24~~ **8/31/24**

- Customer Assistance Requests & On Call Duty

- Emergency callouts: 0
- Site visit requests: 26
 - Courtesy Shut Off/On 3
 - Service Start Delinquency 3
 - Backflow Compliance 8
 - Leak Detection 2
 - Miscellaneous 10

Finance/Administrative/HR

- **Water Rate Increase**
 - o New 5% rate increase is effective 8/1/24
 - o Notice to customers is being announced on the website, the August 2024 newsletter, and the newly revised billing statement

- **Annual Audit**
 - o The annual audit for fiscal year 2023/2024 has been scheduled for 7/17/24
 - o Mr. Russell Ries, Senior Auditor, Jarrard, Seibert, & Pollard will brief the Board at the September meeting

- **Customer Payment Method**
 - o Customers Paying by ACH Bank Account 524 (38%)
 - o Customers Paying by Recurring Credit Card 210 (15%)
 - o Customers Paying by Check/Money Order 653 (47%)
 - o Total Accounts 1,387

- **Shut-off Notices**
 - o Notices sent to delinquent account holders 7/11/24
 - Shut-offs scheduled **7/31/24**
 - 42 accounts identified: 3% delinquent shut-off rate

- **Employee Training Completed**
 - o How to Reduce Employment Practice Liability Claims (GM)
 - o Traffic Control Flagger Certification (Utility 1)
 - o Steel Toe Boots Foot Safety, Preventing Heat Illness at Work (All employees)
 - o Phishline Training: Public WiFi (All employees)

Capital Improvement Projects Pending

- **Marlin Court Water Main Upgrade Project**
 - o Replace 300 LF of 6” asbestos cement pipe with 6” ductile iron pipe and install new fire hydrant
 - o This is a District and Developer shared project
 - o Project Cost: \$311,890
 - o Project Start Date: 6/24/24
 - o Estimated Project Completion Date: ~~7/19/24~~ **7/26/24**
 - The adjustment to the schedule is due to delays caused by the contractor not having the proper construction materials and/or equipment readily available as mandated by the District’s Construction Standards
 - Letter was provided to each customer notifying them of the project extension

- **Supervisory Control and Data Acquisition (SCADA) and Peripheral Site Control Improvements Project**
 - o Completed initial evaluation for total system replacement from Control Systems NW on 03/18/2024
 - o Contractor submitted bid for replacement at a cost of \$398,949

- Due to the high cost of the project, the Board requested the project be sent to other contractors for competitive bidding
- Estimated Project Completion Date: **Unknown**

- **Resilient Backbone and Asbestos Cement Pipe Replacement Program**

- Award Notification received 7/9/24; loan term is 30 years at an interest rate of 2.64%
- Safe Drinking Water Revolving Loan Fund Application submitted 03/14/2024
- Project Cost: \$2,772,980
- Estimated Project Completion Date: 12/31/2025
- Project Details:

	Estimated Dates	
	Start	Completion
▪ Survey, Geotechnical Exploration & Evaluation	06/01/2024	10/01/2024
▪ Preliminary Engineering and Utility Coordination	07/01/2024	11/01/2024
▪ Permitting	11/01/2024	01/01/2025
▪ Final Design	11/01/2024	02/01/2025
▪ Bidding and Contract Award	02/01/2025	04/01/2025
▪ Procurement and Construction	04/01/2025	12/01/2025



17761 Pilkington Road
Lake Oswego OR 97035
Phone: 503.635.6041 Fax: 503.699.9423

Capital Improvement Project – Marlin Court

Dear Residents of Marlin Court,

Last month, we notified you the District, along with Look Construction, would be starting a capital improvement (CI) project on Marlin Court. This project involves removing the existing asbestos cement main and installing a new ductile iron line as well as installing a new fire hydrant at the northern end of the court. As an added bonus, all premises within the court will be upgraded to a single service line connection from the meter to the main.

In our original notice, the developer (Look Construction) started the project June 24th and was scheduled for completion on Friday, July 19th. Unfortunately, due to delays in construction materials and equipment by the contractor, we anticipate project completion by Friday, July 26th.

We are providing the following snapshot of the timeline and work remaining for the project:

7/18/24: Pot hold area from Marlin Court to Childs Rd to ascertain connection to the main on Childs Rd

7/19/24: Chlorinate new main line on Marlin Court.

7/22/24: Flush the chlorine from the new main line on Marlin Ct and conduct state regulated BAC-T test and submit to laboratory for analysis. *(This is a 24-hour process and we cannot modify the time requirements. The sample must rest for the full period to ensure it is free from any bacterial growth.)*

7/23/24: Connect the new main line on Marlin Ct to Childs Road and connect customer service lines to the main line. As we make the service line connections to your premises, there will be times where you will be temporarily without water service for several hours. Once your water is restored, you will be required to boil the water for a period of at least 24 hours before consuming it as we wait for the results from the second BAC-T sample tests. Remember, the water will be safe to use for showers, baths, and laundry. We will provide immediate notification when the water is safe to drink.

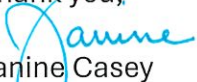
7/24/24: Trench the roadway and begin the removal of the asbestos cement line.

7/25/24: Continue to trench and remove the asbestos cement line.

7/26/24: Pave and restore the roadway.

Please call the District office at 503-635.6041 or my cell phone at 503-936-5304 if you have any questions.

Thank you,


Janine Casey
General Manager



July 9, 2024

Christine Roth, Board Chair
Rivergrove Water District
17661 Pilkington Road
Lake Oswego, OR 97035

RE: Award for Safe Drinking Water Revolving Loan Fund, Resilient Backbone and AC Pipe Replacement Program, Project Number S24022, 07/05/2024

Dear Christine Roth:

Congratulations on your successful application for the above-referenced project. Enclosed please find a summary showing the funding amount and special terms and conditions of the award. The financing contract will contain the full terms and conditions of your award and will be sent to you for proper signatures. Please note that the legal obligations for funding and for reimbursement of project expenses are subject to execution of the contract.

The project must comply with all applicable state laws, regulations and procurement requirements. As a reminder, you must provide copies of all solicitations at least 10 days before advertising, and all draft contracts at least 10 days before signing.

We encourage you to offer appropriate media opportunities to help build public awareness of your project's purposes and benefits. Please notify us of any event celebrating your project. As always, we are available to answer questions that may arise during the implementation of your project. If you need assistance, please contact me at 503-856-2306, or via email to Matthew.Mattia@biz.oregon.gov.

Sincerely,

Matt Mattia, Regional Project Manager
Business Oregon

c: Janine Casey, Manager, Rivergrove Water District
Kyle Pettibone, RH2 Engineering
Jeff Hampton, Regional Development Officer
Adam DeSemples, OR Health Authority
Representative Jules Walters
Senator Rob Wagner
File

SUMMARY OF AWARD

Project Number: S24022 **Date of Award:** 07/05/2024

Recipient: Rivergrove Water District

Project Name: Resilient Backbone and AC Pipe Replacement Program

Source of Funding (Grant/Loan/Forgivable Loan)	Award Amount
OBDD – SDWRFL – Loan, Tax Exempt	2,492,980
OBDD – SDWRFL – Forgivable Loan, Tax Exempt	280,000
Total	\$2,772,980

General Description of Loan	
Interest Rate	2.64%
Maximum Term	30 years

Approved Project Description
<p>Recipient will, with the assistance of a professional engineer licensed in Oregon, design and construct improvements to replace existing Asbestos Cement (AC) pipe with earthquake-resistant and restrained joint ductile iron pipe. These improvements will include, but are not limited to, the following:</p> <ol style="list-style-type: none"> 1. Replace approximately 1,700 lineal feet (LF) of 6" AC pipe within SW Childs Road from Canal Road to Indian Creek Avenue with 12" earthquake-resistant and restrained joint ductile iron pipe (CIP No. P-3). 2. Replace approximately 670 LF of 10" AC pipe within SW Indian Creek Ave from Childs Road to Dawn Street with 10" restrained joint ductile iron pipe (CIP No. P-2). Additionally, if and as funds allow, replace portion of 10" AC pipe within Dawn Street east of Indian Creek Avenue (CIP No. P-4).

Note: The full terms and conditions will be contained in the contract.

Monthly Reconciliation Summary June 2024

**Reviewed & Approved by Commissioners
Board Meeting: July 22, 2024**

Bank Account Name	QuickBooks Account Number	Bank Statement Date	QuickBooks Beginning Balance	Statement Ending Balance	QuickBooks Ending Balance	Uncleared Balance
Banner Bank (Checking)	1015	6/30/2024	\$ 208,250.51	\$ 221,393.27	\$ 208,958.72	\$ 12,434.55
Banner Bank (Deposit)	1085	6/30/2024	\$ 58,660.86	\$ 58,919.93	\$ 58,919.93	\$ -
LGIP (SDC)	1106	6/30/2024	\$ 437,192.39	\$ 431,532.58	\$ 431,532.58	\$ -
LGIP (Capital Improvement)	1107	6/30/2024	\$ 984,338.69	\$ 927,090.31	\$ 927,090.31	\$ -
LGIP (Unemployment)	1108	6/30/2024	\$ 40,424.11	\$ 40,595.51	\$ 40,595.51	\$ -
LGIP (Truck)	1109	6/20/2024	\$ 38,288.08	\$ 38,450.42	\$ 38,450.42	\$ -
LGIP (Non-Restricted)	1110	6/20/2024	\$ 385,911.80	\$ 387,548.07	\$ 387,548.07	\$ -

Checks issued this period: 10017 - **10041** from Banner Bank Act 1015

Checks voided this period: None

RIVERGROVE WATER DISTRICT

Balance Sheet

As of June 30, 2024

	<u>Jun 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
1015 · Checking - Banner Bank	208,958.72
1085 · Water Deposit-Banner Bank	58,919.93
1100 · LGIP	
1101 · Restricted	
1106 · System Development Account	431,532.58
1107 · Capital Improvement Account	927,090.31
1108 · Unemployment Account	40,595.51
1109 · Truck & Equipment Account	38,450.42
Total 1101 · Restricted	1,437,668.82
1110 · Non-Restricted	387,548.07
Total 1100 · LGIP	1,825,216.89
Total Checking/Savings	2,093,095.54
Total Current Assets	2,093,095.54
TOTAL ASSETS	<u>2,093,095.54</u>
LIABILITIES & EQUITY	
Equity	
32000 · All Fund Balances	1,928,708.30
Net Income	164,387.24
Total Equity	2,093,095.54
TOTAL LIABILITIES & EQUITY	<u>2,093,095.54</u>

RIVERGROVE WATER DISTRICT

Accounts Receivable Summary

From 06/01/2024 Through 06/30/2024

OPEN BALANCE					<u>Balance</u>
					-2,476.80
	-2,476.80				
BI-MONTHLY-Adjustment	<u>Amount</u>		<u>Usage</u>	<u>Count</u>	
WATER-RESIDENTIAL	-43.92			3	
Totals	-43.92		0.00	3	-2,520.72
WATER Miscellaneous-RESIDENTIAL	-70.00			1	
Totals	-70.00		0.00	1	-2,590.72
***Total Adjustment	-113.92		0.00	4	
BI-MONTHLY-Charge	<u>Minimum</u>	<u>Overage</u>	<u>Usage</u>	<u>Count</u>	<u>Total</u>
WATER-RESIDENTIAL	72,164.59	74,419.74	20,341.00	1,378	146,584.33
WATER-COMMERCIAL	188.69	614.88	168.00	3	803.57
WATER-PUBLIC AUTHORITY	994.58	472.14	129.00	5	1,466.72
WATER-HOA IRRIGATION	670.87	175.68	48.00	9	846.55
WATER-ADULT CARE FACILITIES	143.26	117.12	32.00	2	260.38
WATER-CHURCH	97.83	146.40	40.00	1	244.23
Totals	74,259.82	75,945.96	20,758.00	1,398	150,205.78
***Total Charge	74,259.82	75,945.96	20,758.00	1,398	150,205.78
BI-MONTHLY-Miscellaneous	<u>Amount</u>			<u>Count</u>	
WATER Miscellaneous-RESIDENTIAL	70.00			2	
Totals	70.00			2	147,685.06
***Total Miscellaneous	70.00			2	
BI-MONTHLY-Payment	<u>Amount</u>			<u>Count</u>	
WATER-RESIDENTIAL	-35,047.38			408	
WATER-COMMERCIAL	-394.29			1	
WATER-PUBLIC AUTHORITY	-74.71			1	
WATER-HOA IRRIGATION	-391.32			3	
Totals	-35,907.70			413	111,777.36

WATER Miscellaneous-RESIDENTIAL	-121.62		111,655.74
Totals	-121.62		
WAT.Penalty-RESIDENTIAL	-375.00		
WAT.Penalty-HOA IRRIGATION	-15.00		
Totals	-390.00		111,265.74
***Total Payments	-36,419.32	413	
<u>BI-MONTHLY-Deposit Applied</u>	<u>Amount</u>	<u>Count</u>	<u>Balance</u>
WATER-RESIDENTIAL	-520.00	11	
Totals	-520.00	11	110,745.74
WAT.Penalty-RESIDENTIAL	-30.00		
Totals	-30.00		110,715.74
***Total Deposit Applied	-550.00	11	
			Closing Balance 110,715.74

RIVERGROVE WATER DISTRICT

Check Register

June 1-30, 2024

Type	Date	Num	Name	Memo	Amount	Balance
						207,201.84
Deposit	06/03/2024		Deposit	Deposit	75.07	207,276.91
Deposit	06/03/2024		Deposit	Deposit	129.97	207,406.88
Deposit	06/04/2024		Deposit	Deposit	337.63	207,744.51
General Journal	06/04/2024	CC	Customer Refund	Customer Refund	50.00	207,794.51
Deposit	06/05/2024		Deposit	Deposit	225.20	208,019.71
Deposit	06/05/2024		Deposit	Deposit	78.73	208,098.44
Deposit	06/05/2024		Deposit	Deposit	210.00	208,308.44
Deposit	06/06/2024		Deposit	Deposit	154.10	208,462.54
General Journal	06/06/2024	CC	Customer Refund	Customer Refund	50.00	208,512.54
Deposit	06/06/2024		Deposit	Deposit	85.69	208,598.23
Deposit	06/07/2024		Deposit	Deposit	50.00	208,648.23
Check	06/07/2024	ACH	Streamline	Website Fee	-126.00	208,522.23
Deposit	06/10/2024		Deposit	Deposit	139.35	208,661.58
General Journal	06/10/2024	CC	Customer Deposit	Customer Deposit	-50.00	208,611.58
Deposit	06/10/2024		Deposit	Deposit	227.44	208,839.02
Check	06/10/2024	ACH	Payroll	Payroll	-82.30	208,756.72
General Journal	06/10/2024	PR 06/08/24	Payroll - Deferred Comp	Deferred Comp Payroll	-1,473.95	207,282.77
General Journal	06/10/2024	PR 06/08/24	Payroll - Deferred Comp	Deferred Comp Payroll	-376.43	206,906.34
General Journal	06/10/2024	PR 06/08/24	Payroll	Payroll	-5,258.62	201,647.72
General Journal	06/10/2024	PR 06/08/24	Payroll	Payroll	-2,857.86	198,789.86
Deposit	06/10/2024		Deposit	Deposit	42.00	198,831.86
Deposit	06/11/2024		Deposit	Deposit	452.05	199,283.91
Deposit	06/11/2024		Deposit	Deposit	86.05	199,369.96
Deposit	06/12/2024		Deposit	Deposit	150.00	199,519.96
General Journal	06/12/2024	CC	Customer Deposit	Customer Deposit	-50.00	199,469.96
General Journal	06/12/2024	CC	Customer Refund	Customer Refund	50.00	199,519.96
General Journal	06/12/2024	CC	Customer Refund	Customer Refund	50.00	199,569.96
Deposit	06/12/2024		Deposit	Deposit	662.30	200,232.26
Deposit	06/13/2024		Deposit	Deposit	954.75	201,187.01
Deposit	06/13/2024		Deposit	Deposit	2,259.43	203,446.44
Deposit	06/14/2024		Deposit	Deposit	268.13	203,714.57
General Journal	06/14/2024	jc	Customer Deposit	Customer Deposit	-50.00	203,664.57
General Journal	06/14/2024	PR 06/14/24	Payroll - Deferred Comp	Deferred Comp Payroll	0.00	203,664.57
General Journal	06/14/2024	PR 06/14/24	Payroll - Deferred Comp	Deferred Comp Payroll	-463.25	203,201.32
General Journal	06/14/2024	PR 06/14/24	Payroll	Payroll	-2,106.37	201,094.95
General Journal	06/14/2024	PR 06/14/24	Payroll	Payroll	-1,108.05	199,986.90
Deposit	06/14/2024		Deposit	Deposit	1,847.42	201,834.32
Deposit	06/14/2024		Deposit	Deposit	3,807.78	205,642.10
Deposit	06/14/2024		Deposit	Deposit	384.78	206,026.88
General Journal	06/14/2024	jc	Customer Refund	Customer Refund	50.00	206,076.88
Deposit	06/17/2024		Deposit	Deposit	488.53	206,565.41
Deposit	06/17/2024		Deposit	Deposit	67.39	206,632.80

RIVERGROVE WATER DISTRICT

Check Register

June 1-30, 2024

Deposit	06/17/2024		Deposit	Deposit	171.74	206,804.54
Deposit	06/17/2024		Deposit	Deposit	1,185.60	207,990.14
Deposit	06/17/2024		Deposit	Deposit	2,215.27	210,205.41
Check	06/17/2024		Bank Service Charge	Service Charge	-228.79	209,976.62
Deposit	06/18/2024		Deposit	Deposit	377.71	210,354.33
Deposit	06/18/2024		Deposit	Deposit	2,116.54	212,470.87
Deposit	06/19/2024		Deposit	Deposit	85.69	212,556.56
Deposit	06/19/2024		Deposit	Deposit	2,261.99	214,818.55
Check	06/20/2024	ACH	Payroll	Payroll	-78.70	214,739.85
Check	06/20/2024	ACH	CHEVRON TEXACO	Monthly Fuel Charges	-119.77	214,620.08
Check	06/20/2024	ACH	Payroll	Payroll	-145.10	214,474.98
Deposit	06/20/2024		Deposit	Deposit	706.36	215,181.34
General Journal	06/20/2024	jc	Customer Refund	Customer Refund	50.00	215,231.34
Deposit	06/20/2024		Deposit	Deposit	1,399.10	216,630.44
Deposit	06/20/2024		Deposit	Deposit	3,176.02	219,806.46
General Journal	06/20/2024	jc	Customer Refund	Customer Refund	50.00	219,856.46
Check	06/20/2024	10017	RH2 Engineering, Inc.	Engineering Services	-3,849.00	216,007.46
Check	06/20/2024	10018	Customer Refund	Customer Refund	-33.36	215,974.10
Check	06/20/2024	10019	Pamplin Media Group	Legal Notices	-29.29	215,944.81
Check	06/20/2024	10020	Employee Health Insurance	Employee Health Insurance	-43.00	215,901.81
Check	06/20/2024	10021	Zenner Performance	Meters	-7,114.48	208,787.33
Check	06/20/2024	10022	Gregory Wagner	Customer Refund	-150.75	208,636.58
Check	06/20/2024	10023	McDermott Fence	Reservoir 1/2 Well 2 Fence Repair	-2,039.00	206,597.58
Check	06/20/2024	10024	Employee PPE Allowance	Employee PPE Allowance	-76.97	206,520.61
Check	06/20/2024	10025	Janine Casey	Chevy 2006 Front Bumper	-126.59	206,394.02
Check	06/20/2024	10026	Green Lawn Care	Site Lawn Maintenance	-920.00	205,474.02
Check	06/20/2024	10027	EES Consulting	Rate Study 2024	-10,720.00	194,754.02
Check	06/20/2024	10028	Oregon Backflow Testing	Annual Backflow Testing Wells 1/3	-120.00	194,634.02
Check	06/20/2024	ACH	VERIZON WIRELESS	Monthly Service	-390.11	194,243.91
Check	06/20/2024	ACH	WATER ENVIRONMENT	18810 Hill Top Rd	-15.60	194,228.31
Check	06/20/2024	ACH	PGE	Monthly Electric Fees	-4,515.70	189,712.61
Check	06/20/2024	ACH	SOUND TELECOM	Answering Service	-155.18	189,557.43
Check	06/20/2024	ACH	PACIFIC OFFICE	Copier Service	-297.00	189,260.43
Check	06/20/2024	ACH	VANCO	Monthly Service	-54.50	189,205.93
Check	06/20/2024	ACH	AFLAC	Monthly Health Premium	-300.80	188,905.13
Check	06/20/2024	10029	REID-A-METER INC.	May and June 2024 Operations	-1,375.00	187,530.13
Check	06/20/2024	10030	RH2 Engineering, Inc.	Engineering Services	-2,120.00	185,410.13
Check	06/20/2024	ACH	ONE CALL CONCEPTS	Monthly Service	-63.00	185,347.13
Check	06/20/2024	10031	CUSI	ACH Activation Fee	-16.50	185,330.63
Check	06/20/2024	ACH	Banner Bank (MASTERCARD)	Act 6660	-1,135.30	184,195.33
Deposit	06/20/2024		Deposit	Deposit	49.12	184,244.45
Check	06/20/2024	10033	Customer Refund	Customer Refund	-15.28	184,229.17
Check	06/20/2024	10034	Moonlight Business Process	June 2024 Billing	-1,416.83	182,812.34
Check	06/20/2024	ACH	CHEVRON TEXACO	Monthly Fuel Charges	-127.78	182,684.56

RIVERGROVE WATER DISTRICT

Check Register

June 1-30, 2024

Check	06/20/2024	10036	Janine Casey	4Imprint - Employee PPE	-567.39	182,117.17
General Journal	06/21/2024	jc	Customer Refund	Customer Refund	50.00	182,167.17
Check	06/21/2024	10032	Customer Refund	Customer Refund	-38.78	182,128.39
Deposit	06/21/2024		Deposit	Deposit	466.42	182,594.81
Check	06/21/2024	ACH	COMCAST CABLE	Monthly Service	-662.18	181,932.63
Deposit	06/21/2024		Deposit	Deposit	11,484.00	193,416.63
Deposit	06/21/2024		Deposit	Deposit	17,556.00	210,972.63
Deposit	06/24/2024		Deposit	Deposit	250.00	211,222.63
Deposit	06/24/2024		Deposit	Deposit	171.38	211,394.01
Deposit	06/24/2024		Deposit	Deposit	454.36	211,848.37
General Journal	06/24/2024	jc	Customer Refund	Customer Refund	50.00	211,898.37
Deposit	06/24/2024		Deposit	Deposit	638.76	212,537.13
Check	06/24/2024	10037	Core & Main	3/4x1/8 Gaskets	-26.00	212,511.13
Check	06/24/2024	10038	Cable Huston, LLP	General Services	-1,790.00	210,721.13
Check	06/24/2024	10039	Oregon Backflow Testing	Annual Backflow Testing PRV	-60.00	210,661.13
Check	06/24/2024	10040	Cascade Columbia Dist Inc	Sodium Hypochlorite	-695.00	209,966.13
Check	06/24/2024	10041	CONCENTRA MEDICAL CTR	Personnel Urinalysis Testing	-87.00	209,879.13
Deposit	06/25/2024		Deposit	Deposit	170.99	210,050.12
General Journal	06/25/2024	jc	Customer Refund	Customer Refund	50.00	210,100.12
Check	06/25/2024	ACH	Payroll	Payroll	-82.30	210,017.82
General Journal	06/25/2024	PR 06/22/24	Payroll - Deferred Comp	Deferred Comp Payroll	-1,473.95	208,543.87
General Journal	06/25/2024	PR 06/22/24	Payroll - Deferred Comp	Deferred Comp Payroll	0.00	208,543.87
General Journal	06/25/2024	PR 06/22/24	Payroll	Payroll	-4,767.21	203,776.66
General Journal	06/25/2024	PR 06/22/24	Payroll	Payroll	-2,530.61	201,246.05
Deposit	06/25/2024		Deposit	Deposit	318.96	201,565.01
Check	06/25/2024	10035	Look Construction, LLC	Marlin Ct Waterline Replacement	-68,936.00	132,629.01
Transfer	06/25/2024		Funds Transfer	Marlin Ct Waterline Replacement	61,421.98	194,050.99
Transfer	06/25/2024		Funds Transfer	Marlin Ct Waterline Replacement	7,514.02	201,565.01
Deposit	06/26/2024		Deposit	Deposit	243.61	201,808.62
General Journal	06/26/2024	jc	Customer Deposit	Customer Deposit	-50.00	201,758.62
Deposit	06/26/2024		Deposit	Deposit	567.73	202,326.35
Deposit	06/26/2024		Deposit	Deposit	3,902.97	206,229.32
Deposit	06/27/2024		Deposit	Deposit	337.59	206,566.91
Deposit	06/27/2024		Deposit	Deposit	350.60	206,917.51
General Journal	06/28/2024	AM	Customer Refund	Customer Refund	50.00	206,967.51
Deposit	06/28/2024		Deposit	Deposit	784.01	207,751.52
Deposit	06/28/2024		Deposit	Deposit	587.41	208,338.93
Deposit	06/28/2024		Deposit	Deposit	177.05	208,515.98
Deposit	06/29/2024		Deposit	Deposit	264.04	208,780.02
Deposit	06/30/2024		Deposit	Deposit	178.70	208,958.72
					<u>1,756.88</u>	<u>208,958.72</u>
					<u>1,756.88</u>	<u>208,958.72</u>

RIVERGROVE WATER DISTRICT

Revenue & Expense Budget vs. Actual

July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Income				
4005 · Water Sales & Charges	995,474.28	1,100,000.00	-104,525.72	90.5%
4010 · Water Deposit Fee	6,350.00	5,000.00	1,350.00	127.0%
4015 · New Service Fee	350.00	200.00	150.00	175.0%
4020 · Installation Fee	3,850.00	2,000.00	1,850.00	192.5%
4024 · Pre-Application Meeting Fee	6,600.00	1,000.00	5,600.00	660.0%
4026 · Development Security Deposit	10,938.20	6,000.00	4,938.20	182.3%
4030 · Delinquent & Restoration Fee	37,523.53	12,000.00	25,523.53	312.7%
4035 · SDC Chgs-SDC Restricted CI Fund	80,888.00	10,000.00	70,888.00	808.88%
4050 · Reimbursed Maint	50.00			
4056 · Bank Interest/LGIP Interest				
4058 · Banner - Water Dep Interest Ear	2,890.15	900.00	1,990.15	321.13%
4059 · LGIP - Non Restrict Int Earn	18,673.93	3,500.00	15,173.93	533.54%
4064 · SDC Interest-LGIP CI Fund	21,326.90	10,000.00	11,326.90	213.27%
4065 · CI Interest -LGIP CI Fund	43,022.06	12,000.00	31,022.06	358.52%
4066 · LGIP-Int Earn Unemployment Fund	1,873.52	500.00	1,373.52	374.7%
4067 · LGIP-Int Earn Truck&Equip Fund	1,715.12	600.00	1,115.12	285.85%
Total 4056 · Bank Interest/LGIP Interest	89,501.68	27,500.00	62,001.68	325.46%
4090 · Miscellaneous Income	12,277.96	1,000.00	11,277.96	1,227.8%
Total 4000 · Income	1,243,803.65	1,164,700.00	79,103.65	106.79%
Total Income	1,243,803.65	1,164,700.00	79,103.65	106.79%
Gross Income	1,243,803.65	1,164,700.00	79,103.65	106.79%
Expense				
5000 · Personnel Services				
5001 · Compensation				
5020 · Administrative Wages	153,095.88	145,000.00	8,095.88	105.58%
5040 · Operator Wages	78,814.37	135,000.00	-56,185.63	58.38%
5090 · Deferred Compensation	20,467.26	28,000.00	-7,532.74	73.1%
Total 5001 · Compensation	252,377.51	308,000.00	-55,622.49	81.94%
5100 · Payroll Tax Expense	34,571.04	35,000.00	-428.96	98.77%
5200 · Payroll Benefits				
5210 · Workers' Compensation	2,202.42	4,000.00	-1,797.58	55.06%
5220 · Health Benefits	24,543.57	92,000.00	-67,456.43	26.68%
5235 · Employee Recognition	728.62	1,000.00	-271.38	72.86%
5240 · Wellness Benefit	0.00	600.00	-600.00	0.0%
Total 5200 · Payroll Benefits	27,474.61	97,600.00	-70,125.39	28.15%
Total 5000 · Personnel Services	314,423.16	440,600.00	-126,176.84	71.36%
6000 · Material Services				
6001 · Administration/Billing/Overhead				
6005 · Property/Liability Insurance	28,198.96	30,000.00	-1,801.04	94.0%

RIVERGROVE WATER DISTRICT

Revenue & Expense Budget vs. Actual

July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
6006 · Furn & Office Equipment - Admin	0.00	3,400.00	-3,400.00	0.0%
6007 · Bank Service Charges				
6008 · Banner - Check Bank Charges	1,960.69	1,250.00	710.69	156.86%
6010 · Vanco Service Charges	729.50	1,250.00	-520.50	58.36%
6012 · LGIP-SDC Ser Charges-CI Fund	0.00	1.00	-1.00	0.0%
6013 · LGIP-CI Ser Chg-CI Fund	0.80	1.00	-0.20	80.0%
Total 6007 · Bank Service Charges	2,690.99	2,502.00	188.99	107.55%
6018 · Meeting/Food Expense	310.13	1,000.00	-689.87	31.01%
6019 · Office Supplies, Equip, Repair	689.38	2,000.00	-1,310.62	34.47%
6020 · Postage & Shipping	265.76	1,800.00	-1,534.24	14.76%
6025 · Printing & Duplicating	555.99	1,500.00	-944.01	37.07%
6030 · Publications & Elections	623.77	2,000.00	-1,376.23	31.19%
6035 · Rent	15,744.43	18,000.00	-2,255.57	87.47%
6045 · Telephone - Admin	11,811.73	12,000.00	-188.27	98.43%
6050 · Mileage Expenses	0.00	600.00	-600.00	0.0%
6060 · Continued Education	2,077.00	5,000.00	-2,923.00	41.54%
6065 · Dues & Subscriptions	6,350.33	6,000.00	350.33	105.84%
6070 · Fees, License, & Permits	4,542.26	7,500.00	-2,957.74	60.56%
6075 · Water Deposit Refunds	7,537.11	5,000.00	2,537.11	150.74%
6080 · Water Sales Overpay	1,072.65	1,500.00	-427.35	71.51%
6090 · Meter Reading	6,157.91	6,000.00	157.91	102.63%
6095 · Utilities/Office	1,907.91	2,500.00	-592.09	76.32%
6096 · Development Review Deposit Ref	0.00	10,000.00	-10,000.00	0.0%
6099 · Contracted Services - Admin				
6099-0 · Billing	7,544.35	7,500.00	44.35	100.59%
6099-1 · Copier IT	4,695.29	15,000.00	-10,304.71	31.3%
6099-2 · Personnel	0.00	5,000.00	-5,000.00	0.0%
6099-3 · Website	1,512.00	1,800.00	-288.00	84.0%
Total 6099 · Contracted Services - Admin	13,751.64	29,300.00	-15,548.36	46.93%
Total 6001 · Administration/Billing/Overhead	104,287.95	147,602.00	-43,314.05	70.66%
6101 · Operation & Maintenance				
6100 · General Repair & Maintenance	39,688.63	40,000.00	-311.37	99.22%
6105 · Utilities	48,960.79	45,000.00	3,960.79	108.8%
6110 · Small Tools & Equipment	6,815.43	2,500.00	4,315.43	272.62%
6120 · Water Testing	2,005.00	4,000.00	-1,995.00	50.13%
6125 · Truck Maintenance	1,017.76	3,000.00	-1,982.24	33.93%
6130 · Gas & Oil	2,436.00	3,500.00	-1,064.00	69.6%
6135 · Telemetry/Scada	23,928.73	10,000.00	13,928.73	239.29%
6155 · Chemicals	1,988.75	4,200.00	-2,211.25	47.35%
6160 · Contracted Services-Operations	10,277.47	15,000.00	-4,722.53	68.52%
6165 · PPE/Safety Equipment	999.85	2,000.00	-1,000.15	49.99%
6170 · Mobile Radio Phone/Pager Operat	4,680.40	5,000.00	-319.60	93.61%

RIVERGROVE WATER DISTRICT

Revenue & Expense Budget vs. Actual

July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
6185 · Operations -Computer/Equipment	0.00	1,000.00	-1,000.00	0.0%
6190 · Cross Connect Program Supplies	310.30	500.00	-189.70	62.06%
6195 · Meters	9,367.16	5,000.00	4,367.16	187.34%
Total 6101 · Operation & Maintenance	152,476.27	140,700.00	11,776.27	108.37%
6202 · Professional Services				
6208 · Auditor	6,625.00	8,000.00	-1,375.00	82.81%
6209 · Consultants	24,910.00	4,000.00	20,910.00	622.75%
6210 · Engineering (Non-Reimbursable)	33,580.75	150,000.00	-116,419.25	22.39%
6215 · Legal Fees (Non-Reimbursable)	13,355.00	15,000.00	-1,645.00	89.03%
Total 6202 · Professional Services	78,470.75	177,000.00	-98,529.25	44.33%
Total 6000 · Material Services	335,234.97	465,302.00	-130,067.03	72.05%
7000 · Operating Capital Outlay				
7010 · Tool/Equipt/Vehicles/Safety-CO	0.00	5,000.00	-5,000.00	0.0%
7020 · Source of Supply, Pumping-CO	75,117.21			
7040 · Fire Protection & Fire Flows-CO	0.00	35,000.00	-35,000.00	0.0%
Total 7000 · Operating Capital Outlay	75,117.21	40,000.00	35,117.21	187.79%
8000 · Debt Recov./Capital Improvement				
8451 · CI-Standby Power CI Fund	100,414.81	0.00	100,414.81	100.0%
8454 · SDWL#1 Wells Improve Interest	15,360.54	15,361.00	-0.46	100.0%
8455 · SDWL#2 Res 3 Seismic Upgrd Int	61,945.34	61,945.00	0.34	100.0%
8457 · CI Dist.Main Projects	61,421.98	300,000.00	-238,578.02	20.47%
8461 · SDC -Standby Power-CI Fund	12,284.19	0.00	12,284.19	100.0%
8464 · SDWL#1 Wells Improve Principal	38,053.72	38,054.00	-0.28	100.0%
8465 · SDWL#2 Res 3 Seismic Upgrd Prin	71,073.23	71,073.00	0.23	100.0%
8467 · Water Main Replacement Projects	7,514.02	32,700.00	-25,185.98	22.98%
Total 8000 · Debt Recov./Capital Improvement	368,067.83	519,133.00	-151,065.17	70.9%
Total Expense	1,092,843.17	1,465,035.00	-372,191.83	74.6%
Net Ordinary Income	150,960.48	-300,335.00	451,295.48	-50.26%
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	150,960.48	-92,335.00	243,295.48	-163.49%



Jarrard, Seibert, Pollard & Co. LLC

Certified Public Accountants

1800 Blankenship Rd., Suite 450
West Linn, OR 97068-4198
503-723-7600 503-723-5100 FAX

July 9, 2024

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

We are engaged to audit the financial statements of the governmental activities and the major fund of Rivergrove Water District for the year ended June 30, 2024. Professional standards require that we provide you with the following information related to our audit engagement.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

We have been engaged to report on supplementary information (combining statements and budgetary comparison schedules, which accompany the financial statements. Our responsibility for this supplementary information, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

We have not been engaged to report on your MD&A, which accompany the financial statements. Our responsibility with respect to this other information in documents containing the audited financial statements and auditor's report does not extend beyond the financial information identified in the report. We have no responsibility for determining whether this other information is properly stated. This other information will not be audited and we will not express an opinion or provide any assurance on it.

Planned Scope, Timing of the Audit, Significant Risks, and Other

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will

also communicate any internal control related matters that are required to be communicated under professional standards.

We have identified the following significant risks of material misstatement as part of our auditing planning:

According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks.

We are also required to communicate with those charged with governance the following:

- We will be auditing the financial statements of Rivergrove Water District in accordance with U.S. generally accepted auditing standards which are prepared in accordance with accounting principles generally accepted in the preparation of financial statements on the cash basis of accounting.
- Substantive procedures will be performed at year end.
- We will be confirming cash and investment accounts and debt as of June 30, 2024.
- Risk assessment procedures will be performed and updated in July, 2024. These procedures include obtaining an understanding of Rivergrove Water District and its environment including industry, regulatory, and other external factors, the nature of the District, objectives and strategies and related business risks that may result in a material misstatement of the District's financial statements, measurement and review of the financial performance of the District and the internal control of the District.
- We will establish a materiality level for the financial statements taken as a whole when establishing the overall audit strategy for the audit. The need to establish planning materiality is directly related to our objective of obtaining reasonable assurance of detecting misstatements that we believe could be large enough individually and in the aggregate, to be quantitatively material to the financial statements. We will determine a materiality benchmark appropriate based on the nature and circumstances of the current engagement.
- We are providing nonattest services as part of the audit (drafting financial statements and related footnotes) and as such the provisions of Ethics Interpretation 101-3, *Performance of Nonattest Services*, must be followed to maintain our independence. The Interpretation requires you to perform certain functions in connection with the nonattest services. In regards to the nonattest services previously mentioned, your responsibilities include –
 - Making management decisions and performing all management functions.
 - Designating an individual with suitable skill, knowledge, or experience to oversee the services.
 - Evaluating the adequacy and results of the services performed.
 - Accepting responsibility for the results of the services.
- We expect to complete our procedures by July, 2024 and issue all reports and communications by September, 2024.

This information is intended solely for the 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 & Co.
Jarrard, Seibert, Pollard & Company, LLC
Certified Public Accountants

**Election of Board Officers
Rivergrove Water District
2024/2025**

In accordance with the Board Policy Handbook, Section 2.2, *“At the first meeting in July of each year, the Board shall elect from its members the officer for the year then begun”*

Chair: _____

1st Nomination Motion: _____

2nd Nomination Motion: _____

Ayes:

Nays:

Secretary: _____

1st Nomination Motion: _____

2nd Nomination Motion: _____

Ayes:

Nays:

Treasurer: _____

1st Nomination Motion: _____

2nd Nomination Motion: _____

Ayes:

Nays:



Annual Review of District Board Policy Handbook

Procedure: The Rivergrove Water District Board of Commissioners has established a procedure that each Commissioner acknowledge they have reviewed the District's current Board Policy Handbook and commit to adherence to the Board policies contained within. Each Commissioner will complete the form within one month after the Board's initial adoption of this procedure and repeated annually thereafter, with the form completed by each Commissioner and submitted to the Board President no later than the date of the regularly scheduled Board meeting in July of each year. A new Commissioner will complete and submit the form within one month after appointment to the Board.

I hereby acknowledge I have reviewed the District Board Policy Handbook as adopted by **Resolution 2022-01, Annual Review of District Board Policy Handbook, on February 28th, 2022** and I commit to adhering to these policies while I am in office.

Commissioner: _____
Printed Name

Signature: _____

Date: _____