



Roseburg Urban Sanitary Authority
1297 N.E. Grandview Drive
Roseburg, OR 97470

**MINUTES OF THE REGULAR BOARD MEETING
OF THE BOARD OF DIRECTORS OF
ROSEBURG URBAN SANITARY AUTHORITY**

Board Vice-Chair Rob Lieberman, called the regular monthly Board Meeting to order at 4:00 p.m. on May 8, 2024. The Board Meeting was held in-person and remotely broadcast by Zoom® Meeting.

ROLL CALL

Directors

Present: Board Chair John Dunn, Board Vice-Chair Rob Lieberman, Kelsey Wood & David Campos

Absent: Tom Dole

Others present: General Manager Jim Baird, Finance Director Christine Morris, Office Assistant II Harmony Williams, Engineering Technician III Ryon Kershner, Collections Superintendent Steve Lusch & Jacobs Interim Project Manager Caleb Trammell

Consideration of the April 10, 2024 Board Meeting Minutes

Kelsey Wood moved to approve the minutes for the April 10, 2024 Roseburg Urban Sanitary Authority monthly Board Meeting.
John Dunn seconded the motion.
The motion passed unanimously.

Auditor's Report to the Board

Cody Savey of Isler Certified Public Accountants & Business Advisors presented the Board with the audit report for the fiscal year ending June 30, 2023.

Jacobs Amendment No. 2 – Agreement for Wastewater Facilities Operation

Staff presented the Board with Jacobs Amendment No. 2 to the Amended and Restated Agreement for Wastewater Facilities Operations, Maintenance and Management Services.

Kelsey Wood moved to Approve Jacobs Amendment No. 2.
David Campos seconded the motion.
The motion passed unanimously.

General Managers Report

North Deer Creek Trunk Rehabilitation Project

The contractor, Titan Utilities, is working on completing the outstanding items on the punch list.

RUSA Office and Garage Reroofing Project

The contractor, Roseburg Roofing and Supply Company, has mobilized to the site. Work will commence as the weather allows.

Umpqua Street Sewer Replacement

The Pre-Construction meeting is set for May 9th with work to start July 15th.

Energy Service Company

Ameresco and RUSA are submitting grant requests to Pacific Power (Blue Sky Grant) and the Oregon Department of Energy (Community Renewable Energy Grant).

Kelsey Wood made a motion to have Board Chair John Dunn sign a statement of support for RUSA to submit grant requests to the Oregon Department of Energy.

David Campos seconded the motion.

The motion passed unanimously.

Waste Thickening Project

The engineering team has completed the draft of the waste thickening evaluation. Staff are reviewing the document and will make comments before the document is final.

Bisulfite SCADA System

The Pre-Construction meeting was held April 26th. The contractor, Sims Electric, is working on submittals for approval and construction of the project.

Jacobs Plant Operations Report

Caleb Trammell advised that the treatment facility averaged 95% BOD removal and 96% Total Suspended Solids removal during April. The total Effluent flow was 102.68 million gallons.

Accounts Payable

The Board reviewed the Accounts Payable Report and Addendum for the May 2024 Accounts Payable and addressed questions.

David Campos made a motion to approve the Accounts Payable Report and Addendum as presented.

Kelsey Wood seconded the motion.

The motion passed unanimously.

Other Business

General Manager Jim Baird attended a community meeting regarding adjusting the Urban Growth Boundary. Both Ryon Kershner and Jim Baird have also participated in recent community events to spread awareness of the importance and availability of wastewater careers.

The meeting was adjourned at 5:12 p.m.

Attached Additional Items Presented

Accounts Payable Addendum
Isler CPA May 7, 2024 Letter

Respectfully submitted,



Harmony Williams
Office Assistant II

Accounts Payable

Checks by Date - Detail by Check Date

User: angie
 Printed: 5/8/2024 3:03 PM



Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
52087	C ROSE App #FP-24-009	City of Roseburg Community Development Fees for new equip stc	05/08/2024	681.00
Total for Check Number 52087:				681.00
52088	WATER INV20956	City of Roseburg Bulk water permit and use	05/08/2024	61.12
Total for Check Number 52088:				61.12
52089	IE-ENG 64039	i.e. Engineering, Inc. Engineering Umpqua Street Improvements	05/08/2024	907.50
Total for Check Number 52089:				907.50
52090	LTM 722042	Knife River Materials Rock for Malheur St repair	05/08/2024	102.17
Total for Check Number 52090:				102.17
52094	PPL April 2024 NTS	Pacific Power Power usage at NTS	05/08/2024	2,091.88
Total for Check Number 52094:				2,091.88
52095	GENCHEM 81963	RootX RootX - Chemicals for root treatment in sewer li	05/08/2024	4,790.00
Total for Check Number 52095:				4,790.00
52096	SDAO CHG-10017	Special Districts Insurance Services Remove old electrofusion machine, add new elec	05/08/2024	7.00
Total for Check Number 52096:				7.00
Total for 5/8/2024:				8,640.67
Report Total (7 checks):				8,640.67



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May 7, 2024

Board of Directors

Roseburg Urban Sanitary Authority

Roseburg, Oregon

We have audited the financial statements of the Roseburg Urban Sanitary Authority (RUSA) for the year ended June 30, 2023. 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 September 21, 2023. 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 RUSA are described in Note 1 to the financial statements. As described in Note 1 of the financial statements, RUSA added accounting policies related to subscription based information technology arrangements (SBITA) by adopting Statement of Governmental Accounting Standards No. 96, Subscription-Based Information Technology Arrangements, in 2023. Management evaluated all contracts potentially falling under the scope of 96 and identified no significant contracts. We noted no transactions entered into by RUSA 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. RUSA's financial statements include two estimates for depreciation and an allowance for doubtful accounts. Neither of which have a high risk of future events differing significantly from those expected.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of the Pension Plan in Note IV to the financial statements The information included in the footnote was derived from information from the State of Oregon.

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 clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. 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 RUSA's financial statements.

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 dated April 19, 2024.

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 RUSA'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 each year prior to retention as RUSA's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Schedule of the Proportionate Share of the Net Pension Liability and Schedule of Pension Contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on combining statements and budget to actual schedules, 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 accounting principles generally accepted in the United States of America, 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.

We were not engaged to report on the introductory section, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

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

Very truly yours,

Isler CPA, LLC



Paul Nielson, CPA, a member of the firm
Eugene, Oregon