



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

REGULAR MONTHLY BOARD MEETING
May 8, 2024

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

May 8th, 2024
 RUSA Board Room
 4:00 p.m.

The Board meeting will be held in person and broadcast by Zoom® Meeting. The link to the meeting will be posted on Roseburg Urban Sanitary Authority’s website, rusa-or.org

AGENDA
REGULAR MONTHLY BOARD
MEETING

**Board of
 Directors**

John Dunn, Chair

Rob Lieberman, Vice Chair

David Campos

Tom Dole

Kelsey Wood

1. **Call to Order – John Dunn, Board Chair**
2. **Roll Call**
3. **Audience Participation – In-Person / via Zoom**
4. **Consider Minutes**
 - a) April 10th, 2024, Board Meeting
5. **Presentation of the Audited Financial Statement for Year Ended June 30, 2023**
6. **Amendment No. 2 – Agreement for Wastewater Facilities Operation**
7. **Discussion on Sewer Service Fee (rates) increase**
 - a) Budget Committee Recommendation

8. **General Managers Report**

1. Deer Creek Trunk Rehabilitation Project a. Project Update	4. Energy Service Company a. Project Update
2. Office and Garage Reroofing Project a. Project Update	5. Waste Thickening Project a. Project Update
3. Umpqua Street Sewer Replacement a. Project Update	6. Bisulfite SCADA System a. Project Update

9. **New Developments**
10. **Staff Report**
11. **Jacobs Plant Operations Report**
12. **Accounts Payable**
13. **Other Business**

AMERICANS WITH DISABILITIES ACT NOTICE

Please contact the Authority’s Finance Department, 1297 NE Grandview Dr., Roseburg, OR 97470 or by Phone 541-672-1551 at least 48 hours prior to the scheduled meeting time if you need an accommodation.



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 Chair, John Dunn, called the regular monthly Board Meeting to order at 4:00 p.m. on April 10, 2024. The Board Meeting was held in-person and remotely broadcast by Zoom® Meeting.

ROLL CALL

Directors

Present: Board Vice-Chair Rob Lieberman, Kelsey Wood, David Campos & Tom Dole

Absent: Board Chair John Dunn

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 March 15, 2024 Board Meeting Minutes

David Campos moved to approve the minutes for the March 15, 2024 Roseburg Urban Sanitary Authority monthly Board Meeting.
 Kelsey Wood seconded the motion.
 The motion passed unanimously.

2024-2025 Budget

Staff continues to look for a Budget Committee member for the open position and prepare the Budget document.

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 contractor, Northcore USA, has received three copies of the contract document. Once RUSA has received the executed contracts, we will schedule a pre-construction meeting with the contractor.

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).

Waste Thickening Project

The engineering team is finalizing the waste thickening evaluation. The final document is scheduled to be completed soon.

Bisulfite SCADA System

The contractor, Sims Electric, has received three copies of the contract document. Once RUSA has received the executed contracts, we will schedule a pre-construction meeting with the contractor.

Jacobs Plant Operations Report

Caleb Trammell advised that the treatment facility averaged 91% BOD removal and 95% Total Suspended Solids removal during March. The total Effluent flow was 220.70 million gallons.

Accounts Payable

The Board reviewed the Accounts Payable Report and Addendum for the April 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

Staff presented Amendment No. 1 to the Amended and Restated Agreement for Wastewater Facilities Operations, Maintenance and Management Services and an Out of Scope Additional Services letter for 2024 Phosphorus Soil Sampling and Analysis. Both documents were to be signed at the close of the Board Meeting

The meeting was adjourned at 4:49 p.m.

Attached Additional Items Presented

Accounts Payable Addendum

Respectfully submitted,



Harmony Williams
Office Assistant II

Addendum to April 10, 2024 Board packet

Accounts Payable

Checks by Date - Detail by Check Date

User: christine
 Printed: 4/10/2024 2:56 PM



Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
ACH	ASIFLEX A000325824ccIJL	ASIFlex FSA Fees-March	04/10/2024	37.50
Total for this ACH Check for Vendor ASIFLEX:				37.50
52021	BIOMED 105347	bio-MED Testing Services Inc DER Training & New Hire MVR	04/10/2024	98.00
Total for Check Number 52021:				98.00
52022	Bll Pear 859 859	Black Pearl Paving & Excavation Additional work to fix 8" pressure main Emergency Repair 14 inch pressure sewer line	04/10/2024	6,797.76 25,800.00
Total for Check Number 52022:				32,597.76
52023	Chytka 162307	Chytka Pest Control LLC April Pest Control	04/10/2024	40.00
Total for Check Number 52023:				40.00
52024	C ROSE R18889	City of Roseburg WRF-Hydrant testing	04/10/2024	189.00
Total for Check Number 52024:				189.00
52025	WATER INV20794	City of Roseburg March Bulk Water-Permit & Usage	04/10/2024	81.77
Total for Check Number 52025:				81.77
52026	GENEQ 88138	General Equipment Company Vac Truck part-Coupler	04/10/2024	168.23
Total for Check Number 52026:				168.23
52027	Occu 26981	OccuHealth New Hire Vaccinations-J Brady	04/10/2024	215.00
Total for Check Number 52027:				215.00
52028	PPL March 24 NTS	Pacific Power Power usage - 411 LM	04/10/2024	3,880.06
Total for Check Number 52028:				3,880.06
52029	West. Sy 42056	Western Systems Flusher Maintenance-Camel	04/10/2024	3,030.67
Total for Check Number 52029:				3,030.67

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for 4/10/2024:	40,337.99
			Report Total (10 checks):	40,337.99

INTEROFFICE MEMORANDUM

TO: BOARD OF DIRECTORS
FROM: JIM BAIRD, GENERAL MANAGER
SUBJECT: FY 22-23 AUDIT REPORT
DATE: 5/03/24
CC:

Included in the Board packet is the Fiscal Years 2022 – 2023 draft audit report. Cody Savey, Audit Manager Isler CPA, will be in attendance to present the audit report.

ROSEBURG URBAN SANITARY AUTHORITY

Roseburg, Oregon

**FINANCIAL STATEMENTS AND SUPPLEMENTARY
INFORMATION**

YEARS ENDED JUNE 30, 2023 AND 2022

Prepared by:

RUSA Finance Department

Years ended June 30, 2023 and 2022

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INTRODUCTORY SECTION

ROSEBURG URBAN SANITARY AUTHORITY

Board of Directors and Registered Agent

June 30, 2023

CHAIRMAN OF THE BOARD:

Term of Office

John Dunn
1440 SE Brush
Roseburg, OR 97470

7/1/2021 - 6/30/2025

BOARD MEMBERS:

Robert Lieberman
P.O. Box 666
Winchester, OR 97496

7/1/2021 - 6/30/2025

Kelsey Wood
428 NW Garden Valley Blvd.
Roseburg, OR 97470

7/1/2019 - 6/30/2023

Jerry Griese
1940 NW Dogwood
Roseburg, OR 97471

7/1/2019 - 6/30/2023

David Campos
1858 NE Sunset
Roseburg, OR 97471

7/1/2021 - 6/30/2025

REGISTERED AGENT AND OFFICER:

Jim Baird
1297 NE Grandview Drive
Roseburg, OR 97470

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Roseburg Urban Sanitary Authority
Roseburg, Oregon

Opinion

We have audited the accompanying financial statements of the Roseburg Urban Sanitary Authority ("Authority" or "RUSA"), as of and for the years ended June 30, 2023 and 2022, and the related notes to the financial statements, which collectively comprise RUSA's basic 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 financial position of RUSA, as of June 30, 2023, and 2022 and the changes in its financial position and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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 RUSA, 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 opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and 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 opinion. 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 RUSA'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.

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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of proportionate shares of the net pension liability, and the schedule of pension contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise RUSA's basic financial statements. The combining schedules and the budgeted and actual schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 schedules and budgeted and actual schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section, 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.

Report on Other Legal and Regulatory Requirements

In accordance with the Minimum Standards of Audits of Oregon Municipal Corporations, we have issued our report dated April 19, 2024 on our consideration of RUSA'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 provide an opinion on compliance.

By Paul Nielson, a member of the firm
for Isler CPA
April 19, 2024

ROSEBURG URBAN SANITARY AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
Years ended June 30, 2023 and 2022

GASB 34 requires Roseburg Urban Sanitary Authority ("RUSA" or "the Authority") to provide this overview and analysis of its financial activities for the fiscal year, and it should be read in conjunction with the accompanying Basic Financial Statements. All amounts, unless otherwise indicated, are expressed in thousands of dollars (\$1,000).

FINANCIAL HIGHLIGHTS

- The assets of RUSA exceeded its liabilities at the close of June 30, 2023 by \$47,218, an increase of \$1,878. Of this amount, \$13,097 (unrestricted net position) may be used to meet ongoing obligations and \$32,507 is invested in capital assets net of accumulated depreciation.
- Total Operating revenues were \$7,268, an increase of \$246 from the prior year. Operating expenses totaled \$6,072, a decrease of \$112 from the prior year. The difference between operating revenues and operating expenses resulted in operating income of \$1,196.
- RUSA has \$32,507 in capital assets, net of accumulated depreciation. This is a decrease of \$507 from the prior year. RUSA also recognized \$1,687 in depreciation expense in the current fiscal year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to RUSA's Basic Financial Statements. The Basic Financial Statements include the notes to the financial statements. In addition to these statements, this report also contains supplementary information.

RUSA is a self-supporting entity and follows enterprise fund reporting, accordingly, the financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. RUSA's annual report consists of the Balance Sheets, the Statements of Revenues, Expenses and Changes in Net Positions and the Statements of Cash Flows. The Balance Sheets provide information about the financial position of RUSA, including all of its capital assets and long-term liabilities, on the full accrual basis, similar to that used by corporations. The Statements of Revenues, Expenses and Changes in Net Positions present information showing how RUSA's net position has changed as a result of current year operations. Regardless of when cash is affected, all changes in net position are reported when the underlying transactions occur. As a result, there are transactions included that do not affect the cash flow until future fiscal periods. The Statements of Cash Flows present information showing how the Authority's cash balance changed as a result of current year operations. This statement is prepared using the direct method and includes the reconciliation of operating income to net cash provided by operating activities (indirect method).

The notes to the financial statements provide additional information that is essential to a complete understanding of the data provided in the financial statements.

ROSEBURG URBAN SANITARY AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
Years ended June 30, 2023 and 2022

FINANCIAL ANALYSIS

Total assets, liabilities, deferred inflows/outflows of resources, and net position were as follows:

	2023	2022	2021	Change 2022 - 2023	
				Amount	Percent %
Assets:					
Current assets	\$ 15,819	\$ 13,372	\$ 12,512	\$ 2,447	18.3
Noncurrent receivables	566	640	368	(74)	(11.6)
Capital assets (net)	<u>32,507</u>	<u>33,014</u>	<u>32,453</u>	<u>(507)</u>	(1.5)
Total assets	48,892	47,026	45,333	1,866	4.0
Deferred outflow of resources	<u>742</u>	<u>876</u>	<u>577</u>	<u>(134)</u>	(15.3)
Total assets and deferred outflows of resources	<u>49,634</u>	<u>47,902</u>	<u>45,910</u>	<u>1,732</u>	3.6
Liabilities:					
Current liabilities	375	350	293	25	7.1
Net pension liability	<u>1,520</u>	<u>1,191</u>	<u>1,775</u>	<u>329</u>	<u>27.6</u>
Total liabilities	<u>1,895</u>	<u>1,541</u>	<u>2,068</u>	<u>354</u>	23.0
Deferred inflow of resources	<u>521</u>	<u>1,021</u>	<u>191</u>	<u>(500)</u>	(49.0)
Total liabilities and deferred inflows of resources	<u>2,416</u>	<u>2,562</u>	<u>2,259</u>	<u>(146)</u>	3.6
Net position:					
Net investment in capital assets	32,507	33,013	32,453	(506)	(1.5)
Restricted	1,614	1,263	1,397	351	27.8
Unrestricted	<u>13,097</u>	<u>11,064</u>	<u>9,801</u>	<u>2,033</u>	18.4
Total net position	<u>\$ 47,218</u>	<u>\$ 45,340</u>	<u>\$ 43,651</u>	<u>\$ 1,878</u>	4.1

Total assets increased for this fiscal year by \$1,866. Current assets increased by \$2,447 mainly as a result of an increase of \$2,389 in cash.

Total liabilities increased by \$354 from last year. The increases are primarily related to an increase of \$328 to the net pension liability.

Net position may serve as a useful indicator of RUSA's financial position. As of June 30, 2023, assets exceeded liabilities by \$47,218, a 4.1 percent increase over the prior period. Investment in capital assets are considered unavailable for current expenditure and accounts for 68.8 percent of the total net position (72.8 percent of total net position at June 30, 2022). Unrestricted net position accounts for 27.7 percent of the total net position (24.4 percent of the total net position at June 30, 2022). Unrestricted assets are normally the part of net position used to finance day-to-day operations without constraints established by debt covenants or other legal requirements. Restricted net position represents assets set aside for future system development.

ROSEBURG URBAN SANITARY AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
Years ended June 30, 2023 and 2022

FINANCIAL ANALYSIS, continued

The following schedule presents a summary of revenues, expenses and increase in net position for the Authority and the amount and percentage change from 2022 to 2023.

	2023	2022	2021	Change 2022 - 2023	
				Amount	Percent %
Operating revenues:					
User service fees	\$ 7,185	\$ 6,898	\$ 6,673	\$ 287	4.2
Other revenues	<u>83</u>	<u>124</u>	<u>105</u>	<u>(41)</u>	(33.1)
Total operating revenues	7,268	7,022	6,778	246	3.5
Nonoperating revenues:					
Grants	46	10	-	36	N/A
Gain (loss) on sale of assets	6	2	86	4	200.0
Interest income	<u>422</u>	<u>88</u>	<u>89</u>	<u>334</u>	379.5
Total nonoperating revenues	<u>474</u>	<u>100</u>	<u>175</u>	<u>374</u>	374.0
Total revenues	<u>7,742</u>	<u>7,122</u>	<u>6,953</u>	<u>620</u>	8.7
Operating expenses:					
Personal services	1,926	1,826	1,945	100	5.5
Materials and services	2,459	2,443	2,598	16	0.7
Depreciation	<u>1,687</u>	<u>1,691</u>	<u>1,684</u>	<u>(4)</u>	(0.2)
Total operating expenses	6,072	5,960	6,227	112	1.9
Change in net position before contributions	1,670	1,162	726	508	43.7
Capital contributions	<u>208</u>	<u>528</u>	<u>946</u>	<u>(320)</u>	(60.6)
Change in net position	1,878	1,690	1,672	188	11.1
Net position-beginning	<u>45,340</u>	<u>43,650</u>	<u>41,978</u>	<u>1,690</u>	3.9
Net position-ending	<u>\$ 47,218</u>	<u>\$ 45,340</u>	<u>\$ 43,650</u>	<u>\$ 1,878</u>	4.1

Total operating revenues were comparable to the prior period. Other revenues consist of miscellaneous collection service fees, title clearance fees and other miscellaneous income. Operating expenses increased by 1.9 percent as compared to the prior period. Personal services increased by 5.5 percent due a temporary decrease in staff in the collection department due to staffing turnover.

Total nonoperating revenues and expenses decreased primarily due to fewer sales of capital assets.

Capital contributions decreased 60.6 percent due primarily to fewer system development charges received during the year.

ROSEBURG URBAN SANITARY AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
Years ended June 30, 2023 and 2022

CAPITAL ASSETS

At June 30, 2023, RUSA had \$32,507 invested in a broad range of capital assets, including land, buildings, machinery, pump stations, reservoirs, distribution systems and construction in progress. For the year ended June 30, 2023, RUSA had \$1,181 in additions.

Depreciation expense was \$1,687 and \$1,691 for the years ended June 30, 2023 and 2022, respectively.

RUSA's Capital Assets (net of depreciation)

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Land	\$ 768	\$ 768	\$ 768
Construction in progress	760	41	239
Collection system and pump station	21,210	21,563	19,979
Treatment plants	8,666	9,367	10,092
Office building and rental houses	129	154	180
Equipment	<u>974</u>	<u>1,121</u>	<u>1,195</u>
Total	<u>\$ 32,507</u>	<u>\$ 33,014</u>	<u>\$ 32,453</u>

Additional information on RUSA's capital assets can be found in the notes to the financial statements in the note titled Capital assets.

REQUEST FOR INFORMATION

Our financial report is designed to provide our ratepayers and creditors with an overview of RUSA's finances. If you have any questions about this report or need any clarification of information please contact the Finance Department at the Roseburg Urban Sanitary Authority. Our address is: 1297 NE Grandview, Roseburg, Oregon 97470.

BASIC FINANCIAL STATEMENTS

ROSEBURG URBAN SANITARY AUTHORITY

draft

Balance Sheets

June 30, 2023 and 2022

	2023	2022
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 14,732,895	\$ 12,343,970
Receivables:		
Sewer service charges (net of allowance of \$7,500 for 2023 and 2022)	568,142	543,014
Interest	41,027	36,248
SDC	72,762	72,762
Prepaid expenses	177,448	163,038
Taxes Receivable (net of allowance of \$1,120 for 2023 and 2022)	226,578	212,920
Total current assets	15,818,852	13,371,952
Noncurrent assets:		
SDC receivables	538,203	612,795
Assessments receivable	27,570	27,570
Capital assets - net	32,507,426	33,013,596
Total noncurrent assets	33,073,199	33,653,961
Total assets	48,892,051	47,025,913
DEFERRED OUTFLOW OF RESOURCES		
Deferred outflow of resources related to pensions	742,401	876,470
Total assets and deferred outflow of resources	\$ 49,634,452	\$ 47,902,383
LIABILITIES		
Current liabilities:		
Accounts payable	\$ 267,398	\$ 261,450
Accrued payroll liability	107,214	88,392
Total current liabilities	374,612	349,842
Noncurrent liabilities:		
Net pension liability	1,519,917	1,190,944
Total liabilities	1,894,529	1,540,786
DEFERRED INFLOW OF RESOURCES		
Deferred inflow of resources related to pensions	521,426	1,021,221
NET POSITION		
Net investment in capital assets	32,507,426	33,013,596
Restricted for future development, collection system	981,563	753,995
Restricted for future development, treatment plant	632,096	509,060
Unrestricted	13,097,412	11,063,725
Total net position	47,218,497	45,340,376
Total liabilities, deferred inflow of resources and net position	\$ 49,634,452	\$ 47,902,383

See accompanying notes to financial statements.

ROSEBURG URBAN SANITARY AUTHORITY

Statements of Revenues, Expenses and Changes in Net Position

Years ended June 30, 2023 and 2022

	2023	2022
Operating revenues:		
User service fees	\$ 7,184,969	\$ 6,897,819
Other revenue	83,391	124,443
Total operating revenues	7,268,360	7,022,262
Operating expenses:		
Personal services	1,925,722	1,825,935
Materials and services	2,459,229	2,442,865
Depreciation	1,687,208	1,691,378
Total operating expenses	6,072,159	5,960,178
Operating income (loss)	1,196,201	1,062,084
Nonoperating revenues and expenses		
Investment earnings	422,666	87,864
Gain (loss) on sale of capital assets	5,658	2,045
Grants	45,732	10,000
Total nonoperating revenue and expenses	474,056	99,909
Income (loss) before contributions	1,670,257	1,161,993
Capital contributions:		
System development charges	207,864	528,479
Total capital contributions	207,864	528,479
Change in net position	1,878,121	1,690,472
Net position - beginning of year	45,340,376	43,649,904
Net position - end of year	\$ 47,218,497	\$ 45,340,376

See accompanying notes to financial statements.

ROSEBURG URBAN SANITARY AUTHORITY

Statements of Cash Flows

Years ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Cash flows from operating activities:		
Receipts from customers and users	\$ 7,224,795	\$ 7,097,789
Payments to suppliers	(2,467,691)	(2,355,082)
Payments to employees	<u>(1,943,653)</u>	<u>(1,882,961)</u>
Net cash provided by operating activities	<u>2,813,451</u>	<u>2,859,746</u>
Cash flows from capital and related financing activities:		
Acquisition and construction of capital assets	(1,181,038)	(2,251,506)
Connection fees and other capital contributions	282,457	224,213
Proceeds from sale of capital assets	5,658	2,045
Proceeds from grants	<u>45,731</u>	<u>10,000</u>
Net cash used by capital and related financing activities	<u>(847,192)</u>	<u>(2,015,248)</u>
Cash flows from investing activities:		
Interest received on investments	<u>422,666</u>	<u>87,864</u>
Net increase (decrease) in cash and cash equivalents	2,388,925	932,362
Cash and cash equivalents, July 1	<u>12,343,970</u>	<u>11,411,608</u>
Cash and cash equivalents, June 30	<u>\$ 14,732,895</u>	<u>\$ 12,343,970</u>
Reconciliation of operating income (loss) to net cash provided by operating activities:		
Operating income (loss)	\$ 1,196,201	\$ 1,062,084
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation	1,687,208	1,691,378
Net change in pension liability and deferrals	(36,753)	(53,479)
Changes in operating assets and liabilities:		
Change in receivables	(43,565)	75,526
Prepaid expenses	(14,410)	(10,040)
Due from OMI	-	38,810
Accrued payroll liabilities	18,822	(3,547)
Accounts payable	<u>5,948</u>	<u>59,014</u>
Net cash provided by operating activities	<u>\$ 2,813,451</u>	<u>\$ 2,859,746</u>

See accompanying notes to financial statements.

ROSEBURG URBAN SANITARY AUTHORITY

Notes to Financial Statements

June 30, 2023 and 2022

I. Summary of significant accounting policies

A. Reporting entity

The Roseburg Urban Sanitary Authority ("Authority" or "RUSA") was formed pursuant to ORS Chapter 198 and ORS Chapter 450. It is a sanitary authority created by popular vote on March 29, 1983. At this same election, a Board of Directors was elected to serve as the governing body for two and four year terms, to be determined by lot. On April 13, 1983, the Board of Commissioners of Douglas County ordered the formation of the Authority and directed certification of the Board of Directors.

The facilities, systems, and equipment of the North Umpqua Sanitary District and the North Roseburg Sanitary District were transferred to the Authority as were the City of Roseburg's sewage collection and treatment system.

RUSA became functional July 1, 1983, under a budget adopted for the fiscal year 1983-1984. The Authority assumed the operation and maintenance of the entire collection systems and treatment plants formerly operated and maintained by the City of Roseburg, the North Umpqua Sanitary District, and the North Roseburg Sanitary District and now performs sewer collection and treatment of waste for those customers located within their boundaries.

B. Basis of accounting

The Authority maintains its accounting records in accordance with generally accepted accounting standards for proprietary funds. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing or delivering goods in connection with a proprietary fund's ongoing operations. The principal operating revenues of the Authority are monthly user service fees. User service fees are recorded as revenue when earned. Operating expenses include costs that are directly related to the operation and maintenance of the collection systems as well as administrative expenses and depreciation on capital assets. Revenues and expenses related to financing systems development and other activities are reflected as nonoperating.

The Authority's accounting records are maintained on a fund accounting basis required for budgetary reporting by the State of Oregon, but for financial reporting purposes the financial statements are presented as a single consolidated operating utility enterprise. The nature and purpose of these funds are as follows:

The General fund is the operating fund of the Authority. It is used to account for all financial resources except those required to be accounted for in another fund. The primary source of revenue is sewer fees. The primary expenses are personal services and other operating costs.

The Infrastructure Replacement Reserve fund is used to fund major infrastructure replacement projects as identified by the master plan and authorized by the Board of Directors. Revenue consists of sewer fees and transfers from the General fund.

The Asset Acquisition and Replacement fund is used to provide a place to build a reserve for future major asset acquisition and/or asset replacement which are projected. The intent is to transfer, in the future, from this fund to the appropriate fund where an asset is to be budgeted and acquired. The primary source of revenue is sewer fees.

The Plant Equipment Replacement fund is used to account for wastewater treatment plant equipment replacement. Revenue consists of transfers from the General fund and interest earned.

ROSEBURG URBAN SANITARY AUTHORITY

Notes to Financial Statements

June 30, 2023 and 2022

I. Summary of significant accounting policies (continued)

B. Basis of accounting (continued)

The Administration Building fund was established to account for monies designated for construction, expansion, or improvement of the administrative building and grounds.

The Treatment Plant Expansion Reserve fund was established to account for money that is used for treatment plant expansion. The primary sources of revenue are system development charges and interest earned.

The Collection System Expansion fund is used for the deposit of collection system development funds. These monies are restricted to expansion of capacity in the collection system. The primary sources of revenue are system development charges and interest earned.

C. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of revenues, expenses, and ending net position during the reporting period. Actual results could differ from those estimates.

D. Assets, liabilities, and net position

1. Cash and cash equivalents

The Authority's cash and cash equivalents are considered to be cash on hand, demand deposits and all amounts in the State of Oregon Local Government Investment Pool (LGIP).

The Authority is legally authorized to invest in the types of investments listed in Oregon Revised Statutes section 294.035. RUSA's investments consist of certificates of deposit and balances in the LGIP, all of which are authorized by Oregon Revised Statutes and are considered cash equivalents by the Authority.

2. Receivables

Sewer service charges receivable includes all monthly charges due for services provided through June 30. An allowance of \$7,500 has been established for estimated vacancy credits. On July 1 of each year, the Authority turns over delinquent accounts to the Douglas County Assessor for certification on the property tax rolls. The Douglas County Assessor, in turn, collects and remits them back to the Authority. The Authority estimates that \$1,120 of the amount certified will be uncollectible. The balance of delinquent accounts turned over to the Assessor but not yet collected was \$226,578 and \$212,920 at June 30, 2023 and 2022 respectively.

Assessments and SDC receivables represent the uncollected amounts levied against benefited property for the cost of local improvements. Assessments and SDCs are recorded as a receivable and nonoperating revenue at the time the property owners are assessed for the improvement. Because the assessments are liens against the benefited property, an allowance for uncollectible amounts is not deemed necessary. Assessments are payable over twenty years and currently bear interest of 5.3%. Terms of SDCs agreements vary. SDC receivables for the year ended June 30, 2023 are payable over ten years and currently bear interest of 4.4%.

ROSEBURG URBAN SANITARY AUTHORITY

Notes to Financial Statements

June 30, 2023 and 2022

I. Summary of significant accounting policies (continued)

D. Assets, liabilities, and net position (continued)

3. Capital assets

Capital assets are defined by the Authority as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets purchased or constructed by the Authority are recorded at cost. The facilities, systems, and equipment of the North Umpqua Sanitary District and the North Roseburg Sanitary District, and the facilities, system, and equipment used in operating a sewage collection and treatment system by the City of Roseburg were contributed to the Authority by the respective entities. These contributed assets were recorded at estimated historical cost on the date of the transfer. Subsequent donated capital assets are recorded at their acquisition value on the date contributed.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Capital assets are depreciated using the straight line method over the following estimated useful lives:

Assets	Years
Buildings - administrative office	40
Sewer system - collection and treatment facilities	40 - 50
Equipment	5
Regional wastewater treatment facility:	
Buildings	30 - 50
Equipment	5 - 30
Computer equipment	5

4. Prepaid expenses

These balances arise from paying invoices in the current fiscal year that are included in the budget of the next fiscal year at which time the expenditure/expense will be recognized as consumed.

5. Compensated absences

It is the Authority's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the Authority does not have a policy to pay any amounts when employees separate from service. All vacation pay is accrued when incurred.

6. Subscription Based IT Arrangements (SBITA)

The Authority recognizes a subscription asset and liability at the inception of the agreement. Future payments are discounted to present value using an appropriate interest rate determined by Authority management. The subscription asset is amortized over the life of the contract using a systematic and rational approach. The subscription liability is reduced by payments made with a portion being allocated to principal and interest. The Authority has analyzed all contracts potentially meeting the definition of a SBITA and determined no contracts are required to be reported as SBITAs for the period ending June 30, 2023.

ROSEBURG URBAN SANITARY AUTHORITY

Notes to Financial Statements

June 30, 2023 and 2022

I. Summary of significant accounting policies (continued)

D. Assets, liabilities, and net position (continued)

7. Deferred Outflows/Inflows of Resources

In addition to assets, the balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense) until then. The Authority has one item that qualifies for reporting in this category. It is the deferred amounts relating to pensions. This amount is deferred and recognized as an outflow of resources in the period when the Authority recognizes pension expense.

In addition to liabilities, the balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The Authority has one item that qualifies for reporting in this category, the deferred amounts related to pensions. This amount is deferred and recognized as an inflow of resources in the period when the Authority recognizes pension income.

A detailed description of these accounts and how they are calculated are discussed in note IV.C.

8. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Oregon Public Employees Retirement System (OPERS) and additions to/deductions from OPERS's fiduciary net position have been determined on the same basis as they are reported by OPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

9. Net Position

Net position is defined as the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources in the Authority's financial statements.

Proprietary fund net position comprises the various net earnings from operations, non-operating revenues, expenses and contributions of capital. Net position is classified in the following three categories:

Net Investment in capital assets - all capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted net position - assets with external constraints placed on their use by creditors, grantors, contributors, or laws and regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position- all other net position.

When both restricted and unrestricted resources are available for use in proprietary funds, it is the Authority's policy to use restricted resources first, then unrestricted resources as they are needed.

For the years ended June 30, 2023 and June 30, 2022, \$1,613,659 and \$1,263,055 was reported as restricted net position due to restrictions placed on use of system development charges (SDC) through Oregon Law.

ROSEBURG URBAN SANITARY AUTHORITY

Notes to Financial Statements

June 30, 2023 and 2022

II. Stewardship, compliance, and accountability

A. Budget information

The Authority adopts a budget for all funds. The resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. The Authority made appropriations in the following categories:

- Administration and engineering, treatment, collection, finance, contingency and fund transfers in the General fund.
- Capital outlay and transfers to other funds in the Infrastructure Replacement Reserve, Plant Equipment Replacement, Treatment Plant Expansion, Collection System Expansion, and Administrative Building funds.

The budget document is required to contain more specific, detailed information for the above mentioned expenditure categories. Unexpended additional resources may be added to the budget through use of a supplemental budget. A supplemental budget requires hearings before the public, publication in newspapers, and approval by the Board of Directors. Original and supplemental budgets may be modified by the use of appropriation transfers between levels of control. Such transfers require approval by the Board. No supplemental budget was prepared and approved in the two fiscal years ended June 30, 2023 and 2022. Appropriations lapse as of year-end.

A budget is prepared and legally adopted for all the funds on the modified accrual basis of accounting.

III. Detailed notes

A. Cash and cash equivalents

Cash and cash equivalents at June 30 are comprised of:

	<u>2023</u>	<u>2022</u>
Cash on hand	\$ 500	\$ 500
Deposits with Financial Institutions	326,619	445,579
Local Government Investment Pool	<u>14,405,776</u>	<u>11,897,891</u>
Total cash and cash equivalents	<u>\$ 14,732,895</u>	<u>\$ 12,343,970</u>

State statutes govern the Authority's cash management policies, because the Authority does not have an official investment policy. State statutes authorize the Authority to invest in the Oregon State Treasurer's Local Government Investment Pool, time certificates of deposit, U.S. Government Treasury Obligations, and obligations of the United States and its agencies and instrumentalities.

The Oregon State Treasurer maintains the Oregon Short Term Fund (OSTF), of which the Local Government Investment Pool (LGIP) is a part. Participation by local governments is voluntary. The State of Oregon investment policies are governed by statute and the Oregon Investment Council. In accordance with Oregon Statutes, funds are invested as a prudent investor would do, exercising reasonable care, skill and caution. LGIP was created to offer a short-term investment alternative to Oregon local governments and it is not registered with the U.S. Securities and Exchange Commission. The investments are regulated by the OSTF and approved by the Oregon Investment Council (ORS 294.805 to 294.895). The OSTF financial statements are available at <http://www.ost.state.or.us/>.

Credit risk: The LGIP is not rated by any national rating service.

Interest rate risk: The weighted-average maturity of LGIP is less than one year.

Custodial credit risk. Custodial credit risk is the risk that in the event of a bank failure, the Authority's

ROSEBURG URBAN SANITARY AUTHORITY

Notes to Financial Statements

June 30, 2023 and 2022

III. Detailed notes (continued)

A. Cash and cash equivalents (continued)

deposits may not be returned to it. Deposits with financial institutions include bank demand deposits. Cash, except for cash held at the Authority, is covered by federal depository insurance (FDIC) or by collateral held in a multiple financial institution collateral pool called the Public Funds Collateralization Program (PFCP) administered by the Office of the State Treasurer for the State of Oregon. As of June 30, 2023 and 2022, none of the Authority's bank balances were exposed to credit risk.

B. Capital assets

Capital asset activity for the year ended June 30, 2023 was as follows:

	<u>2022</u>	<u>Additions</u>	<u>Transfers and Retirements</u>	<u>2023</u>
Capital assets not being depreciated:				
Land	\$ 767,601	\$ -	\$ -	\$ 767,601
Construction in progress	<u>41,258</u>	<u>723,418</u>	<u>(4,500)</u>	<u>760,176</u>
Total capital assets not being depreciated	<u>808,859</u>	<u>723,418</u>	<u>(4,500)</u>	<u>1,527,777</u>
Capital assets being depreciated:				
Collection system and pump station	39,254,130	268,914	-	39,523,044
Treatment plants	28,884,927	79,798	4,500	28,969,225
Office building and rental houses	862,793	-	-	862,793
Equipment	<u>2,969,564</u>	<u>108,908</u>	<u>-</u>	<u>3,078,472</u>
Total capital assets being depreciated	<u>71,971,414</u>	<u>457,620</u>	<u>4,500</u>	<u>72,433,534</u>
Less accumulated depreciation for:				
Collection system and pump station	(17,691,253)	(621,522)	-	(18,312,775)
Treatment plants	(19,517,895)	(785,502)	-	(20,303,397)
Office building and rental houses	(708,909)	(24,658)	-	(733,567)
Equipment	<u>(1,848,620)</u>	<u>(255,526)</u>	<u>-</u>	<u>(2,104,146)</u>
Total accumulated depreciation	<u>(39,766,677)</u>	<u>(1,687,208)</u>	<u>-</u>	<u>(41,453,885)</u>
Total capital assets, being depreciated, net	<u>32,204,737</u>	<u>(1,229,588)</u>	<u>4,500</u>	<u>30,979,649</u>
Total capital assets, net	<u>\$ 33,013,596</u>	<u>\$ (506,170)</u>	<u>\$ -</u>	<u>\$ 32,507,426</u>

ROSEBURG URBAN SANITARY AUTHORITY

Notes to Financial Statements

June 30, 2023 and 2022

III. Detailed notes (continued)

B. Capital assets, (continued)

Capital asset activity for the year ended June 30, 2022 was as follows:

	<u>2021</u>	<u>Additions</u>	<u>Transfers and Retirements</u>	<u>2022</u>
Capital assets not being depreciated:				
Land	\$ 767,601	\$ -	\$ -	\$ 767,601
Construction in progress	<u>238,533</u>	<u>16,915</u>	<u>(214,190)</u>	<u>41,258</u>
Total capital assets not being depreciated	<u>1,006,134</u>	<u>16,915</u>	<u>(214,190)</u>	<u>808,859</u>
Capital assets being depreciated:				
Collection system and pump station	37,052,553	1,987,387	214,190	39,254,130
Treatment plants	28,810,107	74,820	-	28,884,927
Office building and rental houses	862,793	-	-	862,793
Equipment	<u>2,797,180</u>	<u>172,384</u>	<u>-</u>	<u>2,969,564</u>
Total capital assets being depreciated	<u>69,522,633</u>	<u>2,234,591</u>	<u>214,190</u>	<u>71,971,414</u>
Less accumulated depreciation for:				
Collection system and pump station	(17,073,116)	(618,137)	-	(17,691,253)
Treatment plants	(18,717,880)	(800,015)	-	(19,517,895)
Office building and rental houses	(682,420)	(26,489)	-	(708,909)
Equipment	<u>(1,601,883)</u>	<u>(246,737)</u>	<u>-</u>	<u>(1,848,620)</u>
Total accumulated depreciation	<u>(38,075,299)</u>	<u>(1,691,378)</u>	<u>-</u>	<u>(39,766,677)</u>
Total capital assets, being depreciated, net	<u>31,447,334</u>	<u>543,213</u>	<u>214,190</u>	<u>32,204,737</u>
Total capital assets, net	<u>\$ 32,453,468</u>	<u>\$ 560,128</u>	<u>\$ -</u>	<u>\$ 33,013,596</u>

ROSEBURG URBAN SANITARY AUTHORITY

Notes to Financial Statements

June 30, 2023 and 2022

III. Detailed notes (continued)

C. Long-term liabilities

A summary of the changes in long-term liabilities for the year ended June 30, 2023 follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Compensated absences	\$ 84,828	\$ 146,474	\$ (129,709)	\$ 101,593	\$ 101,593 *
Pension liability	<u>1,190,944</u>	<u>328,973</u>	<u>-</u>	<u>1,519,917</u>	<u>-</u>
Total long-term liabilities	<u>\$ 1,275,772</u>	<u>\$ 475,447</u>	<u>\$ (129,709)</u>	<u>\$ 1,621,510</u>	<u>\$ 101,593</u>

*The current portion of compensated absences is reported in Accrued payroll liability on the balance sheet.

A summary of the changes in long-term liabilities for the year ended June 30, 2022 follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Compensated absences	\$ 87,976	\$ 127,386	\$ (130,534)	\$ 84,828	\$ 84,828
Pension Liability	<u>1,774,811</u>	<u>-</u>	<u>(583,867)</u>	<u>1,190,944</u>	<u>-</u>
Total long-term liabilities	<u>\$ 1,862,787</u>	<u>\$ 127,386</u>	<u>\$ (714,401)</u>	<u>\$ 1,275,772</u>	<u>\$ 84,828</u>

IV. Other information

A. Risk management

The Authority is exposed to various risks of loss during the ordinary course of business. To mitigate the risk of loss, various commercial insurance policies have been purchased and are reviewed for adequacy by management annually. There have been no significant changes in coverage nor have any settlements exceeded insurance coverage in the past three years.

B. Concentrations

Operations Management International, Inc. (OMI) manages, operates, and maintains the regional waste water treatment plant so that the effluent discharged from the project meets the requirements specified in the National Pollutant Discharge Elimination System ("NPDES") permit. The extended agreement ends July 1, 2023. Amounts paid to OMI for the contracted services were \$1,603,156 and \$1,577,225 for the years ended June 30, 2023 and 2022, respectively.

ROSEBURG URBAN SANITARY AUTHORITY

Notes to Financial Statements

June 30, 2023 and 2022

IV. Other information (continued)

C. Pension Plan

Plan Description

Employees of the Authority are provided with pensions through the Oregon Public Employees Retirement System ("OPERS"), a cost-sharing multiple employer defined benefit pension plan. The Oregon Legislature has delegated authority to the Public Employees Retirement Board to administer and manage the system. All benefits of the System are established by the legislature pursuant to ORS Chapters 238 and 238A. Tier One/Tier Two Retirement Benefit plan, established by ORS Chapter 238, is closed to new members hired on or after August 29, 2003. The Pension Program, established by ORS Chapter 238A, provides benefits to members hired on or after August 29, 2003. OPERS issues a publicly available Comprehensive Annual Financial Report and Actuarial Valuation that can be obtained at http://www.oregon.gov/pers/Pages/section/financial_reports/financials.aspx

Benefits Provided

1. Tier One/Tier Two Retirement Benefit (ORS Chapter 238)

Pension Benefits

The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer. General service employees may retire after reaching age 55. Tier One general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Tier Two members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

Death Benefits

Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following conditions are met:

- the member was employed by a PERS employer at the time of death,
- the member died within 120 days after termination of PERS-covered employment,
- the member died as a result of injury sustained while employed in a PERS-covered job, or
- the member was on an official leave of absence from a PERS-covered job at the time of death.

Disability Benefits

A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 when determining the monthly benefit.

ROSEBURG URBAN SANITARY AUTHORITY

Notes to Financial Statements

June 30, 2023 and 2022

IV. Other information (continued)

C. Pension Plan (continued)

Benefit Changes

After retirement members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes (COLA). Under current law, the cap on the COLA for creditable service earned before October 2013 is 2.0 percent. The COLA for creditable service after October 2013 is calculated at 1.25 percent on the first \$60,000 of annual benefit and 0.15 percent on annual benefits above \$60,000.

2. OPSRP Pension Program (OPSRP DB)

Pension Benefits

The Pension Program (ORS Chapter 238A) provides benefits to members hired on or after August 29, 2003. This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:

General service: 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

A member of the OPSRP Pension Program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.

Death Benefits

Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member.

Disability Benefits

A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 when determining the monthly benefit.

Benefit Changes After Retirement

Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. Under current law, the cap on the COLA for creditable service earned before October 2013 is 2.0 percent. The COLA for creditable service after October 2013 is calculated at 1.25 percent on the first \$60,000 of annual benefit and 0.15 percent on annual benefits above \$60,000.

ROSEBURG URBAN SANITARY AUTHORITY

Notes to Financial Statements

June 30, 2023 and 2022

IV. Other information (continued)

C. Pension Plan (continued)

3. OPSRP Individual Account Program (OPSRP IAP)

Pension Benefits

An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies.

Upon retirement, a member of the OPSRP Individual Account Program (IAP) may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit.

Death Benefits

Upon the death of a non-retired member, the beneficiary receives in a lump sum the member's account balance, rollover account balance, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

Recordkeeping

OPERS contracts with VOYA Financial to maintain IAP participant records.

Contributions

PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. This funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2019 actuarial valuation. The rates, based on a percentage of payroll, first became effective July 1, 2021. Employer contributions for the year ended June 30, 2023 were \$211,470. The rates in effect for the fiscal year ended June 30, 2023 were 21.81 percent for Tier One/Tier Two General Services and 17.46 percent for OPSRP Pension Program General Services. Covered employees are required to contribute 6% of their salary to the Plan, but the employer is allowed to pay any or all of the employees' contribution in addition to the required employers' contribution. Per employee agreement with the General Manager, the Authority is picking up the General Managers 6 percent "pick-up" contribution. The Authority has elected not to make the payments on behalf of all other employees for the Individual Account Program.

ROSEBURG URBAN SANITARY AUTHORITY

Notes to Financial Statements

June 30, 2023 and 2022

IV. Other information (continued)

C. Pension Plan (continued)

Pension Assets, Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2023 the Authority reported a liability of \$1,519,917 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by actuarial valuation as of December 31, 2020. The Authority's proportion of the net pension liability was based on a projection of the Authority's contribution effort as compared to the total projected contribution effort of all employers. At June 30, 2023, the Authority's proportion was 0.0000992631 percent, which was changed from its proportion measure as of June 30, 2022 of 0.00995233 percent.

The Authority recognized pension expense of \$211,470 and \$172,675 for the years ended June 30, 2023 and June 30, 2022, respectively. The Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources at June 30:

	2023		2022	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 73,780	\$ 9,478	\$ 111,480	\$ -
Change in assumptions	238,483	2,179	298,129	3,134
Net difference between projected and actual earnings on pension plan investments	-	271,732	-	881,646
Changes in proportionate share	196,688	61,994	254,538	107,696
Changes in proportion and differences between contributions and proportionate share of contributions	<u>32</u>	<u>176,043</u>	<u>1,287</u>	<u>28,745</u>
Total (prior to post-MD contributions)	508,983	521,426	665,434	1,021,221
Contributions subsequent to the measurement date	<u>233,418</u>	<u>-</u>	<u>211,036</u>	<u>-</u>
Total	<u>\$ 742,401</u>	<u>\$ 521,426</u>	<u>\$ 876,470</u>	<u>\$ 1,021,221</u>

Deferred outflows of resources related to pensions of \$233,418 resulting from the Authority's contributions subsequent to the measurement date will be recognized as either a reduction of the net pension liability or an increase in the net pension asset in the year ended June 30, 2023. Other amounts reported as deferred outflows/inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	Deferred Outflows
2024	\$ (296)
2025	(22,457)
2026	(93,997)
2027	118,621
2028	<u>(14,314)</u>
Total	<u>\$ (12,443)</u>

ROSEBURG URBAN SANITARY AUTHORITY

Notes to Financial Statements

June 30, 2023 and 2022

IV. Other information (continued)

C. Pension Plan (continued)

Actuarial Methods and Assumptions Used in Developing Total Pension Liability:

Valuation Date	December 31, 2020
Measurement Date	June 30, 2022
Experience Study Report	2020, published July 2021
Asset Valuation Method	Market value of assets
Actuarial Cost Method	Entry Age normal
Actuarial Assumptions:	
Inflation Rate	2.40 percent
Investment Rate of return	6.90 percent
Discount Rate	6.90 percent
Projected Salary Increases	3.40 percent
Mortality	<p>Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Active Members: Pub-2010 Employees, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p>

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are based on the 2020 Experience Study which reviewed experience for the four-year period ending on December 31, 2020.

Long-term Expected Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in June 2021 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. For more information on the Plan's portfolio, assumed asset allocation, and the long-term expected rate of return for each major asset class, calculated using both arithmetic and geometric means, see PERS' audited financial statements at: <https://www.oregon.gov/pers/Documents/Financials/ACFR/2022-Annual-Comprehensive-Financial-Report.pdf>

ROSEBURG URBAN SANITARY AUTHORITY

Notes to Financial Statements

June 30, 2023 and 2022

IV. Other information (continued)

C. Pension Plan (continued)

Depletion Date Projection

GASB 68 generally requires that a blended discount rate be used to measure the Total Pension Liability (the Actuarial Accrued Liability calculated using the Individual Entry Age Normal Cost Method). The long-term expected return on plan investments may be used to discount liabilities to the extent that the plan's Fiduciary Net Position is projected to cover benefit payments and administrative expenses. A 20-year high quality (AA/Aa or higher) municipal bond rate must be used for periods where the Fiduciary Net Position is not projected to cover benefit payments and administrative expenses. Determining the discount rate under GASB 68 will often require that the actuary perform complex projections of future benefit payments and pension plan investments. GASB 68 (paragraph 67) does allow for alternative evaluations of projected solvency, if such evaluation can reliably be made. GASB does not contemplate a specific method for making an alternative evaluation of sufficiency; it is left to professional judgment.

The following circumstances justify an alternative evaluation of sufficiency for PERS:

- PERS has a formal written policy to calculate an Actuarially Determined Contribution (ADC), which is articulated in the actuarial valuation report.
- The ADC is based on a closed, layered amortization period, which means that payment of the full ADC each year will bring the plan to a 100% funded position by the end of the amortization period if future experience follows assumption.
- GASB 68 specifies that the projections regarding future solvency assume that plan assets earn the assumed rate return and there are no future changes in the plan provisions or actuarial methods and assumptions, which means that the projections would not reflect any adverse future experience which might impact the plan's funded position.

Based on these circumstances, it is our independent actuary's opinion that the detailed depletion date projections outlined in GASB 68 would clearly indicate that the Fiduciary Net Position is always projected to be sufficient to cover benefit payments and administrative expenses.

Discount Rate

The discount rate used to measure the total pension liability was 6.9 percent for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the Authority's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.9 percent, as well as what RUSA's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.9 percent) or 1-percentage-point higher (7.9 percent) than the current rate:

	1% Decrease (5.9%)	Discount Rate (6.9%)	1% Increase (7.9%)
Proportionate share of net pension liability (asset)	\$ 2,695,442	\$ 1,519,917	\$ 536,057

ROSEBURG URBAN SANITARY AUTHORITY

Notes to Financial Statements

June 30, 2023 and 2022

IV. Other information (continued)**D. Deferred compensation plan**

RUSA offers its employees a deferred compensation plan in accordance with Internal Revenue Code Section 457. The plan, available to all full-time employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseen emergency.

All amounts of compensation deferred under the plans are held in trust by the plan administrator for the sole benefit of the participants, and accordingly, are not an asset or liability of RUSA.

REQUIRED SUPPLEMENTARY INFORMATION

ROSEBURG URBAN SANITARY AUTHORITY

Required Supplementary Information

Year Ended June 30, 2023

Schedule of the Proportionate Share of the Net Pension Liability

Oregon Public Employees Retirement System

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Proportion of the net pension liability (asset)	0.009952 %	0.009952 %	0.008133 %	0.008747 %	0.009385 %	0.010014 %	0.011207 %	0.011800 %	0.010909 %	0.010909 %
Proportionate share of the net pension liability (asset)	\$ 1,519,917	\$ 1,190,944	\$ 1,774,811	\$ 1,512,930	\$ 1,421,649	\$ 1,349,941	\$ 1,682,40	\$ 679,209	\$ (247,277)	\$ 566,704
Covered payroll	\$ 1,120,103	\$ 1,092,695	\$ 1,087,023	\$ 965,414	\$ 926,258	\$ 1,004,346	\$ 44,835	\$ 62,964	\$ 911,820	\$ 11,820
Proportionate share of the pension liability (asset) as a percentage of its covered employee payroll	135.69 %	108.99 %	163.27 %	156.71 %	153.48 %	145.74 %	167.51 %	70.53 %	(27.12)%	62.15 %
Plan net position as a percentage of the total pension liability	87.60 %	87.60 %	75.80 %	80.20 %	82.07 %	83.10 %	80.50 %	91.88 %	103.59 %	92.00 %

Schedule of Pension Contributions

Oregon Public Employees Retirement System

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 211,470	\$ 226,154	\$ 199,694	\$ 201,661	\$ 146,727	\$ 139,539	\$ 119,582	\$ 119,582	\$ 84,204	\$ 119,582
Contributions in relation to the contractually required contribution	<u>211,470</u>	<u>226,154</u>	<u>199,694</u>	<u>201,661</u>	<u>146,727</u>	<u>119,582</u>	<u>119,582</u>	<u>119,582</u>	<u>119,582</u>	<u>119,582</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered employee payroll	\$ 1,218,949	\$ 1,120,103	\$ 1,092,695	\$ 1,087,023	\$ 965,414	\$ 926,258	\$ 1,004,346	\$ 944,835	\$ 962,964	\$ 911,820
Contributions as a percentage of covered employee payroll	17.35 %	20.19 %	18.28 %	18.55 %	15.20 %	15.06 %	11.91 %	12.66 %	8.74 %	13.11 %

ROSEBURG URBAN SANITARY AUTHORITY

Notes to Pension Required Supplementary Information

Year Ended June 30, 2023

Notes to Required Supplementary Information**Note I - Measurement Period**

Amounts presented are for the measurement period, which for FY 2023 is July 1, 2021 - June 30, 2022.

Note II - Changes in Benefit Terms

The 2013 Oregon Legislature made a series of changes to PERS that lowered projected future benefit payments from the System. These changes included reductions to future Cost of Living Adjustments (COLA) made through Senate Bills 822 and 861. Senate Bill 822 also required contribution rates schedule to be in effect from July 2013 to June 2015 be reduced. The Oregon Supreme Court decision in *Moro V State of Oregon*, issued on April 30, 2015, reversed a significant portion of the reductions the 2013 Oregon Legislature made to future System Cost of Living Adjustments (COLA) through Senate Bills 822 and 861. This reversal increased the total pension liability as of June 30, 2015 compared to June 30, 2014 total pension liability.

Note III - Changes in Assumptions

The PERS Board adopted assumption changes that were used to measure the June 30, 2016 total pension liability and June 30, 2018 total pension liability. For June 30, 2016, the changes included lowering the long-term expected rate of return to 7.50 percent and lowering of the assumed inflation to 2.50 percent. For June 30, 2018, the long-term expected rate of return was lowered to 7.20 percent. For June 30, 2021 the long-term expected rate of return was lowered to 6.90 percent, and the inflation rate was lowered from 2.50 to 2.40 percent. In addition, the healthy mortality assumption was changed to reflect an updated mortality improvement scale for all groups, and assumptions were updated for merit increases, unused sick leave, and vacation pay were updated.

Note IV - Ten Year Trend Information

10-year trend information required by GASB Statement 68 will be presented prospectively.

SUPPLEMENTARY INFORMATION

ROSEBURG URBAN SANITARY AUTHORITY
Combining Balance Sheet - All Funds Used for Budgetary Reporting
June 30, 2023

	General Fund	Infrastructure Replacement Reserve Fund	Asset Acquisition and Replacement Fund	Plant Equipment Replacement Fund	Treatment Plant Expansion Reserve Fund	Collection System Expansion Fund	Total
ASSETS							
Cash and cash equivalents	\$ 5,641,485	\$ 2,740,947	\$ 3,259,895	\$ 1,476,909	\$ 632,096	\$ 981,563	\$ 14,732,895
Receivables:							
Sewer service charges, net	794,720	-	-	-	-	-	794,720
SDC	-	-	-	-	210,653	400,313	610,966
Assessments receivable	27,570	-	-	-	-	-	27,570
Accrued interest receivable	25,481	-	-	-	5,360	10,186	41,027
Prepaid expenses	177,448	-	-	-	-	-	177,448
Total assets	<u>\$ 6,666,704</u>	<u>\$ 2,740,947</u>	<u>\$ 3,259,895</u>	<u>\$ 1,476,909</u>	<u>\$ 848,109</u>	<u>\$ 1,392,062</u>	<u>\$ 16,384,626</u>
LIABILITIES							
Accounts payable	\$ 125,857	\$ 116,150	\$ -	\$ 25,391	\$ -	\$ -	\$ 267,398
Accrued payroll liabilities	107,214	-	-	-	-	-	107,214
Total liabilities	<u>233,071</u>	<u>116,150</u>	<u>-</u>	<u>25,391</u>	<u>-</u>	<u>-</u>	<u>374,612</u>
DEFERRED INFLOWS of RESOURCES							
Unavailable revenue	27,570	-	-	-	216,013	410,499	654,082
FUND BALANCES							
Restricted for:							
System development charges	-	-	-	-	632,096	981,563	1,613,659
Unassigned	6,406,063	2,624,797	3,259,895	1,451,518	-	-	13,742,273
Total fund balances	<u>6,406,063</u>	<u>2,624,797</u>	<u>3,259,895</u>	<u>1,451,518</u>	<u>632,096</u>	<u>981,563</u>	<u>15,355,932</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 6,666,704</u>	<u>\$ 2,740,947</u>	<u>\$ 3,259,895</u>	<u>\$ 1,476,909</u>	<u>\$ 848,109</u>	<u>\$ 1,392,062</u>	<u>\$ 16,384,626</u>

Reconciliation to GAAP basis balance sheet:	
Unappropriated fund balance	\$ 15,355,932
Capital assets, net	32,507,426
Unavailable revenue	654,081
Net pension liability	(1,519,917)
Deferred outflows related to pensions	742,401
Deferred inflows related to pensions	(521,426)
Ending net position	<u>\$ 47,218,497</u>

ROSEBURG URBAN SANITARY AUTHORITY

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance - All Funds Used for Budgetary Reporting

For the Year Ended June 30, 2023

	<u>General Fund</u>	<u>Infrastructure Replacement Reserve Fund</u>	<u>Asset Acquisition and Replacement Fund</u>	<u>Plant Equipment Replacement Fund</u>	<u>Treatment Plant Expansion Reserve Fund</u>	<u>Collection System Expansion Fund</u>	<u>Total</u>
Revenues:							
User service fees	\$ 5,847,942	\$ 267,408	\$ 1,069,619	\$ -	\$ -	\$ -	\$ 7,184,969
Other revenue	83,391	-	-	-	-	-	83,391
System development charges	-	-	-	-	97,357	185,100	282,457
Investment earnings	160,049	40,946	100,573	49,850	25,679	42,468	419,565
Sale of capital assets	5,658	-	-	-	-	-	5,658
Grants	45,732	-	-	-	-	-	45,732
Total revenues	<u>6,142,772</u>	<u>308,354</u>	<u>1,170,192</u>	<u>49,850</u>	<u>123,036</u>	<u>227,568</u>	<u>8,021,772</u>
Expenditures:							
Personal services	1,962,475	-	-	-	-	-	1,962,475
Materials and services	2,602,074	-	-	-	-	-	2,602,074
Capital Outlay	228,156	391,507	-	418,532	-	-	1,038,195
Total expenditures	<u>4,792,705</u>	<u>391,507</u>	<u>-</u>	<u>418,532</u>	<u>-</u>	<u>-</u>	<u>5,602,744</u>
Excess (deficiency) of revenues over (under) expenditures	1,350,067	(83,153)	1,170,192	(368,682)	123,036	227,568	2,419,028
Other financing sources (uses):							
Transfers in	-	1,433,825	-	-	-	-	1,433,825
Transfers out	(717,000)	-	(716,825)	-	-	-	(1,433,825)
Total other financing sources (uses):	<u>(717,000)</u>	<u>1,433,825</u>	<u>(716,825)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in fund balance	633,067	1,350,672	453,367	(368,682)	123,036	227,568	2,419,028
Beginning fund balance	5,772,996	1,274,125	2,806,528	1,820,200	509,060	753,995	12,936,904
Ending fund balance	<u>\$ 6,406,063</u>	<u>\$ 2,624,797</u>	<u>\$ 3,259,895</u>	<u>\$ 1,451,518</u>	<u>\$ 632,096</u>	<u>\$ 981,563</u>	<u>\$ 15,355,932</u>
Reconciliation to Statement of Revenues, Expenses, and Changes in Net Position:							
							\$ 2,419,028
							Change in fund balance
							Amounts reported in the statement of activities are different because:
							Expenditures for capital assets
							1,181,038
							Depreciation
							(1,687,208)
							Change in assets, liabilities, deferred inflow and outflows related to pensions
							36,753
							Capital contributions and related accrued interest
							(71,490)
							<u>Change in net position</u>
							<u>\$ 1,878,121</u>

ROSEBURG URBAN SANITARY AUTHORITY

Schedule of Appropriated Expenditures and Other Budgetary Requirements - Budgetary Basis

General Fund

For the Year Ended June 30, 2023

	Original and Final Budget	Actual	Variance With Final Budget
APPROPRIATIONS			
Expenditures:			
Administration and engineering	\$ 1,547,430	\$ 1,207,132	\$ 340,298
Treatment	3,080,100	2,055,081	1,025,019
Collection	1,768,834	991,160	777,674
Finance	<u>686,920</u>	<u>539,331</u>	<u>147,589</u>
Total appropriated expenditures	7,083,284	4,792,704	2,290,580
Transfers and Contingency:			
Transfers out	717,000	717,000	-
Operating contingency	<u>550,000</u>	<u>-</u>	<u>550,000</u>
Total appropriated expenditures and other requirements	8,350,284	5,509,704	2,840,580
Unappropriated ending working capital	<u>3,920,716</u>	<u>6,406,063</u>	<u>(2,485,347)</u>
Total requirements	<u>\$ 12,271,000</u>	<u>\$ 11,915,767</u>	<u>\$ 355,233</u>

ROSEBURG URBAN SANITARY AUTHORITY

Schedule of Budgeted and Actual Resources and Requirements - Budgetary Basis

General Fund

For the Year Ended June 30, 2023

	Original and Final Budget	Actual	Variance With Final Budget
RESOURCES			
Revenues:			
User service fees	\$ 5,597,000	\$ 5,847,942	\$ 250,942
Other fees	37,000	83,391	46,391
Interest income	25,000	160,049	135,049
Gain (loss) on sale of assets	17,000	5,658	(11,342)
Grants	865,000	45,732	(819,268)
Total revenues	6,541,000	6,142,772	(398,228)
Beginning fund balance	5,730,000	5,772,996	42,996
Total resources	\$ 12,271,000	\$ 11,915,768	\$ (355,232)
REQUIREMENTS			
Expenditures:			
Personal services:			
Administration and engineering	907,330	776,055	131,275
Collections	868,834	749,335	119,499
Finance	513,320	437,085	76,235
Total personal services	2,289,484	1,962,475	327,009
Materials and services:			
Administration and engineering	421,700	346,432	75,268
Treatment	2,435,100	2,046,839	388,261
Collections	205,500	115,675	89,825
Finance	95,300	93,128	2,172
Total materials and services	3,157,600	2,602,074	555,526
Capital outlay:			
Administration and engineering	218,400	84,645	133,755
Treatment	645,000	8,242	636,758
Collections	694,500	126,150	568,350
Finance	78,300	9,119	69,181
Total capital outlay	1,636,200	228,156	1,408,044
Total expenditures	7,083,284	4,792,705	2,290,579
Transfers out	717,000	717,000	-
Operating contingency	550,000	-	550,000
Ending fund balance	3,920,716	6,406,063	(2,485,347)
Total requirements	\$ 12,271,000	\$ 11,915,768	\$ 355,232

ROSEBURG URBAN SANITARY AUTHORITY

Schedule of Budgeted and Actual Resources and Requirements - Budgetary Basis
 Infrastructure Replacement Reserve Fund
 For the Year Ended June 30, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
RESOURCES			
Revenues:			
Investment earnings	\$ 5,000	\$ 40,946	\$ 35,946
User service fees	<u>265,575</u>	<u>267,408</u>	<u>1,833</u>
Total revenues	270,575	308,354	37,779
Transfers in	1,433,825	1,433,825	-
Beginning fund balance	<u>1,295,600</u>	<u>1,274,125</u>	<u>(21,475)</u>
Total resources	<u><u>\$ 3,000,000</u></u>	<u><u>\$ 3,016,304</u></u>	<u><u>\$ 16,304</u></u>
REQUIREMENTS			
Expenditures:			
Capital Outlay	\$ 3,000,000	\$ 391,507	\$ 2,608,493
Ending fund balance	<u>-</u>	<u>2,624,797</u>	<u>(2,624,797)</u>
Total requirements	<u><u>\$ 3,000,000</u></u>	<u><u>\$ 3,016,304</u></u>	<u><u>\$ (16,304)</u></u>

ROSEBURG URBAN SANITARY AUTHORITY

Schedule of Budgeted and Actual Resources and Requirements - Budgetary Basis

Asset Acquisition and Replacement Fund

For the Year Ended June 30, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
RESOURCES			
Revenues:			
Investment earnings	\$ 12,500	\$ 100,573	\$ 88,073
User service fees	<u>1,063,300</u>	<u>1,069,619</u>	<u>6,319</u>
Total revenues	1,075,800	1,170,192	94,392
Beginning fund balance	<u>2,802,000</u>	<u>2,806,528</u>	<u>4,528</u>
Total resources	<u>\$ 3,877,800</u>	<u>\$ 3,976,720</u>	<u>\$ 98,920</u>
REQUIREMENTS			
Transfers out	716,825	716,825	-
Ending fund balance	<u>3,160,975</u>	<u>3,259,895</u>	<u>(98,920)</u>
Total requirements	<u>\$ 3,877,800</u>	<u>\$ 3,976,720</u>	<u>\$ (98,920)</u>

ROSEBURG URBAN SANITARY AUTHORITY

Schedule of Budgeted and Actual Resources and Requirements - Budgetary Basis

Plant Equipment Replacement Fund

For the Year Ended June 30, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
RESOURCES			
Revenues:			
Investment earnings	\$ 11,000	\$ 49,850	\$ 38,850
Total revenues	11,000	49,850	38,850
Beginning fund balance	<u>1,861,000</u>	<u>1,820,200</u>	<u>(40,800)</u>
Total resources	<u>\$ 1,872,000</u>	<u>\$ 1,870,050</u>	<u>\$ (1,950)</u>
REQUIREMENTS			
Expenditures:			
Capital outlay	\$ 1,872,000	\$ 418,532	\$ 1,453,468
Ending fund balance	<u>-</u>	<u>1,451,518</u>	<u>(1,451,518)</u>
Total requirements	<u>\$ 1,872,000</u>	<u>\$ 1,870,050</u>	<u>\$ 1,950</u>

ROSEBURG URBAN SANITARY AUTHORITY

Schedule of Budgeted and Actual Resources and Requirements - Budgetary Basis

Treatment Plant Expansion Reserve Fund

For the Year Ended June 30, 2023

	Original and Final Budget	Actual	Variance With Final Budget
RESOURCES			
Revenues:			
System development charges	\$ 108,000	\$ 97,357	\$ (10,643)
Investment earnings	11,000	25,679	14,679
Total revenues	119,000	123,036	4,036
Beginning fund balance	511,320	509,060	(2,260)
Total resources	\$ 630,320	\$ 632,096	\$ 1,776
REQUIREMENTS			
Expenditures:			
Capital Outlay	\$ 630,320	\$ -	\$ 630,320
Ending fund balance	-	632,096	(632,096)
Total requirements	\$ 630,320	\$ 632,096	\$ (1,776)

ROSEBURG URBAN SANITARY AUTHORITY

Schedule of Budgeted and Actual Resources and Requirements - Budgetary Basis

Collection System Expansion Fund

For the Year Ended June 30, 2023

	Original and Final Budget	Actual	Variance With Final Budget
RESOURCES			
Revenues:			
System development charges	\$ 208,300	\$ 185,100	\$ (23,200)
Investment earnings	19,800	42,468	22,668
Total revenues	228,100	227,568	(532)
Beginning fund balance	758,420	753,995	(4,425)
Total resources	\$ 986,520	\$ 981,563	\$ (4,957)
REQUIREMENTS			
Expenditures:			
Capital Outlay	\$ 986,520	\$ -	\$ 986,520
Ending fund balance	-	981,563	(981,563)
Total requirements	\$ 986,520	\$ 981,563	\$ 4,957

COMMENTS AND DISCLOSURES OF INDEPENDENT AUDITOR
REQUIRED BY STATE REGULATIONS

COMMENTS AND DISCLOSURES OF INDEPENDENT AUDITOR REQUIRED BY STATE REGULATIONS

To the Board of Directors
Roseburg Urban Sanitary Authority
Roseburg, Oregon

We have audited the basic financial statements of Roseburg Urban Sanitary Authority ("Authority" or "RUSA"), as of and for the year ended June 30, 2023, and have issued our report thereon dated April 19, 2024. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the provisions of the Minimum Standards for Audits of Oregon Municipal Corporations, prescribed by the Secretary of State. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Compliance

Compliance with laws, regulations, contracts and grants applicable to RUSA is the responsibility of the Authority's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Authority's 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.
- Programs funded from outside sources.
- Authorized investment of surplus funds (ORS Chapter 294).
- Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).

In connection with our testing nothing came to our attention that caused us to believe the Authority 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.

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered the Authority'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 the Authority's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Authority'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 a 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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of 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 internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and do not provide an opinion on the effectiveness of the Authority's internal control or compliance. This report is intended for the information of Roseburg Urban Sanitary Authority's board of directors and the Secretary of State, Division of Audits, of the State of Oregon. However, this report is a matter of public record and its distribution is not limited.

By Paul Nielson, a member of the firm
for Isler CPA
April 19, 2024

INTEROFFICE MEMORANDUM

TO: BOARD OF DIRECTORS
FROM: JIM BAIRD, GENERAL MANAGER
SUBJECT: JACOBS - AMENDMENT NO.2 AGREEMENT FOR WASTEWATER FACILITIES OPERATION
DATE: 5/03/24
CC:

Jacobs has provided Amendment No. 2 for the Agreement for Wastewater Facilities Operation for FY 24-25. The proposed base fee is \$1,772,196. That amount is a 5.02% increase from the previous year's base fee.

The increase in contract cost is attributed in part to the following:

- Increased chemical costs
- Increase in outsourced laboratory costs
- Increased fuel cost
- Site labor increases in benefits to Jacobs staff in an effort to retain operators
- Site labor also increased to place a Project Manager at the plant to bring the plant to full staffing. Caleb will retain his position as a Project Manager Intern

Staff would recommend that the Board approve Amendment No. 2 and retain Jacobs as the contracted Wastewater Facilities Operation Company.

**AMENDMENT NO. 2
TO THE
AMENDED AND RESTATED AGREEMENT FOR WASTEWATER FACILITIES OPERATIONS,
MAINTENANCE AND MANAGEMENT SERVICES
For the
ROSEBURG URBAN SANITARY AUTHORITY**

This Amendment No. 2 is made and entered into this 4th day of April, 2024, by the Roseburg Urban Sanitary Authority (hereinafter "RUSA") and Operations Management International, Inc. (hereinafter "OMI"). This is an amendment to the Agreement, dated June 16, 2023, between RUSA and OMI (hereinafter the "Agreement").

NOW THEREFORE, RUSA and OMI agree to amend the Agreement in accordance with Article 1.6 as follows:

1. Article 2.4 is hereby deleted in its entirety and replaced with the following:

Provide and document all Repairs for the project, provided the total amount OMI shall be required to pay does not exceed One Hundred Five Thousand Dollars (\$105,000) for the period set forth in Article 4.1 of this agreement. RUSA shall pay for all Repairs in excess of the Repair limit.

2. Article 4.1 is hereby deleted in its entirety and replaced with the following:

RUSA shall pay to OMI as compensation for services performed under this Agreement a base fee of One Million, Seven Hundred Seventy-Two Thousand, One Hundred Ninety-Six Dollars (\$1,772,196) for the period of July 1, 2024 through June 30, 2025 of this Agreement. Subsequent years base fees shall be determined as hereinafter specified.

3. Article 4.2 hereby is deleted in its entirety and replaced with the following:

The estimated total Direct Cost for providing services under this Agreement is One Million, Four Hundred Fifty-Three Thousand Two Hundred One Dollars (\$1,453,201) for the period of July 1, 2024 through June 30, 2025 of this Agreement. If actual total Direct Costs is less than the estimated total Direct Cost for any one year, OMI will rebate to RUSA one hundred percent (100%) of the difference, except for the adjustments as described in Article 4.6. If actual Direct Cost is greater than the estimated Direct Cost for the current period, RUSA will pay one hundred percent (100%) of the difference between the actual and estimated Direct Cost. OMI will provide written notification of forecasted annual total Direct Costs for the current contract year on a monthly basis for RUSA approval.

4. Article 9 - Cyber Security is hereby added as a new Article:

OMI shall not be responsible for providing OT cybersecurity for the Project under the terms of this Agreement beyond routine maintenance of RUSA's existing infrastructure, nor shall OMI be responsible for ensuring the Project or any component thereof is free of any cyberthreats, breaches or vulnerabilities.

OMI may elect, with RUSA's prior consent, to install cyberthreat monitoring technology at the Project, in which case OMI shall use reasonable efforts to alert RUSA to any threats or vulnerability that OMI becomes aware of. However, despite the installation of any such program or technology, OMI shall not, under the terms of this Agreement, be responsible for the provision of cyber monitoring or security of the Project (including as necessitated by good industry practice or as required by Applicable Law).

RUSA may elect to hire OMI or OMI's Affiliate to provide cybersecurity monitoring under a separate agreement.

This Amendment together with all previous Amendments and the Agreement constitutes the entire agreement between the Parties and supersedes all prior oral and written understandings with respect to the subject matter set forth herein. Unless specifically stated all other terms and conditions of the Agreement shall remain in force and effect. Neither this Agreement nor the Agreement may be modified except in writing signed by an authorized representative of the Parties.

The Parties, intending to be legally bound, indicate their approval of this Amendment by their signatures below.

**OPERATIONS MANAGEMENT
INTERNATIONAL, INC.**

**ROSEBURG URBAN
SANITARY AUTHORITY**

Name: Paul Rheault
Title: Vice President
Date: _____

Name:
Title: General Manager
Date: _____

Name:
Title: Board Chairman
Date: _____

GENERAL MANAGERS REPORT

Date: 5/03/24
To: Roseburg Urban Sanitary Authority, Board of Directors
From: James V. Baird, General Manager
Re: General Managers Informational Report to the Board

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).

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.

ROSEBURG URBAN SANITARY AUTHORITY NEW DEVELOPMENTS AND PROJECTS

DEVELOPMENTS:

- Thyme Subdivision and sewer main extension– Now in Warranty period.
- Sunshine Road Apartments and sewer main extension – Now in Warranty period
- Hanna Heritage Plaza sewer main extension (Elmer’s remodel and drive through coffee shop)
- Hanna Heritage Plaza Sewer Main Relocation
- Eddy Street Sewer Main Extension

PRELIMINARY DESIGN:

- Library Siphon
- SE Stephens Sewer Improvement
- WRF Storage Building

PROJECTS:

- Deer Creek sewer trunk line rehabilitation project waiting on new manhole covers to complete the project.
- Umpqua Street Sewer Rehabilitation project – Awarded to North Core USA LLC
- Bisulfite Scada Improvement project – Sims Electric

ROSEBURG URBAN SANITARY AUTHORITY

April 2024 STAFF REPORTS

COLLECTION DEPARTMENT:

- Completed 31 work orders.
- Cleaned and CCTV 32,384 feet or 6.13 miles of mainline.
- Completed chemical root treatment for 1,139 feet of mainline.
- Completed 86 manhole inspections.
- Completed End of Warranty CCTV on 1,853 feet of mainline (Pomona and Rosemary)
- Repaired lateral connection mainline on Malheur.
- Worked 221 employee hours at NTS.
- Removed approximately 192 yards of silt from check dams at the NTS.
- Completed annual maintenance for both Combination Machines.
- Completed monthly air release valve inspections and cleaning.
- Completed monthly trouble spot inspections.
- Completed monthly safety training.

ENGINEERING DEPARTMENT:

- Issued 10 permits and 10 completed inspections.
- Admin Building Roof Big Awarded to Roseburg Roofing Work to begin as weather permits.
- Pipe Lining is complete on the Deer creek project, Contractor is addressing punch list items
- 161 Locates Utility locates were completed.
- North Core USA Low Bidder on Umpqua Street Project Start Date July 15, 2024
- Bisulfite SCADA Bids has been awarded to Sims Electric
- Deer Creek Siphon Project is now out for bid
- RUSA Pretreatment Inspections
 1. Pearson's Funeral Home
 2. Sizzler-Interceptor not full
 3. Anderson Market-Interceptor needed pumping now working with owner.

FINANCE DEPARTMENT:

- Vacancy Credits: 5 were processed for a total of \$665.00.
- Credit cards/Echecks/debit cards: April Fees received through the payment portal were up from March by 38.7%. March was the implementation of our new payment portal (Xpress Bill Pay). 2120 payments totaling \$177,788.52 or approximately 21.7% of monthly billing was collected.
- Automatic Payments: 2220 customer accounts are signed up. Received \$138,239.78 or approximately 16.9% of monthly billing (up .1% over prior month).



TO: Jim Baird, General Manager-RUSA
FROM: Caleb Trammell, Project Manager-Jacobs
DATE: May 1, 2024
SUBJECT: April 2024 Monthly Report

OPERATIONAL ACTIVITIES

- All permit parameters were met this month.
- The treatment facility averaged 95% BOD removal and 96% Total Suspended Solids removal during the month with a requirement of no less than 85% removal for each.
- The facility's electrical consumption (based on meter readings) for April 2024, was 202,000 KWHRS with a total Effluent flow of 102.68 million gallons all of which went to the river at Outfall 001. The April 2023 electrical consumption was 212,000 KWHRS with a total Effluent flow of 173.90 million gallons all of which went to the river at Outfall 001.
- A new employee started this month, which brings the number back to nine employees, full staffing is eleven.
- The annamox basin surface was cleaned of the solids build up.
- The pond up on the hill was drained of water.

PRETREATMENT ACTIVITIES

- Mailed out 10 Pretreatment surveys to local businesses.

The following pretreatment inspections were completed in April:

- Two Shy Brewery: There was no noticeable buildup of FOG.
- The Human Bean (Harvard Blvd): This was a follow up due to excessive FOG previously. The manager is having the inside grease trap pumped now weekly.
- Sizzler's: The outside interceptor was too full; the sludge judge was over 50%. Spoke with the manager and they will have the tank pumped, it will be reinspected in May.
- Costco: Tank on the northside 10-15% full.
- Anderson's Market: The outside grease trap was full and losing FOG, called and left messages 3 times for the manager and there was not a response. Notified RUSA for a follow up, which was done. Reinspection will be done in May.

NATURAL TREATMENT SYSTEM (NTS)

- The County Work crew has been cutting a lot of blackberry briars in zone 3 high.
- The Jacobs engineering group was in to do soils testing.

- Repairs in the field to sprinklers and pipe damage started and will continue next month.

MAINTENANCE ACTIVITIES

- Maintenance Team completed **614** Preventative Maintenance items for the month.
- Maintenance Team completed **3** Corrective Maintenance items for the month.

Call Outs for the Month

- None

Current Month Lift Station Flows

- **Total Approx.** Flow from all Lift Stations for the month - **48,744,710 Gallons**
- **Average Approx.** Daily Flow from all Lift Stations per day - **1,624,823.67 Gallons**

Current Month Repairs

- Chopper Pump @ Highland LS
- Wilbur 2 Generator overhaul
- Pulled Chlorine Mixer
- Generator Load Bank Testing

LABORATORY ACTIVITIES

- We are in our normal winter testing which requires BOD's 3 times a week, TSS 3 times a week, pH daily, Chlorine Residual Daily average, Ammonia once a week, E. Coli 3 times a week.
- 104 permit tests were completed during the month.
- Lab water samples were collected and shipped on 4/17/24 to NRC for testing.
- Prepped river probes and ran test on data logging.
- Ran MDLs for nutrient testing.

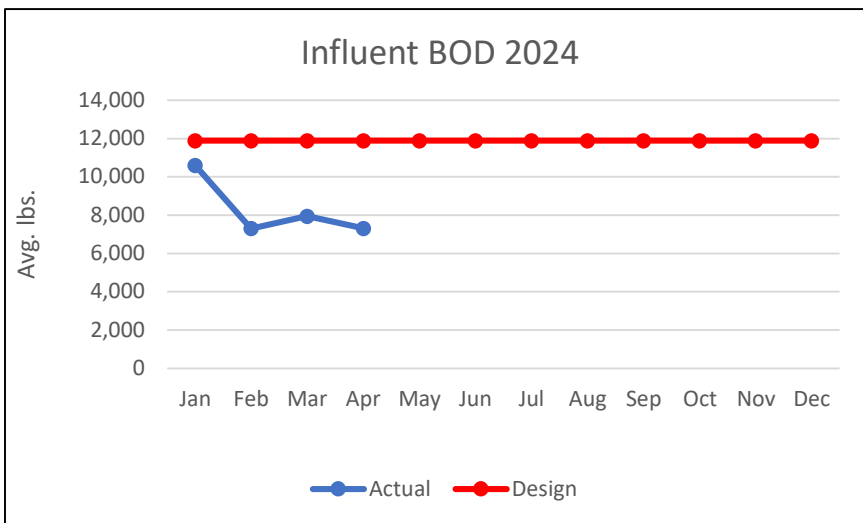
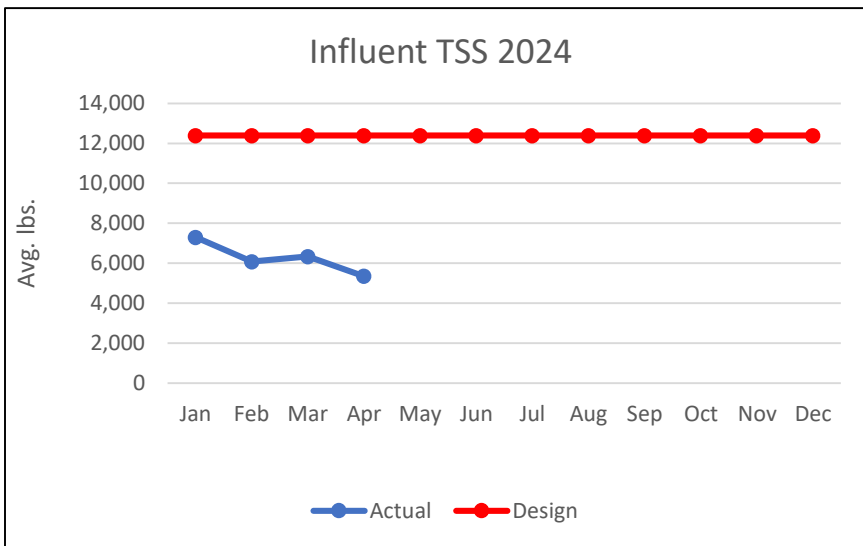
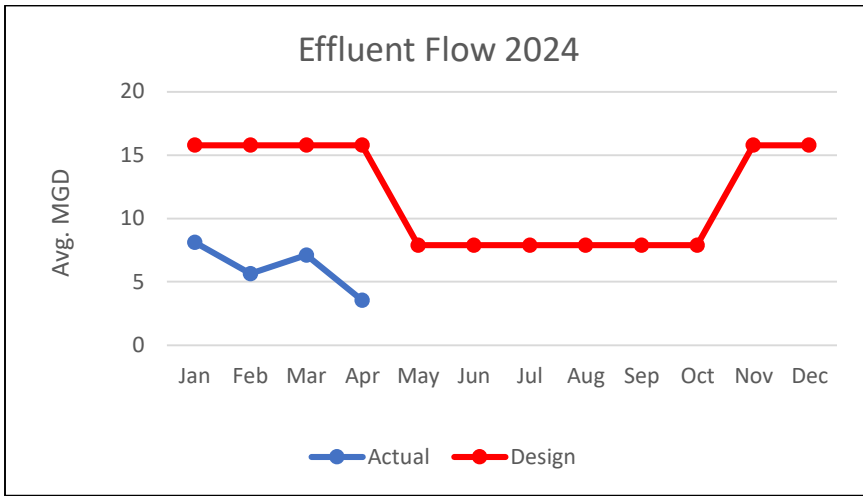
BIOSOLIDS

- The biosolids trucks have been taken in for servicing and are ready to begin application in May, one application site just opened depending on the weather.

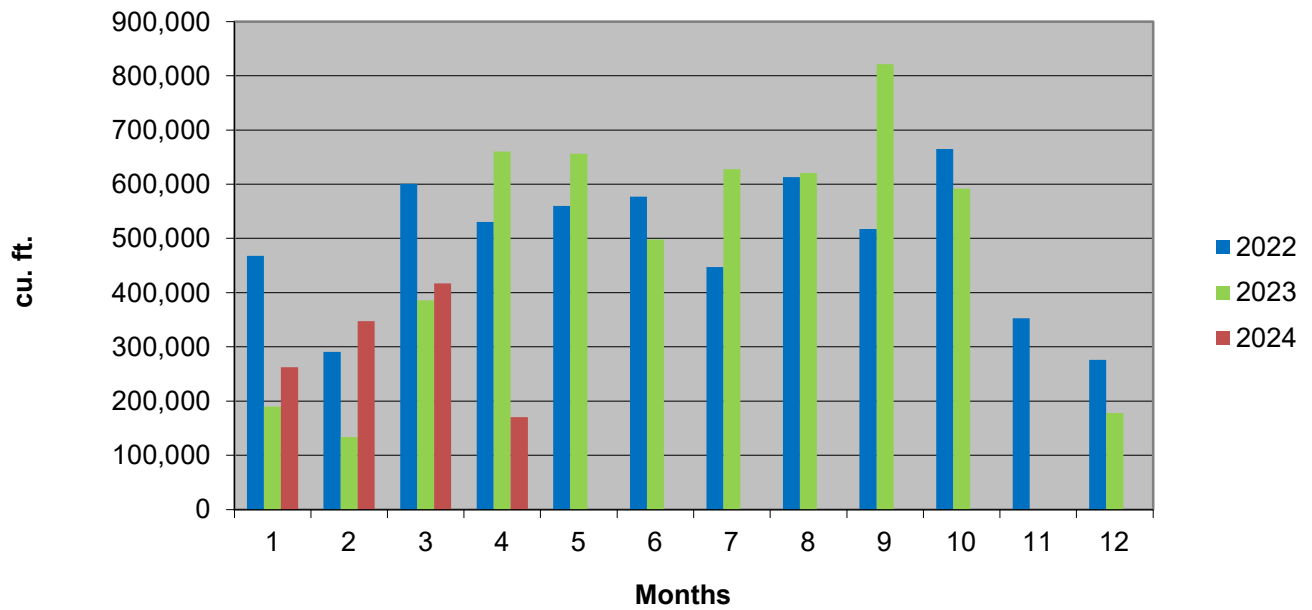
UPCOMING ITEMS

- Odor control system online depending on temperature.
- Cleaning of chlorine contact chambers.

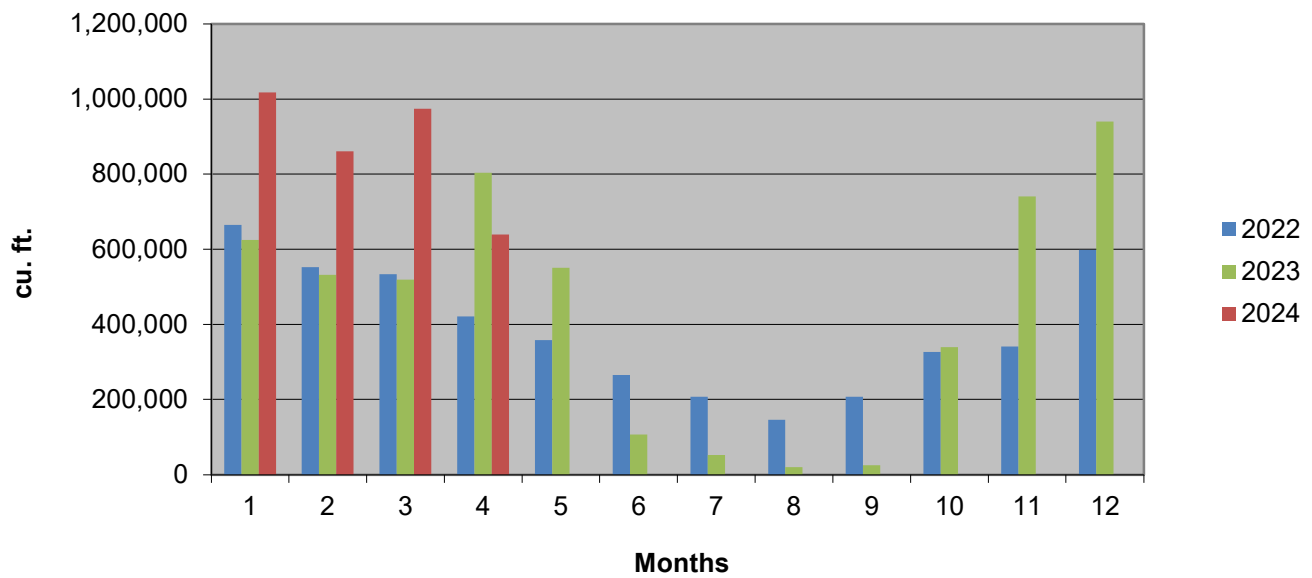
Enclosures: Boiler/Flare Gas Usage graphs
 Influent TSS/BOD and Effluent Flow Graphs
 12 Month Moving Avg.



FLARE GAS USAGE 2022 - 2024



BOILER GAS USAGE 2022 - 2024



12 MONTH MOVING AVERAGES

Month/Year	Plnt Inf Q Average MGD	Plnt Inf Average lbs/day CBOD/BOD	Plnt Inf Average lbs/day TSS
Apr-23	5.80	7395	6147
May-23	3.24	5386	5566
Jun-23	2.82	5505	5107
Jul-23	2.72	4482	4483
Aug-23	2.68	4424	4559
Sep-23	2.83	4381	4284
Oct-23	3.04	4844	4802
Nov-23	4.20	7212	5972
Dec-23	5.27	10666	7185
Jan-24	8.13	10601	7303
Feb-24	5.65	7311	6090
Mar-24	7.12	7950	6339
Apr-24	3.54	7320	5358
SUM	57.04	87477	73195
AVE	4.07	6490	5541
MAX	8.13	10666	7303
MIN	2.68	4381	4284

**CASH DISBURSEMENT RECAP
BOARD MEETING MAY 8, 2024**

Cash Disbursements Since the Last Board Meeting

<u>All Funds:</u>		
	Total of Prepaid Checks & ACH Transactions	114,809.41
	Total of Regular Checks & ACH Transactions	<u>321,986.81</u>
	Total Expenditures (not including Payroll)	<u>436,796.22</u>
<u>Payroll:</u>		
	Net Payroll - April 30, 2024	83,001.37
	All Checks & ACH Transactions since the Board Meeting of April 10, 2024	<u>519,797.59</u>

Accounts Payable

Checks by Date - Detail by Check Date

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Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
ACH	02669	PERS Deposit	04/12/2024	
	MARCH 24 PR	PR Batch 00001.03.2024 PERS Pick-Up	PR Batch 00001.03.2024 PER	1,005.30
	MARCH 24 PR	PR Batch 00001.03.2024 PERS W/Held	PR Batch 00001.03.2024 PER	5,905.39
	MARCH 24 PR	PR Batch 00001.03.2024 PERS - Not W/Held	PR Batch 00001.03.2024 PER	11,054.17
	MARCH 24 PR	PR Batch 00001.03.2024 OPSRP-Not W/Held	PR Batch 00001.03.2024 OPS	12,625.02
	March24 adj	PERS March 24 rounding adjustment		0.03
Total for this ACH Check for Vendor 02669:				30,589.91
Total for 4/12/2024:				30,589.91
ACH	METRO	Metro Presort Inc	04/18/2024	
	IN663970	Yellow Postcard Announcement Mailer		4,885.04
	IN664139	March 1 UB Billing Postcard		4,048.60
	IN664790	UB Billing Postcard Mailing for April 1		3,542.28
	Prepaid Jan24	Prepaid Deposit (see invoices 662259 & 661850)		-6,000.00
Total for this ACH Check for Vendor METRO:				6,475.92
Total for 4/18/2024:				6,475.92
ACH	ASIFLEX	ASIFlex	04/30/2024	
	APRIL 24 PR	PR Batch 00001.04.2024 Dependent Care FSA	PR Batch 00001.04.2024 Dep	416.00
	APRIL 24 PR	PR Batch 00001.04.2024 Flexible Spending Acco	PR Batch 00001.04.2024 Flex	1,129.17
Total for this ACH Check for Vendor ASIFLEX:				1,545.17
ACH	DNB	Internal Revenue Service	04/30/2024	
	APRIL 24 PR	PR Batch 00001.04.2024 Medicare - Employee	PR Batch 00001.04.2024 Med	1,776.28
	APRIL 24 PR	PR Batch 00001.04.2024 Medicare - Employer	PR Batch 00001.04.2024 Med	1,776.28
	APRIL 24 PR	PR Batch 00001.04.2024 Federal Income Tax	PR Batch 00001.04.2024 Fed	9,842.60
	APRIL 24 PR	PR Batch 00001.04.2024 FICA - Employer	PR Batch 00001.04.2024 FIC.	7,595.17
	APRIL 24 PR	PR Batch 00001.04.2024 FICA - Employee	PR Batch 00001.04.2024 FIC.	7,595.17
Total for this ACH Check for Vendor DNB:				28,585.50
ACH	OR-REV	Oregon Dept. of Revenue	04/30/2024	
	APRIL 24 PR	PR Batch 00001.04.2024 Oregon W/Held	PR Batch 00001.04.2024 Ore	7,763.95
Total for this ACH Check for Vendor OR-REV:				7,763.95
ACH	PEBSCO	Nationwide Retirement Solutions	04/30/2024	
	APRIL 24 PR	PR Batch 00001.04.2024 Nationwide-Deferred C	PR Batch 00001.04.2024 Nati	3,925.00
	APRIL 24 PR	PR Batch 00001.04.2024 Roth Contribution	PR Batch 00001.04.2024 Rotl	200.00
Total for this ACH Check for Vendor PEBSCO:				4,125.00
ACH	CENTURY	CenturyLink	04/30/2024	

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	Apr 2024 Fx/Al	Analog phone line for fax and alarm		149.20
	Apr 2024 Gate	Analog phone line for NTS Gate		66.03
Total for this ACH Check for Vendor CENTURY:				215.23
52030	UB*00068	JOHN JASPER	04/30/2024	
		Refund Check 001648-000, 3077 W LORRAINE		33.80
		Refund Check 001648-000, 3077 W LORRAINE		912.48
		Refund Check 001648-000, 3077 W LORRAINE		135.18
Total for Check Number 52030:				1,081.46
52031	NEXNET 22660	Nexcom, LLC Digital phone services	04/30/2024	287.00
Total for Check Number 52031:				287.00
52032	UB*00069	GRANT SCHMIDT	04/30/2024	
		Refund Check 008875-000, 530 SE TERRACE		3.74
		Refund Check 008875-000, 530 SE TERRACE		25.32
		Refund Check 008875-000, 530 SE TERRACE		0.94
Total for Check Number 52032:				30.00
52033	VERIZON 9961635988	Verizon Wireless Monthly wireless phone services	04/30/2024	748.42
Total for Check Number 52033:				748.42
52034	CIS INS	CIS Trust	04/30/2024	
	APRIL 24 PR	PR Batch 00001.04.2024 CCIS Insurance Long-	PR Batch 00001.04.2024 CCI	175.27
	APRIL 24 PR	PR Batch 00001.04.2024 Life Insurance - Spous	PR Batch 00001.04.2024 Life	222.62
	APRIL 24 PR	PR Batch 00001.04.2024 Accident Insurance	PR Batch 00001.04.2024 Acc	159.19
	APRIL 24 PR	PR Batch 00001.04.2024 Trauma - Bronze	PR Batch 00001.04.2024 Trau	10.00
	APRIL 24 PR	PR Batch 00001.04.2024 Identity Protection	PR Batch 00001.04.2024 Iden	99.70
	APRIL 24 PR	PR Batch 00001.04.2024 Medical Ins w/RX	PR Batch 00001.04.2024 Med	29,127.86
	APRIL 24 PR	PR Batch 00001.04.2024 CCIS Insurance AD&I	PR Batch 00001.04.2024 CCI	17.68
	APRIL 24 PR	PR Batch 00001.04.2024 Critical Illness Insuran	PR Batch 00001.04.2024 Crite	115.50
	APRIL 24 PR	PR Batch 00001.04.2024 Voluntary Dependent I	PR Batch 00001.04.2024 Volt	34.58
	APRIL 24 PR	PR Batch 00001.04.2024 Voluntary Life Insuran	PR Batch 00001.04.2024 Volt	434.75
	APRIL 24 PR	PR Batch 00001.04.2024 Short-Term Disability	PR Batch 00001.04.2024 Sho	42.22
	APRIL 24 PR	PR Batch 00001.04.2024 Dental & Vision	PR Batch 00001.04.2024 Den	2,590.04
	APRIL 24 PR	PR Batch 00001.04.2024 Trauma	PR Batch 00001.04.2024 Trau	95.00
	APRIL 24 PR	PR Batch 00001.04.2024 Hospital Indemnity	PR Batch 00001.04.2024 Hos	129.00
	APRIL 24 PR	PR Batch 00001.04.2024 Life Insurance - er	PR Batch 00001.04.2024 Life	108.44
Total for Check Number 52034:				33,361.85
Total for 4/30/2024:				77,743.58
Report Total (12 checks):				114,809.41

Accounts Payable

Checks by Date - Detail by Check Date

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Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
ACH	METRO IN665251	Metro Presort Inc Message change on bill for Public Works Week	05/08/2024	35.00
Total for this ACH Check for Vendor METRO:				35.00
ACH	PBPP April 2024	Pitney Bowes Purchase Power Postage machine refill	05/08/2024	150.00
Total for this ACH Check for Vendor PBPP:				150.00
52035	ARCADIA 24-04-001 24-04-001 Opt 24-04-001 TriCt	Arcadia Training & Consulting LLC Asbestos Awareness Training - 10 employees Asbestos Awareness Training - Optimum 2 Empl Asbestos Awareness Training - TriCity 3 Employ	05/08/2024	685.00 170.00 255.00
Total for Check Number 52035:				1,110.00
52036	WP April 2024	Avista Utilities Natural gas service	05/08/2024	79.68
Total for Check Number 52036:				79.68
52037	BANNERMC AA040624 AA041224 AA041724 AA041924 AB040124 AB040924 AB042424A AB042424B AB042524A AB042524B CM042324 DF040524 DF040624 DF041024 DF041524 DF042024 DF042324 DF042424 DF042524 DF042624 DF042824 GO41624 GO43024 HW040824 HW041024 JB041524 JB041824	BANNER BANK PITNEY BOWES - QTRLY POSTAGE MACHI QUALITY DOOR SERVICE - AUTOMATIC D STAPLES - WHITEBOARD & OFFICE SUPPL STAPLES - PRINTER/TONER FOR RECEIPTS CO-O PCROSSBOW FOR SPRAYING WEEDS CO-OP WORK BOOTS FLURY SUPPLY PIPE FOR NTS GOOD GUYS OIL CHANGE 2023 F150 GREG PNCWA CONFERENCE REGISTRATION PNCWA CONFERENCE REGISTRATION (JA) Amazon-Draw Rods for Cellular blinds TechSmith - 6 Additional SnagIT Licenses Dell - Replacement monitor for Jim Zoom - Elec. Mtng. Software for Board Meeting Amazon-Replacement Speakers for Jim Amazon-Docking Station for Tech Services Amazon-Display Adapters for Docking Station Network Solutions - Auto Renew, Email account PNCWA Conference Registration Network Solutions - SSL Cert for lucitymobile.r Network Solutions - SSL Cert for lucityweb.rusa Lowe's-Measuring Tapes Contracting Resources Plumbing Co Column - Public Notice Budget Meeting Safeway - Board Meeting Snacks NWBiosolids-Annual Conference Micheals-Educational Material	05/08/2024	94.50 639.30 77.52 544.95 279.97 234.99 229.00 83.61 393.03 393.03 61.40 238.20 723.80 99.00 389.00 204.94 54.97 161.45 393.03 153.78 153.78 19.96 330.99 158.89 9.00 645.00 26.98

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	JB041824	Lowes-corner bracket		6.28
	JB041824	DC Farmers CO-OP-Educational Material		28.41
	JB041824	Lowes-PVC pipe, pipe cutter		50.98
	JB041924	HDPE Pipe Fusion Machine		3,895.95
	KB041124	Bagel Tree Staff Meeting Bagels		49.05
	KB041724	Safeway Donuts for Asbestos class		27.00
	KB041924	PNCWA Conference registration		393.03
	KB042924	Good Guys Garage 2020 Service Truck		105.43
	NS041624	MOUNTAIN MIKE SOOS LUNCH		123.42
	NS041924	HOME DEPOT DEF TRUCKS		97.68
	NS042524	PNCWA SHORT SCHOOL		393.03
	RC040524	76 STATION/ FUEL FOR TV VAN		35.00
	RC041124A	DEQ RECERTIFICATION		166.40
	RC041124B	DEQ RECERTIFICATION		3.83
	RC041524	VINTAGE INNSALEM TRIP/ LUNCH		38.46
	RC042524	PNCWA 2024 SHORT SCHOOL		393.03
	RK012624	Amazon-Locking Lid Sockets and Wrenches		50.82
	RK040524	Douglas County Clerks Officee-Record Deed		91.00
	RK040524	Douglas County Service Fee		2.27
	RK041225	Home Depot-Grade Stakes and Ribbon		24.95
	RK041724	Home Depot-Grade Stakes and Ribbon		128.85
	RK041924	Oregon Tool-Laser Level Sensor Bracket		89.95
	RK042424	Amazon-Locking Lid Socket		15.23
	SL041224	Sign truck sign holder fabrication		1,400.00
	SL041824	Staples- Slanted Sign Holder		19.48
	SL042424	Douglas County Landfill-Asbestos Disposal Perri		72.00
	SL042824	Schonstedt Magnetic Locater		1,200.00
	SO042624	DEQ- Waste Wate Serct Test Fee		249.60
	SO042624	DEQ Service Fee		5.74
			Total for Check Number 52037:	15,950.94
52038	BHEC CL24602-IN CL24990-IN	Bassett-Hyland Energy Company Fuel usage 4/1 - 4/15 Fuel usage 4/16 - 4/30	05/08/2024	1,656.80 1,506.13
			Total for Check Number 52038:	3,162.93
52039	BENTLEYW 68400	Bentley Welding Repair hose roller boom on B6	05/08/2024	115.50
			Total for Check Number 52039:	115.50
52040	EDURED5 629-633 Cass	Bluehouse Properties LLC EDU Reduction - R70920 for 629,631 & 633 SE	05/08/2024	10.00
			Total for Check Number 52040:	10.00
52041	BudgetB 2402071 RUSA	Budget Blinds of Roseburg and Creswell Office Blinds	05/08/2024	6,581.00
			Total for Check Number 52041:	6,581.00
52042	CH2M 107769CH016a 107769CH016b	CH2M Hill, Inc. WRF-Bisulfite SCADA WRF Thickening System - Evaluation	05/08/2024	1,950.87 6,467.18
			Total for Check Number 52042:	8,418.05
52043	ORMS 213693a	Chaves Consulting, Inc Monthly user fee for ORMS	05/08/2024	370.20

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	213693b	Monthly data overage		21.00
			Total for Check Number 52043:	391.20
52044	WATER Apr 2024 Keady	City of Roseburg Water service at Keady Ct	05/08/2024	53.54
			Total for Check Number 52044:	53.54
52045	DELL 10746489962	Dell Marketing LP Replacement computer for Steve	05/08/2024	3,004.04
			Total for Check Number 52045:	3,004.04
52046	DCPW 718742 720156	Douglas County Public works Grit pit disposal WRF clean up	05/08/2024	426.76 16.00
			Total for Check Number 52046:	442.76
52047	DC PUB 3412	Douglas County Public Works-Work Crew Vegetation abatement at NTS	05/08/2024	6,830.00
			Total for Check Number 52047:	6,830.00
52048	DFN May 2024 Admin May 2024 Brbn May 2024 High May 2024 Host May 2024 Keady May 2024 LVPS May 2024 NBank May 2024 NTS May 2024 Ph/Cam May 2024 Wilb1 May 2024 Wilb2 May 2024 Winch	Douglas Fast Net Internet Services-Admin Internet Services-Bourbon St Internet Services-Highland PS Admin Hosting Internet Services-Keady Ct Internet Services-Loma Vista P Internet Services-No. Bank PS Internet Services-NTS Phones/Security Cams Internet Services-Wilbur 1 PS Internet Services-Wilbur 2 PS Internet Services-Winchester P	05/08/2024 Service: 14806 Service: 205697 Service: 105797 Service: 106289 Service: 205950 Service: 105793 Service: 237686 Service: 141784 Service: 105796 Service: 105794 Service: 105795	223.99 102.58 78.59 10.80 78.59 106.58 75.59 86.39 101.19 75.59 75.59 64.79
			Total for Check Number 52048:	1,080.27
52049	DUKE 23947 23947 addl	Duke's Root Control Inc Root Treatment Root Treatment on additional 548' of 15" line	05/08/2024	11,041.12 2,431.14
			Total for Check Number 52049:	13,472.26
52050	F3B CONS 6116	F3B Construction LLC Banner for Public Works Week	05/08/2024	41.25
			Total for Check Number 52050:	41.25
52051	FERGWTRW 1256752	Ferguson Waterworks Hymax coupling for pressure main repair	05/08/2024	709.73
			Total for Check Number 52051:	709.73
52052	FKC 0014108	FKC Co., LTD Replacement Floc Tank Drive	05/08/2024	3,979.72
			Total for Check Number 52052:	3,979.72

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
52053	H.D. Fow O8118499	H. D. Fowler Co., Inc. Hymax Couplings for force main repair and stock	05/08/2024	2,129.19
Total for Check Number 52053:				2,129.19
52054	ICONIX U2416013453 U2416014601d U2416014604a U2416014604b U2416014604c	ICONIX WATERWORKS INC Vacuum piping 200' of 4" SDR35 pipe for WWTF building project 70' of 6" SDR35 pipe for stock 100' of 4" SDR35 pipe for stock 308' of 8" SDR35 pipe for WWTF building project	05/08/2024	539.27 550.00 442.40 275.00 3,492.72
Total for Check Number 52054:				5,299.39
52055	Isler 238052a 238052b	Isler CPA, LLC Final billing for audit year ended 06/30/23 Final billing for agreed upon procedures for period	05/08/2024	8,000.00 5,500.00
Total for Check Number 52055:				13,500.00
52056	Jacobs 35128936-10 35128936-NT-01	Jacobs Engineering Group Inc Professional services per agreement NTS Monitoring Report and Farm Op Plan	05/08/2024	140,624.42 26,835.79
Total for Check Number 52056:				167,460.21
52057	COASTAL 151917 158482	John Deere Financial f.s.b. 2 cycle oil Boots and boot grease - Ryon	05/08/2024	18.18 265.58
Total for Check Number 52057:				283.76
52058	LYOUNG 76600157708	Lauren Young Tire Backhoe tire	05/08/2024	90.98
Total for Check Number 52058:				90.98
52059	Leeway 1040	Leeway Engineering Solutions, LLC Eng services-North Deer Cr CIPP Project	05/08/2024	2,034.00
Total for Check Number 52059:				2,034.00
52060	LOWES 01956 72291	Lowes Tools White locate flags	05/08/2024	118.69 18.84
Total for Check Number 52060:				137.53
52061	MSTRCR 17461-J	MasterCare Cleaning Co Inc Monthly janitorial services	05/08/2024	390.00
Total for Check Number 52061:				390.00
52062	NBS IN130824	National Business Solutions Konica Minolta printer maintenance contract and supplies	05/08/2024	306.86
Total for Check Number 52062:				306.86
52063	NEXNET 22944	Nexcom, LLC Monthly digital telephone services	05/08/2024	287.00
Total for Check Number 52063:				287.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
52064	NOR-PAC 9503	NOR-PAC Power Systems, LLC Performance test and inspection of generators	05/08/2024	6,939.00
Total for Check Number 52064:				6,939.00
52065	LGL 13728	Northwest Local Government Legal Adviso Legal services - services from qualified non-prof	05/08/2024	228.00
Total for Check Number 52065:				228.00
52066	OR-LIN 1076238 1081662	Oregon Linen, Inc. Laundry & mat service Laundry & mat service	05/08/2024	37.83 63.44
Total for Check Number 52066:				101.27
52067	OR-TOOL 859600	Oregon Tool & Supply Hose nozzle adapter	05/08/2024	62.90
Total for Check Number 52067:				62.90
52068	OwensP&E INV-996658	Owens Pump & Equipment Crane Pump Rebuild (Highland PS)	05/08/2024	10,487.17
Total for Check Number 52068:				10,487.17
52069	PPL Apr 2024 411LM Apr 2024 425LM Apr 2024 Admin Apr 2024 Brbn Apr 2024 BrbnC Apr 2024 Gate Apr 2024 High Apr 2024 Keady Apr 2024 LVPS Apr 2024 NBank Apr 2024 SBank Apr 2024 Wilb1 Apr 2024 Wilb2 Apr 2024 WWTP Apr 2024 WWTP2	Pacific Power Usage-411 LM-Storage Bldg Power Usage-425 Long Meadow Power Usage-Admin Bldg Power Usage-310 Bourbon St PS Contract-310 Bourbon St PS Power Usage-140 LM-NTS Gate Power Usage-Highland PS Contract Min&Usage-Keady Ct PS Power Usage-Loma Vista PS Power Usage-North Bank PS Power Usage-South Bank PS Power Usage-Wilbur 1 PS Power Usage-Wilbur 2 PS Power Usage-WWTP 1 Power Usage-WWTP 2	05/08/2024	51.55 12.20 700.82 98.64 61.26 20.10 1,317.38 98.03 100.85 153.07 1,728.16 176.21 194.30 22,246.89 27.71
Total for Check Number 52069:				26,987.17
52070	PKGDEPOT 112108	Package Depot Sent Umpqua St project contracts to North Core	05/08/2024	12.50
Total for Check Number 52070:				12.50
52071	PAPEKEN 5702724	Pape Kenworth Lube, Oil & Filter, Air leak repair & DOT Inspe	05/08/2024	910.09
Total for Check Number 52071:				910.09
52072	Peterbil 1705RB	Peterbilt of Utah Routine service and exhaust leak repair - 5 yd du	05/08/2024	557.95
Total for Check Number 52072:				557.95
52073	Premium 26338	Premium Landscape, Inc. Monthly landscape maintenance	05/08/2024	275.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 52073:	275.00
52074	RSBG-DIS 1356986	Roseburg Disposal Company Monthly garbage service	05/08/2024	75.75
			Total for Check Number 52074:	75.75
52075	SIERRASP 21794341 042724	Sierra Springs Bottled water delivery	05/08/2024	123.44
			Total for Check Number 52075:	123.44
52076	Sims 10944	Sims Electric, Inc Energy efficiency study for voltage & draw on p	05/08/2024	215.00
			Total for Check Number 52076:	215.00
52077	SPRBRK TM INV-007599	Springbrook Holding Company LLC Professional services for training-Fixed Asset &	05/08/2024	596.00
			Total for Check Number 52077:	596.00
52078	SHRED-IT 8006843561	Stericycle, Inc. Monthly document shredding service	05/08/2024	93.73
			Total for Check Number 52078:	93.73
52079	Stratton 2024-086	Stratton Brothers, Inc. Asphalt patch on Malheur	05/08/2024	1,194.50
			Total for Check Number 52079:	1,194.50
52080	TEKMAN 91563 91563 91563 91563 91563 91563	TEKMANAGEMENT, INC. Backup & Recovery Services Cloud storage-server backups Server Maint & monitoring Encryption of laptops Penetration Testing DNS Filter (security)	05/08/2024	565.00 180.00 1,578.87 107.25 253.84 32.00
			Total for Check Number 52080:	2,716.96
52081	DYER 31007 31008	The Dyer Partnership Engineers & Planners 100 percent design for jail manhole Easement Map & Description-Change order	05/08/2024	4,118.50 3,737.23
			Total for Check Number 52081:	7,855.73
52082	TRUE NOR A17605	True North Equipment, Inc. Wheels for CCTV Transporters 6 of 8 received	05/08/2024	1,649.80
			Total for Check Number 52082:	1,649.80
52083	UBWA Apr 2024 411LM Apr 2024 606LM Apr 2024 Brbn	Umpqua Basin Water Association Water - 411 Long Meadows Ln Water - 606 Long Meadows Ln Water - 310 Bourbon St	05/08/2024	22.01 22.00 22.01
			Total for Check Number 52083:	66.02
52084	UMPCCINC Picnic 2024	Umpqua Community Center, Inc. Full day rental of full facility for RUSA Summer	05/08/2024	200.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 52084:	200.00
52085	UMPQUARF	Umpqua Quarries, LLC	05/08/2024	
	71946	Rock for NTS road maintenance		90.83
	71993	Rock for NTS road maintenance		587.86
	72030	Rock for NTS road maintenance		481.68
	72064	Rock for NTS road maintenance		538.15
	72109	Rock for Malheur St repair		51.38
	72790	Rock for sewer line install for future storage bldg		112.50
			Total for Check Number 52085:	1,862.40
52086	UMP-SAND	Umpqua Sand & Gravel	05/08/2024	
	118510	Excavated material from NTS Check Dam cleani		100.00
	118551	Excavated material from NTS Check Dam cleani		350.00
	118686	Excavated material from NTS Check Dam cleani		250.00
	118731	Excavated material from NTS Check Dam cleani		150.00
	118992	Excavated material from NTS Check Dam cleani		100.00
	119056	Sifted top soil for NTS site maintenance		289.64
			Total for Check Number 52086:	1,239.64
			Total for 5/8/2024:	321,986.81
			Report Total (54 checks):	321,986.81