



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

REGULAR MONTHLY BOARD MEETING
December 14, 2022

TABLE OF CONTENTS

<u>Item</u>	<u>Page No.</u>
Agenda – December 14, 2022 Board Meeting	1
Minutes – November 9, 2022 Board Meeting	2-6
2021 – 2022 Annual Audit Report	7-54
Extension of Contract	55
General Manager Report	56-60
New Developments	61
Staff Reports – November, 2022	62
Jacobs Operations Report – November, 2022	63-69
Financial Reports	
• Cash Disbursement Recap	70
• Accounts Payable Detail	71-78



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

**December 14th, 2022
RUSA Board Room
4:00 p.m.**

The December 14th 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
David Campos

Kelsey Wood

Rob Lieberman, Vice Chair
Jerry Giese

- 1. Call to Order – John Dunn, Board Chair**
- 2. Roll Call**
- 3. Audience Participation – In-Person / via Zoom**
- 4. Consider Minutes**
 - a. November 9th, 2022; Board meeting
- 5. 2021 – 2022 Annual Audit Report**
 - a. Paul Nielson will present the audit report
- 6. Sanitary Sewer Rate Study**
 - a. 5-year rate plan
- 7. Extension of contract “Emergency Disposal Leachate Treatment Agreement”**
 - a. First extension of the contract to receive landfill leachate under an emergency
- 8. General Managers’ Report**
 - a. Bisulfite Building Project
 - i. Pay request
 - b. Office remodel – Finance Department
 - i. Project update
 - c. North Deer Creek Trunk Rehabilitation Project
 - i. Project update
 - d. Biogas Feasibility Study – WRF
 - i. 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 November 9, 2022. The Board Meeting was held in-person and remotely broadcast by Zoom® Meeting.

ROLL CALL

Directors

Present: Board Chair John Dunn, Rob Lieberman, Jerry Giese, David Campos and Kelsey Wood

Absent:

Others present: General Manager Jim Baird, Finance Director Christine Morris, Collections Superintendent Steve Lusch, Engineering Technician III Ryon Kershner, Jacobs Regional Manager Brian Helliwell, Jacobs Regional Safety Supervisor Bobby Hammond and Lead Operator Vanessa Jordan.

Consideration of the October 12, 2022, Regular Monthly Board Meeting Minutes.

Kelsey Wood moved to approve the minutes for the October 12, 2022 Roseburg Urban Sanitary Authority monthly Board Meeting.

Jerry Giese seconded the motion.

The motion passed unanimously.

General Managers Report

RUSA Treatment Plant Site Modifications - Storm Drain Isolation Project

The contractor completed the work on October 18th. The Contractor has submitted pay request #1 in the amount of \$33,782 this is \$1,430 under the bid amount due to some reduced quantities.

Alex Palm, with ie Engineering, has reviewed pay request #1 and has recommended paying the request in full with no retainage withheld.

Staff agrees with the engineer's recommendation to pay Cradar Enterprises pay request #1 in the amount of \$33,782.

Rob Lieberman moved to approve pay request #1 in the amount of \$33,782.

David Campos seconded the motion.

The motion passed unanimously.

With the completion of the Storm Drain Isolation Project, almost all the site drainage at the Water Reclamation Facility is contained inside the site and directed to the influent pump station. We will be applying with the City of Roseburg to reduce the Storm Drain Service fee commensurate with the remaining impervious surface that drains to the City Storm Sewer.

Bisulfite Building Project

The Contractor has mobilized to the site and completed the site excavation, set the forms, and installed rebar for the floor, and installed all the under-slab piping. The Contractor has submitted pay request #1 in the amount of \$19,774.

Tom Rogers, with Rogers Engineering, has reviewed pay request #1 and recommends payment of the pay request.

Staff agrees with the engineer's recommendation to pay H3 General Contractors pay request #1 in the amount of \$19,774.

Chairman Dunn noted the amount of the pay request should be \$18,785 after accounting for the \$989 retainage.

Kelsey Wood made a motion to approve pay request #1 for H3 General Contractors in the amount of \$18,785.

Jerry Griese seconded the motion.

The motion passed unanimously.

Office Remodel

Tom Rogers of Rogers Engineering is working on plans for the office remodel to add an office space to the front office area.

North Deer Creek Trunk Rehabilitation Project

Rob Lee, with Leeway Engineering Solutions, and his team are working on the plans and specifications for the project. Staff met via Zoom with the design team Tuesday the 8th of November as well as in person on Monday, November 14th to review the progress of the design.

Biogas Feasibility Study – WRF

RUSA's grant application with the Oregon Department of Energy was not chosen in this first round of funding. Staff will apply for matching grant funding with the Energy Trust of Oregon, this is a 50% matching grant. In discussion with Joshua Reed, Project Manager – Renewable Energy with the Energy Trust of Oregon, he is very confident that we will receive the matching funds. The total cost of the study is \$82,218. We are planning on using an Out of Scope agreement with Jacobs to complete this part of the project.

Jacobs Plant Operations Report

Vanessa Jordan advised that the treatment facility averaged 97% BOD removal and 96% Total Suspended Solids removal during October. The total Effluent flow was 84.81 million gallons. The Natural Treatment System was used for flow from the plant for the entire month. Vanessa Jordan also noted this would be her last Board Meeting as she would be moving on from Jacobs. Brian Helliwell and Randy Turner will be working in tandem to operate the plant at this time.

Accounts Payable

The Board reviewed the Accounts Payable Report for the November 2022 Accounts Payable.

David Campos moved to approve the Accounts Payable Report as presented.
Rob Lieberman seconded the motion.

Vote By Roll Call

Board Chair Dunn requested "Roll Call" for the motion to approve the November 2022 Accounts Payable Report as presented:

John Dunn	Yes
Rob Lieberman	Yes
Jerry Giese	Yes
Kelsey Wood	Yes
David Campos	Yes

The motion was passed with a 5/0 vote.

Other Business

Staff presented a Quarterly Budget to Actual Financial Report. Staff informed the Board that RUSA has been awarded the 2022 Platinum Hire Vets Medallion Award for the third year in a row and that Kyle Bartlett had been featured on the November cover of Municipal Sewer & Water. Additionally, the SDAO Board Member of the Year Award has been awarded to John Dunn.

Attached Additional Items Presented

September 30, 2022 Budget to Actual Financial Report.

Respectfully submitted,



Christine Morris
Finance Director

ROSEBURG URBAN SANITARY AUTHORITY
as of September 30, 2022

	Budget FYE 22-23	Current Year To Date	Prior Year To Date	(OVER) Under Budget	YTD Total as a Percent of Budget
<u>GENERAL FUND</u>					
EXPENDITURES					
Administration & Engineering					
Personal Services	907,330	190,759	198,601	716,571	21.02%
Materials & Services	421,700	146,327	140,837	275,373	34.70%
Capital Outlay	218,400	5,719	891	212,681	2.62%
Treatment					
Materials & Services	2,435,100	538,402	541,685	1,896,698	22.11%
Capital Outlay	645,000	2,207	1,755	642,793	0.34%
Collection					
Personal Services	868,834	192,753	166,005	676,081	22.19%
Materials & Services	205,500	20,319	30,118	185,181	9.89%
Capital Outlay	694,500	11,682	2,633	682,818	1.68%
Finance					
Personal Services	513,320	101,364	96,122	411,956	19.75%
Materials & Services	95,300	38,625	35,070	56,675	40.53%
Capital Outlay	78,300	749	0	77,551	0.96%
Transfers	717,000	0	0	717,000	0.00%
Contingency	550,000	0	0	550,000	0.00%
Unappropriated Ending Fund Balance	3,920,716	0	0	3,920,716	0.00%
Total Budget	12,271,000	1,248,907	1,213,717	11,022,094	10.18%

RESOURCES

Sewer Service Fees	5,466,000	1,417,450	1,359,026	4,048,550	25.93%
Miscellaneous Income	918,000	26,850	13,938	891,150	2.92%
Penalties	132,000	27,864	27,228	104,136	21.11%
Transfer from Other Funds	0	0	58,794	0	0.00%
Interest Income	25,000	18,464	7,109	6,536	73.85%
	6,541,000	1,490,628	1,466,095	5,050,372	22.79%
Beginning Fund Balance	5,730,000				
Total Budget	12,271,000				

COLLECTION SYSTEM EXPANSION

EXPENDITURES

Construction Projects	986,520	0	0	986,520	0.00%
Unappropriated Ending Fund Balance	0	0	0	0	0.00%
Total Budget	986,520	0	0	986,520	0.00%

RESOURCES

Interest Income	19,800	3,020	863	16,781	15.25%
System Development Charges	208,300	17,029	40,578	191,271	8.18%
	228,100	20,049	41,442	208,051	8.79%
Beginning Fund Balance	758,420				
Total Budget	986,520				

ROSEBURG URBAN SANITARY AUTHORITY
as of September 30, 2022

	Budget FYE 22-23	Current Year To Date	Prior Year To Date	(OVER) Under Budget	YTD Total as a Percent of Budget
<u>INFRASTRUCTURE REPLACEMENT RESERVE FUND</u>					
EXPENDITURES					
Construction Projects	3,000,000	6,371	625,765	2,993,629	0.21%
Unappropriated Ending Fund Balance	0	0	0	0	0.00%
Total Budget	3,000,000	6,371	625,765	2,993,629	0.21%
RESOURCES					
Interest Income	5,000	5,359	2,853	(359)	107.18%
Transfers from Other Funds	1,433,825	0	0	1,433,825	0.00%
Sewer Service Fees	265,575	66,270	66,070	199,305	24.95%
	1,704,400	71,629	68,923	1,433,466	4.20%
Beginning Fund Balance	1,295,600				
Total Budget	3,000,000				
<u>TREATMENT PLANT EXPANSION</u>					
EXPENDITURES					
Construction Projects	630,320	0	0	630,320	0.00%
Unappropriated Ending Fund Balance	0	0	0	0	0.00%
Total Budget	630,320	0	0	630,320	0.00%
RESOURCES					
Interest Income	11,000	2,033	614	8,967	18.48%
System Development Charges	108,000	8,955	21,356	99,045	8.29%
	119,000	10,988	21,970	108,012	9.23%
Beginning Fund Balance	511,320				
Total Budget	630,320				
<u>PLANT EQUIPMENT REPLACEMENT</u>					
EXPENDITURES					
Misc Plant Equipment Projects	1,872,000	3,314	32,614	1,868,686	0.18%
Unappropriated Ending Fund Balance	0	0	0	0	0.00%
Total Budget	1,872,000	3,314	32,614	1,868,686	0.18%
RESOURCES					
Transfer from Asset Acq & Replace	0	0	0	0	0.00%
Interest Income	11,000	7,256	1,683	3,744	65.97%
	11,000	7,256	1,683	3,744	65.97%
Beginning Fund Balance	1,861,000				
Total Budget	1,872,000				
<u>ASSET ACQUISITION & REPLACEMENT FUND</u>					
EXPENDITURES					
Transfers to Other Funds	716,825	0	0	716,825	0.00%
Unappropriated Ending Fund Balance	3,160,975	0	0	3,160,975	0.00%
Total Budget	3,877,800	0	0	3,160,975	0.00%
RESOURCES					
Sewer Service Fees	1,063,300	265,078	264,221	798,222	24.93%
Interest Income	12,500	11,495	2,601	1,005	91.96%
Transfer From General Fund	0	0	0	0	0.00%
	1,075,800	276,573	266,822	799,227	25.71%
Beginning Fund Balance	2,802,000				
Total Budget	3,877,800				

ROSEBURG URBAN SANITARY AUTHORITY

Roseburg, Oregon

**FINANCIAL STATEMENTS AND SUPPLEMENTARY
INFORMATION**

YEARS ENDED JUNE 30, 2022 AND 2021

Prepared by:
RUSA Finance Department

Years ended June 30, 2022 and 2021

Table of Contents

	<u>Page</u>
Introductory Section:	
Board of Directors and Registered Agent	1
Financial Section:	
Independent Auditor's Report	2 - 3
Management's Discussion and Analysis	4 - 7
Basic Financial Statements:	
Balance Sheets	8
Statements of Revenues, Expenses and Changes in Net Position	9
Statements of Cash Flows	10
Notes to Financial Statements	11 - 25
Required Supplementary Information:	
Schedule of the Proportionate Share of the Net Pension Liability	26
Schedule of Pension Contributions	26
Notes to Required Supplementary Information	27
Supplementary Information:	
Combining Balance Sheet - All Funds Used for Budgetary Reporting	28
Combining Schedule of Revenues, Expenditures and Change in Fund Balance -	
All Funds Used for Budgetary Reporting	29
Schedule of Appropriated Expenditures and Other Budgetary Requirements - Budgetary Basis -	
General Fund	30
Schedules of Budgeted and Actual Resources and Requirements - Budgetary Basis:	
General Fund	31
Infrastructure Replacement Reserve Fund	32
Diamond Lake LID Fund	33
Asset Acquisition and Replacement Fund	34
Plant Equipment Replacement Fund	35
Administration Building Fund	36
Treatment Plant Expansion Reserve Fund	37
Collection System Expansion Fund	38
Comments and Disclosures of Independent Auditor Required by State Regulations	39 - 40

INTRODUCTORY SECTION

ROSEBURG URBAN SANITARY AUTHORITY

Board of Directors and Registered Agent

June 30, 2022

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 Griesse
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, 2022 and 2021, 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, 2022, and the changes in its financial position and cash flows for the year 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 November 28, 2022 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.

Paul R. Nielson

By Paul Nielson, a member of the firm
for Isler CPA
November 28, 2022

ROSEBURG URBAN SANITARY AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
Years ended June 30, 2022 and 2021

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, 2022 by \$45,341, a increase of \$1,690. Of this amount, \$12,255 (unrestricted net position) may be used to meet ongoing obligations and \$31,823 is invested in capital assets net of accumulated depreciation.
- Total Operating revenues were \$7,022, an increase of \$244 from the prior year. Operating expenses totaled \$5,960, a decrease of \$267 from the prior year. The difference between operating revenues and operating expenses resulted in operating income of \$1,062.
- RUSA has \$33,014 in capital assets, net of accumulated depreciation. This is a increase of \$561 from the prior year. RUSA also recognized \$1,684 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, 2022 and 2021

FINANCIAL ANALYSIS

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

	2022	2021	2020	Change 2021 - 2022	
				Amount	Percent %
Assets:					
Current assets	\$ 13,372	\$ 12,512	\$ 10,398	\$ 860	6.9
Noncurrent receivables	640	368	27	272	73.9
Capital assets (net)	<u>33,014</u>	<u>32,453</u>	<u>33,476</u>	<u>561</u>	1.7
Total assets	<u>47,026</u>	<u>45,333</u>	<u>43,901</u>	<u>1,693</u>	3.7
Deferred outflow of resources	<u>876</u>	<u>577</u>	<u>484</u>	<u>299</u>	51.8
Total assets and deferred outflows of resources	<u>47,902</u>	<u>45,910</u>	<u>44,385</u>	<u>1,992</u>	4.3
Liabilities:					
Current liabilities	350	293	682	57	19.5
Net pension liability	1,191	1,775	1,513	(584)	(32.9)
Total liabilities	<u>1,541</u>	<u>2,068</u>	<u>2,195</u>	<u>(527)</u>	(25.5)
Deferred inflow of resources	<u>1,021</u>	<u>191</u>	<u>212</u>	<u>212</u>	111.0
Total liabilities and deferred inflows of resources	<u>2,562</u>	<u>2,259</u>	<u>2,407</u>	<u>(315)</u>	4.3
Net position:					
Net investment in capital assets	31,823	30,679	33,476	1,144	3.7
Restricted	1,263	1,397	219	(134)	(9.6)
Unrestricted	<u>12,255</u>	<u>11,575</u>	<u>8,283</u>	<u>680</u>	5.9
Total net position	<u>\$ 45,341</u>	<u>\$ 43,651</u>	<u>\$ 41,978</u>	<u>\$ 1,690</u>	3.9

Total assets increased for this fiscal year by \$1,693. Current assets increased by \$860 mainly as a result of an increase of \$932 in cash.

Total liabilities decreased by \$527 from last year. The increases in current liabilities is related to the increase in accounts payables.

Net position may serve as a useful indicator of the RUSA's financial position. As of June 30, 2022, assets exceeded liabilities by \$45,341, a 3.9 percent increase over the prior period. Investment in capital assets are considered unavailable for current expenditure and accounts for 70.2 percent of the total net position (70.3 percent of total net position at June 30, 2021). Unrestricted net position accounts for 27.0 percent of the total net position (26.5 percent of the total net position at June 30, 2021). 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, 2022 and 2021

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 2021 to 2022.

	2022	2021	2020	Change 2021 - 2022	
				Amount	Percent %
Operating revenues:					
User service fees	\$ 6,898	\$ 6,673	\$ 6,657	\$ 225	3.4
Other revenues	124	105	232	19	18.1
Total operating revenues	7,022	6,778	6,889	244	3.6
Nonoperating revenues:					
Grants	10	-	-	10	N/A
Gain (loss) on sale of assets	2	86	4	(84)	(97.7)
Interest income	88	89	171	(1)	(1.1)
Total nonoperating revenues	100	175	175	(75)	(42.9)
Total revenues	7,122	6,953	7,064	169	2.4
Operating expenses:					
Personal services	1,826	1,945	1,973	(119)	(6.1)
Materials and services	2,443	2,598	2,588	(155)	(6.0)
Depreciation	1,691	1,684	1,630	7	0.4
Total operating expenses	5,960	6,227	6,191	(267)	(4.3)
Nonoperating expenses:					
Interest expense	-	-	2	-	N/A
Change in net position before contributions	1,162	726	871	436	60.1
Capital contributions	528	946	120	(418)	(44.2)
Net position-beginning	43,650	41,978	40,987	1,672	4.0
Net position-ending	<u>\$ 45,340</u>	<u>\$ 43,650</u>	<u>\$ 41,978</u>	<u>\$ 1,690</u>	3.9

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 decreased by 4.3 percent as compared to the prior period. Personal services decreased by 6.1 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 charges increased 44.2 percent due primarily to system development charges received from three large housing developments.

ROSEBURG URBAN SANITARY AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
Years ended June 30, 2022 and 2021

CAPITAL ASSETS

At June 30, 2022, RUSA had \$33,014 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, 2022, RUSA had \$2,252 in additions.

Depreciation expense was \$1,691 and \$1,685 for the years ended June 30, 2022 and 2021, respectively.

RUSA's Capital Assets (net of depreciation)

	<u>2022</u>	<u>2021</u>	<u>2020</u>
Land	\$ 768	\$ 768	\$ 768
Construction in progress	41	239	92
Collection system and pump station	21,563	19,979	20,567
Treatment plants	9,367	10,092	10,660
Office building and rental houses	154	180	186
Equipment	<u>1,121</u>	<u>1,195</u>	<u>1,203</u>
Total	<u>\$ 33,014</u>	<u>\$ 32,453</u>	<u>\$ 33,476</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, 2022 and 2021

	2022	2021
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 12,343,970	\$ 11,411,608
Receivables:		
Sewer service charges (net of allowance of \$7,500 for 2022 and 2021)	543,014	548,490
Interest	36,248	32,219
SDC	72,762	40,432
Prepaid expenses	163,038	152,998
Due from OMI	-	38,810
Taxes Receivable (net of allowance of \$1,120 for 2022 and 2021)	212,920	286,998
Total current assets	<u>13,371,952</u>	<u>12,511,555</u>
Noncurrent assets:		
SDC receivables	612,795	340,859
Assessments receivable	27,570	27,570
Capital assets - net	<u>33,013,596</u>	<u>32,453,468</u>
Total noncurrent assets	<u>33,653,961</u>	<u>32,821,897</u>
Total assets	<u>47,025,913</u>	<u>45,333,452</u>
DEFERRED OUTFLOW OF RESOURCES		
Deferred outflow of resources related to pensions	876,470	576,803
Total assets and deferred outflow of resources	<u>\$ 47,902,383</u>	<u>\$ 45,910,255</u>
LIABILITIES		
Current liabilities:		
Accounts payable	\$ 261,450	\$ 202,435
Accrued payroll liability	<u>88,392</u>	<u>91,939</u>
Total current liabilities	349,842	294,374
Noncurrent liabilities:		
Net pension liability	<u>1,190,944</u>	<u>1,774,811</u>
Total liabilities	1,540,786	2,069,185
DEFERRED INFLOW OF RESOURCES		
Deferred inflow of resources related to pensions	<u>1,021,221</u>	<u>191,166</u>
NET POSITION		
Net investment in capital assets	31,822,652	30,678,657
Restricted for future development, collection system	753,995	842,010
Restricted for future development, treatment plant	509,060	554,657
Unrestricted	<u>12,254,669</u>	<u>11,574,580</u>
Total net position	<u>45,340,376</u>	<u>43,649,904</u>
Total liabilities, deferred inflow of resources and net position	<u>\$ 47,902,383</u>	<u>\$ 45,910,255</u>

See accompanying notes to financial statements.

ROSEBURG URBAN SANITARY AUTHORITY

Statements of Revenues, Expenses and Changes in Net Position

Years ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Operating revenues:		
User service fees	\$ 6,897,819	\$ 6,672,787
Other revenue	<u>124,443</u>	<u>105,127</u>
Total operating revenues	<u>7,022,262</u>	<u>6,777,914</u>
Operating expenses:		
Personal services	1,825,935	1,945,408
Materials and services	2,442,865	2,597,726
Depreciation	<u>1,691,378</u>	<u>1,684,574</u>
Total operating expenses	<u>5,960,178</u>	<u>6,227,708</u>
Operating income (loss)	<u>1,062,084</u>	<u>550,206</u>
Nonoperating revenues and expenses		
Investment earnings	87,864	89,157
Gain (loss) on sale of capital assets	2,045	86,131
Grants	<u>10,000</u>	<u>-</u>
Total nonoperating revenue and expenses	<u>99,909</u>	<u>175,288</u>
Income (loss) before contributions	1,161,993	725,494
Capital contributions:		
System development charges	<u>528,479</u>	<u>946,013</u>
Total capital contributions	<u>528,479</u>	<u>946,013</u>
Change in net position	1,690,472	1,671,507
Net position - beginning of year.	<u>43,649,904</u>	<u>41,978,397</u>
Net position - end of year	<u>\$ 45,340,376</u>	<u>\$ 43,649,904</u>

See accompanying notes to financial statements.

ROSEBURG URBAN SANITARY AUTHORITY

Statements of Cash Flows

Years ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Cash flows from operating activities:		
Receipts from customers and users	\$ 7,097,789	\$ 6,731,912
Payments to suppliers	(2,355,082)	(3,007,102)
Payments to employees	<u>(1,882,961)</u>	<u>(1,804,698)</u>
Net cash provided by operating activities	<u>2,859,746</u>	<u>1,920,112</u>
Cash flows from capital and related financing activities:		
Acquisition and construction of capital assets	(2,251,506)	(664,009)
Connection fees and other capital contributions	224,213	564,722
Proceeds from sale of capital assets	2,045	87,745
Proceeds from grants	<u>10,000</u>	<u>-</u>
Net cash used by capital and related financing activities	<u>(2,015,248)</u>	<u>(11,542)</u>
Cash flows from investing activities:		
Interest received on investments	<u>87,864</u>	<u>79,282</u>
Net increase (decrease) in cash and cash equivalents	932,362	1,987,852
Cash and cash equivalents, July 1	<u>11,411,608</u>	<u>9,423,756</u>
Cash and cash equivalents, June 30	<u><u>\$ 12,343,970</u></u>	<u><u>\$ 11,411,608</u></u>
Reconciliation of operating income (loss) to net cash provided by operating activities:		
Operating income (loss)	\$ 1,062,084	\$ 550,206
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation	1,691,378	1,684,574
Net change in pension liability and deferrals	(53,479)	147,627
Changes in operating assets and liabilities:		
Change in receivables	75,526	(46,002)
Prepaid expenses	(10,040)	(7,994)
Due from OMI	38,810	(20,993)
Accrued payroll liabilities	(3,547)	(6,917)
Accounts payable	<u>59,014</u>	<u>(380,389)</u>
Net cash provided by operating activities	<u><u>\$ 2,859,746</u></u>	<u><u>\$ 1,920,112</u></u>

See accompanying notes to financial statements.

ROSEBURG URBAN SANITARY AUTHORITY

Notes to Financial Statements

June 30, 2022 and 2021

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 Diamond Lake LID fund is being used to account for the retirement of the Oregon Clean Water State Revolving Loan Fund. The loan was paid in full during the fiscal year ended June 30, 2016. Future revenues will consist of the collection of assessments and interest from benefited property owners.

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.

ROSEBURG URBAN SANITARY AUTHORITY

Notes to Financial Statements

June 30, 2022 and 2021

I. Summary of significant accounting policies (continued)

B. Basis of accounting (continued)

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.

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 \$212,920 and \$286,998 at June 30, 2022 and 2021 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, 2022 are payable over ten years and currently bear interest of 4.4%.

ROSEBURG URBAN SANITARY AUTHORITY

Notes to Financial Statements

June 30, 2022 and 2021

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.

5. 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.

ROSEBURG URBAN SANITARY AUTHORITY

Notes to Financial Statements

June 30, 2022 and 2021

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

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

6. 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.

7. 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, 2022 and June 30, 2021, \$1,263,055 and \$1,396,667 was reported as restricted net position due to restrictions placed on use of system development charges (SDC) through Oregon Law.

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.

ROSEBURG URBAN SANITARY AUTHORITY

Notes to Financial Statements

June 30, 2022 and 2021

II. Stewardship, compliance, and accountability (continued)**A. Budget information (continued)**

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, 2022 and 2021. 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:

	2022	2021
Cash on hand	\$ 500	\$ 500
Deposits with Financial Institutions	445,579	477,829
Local Government Investment Pool	11,897,891	10,933,279
Total cash and cash equivalents	<u>\$ 12,343,970</u>	<u>\$ 11,411,608</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 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, 2022 and 2021, none of the Authority's bank balances were exposed to credit risk.

ROSEBURG URBAN SANITARY AUTHORITY

Notes to Financial Statements

June 30, 2022 and 2021

III. Detailed notes (continued)

B. Capital assets

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, 2022 and 2021

III. Detailed notes (continued)

B. Capital assets, (continued)

Capital asset activity for the year ended June 30, 2021 was as follows:

	2020	Additions	Transfers and Retirements	2021
Capital assets not being depreciated:				
Land	\$ 767,601	\$ -	\$ -	\$ 767,601
Construction in progress	91,859	146,674	-	238,533
Total capital assets not being depreciated	859,460	146,674	-	1,006,134
Capital assets being depreciated:				
Collection system and pump station	36,950,608	101,945	-	37,052,553
Treatment plants	28,570,587	239,520	-	28,810,107
Office building and rental houses	841,049	21,744	-	862,793
Equipment	2,903,024	154,125	(259,969)	2,797,180
Total capital assets being depreciated	69,265,268	517,334	(259,969)	69,522,633
Less accumulated depreciation for:				
Collection system and pump station	(16,383,490)	(617,971)	(71,655)	(17,073,116)
Treatment plants	(17,910,126)	(807,754)	-	(18,717,880)
Office building and rental houses	(654,755)	(27,665)	-	(682,420)
Equipment	(1,700,709)	(231,184)	330,010	(1,601,883)
Total accumulated depreciation	(36,649,080)	(1,684,574)	258,355	(38,075,299)
Total capital assets, being depreciated, net	32,616,188	(1,167,240)	(1,614)	31,447,334
Total capital assets, net	\$ 33,475,648	\$ (1,020,566)	\$ (1,614)	\$ 32,453,468

ROSEBURG URBAN SANITARY AUTHORITY

Notes to Financial Statements

June 30, 2022 and 2021

III. Detailed notes (continued)**C. Long-term liabilities**

The following loan agreement was entered into in September 2009 to finance the Natural Treatment System project:

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>

A summary of the changes in long-term liabilities for the year ended June 30, 2021 follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Compensated absences	\$ 96,924	\$ 112,678	\$ (121,626)	\$ 87,976	\$ 87,976
Pension Liability	<u>1,512,930</u>	<u>261,881</u>	<u>-</u>	<u>1,774,811</u>	<u>-</u>
Total long-term liabilities	<u>\$ 1,609,854</u>	<u>\$ 374,559</u>	<u>\$ (121,626)</u>	<u>\$ 1,862,787</u>	<u>\$ 87,976</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 \$1,577,225 and \$1,481,718 for the years ended June 30, 2022 and 2021, respectively.

ROSEBURG URBAN SANITARY AUTHORITY

Notes to Financial Statements

June 30, 2022 and 2021

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, 2022 and 2021

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, 2022 and 2021

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, 2022 were \$226,154. The rates in effect for the fiscal year ended June 30, 2022 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 General Manager, 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, 2022 and 2021

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, 2022 the Authority reported a liability of \$1,190,944 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by actuarial valuation as of December 31, 2019. 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, 2022, the Authority's proportion was 0.00995233 percent, which was changed from its proportion measure as of June 30, 2021 of 0.00813259 percent.

The Authority recognized pension expense of \$226,154 and \$199,694 for the years ended June 30, 2022 and June 30, 2021, respectively. The Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources at June 30:

	2022		2021	
	Deferred Outflows of Resources	Deferred (Inflows) of Resources	Deferred Outflows of Resources	Deferred (Inflows) of Resources
Difference between expected and actual experience	\$ 111,480	\$ 881,646	\$ 78,113	\$ -
Change in assumptions	298,129	3,134	95,248	3,337
Net difference between projected and actual earnings on pension plan investments	-	-	208,695	-
Changes in proportionate share	254,538	107,696	-	172,450
Changes in proportion and differences between contributions and proportionate share of contributions	<u>1,287</u>	<u>28,745</u>	<u>5,267</u>	<u>15,379</u>
Total (prior to post-MD contributions)	665,434	1,021,221	387,323	191,166
Contributions subsequent to the measurement date	<u>211,036</u>	<u>-</u>	<u>189,480</u>	<u>-</u>
Total	<u>\$ 876,470</u>	<u>\$ 1,021,221</u>	<u>\$ 576,803</u>	<u>\$ 191,166</u>

Deferred outflows of resources related to pensions of \$211,036 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, 2022. 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
2023	\$ (75,407)
2024	(70,825)
2025	(93,087)
2026	(164,857)
2027	<u>48,388</u>
Total	<u>\$ (355,788)</u>

ROSEBURG URBAN SANITARY AUTHORITY

Notes to Financial Statements

June 30, 2022 and 2021

IV. Other information (continued)

C. Pension Plan (continued)

Actuarial Methods and Assumptions Used in Developing Total Pension Liability:

Valuation Date	December 31, 2019
Measurement Date	June 30, 2021
Experience Study Report	2018, published July 2019
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 2018 Experience Study which reviewed experience for the four-year period ending on December 31, 2018.

Long-term Expected Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in May 2019 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/CAFR/2020-CAFR.pdf>

ROSEBURG URBAN SANITARY AUTHORITY

Notes to Financial Statements

June 30, 2022 and 2021

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)	\$ 2,338,728	\$ 1,190,944	\$ 230,664

ROSEBURG URBAN SANITARY AUTHORITY

Notes to Financial Statements

June 30, 2022 and 2021

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, 2022

Schedule of the Proportionate Share of the Net Pension Liability

Oregon Public Employees Retirement System

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Proportion of the net pension liability (asset)	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)	\$ 1,190,944	\$ 1,774,811	\$ 1,512,930	\$ 1,421,649	\$ 1,349,941	\$ 682,405	\$ 679,209	\$(247,277)	\$ 566,704
Covered payroll	\$ 1,092,695	\$ 1,087,023	\$ 965,414	\$ 926,258	\$ 1,004,346	\$ 944,835	\$ 962,964	\$ 911,820	\$ 911,820
Proportionate share of the pension liability (asset) as a percentage of its covered employee payroll	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 %	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

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 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>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>
Covered employee payroll	\$ 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	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, 2022

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

Amounts presented are for the measurement period, which for FY 2022 is July 1, 2020 - June 30, 2021.

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, 2022

	General Fund	Infrastructure Replacement Reserve Fund	Diamond Lake LID Fund	Asset Acquisition and Replacement Fund	Plant Equipment Replacement Fund	Administration Building	Treatment Plant Expansion Reserve Fund	Collection System Expansion Fund	Total
ASSETS									
Cash and cash equivalents	\$ 5,027,647	\$ 1,374,147	\$ -	\$ 2,806,528	\$ 1,872,592	\$ -	\$ 509,060	\$ 753,995	\$ 12,343,969
Receivables:									
Sewer service charges, net	755,934	-	-	-	-	-	-	-	755,934
SDC	-	-	-	-	-	-	236,369	449,188	685,557
Assessments receivable	27,570	-	-	-	-	-	-	-	27,570
Accrued interest receivable	23,805	-	-	-	-	-	4,287	8,156	36,248
Prepaid expenses	163,038	-	-	-	-	-	-	-	163,038
Total assets	<u>\$ 5,997,994</u>	<u>\$ 1,374,147</u>	<u>\$ -</u>	<u>\$ 2,806,528</u>	<u>\$ 1,872,592</u>	<u>\$ -</u>	<u>\$ 749,716</u>	<u>\$ 1,211,339</u>	<u>\$ 14,012,316</u>
LIABILITIES									
Accounts payable	\$ 109,036	\$ 100,022	\$ -	\$ -	\$ 52,392	\$ -	\$ -	\$ -	\$ 261,450
Accrued payroll liabilities	88,392	-	-	-	-	-	-	-	88,392
Total liabilities	<u>197,428</u>	<u>100,022</u>	<u>-</u>	<u>-</u>	<u>52,392</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>349,842</u>
DEFERRED INFLOWS of RESOURCES									
Unavailable revenue	<u>27,570</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>240,656</u>	<u>457,344</u>	<u>725,570</u>
FUND BALANCES									
Restricted for:									
System development charges	-	-	-	-	-	-	509,060	753,995	1,263,055
Unassigned	<u>5,772,996</u>	<u>1,274,125</u>	<u>-</u>	<u>2,806,528</u>	<u>1,820,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,673,849</u>
Total fund balances	<u>5,772,996</u>	<u>1,274,125</u>	<u>-</u>	<u>2,806,528</u>	<u>1,820,200</u>	<u>-</u>	<u>509,060</u>	<u>753,995</u>	<u>12,936,904</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 5,997,994</u>	<u>\$ 1,374,147</u>	<u>\$ -</u>	<u>\$ 2,806,528</u>	<u>\$ 1,872,592</u>	<u>\$ -</u>	<u>\$ 749,716</u>	<u>\$ 1,211,339</u>	<u>\$ 14,012,316</u>

Reconciliation to GAAP basis balance sheet:

Unappropriated fund balance	\$ 12,936,904
Capital assets, net	33,013,596
Unavailable revenue	725,570
Net pension liability	(1,190,944)
Deferred outflows related to pensions	876,471
Deferred inflows related to pensions	<u>(1,021,221)</u>
Ending net position	<u>\$ 45,340,376</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, 2022

	General Fund	Infrastructure Replacement Reserve Fund	Diamond Lake LID Fund	Asset Acquisition and Replacement Fund	Plant Equipment Replacement Fund	Administration Building Fund	Treatment Plant Expansion Reserve Fund	Collection System Expansion Fund	Total
Revenues:									
User service fees	\$ 5,573,619	\$ 264,854	\$ -	\$ 1,059,346	\$ -	\$ -	\$ -	\$ -	\$ 6,897,819
Other revenue	124,443	-	-	-	-	-	-	-	124,443
System development charges	-	-	-	-	-	-	77,317	146,898	224,215
Investment earnings	35,384	7,152	1	12,842	6,434	18	8,504	14,960	85,295
Sale of capital assets	2,045	-	-	-	-	-	-	-	2,045
Grants	10,000	-	-	-	-	-	-	-	10,000
Total revenues	<u>5,745,491</u>	<u>272,006</u>	<u>1</u>	<u>1,072,188</u>	<u>6,434</u>	<u>18</u>	<u>85,821</u>	<u>161,858</u>	<u>7,343,817</u>
Expenditures:									
Personal services	1,879,414	-	-	-	-	-	-	-	1,879,414
Materials and services	2,534,812	-	-	-	-	-	-	-	2,534,812
Capital Outlay	<u>272,616</u>	<u>1,734,067</u>	<u>-</u>	<u>-</u>	<u>152,876</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,159,559</u>
Total expenditures	<u>4,686,842</u>	<u>1,734,067</u>	<u>-</u>	<u>-</u>	<u>152,876</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,573,785</u>
Excess (deficiency) of revenues over (under) expenditures	1,058,649	(1,462,061)	1	1,072,188	(146,442)	18	85,821	161,858	770,032
Other financing sources (uses):									
Transfers in	58,794	766,000	-	-	789,400	-	-	-	1,555,400
Transfers out	<u>(1,555,400)</u>	<u>-</u>	<u>(24,271)</u>	<u>-</u>	<u>-</u>	<u>(34,523)</u>	<u>-</u>	<u>-</u>	<u>(1,614,194)</u>
Total other financing sources (uses):	(1,496,606)	766,000	(24,271)	-	789,400	(34,523)	-	-	(58,794)
Change in fund balance	(437,957)	(696,061)	(24,270)	1,072,188	642,958	(34,505)	85,821	161,858	770,032
Beginning fund balance**	<u>6,210,953</u>	<u>1,970,186</u>	<u>24,270</u>	<u>1,734,340</u>	<u>1,177,242</u>	<u>34,505</u>	<u>423,239</u>	<u>592,137</u>	<u>12,166,872</u>
Ending fund balance	<u>\$ 5,772,996</u>	<u>\$ 1,274,125</u>	<u>\$ -</u>	<u>\$ 2,806,528</u>	<u>\$ 1,820,200</u>	<u>\$ -</u>	<u>\$ 509,060</u>	<u>\$ 753,995</u>	<u>\$ 12,936,904</u>

Reconciliation to Statement of Revenues, Expenses, and Changes in Net Position:

Change in fund balance \$ 770,032

Amounts reported in the statement of activities are different because:

**Beginning fund balance was decreased by \$87,978 to include the prior year accrual of compensated absences on the budgetary basis

Expenditures for capital assets	2,251,506
Depreciation	(1,691,378)
Change in assets, liabilities, deferred inflow and outflows related to pensions	53,480
Capital contributions and related accrued interest	<u>285,434</u>
Change in net position	<u>\$ 1,669,074</u>

ROSEBURG URBAN SANITARY AUTHORITY

Schedule of Appropriated Expenditures and Other Budgetary Requirements - Budgetary Basis

General Fund

For the Year Ended June 30, 2022

	Original and Final Budget	Actual	Variance With Final Budget
APPROPRIATIONS			
Expenditures:			
Administration and engineering	\$ 1,315,000	\$ 1,123,911	\$ 191,089
Treatment	2,310,000	2,034,601	275,399
Collection	1,439,700	1,046,235	393,465
Finance	<u>522,750</u>	<u>482,095</u>	<u>40,655</u>
Total appropriated expenditures	5,587,450	4,686,842	900,608
Transfers and Contingency:			
Transfers out	1,555,400	1,555,400	-
Operating contingency	<u>550,000</u>	<u>-</u>	<u>550,000</u>
Total appropriated expenditures and other requirements	7,692,850	6,242,242	1,450,608
Unappropriated ending working capital	<u>3,966,750</u>	<u>5,772,996</u>	<u>(1,806,246)</u>
Total requirements	<u>\$ 11,659,600</u>	<u>\$ 12,015,238</u>	<u>\$ (355,638)</u>

ROSEBURG URBAN SANITARY AUTHORITY

Schedule of Budgeted and Actual Resources and Requirements - Budgetary Basis

General Fund

For the Year Ended June 30, 2022

	Original and Final Budget	Actual	Variance With Final Budget
RESOURCES			
Revenues:			
User service fees	\$ 5,392,300	\$ 5,573,619	\$ 181,319
Other fees	110,300	124,443	14,143
Interest income	30,000	35,384	5,384
Gain (loss) on sale of capital assets	5,000	2,045	(2,955)
Grants	5,000	10,000	5,000
Total revenues	5,542,600	5,745,491	202,891
Transfers in	60,000	58,794	1,206
Beginning fund balance	6,057,000	6,210,953	153,953
Total resources	\$ 11,659,600	\$ 12,015,238	\$ (355,638)
REQUIREMENTS			
Expenditures:			
Personal services:			
Administration and engineering	819,000	795,697	23,303
Collections	824,200	684,760	139,440
Finance	405,700	398,957	6,743
Total personal services	2,048,900	1,879,414	169,486
Materials and services:			
Administration and engineering	380,000	307,005	72,995
Treatment	2,285,000	2,013,599	271,401
Collections	173,500	134,077	39,423
Finance	90,250	80,132	10,118
Total materials and services	2,928,750	2,534,813	393,937
Capital outlay:			
Administration and engineering	116,000	21,209	94,791
Treatment	25,000	21,002	3,998
Collections	442,000	227,398	214,602
Finance	26,800	3,006	23,794
Total capital outlay	609,800	272,615	337,185
Total expenditures	5,587,450	4,686,842	900,608
Transfers out	1,555,400	1,555,400	-
Operating contingency	550,000	-	550,000
Ending fund balance	3,966,750	5,772,996	(1,806,246)
Total requirements	\$ 11,659,600	\$ 12,015,238	\$ 355,638

ROSEBURG URBAN SANITARY AUTHORITY

Schedule of Budgeted and Actual Resources and Requirements - Budgetary Basis

Infrastructure Replacement Reserve Fund

For the Year Ended June 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
RESOURCES			
Revenues:			
Investment earnings	\$ 6,000	\$ 7,152	\$ 1,152
User service fees	<u>260,000</u>	<u>264,854</u>	<u>4,854</u>
Total revenues	266,000	272,006	6,006
Transfers in	766,000	766,000	-
Beginning fund balance	<u>1,468,000</u>	<u>1,970,186</u>	<u>502,186</u>
Total resources	<u><u>\$ 2,500,000</u></u>	<u><u>\$ 3,008,192</u></u>	<u><u>\$ 508,192</u></u>
REQUIREMENTS			
Expenditures:			
Capital Outlay	\$ 2,500,000	\$ 1,734,067	\$ 765,933
Ending fund balance	<u>-</u>	<u>1,274,125</u>	<u>(1,274,125)</u>
Total requirements	<u><u>\$ 2,500,000</u></u>	<u><u>\$ 3,008,192</u></u>	<u><u>\$ (508,192)</u></u>

ROSEBURG URBAN SANITARY AUTHORITY

Schedule of Budgeted and Actual Resources and Requirements - Budgetary Basis

Diamond Lake LID Fund

For the Year Ended June 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
RESOURCES			
Revenues:			
Investment earnings	\$ -	\$ 1	\$ 1
Total revenues	-	1	1
Beginning fund balance	25,000	24,270	(730)
Total resources	<u>\$ 25,000</u>	<u>\$ 24,271</u>	<u>\$ (729)</u>
REQUIREMENTS			
Transfers out	25,000	24,271	729
Total requirements	<u>\$ 25,000</u>	<u>\$ 24,271</u>	<u>\$ 729</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, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
RESOURCES			
Revenues:			
Investment earnings	\$ 10,200	\$ 12,842	\$ 2,642
User service fees	<u>1,043,000</u>	<u>1,059,346</u>	<u>16,346</u>
Total revenues	1,053,200	1,072,188	18,988
Beginning fund balance	<u>1,735,000</u>	<u>1,734,340</u>	<u>(660)</u>
Total resources	<u>\$ 2,788,200</u>	<u>\$ 2,806,528</u>	<u>\$ 18,328</u>
REQUIREMENTS			
Ending fund balance	<u>2,788,200</u>	<u>2,806,528</u>	<u>(18,328)</u>
Total requirements	<u>\$ 2,788,200</u>	<u>\$ 2,806,528</u>	<u>\$ (18,328)</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, 2022

	Original and Final Budget	Actual	Variance With Final Budget
RESOURCES			
Revenues:			
Investment earnings	\$ 3,600	\$ 6,434	\$ 2,834
Transfers in	<u>789,400</u>	<u>789,400</u>	<u>-</u>
Total revenues	793,000	795,834	2,834
Beginning fund balance	<u>607,000</u>	<u>1,177,242</u>	<u>570,242</u>
Total resources	<u>\$ 1,400,000</u>	<u>\$ 1,973,076</u>	<u>\$ 573,076</u>
REQUIREMENTS			
Expenditures:			
Capital outlay	\$ 1,400,000	\$ 152,876	\$ 1,247,124
Ending fund balance	<u>-</u>	<u>1,820,200</u>	<u>(1,820,200)</u>
Total requirements	<u>\$ 1,400,000</u>	<u>\$ 1,973,076</u>	<u>\$ (573,076)</u>

ROSEBURG URBAN SANITARY AUTHORITY

Schedule of Budgeted and Actual Resources and Requirements - Budgetary Basis

Administration Building Fund

For the Year Ended June 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
RESOURCES			
Revenues:			
Investment earnings	\$ -	\$ 18	\$ 18
Beginning fund balance	<u>35,000</u>	<u>34,505</u>	<u>(495)</u>
Total resources	<u>\$ 35,000</u>	<u>\$ 34,523</u>	<u>\$ (477)</u>
REQUIREMENTS			
Transfers out	<u>\$ 35,000</u>	<u>\$ 34,523</u>	<u>\$ 477</u>
Total requirements	<u>\$ 35,000</u>	<u>\$ 34,523</u>	<u>\$ 477</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, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
RESOURCES			
Revenues:			
System development charges	\$ 89,625	\$ 77,317	\$ (12,308)
Investment earnings	<u>7,641</u>	<u>8,504</u>	<u>863</u>
Total revenues	97,266	85,821	(11,445)
Beginning fund balance	<u>285,000</u>	<u>423,239</u>	<u>138,239</u>
Total resources	<u>\$ 382,266</u>	<u>\$ 509,060</u>	<u>\$ 126,794</u>
REQUIREMENTS			
Expenditures:			
Capital Outlay	\$ 382,266	\$ -	\$ 382,266
Ending fund balance	<u>-</u>	<u>509,060</u>	<u>(509,060)</u>
Total requirements	<u>\$ 382,266</u>	<u>\$ 509,060</u>	<u>\$ (126,794)</u>

ROSEBURG URBAN SANITARY AUTHORITY

Schedule of Budgeted and Actual Resources and Requirements - Budgetary Basis

Collection System Expansion Fund

For the Year Ended June 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
RESOURCES			
Revenues:			
System development charges	\$ 170,408	\$ 146,898	\$ (23,510)
Investment earnings	<u>13,069</u>	<u>14,960</u>	<u>1,891</u>
Total revenues	183,477	161,858	(21,619)
Beginning fund balance	<u>329,000</u>	<u>592,137</u>	<u>263,137</u>
Total resources	<u>\$ 512,477</u>	<u>\$ 753,995</u>	<u>\$ 241,518</u>
REQUIREMENTS			
Expenditures:			
Capital Outlay	\$ 512,477	\$ -	\$ 512,477
Ending fund balance	<u>-</u>	<u>753,995</u>	<u>(753,995)</u>
Total requirements	<u>\$ 512,477</u>	<u>\$ 753,995</u>	<u>\$ (241,518)</u>

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, 2022, and have issued our report thereon dated November 28, 2022. 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.

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
November 28, 2022

FIRST EXTENSION OF CONTRACT NO. 30001052

This first extension of contract ("first extension") is made on the ____ day of _____ 2022, between DOUGLAS COUNTY, a political subdivision of the State of Oregon ("County") and ROSEBURG URBAN SANITARY AUTHORITY ("RUSA").

On or about January 26, 2022, County and RUSA entered into a contract, filed in the Douglas County Court Journal on January 26, 2022, under recording No. CJ 2022-0076 ("original agreement"). The original agreement and this first extension together shall be referred to as "this agreement."

IT IS HEREBY AGREED:

1. EXTENSION: The term of this agreement is extended to December 31, 2023, subject to early termination as otherwise provided.

2. ENTIRE CONTRACT: Except as modified herein, the terms and conditions of the original contract shall apply.

ROSEBURG URBAN SANITARY AUTHORITY

By _____

Print Name _____

Title _____

Date _____

REVIEWED AS TO CONTENT AND BUDGET

By _____

County Department Head

Date _____

Coding _____

DOUGLAS COUNTY BOARD OF COMMISSIONERS

By _____

Chair

By _____

Commissioner

By _____

Commissioner

Date _____

REVIEWED AS TO FORM

By _____

Office of County Counsel

Date _____

GENERAL MANAGERS REPORT

Date: 12/09/22
To: Roseburg Urban Sanitary Authority, Board of Directors
From: James V. Baird, General Manager
Re: General Managers Informational Report to the Board

Bisulfite Building Project

The Contractor is continuing the work on the project and has completed stacking the walls. The Contractor has submitted pay request #2 in the amount of \$9025 with \$452 withheld in retainage for a pay request of \$8,573.

Tom Rogers, with Rogers Engineering, has reviewed pay request #2 and recommends payment of the pay request.

Staff agrees with the engineer's recommendation to pay H3 General Contractors pay request #2 in the amount of \$8,573.

Office Remodel

Tom Rogers of Rogers Engineering is working on plans for the office remodel to add an office space to the front office area.

North Deer Creek Trunk Rehabilitation Project

Rob Lee, with Leeway Engineering Solutions, and his team are working on the plans and specifications for the project. The engineer's schedule anticipates 50% plans completed in December.

Biogas Feasibility Study – WRF

We have applied for matching grant funding with the Energy Trust of Oregon, this is a 50% matching grant. We are waiting for confirmation of our grant request to begin the project. The total cost of the study is \$82,218. We are planning on using an Out of Scope agreement with Jacobs to complete this part of the project.

APPLICATION AND CERTIFICATE FOR PAYMENT

PAGE 1 OF 2.1

SUBMITTED TO: RUSA (Roseburg Urban Sanitary 1297 NE Grandview Drive Roseburg, OR 97470	PROJECT: RUSA Biosulfate Building	APPLICATION NO: 02	DISTRIBUTION TO:
		APPLICATION DATE: 12/1/22	OWNER
		PERIOD TO: 11/30/22	ARCHITECT
SUBMITTED FROM: H3 General Contractors LLC 928 Callahan Drive Roseburg, OR 97471	ARCHITECT: Rogers Engineering 558 Jackson St. Roseburg, OR 97470	PROJECT NO: 541	CONTRACTOR
CONTRACT FOR: General Construction	ARCH PROJ NO: 20-144	CONTRACT DATE:	
		INVOICE NO: 02	

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application For Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from Owner, and that current payment shown herein is now due.

ORIGINAL CONTRACT SUM.....	\$	<u>275,623.00</u>
NET CHANGE BY CHANGE ORDERS (See Attached CO List)	\$	<u>352.00</u>
CONTRACT SUM TO DATE	\$	<u>275,975.00</u>
TOTAL COMPLETED AND STORED TO DATE	\$	<u>28,799.00</u>

WAIVER & RELEASE OF LIEN

Whereas the undersigned Contractor has provided labor, services, materials, or equipment for the above project, under an agreement with the Owner.

RETAINAGE:	
<u>5</u> % OF COMPLETED WORK	\$ <u>1,441.00</u>
<u> </u> % OF STORED MATERIAL	\$ <u>0.00</u>

The Undersigned does hereby waive and release all bond claims, liens, claims, or right of claim, or right of lien, statutory or otherwise, against the property, project, Owner, or any other person or entity who is or may be claimed to be liable, or any sureties, for labor, services, materials, or equipment, as provided by the Undersigned, to the extent of payment received, as indicated herein, together with any previous payment(s) already received but excluding any retainage or any labor, services, materials, or equipment provided after the application period date stated above. The undersigned agrees that in exchange for receipt of the above amount for labor, services, materials, or equipment as described herein, he does hereby grant this release unconditionally.

TOTAL RETAINAGE	\$	<u>1,441.00</u>
TOTAL EARNED LESS RETAINAGE	\$	<u>27,358.00</u>
LESS OWNER DIRECT PAYMENT BY PURCHASE ORDER	\$	<u>0.00</u>
LESS PREVIOUS CERTIFICATES FOR PAYMENT	\$	<u>18,785.00</u>
CURRENT PAYMENT DUE	\$	<u>8,573.00</u>
BALANCE TO FINISH INCLUDING RETAINAGE	\$	<u>248,617.00</u>

The person signing below does hereby certify that he/she is fully authorized and empowered to execute this instrument and to bind the Undersigned hereto, and does in fact so execute this instrument.

H3 General Contractors LLC

Signed: Tony Hansen

Name, Title: Tony Hansen

Dated: December 1, 2022

ORIGINAL CONTRACT PAGE 2.1

SUBMITTED FROM: H3 General Contractors LLC
928 Callahan Drive
Roseburg, OR 97471

PROJECT: RUSA Biosulfate Building

PAGE NO: 2.1 OF: 2.1

APPLICATION NUMBER: 02

CONTRACTOR'S PROJECT NO: 541

APPLICATION DATE: 11/28/22

CONTRACT FOR: General Construction

ARCHITECT'S PROJECT NO: 20-144

PERIOD FROM: 11/1/22 TO: 11/30/22

A	B	C	D	E	F	G		H	I
ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED			TOTAL COMPLETE AND STORED TO DATE (D+E+F)	% G/C	BALANCE TO FINISH (C-G)	RETAINAGE
			PREVIOUS APPLICATIONS	THIS APPLICATION					
				WORK IN PLACE	STORED MATERIALS				
1	Earthwork	26,962.00	9,674.00			9,674.00	36%	17,288.00	484.00
2	Concrete & Rebar	20,103.00	1,000.00	3,500.00		4,500.00	22%	15,603.00	225.00
3	Masonry & Rebar	33,800.00					0%	33,800.00	0.00
4	Handrail Modification	1,200.00					0%	1,200.00	0.00
5	Rough Hardware	2,000.00					0%	2,000.00	0.00
6	Rough Carpentry	6,518.00		500.00		500.00	8%	6,018.00	25.00
7	Rough Lumber	3,262.00		500.00		500.00	15%	2,762.00	25.00
8	Finish Carpentry	1,924.00					0%	1,924.00	0.00
9	Building Insulation	4,830.00					0%	4,830.00	0.00
10	Gutters & Down Spouts	526.00					0%	526.00	0.00
11	Flashing & Sheet Metal	500.00					0%	500.00	0.00
12	Standing Seam Roofing	5,114.00					0%	5,114.00	0.00
13	Hollow Metal Doors, Frames,	8,339.00					0%	8,339.00	0.00
14	Overhead Coiling Doors	12,235.00					0%	12,235.00	0.00
15	Drywall	4,000.00					0%	4,000.00	0.00
16	Painting	7,660.00					0%	7,660.00	0.00
17	Knox Box	250.00					0%	250.00	0.00
18	HVAC	7,807.00					0%	7,807.00	0.00
19	Plumbing	13,145.00					0%	13,145.00	0.00
20	Trade Excavation & Backfill	3,000.00					0%	3,000.00	0.00
21	Electrical	55,000.00		2,200.00		2,200.00	4%	52,800.00	110.00
22	Supervision	3,850.00		800.00		800.00	21%	3,050.00	40.00
23	General Labor	3,355.00		200.00		200.00	6%	3,155.00	10.00
24	Rubbish Removal	4,240.00					0%	4,240.00	0.00
25	Temporary Facilites	3,910.00		250.00		250.00	6%	3,660.00	13.00
26	Broom Clean Faciliy	500.00					0%	500.00	0.00
27	Permits & Fees	2,100.00	2,100.00			2,100.00	100%	0.00	105.00
28	Bond Cost	4,500.00	4,500.00			4,500.00	100%	0.00	225.00
29	OH&P	34,993.00	2,500.00	1,075.00		3,575.00	10%	31,418.00	179.00
30									0.00
31									0.00
32									0.00
33									0.00
	Contract Page 2.1 Totals	\$275,623.00	\$19,774.00	\$9,025.00		\$28,799.00	10%	\$246,824.00	\$1,441.00

CHANGE ORDERS PAGE 3.1

SUBMITTED FROM: H3 General Contractors LLC
928 Callahan Drive
Roseburg, OR 97471

CONTRACT FOR: General Construction

PROJECT: RUSA Biosulfate Building

CONTRACTOR'S PROJECT NO: 541

ARCHITECT'S PROJECT NO: 20-144

PAGE NO: 3.1 OF: 2.1

APPLICATION NUMBER: 02

APPLICATION DATE: 11/28/22

PERIOD FROM: 11/1/22 TO: 11/30/22

[illegible]

ROGERS ENGINEERING

Structural Engineering ▪ Building Design ▪ Code Consulting ▪ Inspection Services

558 S.E. Jackson St.
Roseburg, Oregon 97470
Ph: (541) 672-0315
Fax: (541) 672-1787
rogerst@rosenet.net

December 6, 2022

Roseburg Urban Sanitary Authority
Attn: Jim Baird, Manager
1297 NE Grandview Dr.
Roseburg, OR 97470

RE: Bisulfite Building Construction

Rogers Engineering has reviewed the Application for Payment from H3 General Contractors. Work is in progress with masonry wall construction just starting. The application for payment is consistent with work completed.

The payment request of \$8,573.00 is recommended for processing.

Should you have questions or need additional information, please contact me at your convenience.



Tom Rogers, P.E.

ROSEBURG URBAN SANITARY AUTHORITY

NEW DEVELOPMENTS AND PROJECTS

DEVELOPMENTS:

- Thyme Subdivision and sewer main extension– Sewer Mainline complete waiting on easements.
- Sunshine Road Apartments and sewer main extension – testing mostly complete on mainline- waiting on manhole testing.
- Ash Spring Apartments and sewer main extension – Sewer Work completed waiting on testing on easements.
- Hanna Heritage Plaza sewer main extension (Elmer's remodel and drive through coffee shop)
- Rosemary Subdivision and main extension (on hold)

PRELIMINARY DESIGN:

- Tabor – Military Avenue partition
- Library Siphon
- Deer Creek sewer trunk line rehabilitation project
- Replacement and Upgrade of pumps at Highland Pump Station
- Chadwick-Atlanta Street Main Extension

PROJECTS:

- Bisulfite building project awarded to H3 Construction Project Underway.

ROSEBURG URBAN SANITARY AUTHORITY

NOVEMBER 2022 STAFF REPORTS

COLLECTION DEPARTMENT:

- Completed 9 work orders.
- Cleaned and CCTV 950 feet of mainline.
- Cleaned 3,002 feet of mainline.
- Completed 7 manhole inspections.
- Completed monthly trouble spot inspections.
- Worked on NTS roads and burn piles.
- Completed 204 underground utility locate requests.
- Completed quarterly safety inspections.
- Steve, Kyle, Rick, Brandon, Devin, and Nick attended the Oregon Operators Conference.

ENGINEERING DEPARTMENT:

- Issued 13 permits and 7 completed inspections.
- FOG Report:
 1. Elmer's notified they need to pump
 2. Taco Bell Close to pumping will check back
 3. Set up a pumping scheduled with Mod Pizza
 4. Set up a pumping schedule with In and Out
 5. Set up a pumping schedule with Lilly's Mexican Restaurant
 6. Sizzlers plugged, Recent Manager Change. Retrained new manager
 7. Little pizza Paradise talked to manager

FINANCE DEPARTMENT:

- Vacancy Credits: 7 was processed for a total of \$943.09 in November.
- Credit cards/checks: 1257 payments totaling \$73,837.79 or approximately 12.5% of monthly billing was collected in November. 102 payments were received by voice response system, 35 payments received at the counter and 1120 on-line.
- Automatic Payments: 2,239 customer accounts are signed up. Received \$102,344.80 or approximately 17.3% of monthly billing.



TO: Jim Baird, General Manager-RUSA
FROM: Caleb Trammell, Project Manager Intern-Jacobs
DATE: December 7, 2022
SUBJECT: November 2022 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 electrical consumption (based on meter readings) for November 2022, was 200,000 KWHRS with a total Effluent flow of 112.41 million gallons, all of which went to the river at Outfall 001. The November 2021 electrical consumption was 221,000 KWHRS with a total Effluent flow of 107.11 million gallons all of which also went to the river at Outfall 001.
- The chlorine system for the plant is still being operated manually, since the chlorine analyzers were removed for construction of the sodium bisulfite building.
- Digester gas to boiler flow meter is down, maintenance is looking into different options to fix it. Boiler gas usage is estimated on five-year average for the month.
- Shut down odor control equipment for the season.
- Provided a one-day class as part of the Oregon Operator's Conference. 15 operators from across the state attended.
- Removed the flow sensor and weir from SW5 in the NTS.

PRETREATMENT ACTIVITIES

The following pretreatment inspections were completed in November:

- Domino's Pizza: The push camera at the clean out drain showed considerable FOG, the manager was notified.
- Subway Diamond Lk Blvd: Their interceptor was at 10% full using the sludge judge.
- Bagel Tree/Idle Hour: With the push camera in the cleanout there was a small amount of buildup for this shared discharge line.
- Splitz Restaurant: At the clean out in the parking lot, some FOG, not significant.
- Taco Time: The push camera at the clean out drain showed considerable FOG, the manager was notified.

NATURAL TREATMENT SYSTEM (NTS)

- The distribution system was chlorinated with sodium hypochlorite and shut down and the piping around the pump station was drained of water.
- The motor heaters and the station HVAC system will remain on for the winter season.

LIFT STATIONS

- Total approximate flow from all lift stations for the month – 44.9 million gallons
- Average approximate daily flow from all lift stations per day – 1.5 million gallons

MAINTENANCE ACTIVITIES

- 230 preventative maintenance items.
- 90 corrective maintenance items.
- Installed exhaust fan and filter in the Influent PLC enclosure to help keep the enclosure cool, especially in the summer months.
- Received the new PLC laptop for the facility.
- Installed a junction box to cover an electrical junction from the bisulfite building.
- Hand crank hoist for primary clarifiers is being replaced, old one wore out.
- The dead tree at the Highland lift station has been removed.
- Wilbur #2 lift station Missions antenna and antenna control chip have been replaced. Wilbur #2 lift station has not had any communication faults since this has been repaired.
- HVAC for the office had the blower motor replaced.
- Highland Barnes pump got ragged up, removed and fixed.
- Ultrasonic sensor and controller replaced in the pretreatment building.
- PLC software has been re-registered.

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.
- 105 permit tests were completed during the month.
- On 11/16/22, lab water samples were collected and shipped to NRC for testing.
- On 11/2/22 Probes were pulled out of NTS and river and downloaded. Cleaned up and stored for the winter.

BIOSOLIDS

- Stored biosolids equipment, trucks and front loader, under biosolids storage building cover.
- Running screwpress as needed to maintain digester levels.

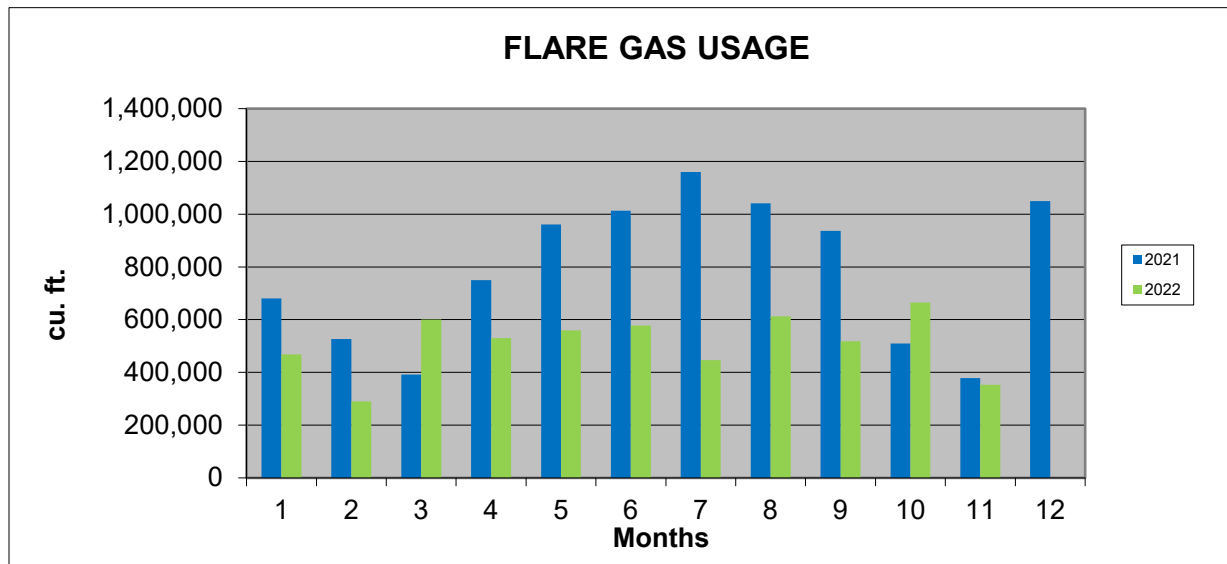
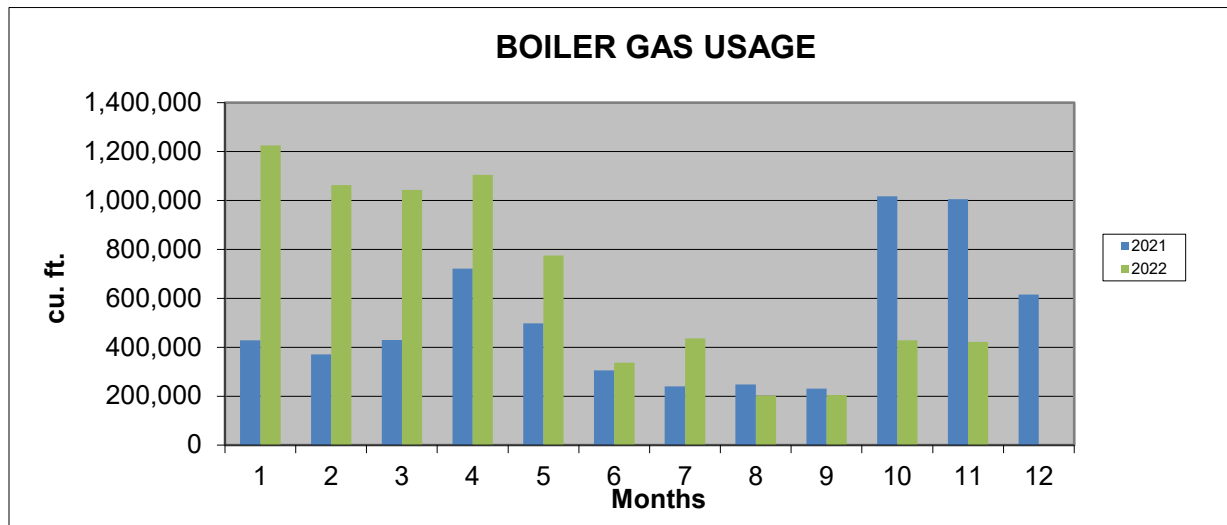
UPCOMING EVENTS:

- Continue working on bisulfite and chlorine systems as the new building is under construction.

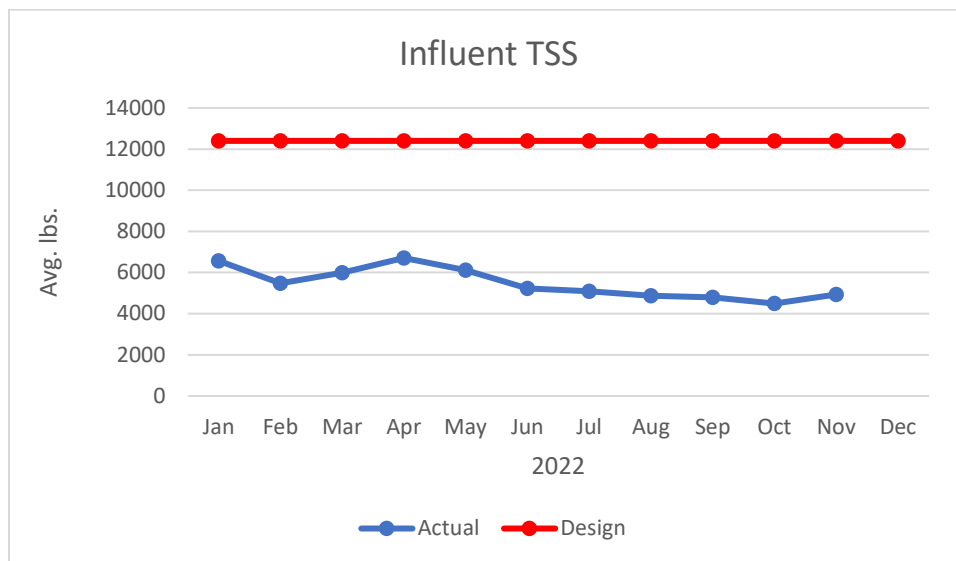
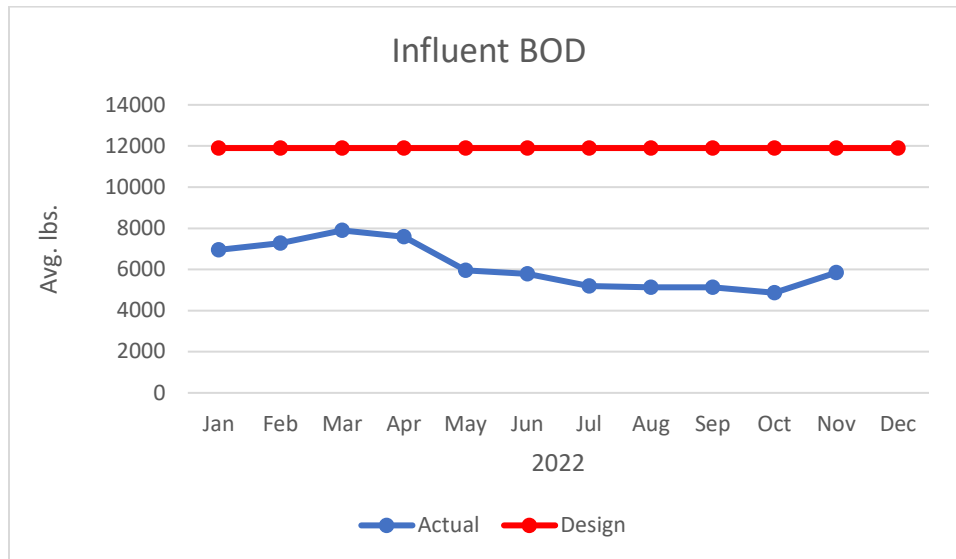
- Planning work on enclosing the control room in the screwpress building to protect it from corrosion.
- Work on flushing out the main chlorine tank to prevent scaling from affecting chlorine pump performance.

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

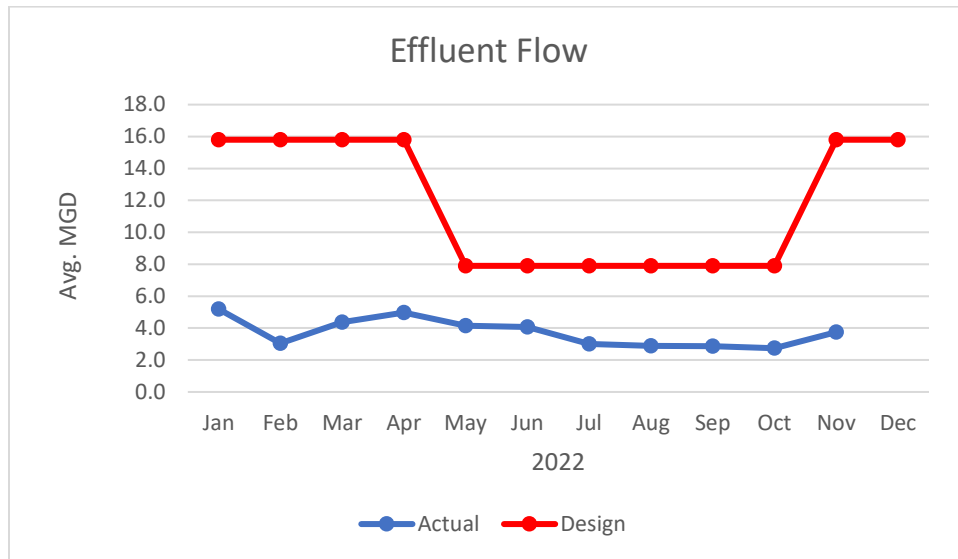
Facility Gas Usage November 2022



Facility Influent BOD and TSS November 2022



Facility Effluent Flow November 2022



12 MONTH MOVING AVERAGES

Month/Year	Plnt Inf Q Average MGD	Plnt Inf Average lbs/day CBOD /BOD	Plnt Inf Average lbs/day TSS
Dec-21	5.63	7882	6154
Jan-22	5.19	6944	6572
Feb-22	3.04	7278	5474
Mar-22	4.36	7897	5993
Apr-22	4.98	7584	6709
May-22	4.15	5960	6118
Jun-22	4.06	5792	5231
Jul-22	3.00	5198	5086
Aug-22	2.88	5135	4865
Sep-22	2.86	5128	4788
Oct-22	2.74	4866	4494
Nov-22	3.75	5840	4940

SUM	46.64	75504	66424
AVE	3.89	6292	5535
MAX	5.63	7897	6709
MIN	2.74	4866	4494

CASH DISBURSEMENT RECAP BOARD MEETING DECEMBER 14, 2022

Cash Disbursements Since the Last Board Meeting

All Funds:

Total of Prepaid Checks & ACH Transactions	78,553.62
Total of Regular Checks & ACH Transactions	<u>259,759.55</u>

Total Expenditures (not including Payroll)	<u>338,313.17</u>
--	-------------------

Payroll:

Net Payroll - November 30, 2022	63,436.34
---------------------------------	-----------

All Checks & ACH Transactions since the Board Meeting of November 9, 2022	<u>401,749.51</u>
---	-------------------

Accounts Payable

Checks by Date - Detail by Check Date

User: christine
Printed: 12/9/2022 1:40 PM



Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
51145	Chytka 149271	Chytka Pest Control LLC Pest Control-November	11/09/2022	40.00
Total for Check Number 51145:				40.00
51146	WATER Oct 22 Keady Oct22 Bulk	City of Roseburg Keady Ct PS-Base Water/storm charge Bulk water usage - Oct 2022	11/09/2022	51.00 83.19
Total for Check Number 51146:				134.19
51147	DELL 10627113149	Dell Marketing LP Laptop for plant & pump stations	11/09/2022	2,620.61
Total for Check Number 51147:				2,620.61
51148	NBS IN108343	National Business Solutions Copier Maintenance contract	11/09/2022	335.79
Total for Check Number 51148:				335.79
51149	Occu 17820	OccuHealth Heb B Titer	11/09/2022	61.00
Total for Check Number 51149:				61.00
ACH ASIFLEX	NOV 22 PR	ASIFlex PR Batch 00001.11.2022 Flexible Spending Accou	11/30/2022 PR Batch 00001.11.2022 Flexi	1,111.51
Total for this ACH Check for Vendor ASIFLEX:				1,111.51
ACH DNB	NOV 22 PR	Internal Revenue Service PR Batch 00001.11.2022 Federal Income Tax	11/30/2022 PR Batch 00001.11.2022 Fede	8,053.31
NOV 22 PR		PR Batch 00001.11.2022 Medicare - Employer	PR Batch 00001.11.2022 Medi	1,359.83
NOV 22 PR		PR Batch 00001.11.2022 FICA - Employee	PR Batch 00001.11.2022 FICA	4,837.42
NOV 22 PR		PR Batch 00001.11.2022 Medicare - Employee	PR Batch 00001.11.2022 Medi	1,359.83
NOV 22 PR		PR Batch 00001.11.2022 FICA - Employer	PR Batch 00001.11.2022 FICA	4,837.42
Total for this ACH Check for Vendor DNB:				20,447.81
ACH OR-Rev	NOV 22 PR	Oregon Dept. of Revenue PR Batch 00001.11.2022 Oregon W/Held	11/30/2022 PR Batch 00001.11.2022 Oreg	5,800.33
Total for this ACH Check for Vendor OR-Rev:				5,800.33

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
ACH PEBSCO		Nationwide Retirement Solutions	11/30/2022	
NOV 22 PR		PR Batch 00001.11.2022 Nationwide-Deferred Cor	PR Batch 00001.11.2022 Natic	4,100.00
NOV 22 PR		PR Batch 00001.11.2022 Roth Contribution	PR Batch 00001.11.2022 Roth	200.00
Total for this ACH Check for Vendor PEBSCO:				4,300.00
ACH CENTURY		CenturyLink	11/30/2022	
Nov 2022 Fx/Alm		Analog phone service for fax and alarm system		140.50
Nov 2022 Gate		Analog phone service for NTS gate		62.07
Total for this ACH Check for Vendor CENTURY:				202.57
51150 CIS INS		CIS Trust	11/30/2022	
NOV 22 PR		PR Batch 00001.11.2022 Voluntary Life Insurance	PR Batch 00001.11.2022 Volu	353.21
NOV 22 PR		PR Batch 00001.11.2022 Life Insurance - er	PR Batch 00001.11.2022 Life	91.59
NOV 22 PR		PR Batch 00001.11.2022 Life Insurance - Spouse	PR Batch 00001.11.2022 Life	160.23
NOV 22 PR		PR Batch 00001.11.2022 CCIS Insurance Long-Ter	PR Batch 00001.11.2022 CCIS	144.28
NOV 22 PR		PR Batch 00001.11.2022 Medical Ins w/RX	PR Batch 00001.11.2022 Medi	23,144.81
NOV 22 PR		PR Batch 00001.11.2022 Accident Insurance	PR Batch 00001.11.2022 Acci	134.46
NOV 22 PR		PR Batch 00001.11.2022 CCIS Insurance AD&D	PR Batch 00001.11.2022 CCIS	14.10
NOV 22 PR		PR Batch 00001.11.2022 Critical Illness Insurance	PR Batch 00001.11.2022 Criti	54.00
NOV 22 PR		PR Batch 00001.11.2022 Dental & Vision	PR Batch 00001.11.2022 Dent	2,201.93
NOV 22 PR		PR Batch 00001.11.2022 Identity Protection	PR Batch 00001.11.2022 Ident	81.75
NOV 22 PR		PR Batch 00001.11.2022 Voluntary Dependent Life	PR Batch 00001.11.2022 Volu	26.60
NOV 22 PR		PR Batch 00001.11.2022 Hospital Indemnity	PR Batch 00001.11.2022 Hosp	96.50
NOV 22 PR		PR Batch 00001.11.2022 Short-Term Disability	PR Batch 00001.11.2022 Shor	128.99
NOV 22 PR		PR Batch 00001.11.2022 Trauma	PR Batch 00001.11.2022 Trau	35.00
Total for Check Number 51150:				26,667.45
51151 WATER		City of Roseburg	11/30/2022	
Nov 2022 Admin		Water service - Admin		294.46
Total for Check Number 51151:				294.46
51152 DCPW		Douglas County Solid Waste	11/30/2022	
150337		Dump fees		24.44
Total for Check Number 51152:				24.44
51153 ROGERS E		Rogers Engineering, Inc.	11/30/2022	
3252		Design Services Sodium Bisulfite Bldg.		12,400.00
Total for Check Number 51153:				12,400.00
51154 SIERRASP		Sierra Springs	11/30/2022	
21794341 111222		Bottled water service		90.99
Total for Check Number 51154:				90.99
51155 SHRED-IT		Stericycle, Inc.	11/30/2022	
8002764556		Shredding services - 2 pickups		163.72
Total for Check Number 51155:				163.72

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
51156	USPS Nov 2022	US Postal Service Postage to mail utility bills	11/30/2022	3,209.99
		Total for Check Number 51156:		3,209.99
51157	VERIZON 9920564905	Verizon Wireless Wireless telephone services	11/30/2022	648.76
		Total for Check Number 51157:		648.76
		Report Total (18 checks):		78,553.62

Accounts Payable

Checks by Date - Detail by Check Date

User: christine
Printed: 12/9/2022 3:50 PM



Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
ACH	ASIFLEX A00032582B0B9yp	ASIFlex FSA Admin Fees-November	12/14/2022	41.25
Total for this ACH Check for Vendor ASIFLEX:				41.25
ACH	PBPP 11/16/22 18400082	Pitney Bowes Purchase Power Postage machine refill Postage machine ink	12/14/2022	150.00 76.99
Total for this ACH Check for Vendor PBPP:				226.99
ACH	STAPLES 3178030321 3178239801	Staples Credit Plan Kitchen supplies Kitchen supplies	12/14/2022	17.76 19.71
Total for this ACH Check for Vendor STAPLES:				37.47
51158	APGN INC 16519	APGN Inc Neuros blower VFD	12/14/2022	7,074.18
Total for Check Number 51158:				7,074.18
51159	WP Nov 2022	Avista Utilities Natural gas service	12/14/2022	256.35
Total for Check Number 51159:				256.35
51160	BANNERMC BK 11012022 BK 11032022a BK 11032022b BK 11082022 CM 11152022 CM 11262022 DEV 11012022 DF 11032022a DF 11032022b DF 11082022 DF 11102022 DF 11162022a DF 11162022b DF 11212022 DF 11282022a DF 11282022b DF 11282022c GO 11012022 HW 11012022 HW 11172022 HW 11222022 HW 11222022	BANNER BANK UCC - Op Conf/short school - Brandon DC Coop - Hay, straw bales for NTS DC Coop - Hay, straw bales for NTS overcharge Harbor Freight - Multi-use transfer pump OR Society CPAs - Cont Ed Package Amazon - Otter box case for Greg's phone UCC - Op conf/short school - Devin Amazon - Storage HDD for backup computer Amazon - High speed external NVME SSD for t Amazon - Credit for failed LaCie external HDD Amazon - USB A to USB C adapters Zoom - Electronic meeting software for Board M Amazon - Speakers for Harmony Amazon - Plastic organizer boxes for IT Paypal PNWS AWWA - ORWARN training - Ad Paypal PNWS AWWA - ORWARN training - Co Paypal PNWS AWWA - ORWARN training - Fir UCC-Oregon op conf/short school-Greg Amazon - Bathroom cabinet for men's room Amazon - Bathroom cabinet for ladies' room Costco - Laundry soap for crew Costco - Kitchen/office supplies	12/14/2022	375.00 119.92 -13.49 6.99 649.00 77.98 375.00 534.74 476.98 -499.99 17.98 93.99 139.99 8.49 300.00 360.00 180.00 375.00 55.10 56.90 40.98 232.81

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	HW 11292022	Michaels - Frame for Hire Vet Award		44.99
	KB 11072022	UCC - Op Conf/short school - Kyle		375.00
	KB 11102022	Bagel Tree - Staff meeting snacks		26.15
	NS 11012022	UCC - Op conf/short school - Nicholas		375.00
	NS 11032022	Lowes - Conduit and supplies for Admin yard ca		106.67
	NS 11042022	Home Depot - Ratchet cargo bars		53.96
	NS 11292022	Coastal - Boots and pants		219.98
	RK 10312022	Fred Meyer - Window cleaning supplies, balls fo		20.66
	RK 11012022	Coastal - Rain boots - Ryon		119.99
	RK 11032022	UCC - Op Conf/short school - Ryon		375.00
	RK 11142022a	DC Coop - Cold chisel		7.49
	RK 11142022b	DC Coop - Sewer plug		5.99
	RK 11232022	Public Works ES - APWA Leadership Training -		799.00
	SL 10312022	Good Guys Garage - Oil Change - CCTV Van		129.31
	SL 11072022	That's Great News - Plaque for Kyle's article		317.00
	SL 11092022	Safeway - Snacks for board meeting		24.10
	SL 11102022a	UCC - Op Conf/short school - Steve		375.00
	SL 11102022b	Home Depot - plastic pail		7.68
	SL 11212022	UVHBA - Home show registration		1,350.00
	SL 11222022a	FMCSA - CDL queries		25.00
	SL 11222022b	ASC Boards of Cert - Prof Op Cert Renewal - St		120.00
Total for Check Number 51160:				8,841.34
51161	BHEC	Bassett-Hyland Energy Company	12/14/2022	
	CL11470-IN	Fuel usage		752.40
	CL11838-IN	Fuel usage		456.45
Total for Check Number 51161:				1,208.85
51162	BIOMED	bio-MED Testing Services Inc	12/14/2022	
	94690	DOT random testing - 3 employees		180.00
Total for Check Number 51162:				180.00
51163	WATER	City of Roseburg	12/14/2022	
	INV17222	Bulk water & permit		69.28
Total for Check Number 51163:				69.28
51164	DRAUTO	D & R Auto & Truck Supply Corp	12/14/2022	
	054143	Car wash brush handles		21.42
Total for Check Number 51164:				21.42
51165	DCASSESS	Douglas County Assessor	12/14/2022	
	3424	Web subscription to assessor site for detailed info		85.00
Total for Check Number 51165:				85.00
51166	DFN	Douglas Fast Net	12/14/2022	
	Dec 2022 Admin	Internet Services-Admin	Service: 14806	218.99
	Dec 2022 Brbn	Internet Services-Bourbon St	Service: 205697	100.21
	Dec 2022 High	Internet Services-Highland PS	Service: 105797	76.84
	Dec 2022 Host	Admin Hosting		10.55
	Dec 2022 Keady	Internet Services-Keady Ct	Service: 106289	76.84
	Dec 2022 LV	Internet Services-Loma Vista P	Service: 205950	104.21
	Dec 2022 NBank	Internet Services-No. Bank PS	Service: 105793	73.84
	Dec 2022 NTS	Internet Services-NTS	Service: 145049	73.58
	Dec 2022 PhCa	Phones/Security Cams	Service: 141784	101.04
	Dec 2022 Wilb1	Internet Services-Wilbur 1 PS	Service: 105796	73.84

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	Dec 2022 Wilb2	Internet Services-Wilbur 2 PS	Service: 105794	73.84
	Dec 2022 Winch	Internet Services-Winchester P	Service: 105795	73.84
			Total for Check Number 51166:	1,057.62
51167	FLURY E 1611	Flury Supply Company Hydraulic fitting	12/14/2022	75.00
			Total for Check Number 51167:	75.00
51168	FROSENT 572	FROSLAND ENTERPRISES LLC NTS Anniversary Video	12/14/2022	1,200.00
			Total for Check Number 51168:	1,200.00
51169	GRAPHDIM 4153	Graphic Dimensions, Inc. Cut utility bills to mailing size	12/14/2022	37.30
			Total for Check Number 51169:	37.30
51170	H3 Pay Req #2 Pay Req #2 ret	H3 General Contractors LLC Bisulfite Building-Pay Req #2 Bisulfite Building-Pay Req #2 retainage	12/14/2022	9,025.00 -452.00
			Total for Check Number 51170:	8,573.00
51171	Isler 233512	Isler CPA, LLC Progress billing for Financial Stmt Audit FY 202	12/14/2022	7,500.00
			Total for Check Number 51171:	7,500.00
51172	Jacobs 351289-063	Jacobs Engineering Group Inc Professional services per agreement	12/14/2022	133,435.58
			Total for Check Number 51172:	133,435.58
51173	COASTAL G06958 G08978 X92612	John Deere Financial f.s.b. Straw bales - NTS Pants - Nic Boots - Devin	12/14/2022	111.92 183.97 139.99
			Total for Check Number 51173:	435.88
51174	LOWES 01227	Lowes Bungee cables, storage totes	12/14/2022	94.43
			Total for Check Number 51174:	94.43
51175	MSTRCR 33658-J	MasterCare Cleaning Co Inc Monthly janitorial services	12/14/2022	390.00
			Total for Check Number 51175:	390.00
51176	NEXNET 18212 18487	Nexcom, LLC Monthly digital telephone services Monthly digital telephone services	12/14/2022	332.80 332.80
			Total for Check Number 51176:	665.60
51177	DEQ B. Kitcher	Oregon DEQ Brandon Kitcher Grade I Collection Certificator	12/14/2022	240.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
Total for Check Number 51177:				240.00
51178	OR-LIN 869862 875466	Oregon Linen, Inc. Laundry & mat services Laundry & mat services	12/14/2022	61.88 41.74
Total for Check Number 51178:				103.62
51179	OR-TOOL 841094	Oregon Tool & Supply Locate paint	12/14/2022	96.66
Total for Check Number 51179:				96.66
51180	PAC AIR i12127	Pacific Air Comfort, Inc. Semi-annual maintenance per contract	12/14/2022	900.00
Total for Check Number 51180:				900.00
51181	PPL Nov 2022 WWTP Nov 2022 411LM Nov 2022 425LM Nov 2022 Admin Nov 2022 Brbn Nov 2022 BrbnC Nov 2022 Gate Nov 2022 High Nov 2022 Keady Nov 2022 LV Nov 2022 NBank Nov 2022 NTS Nov 2022 SBank Nov 2022 Wilb1 Nov 2022 Wilb2 Nov 2022 WWTP2	Pacific Power Power Usage-WWTP 1 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-411 L Meadows PS Power Usage-South Bank PS Power Usage-Wilbur 1 PS Power Usage-Wilbur 2 PS Power Usage-WWTP 2	12/14/2022	18,584.79 52.77 11.07 431.15 79.20 65.15 20.37 1,393.16 60.15 94.74 117.23 5,729.05 1,467.83 140.89 200.48 27.86
Total for Check Number 51181:				28,475.89
51182	PLATT2 3K26230	Platt Electric Supply Conduit for Admin yard camera	12/14/2022	45.49
Total for Check Number 51182:				45.49
51183	Premium 25255	Premium Landscape, Inc. Monthly landscape services	12/14/2022	180.25
Total for Check Number 51183:				180.25
51184	RSBG-DIS 1274639	Roseburg Disposal Company Monthly garbage services	12/14/2022	61.00
Total for Check Number 51184:				61.00
51185	SERV-CTR 55444	The Service Center Padlock and duplicate keys	12/14/2022	50.00
Total for Check Number 51185:				50.00
51186	SWS EQ 0150774-IN	SWS Equipment, LLC Nozzle	12/14/2022	3,271.50

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
Total for Check Number 51186:				3,271.50
51187	TECHUNL 365380	Technology Unlimited, Inc Maintenance renewal for Canon CRL1 check sca	12/14/2022	485.00
Total for Check Number 51187:				485.00
51188	TEKMAN 82369 82369 82369 82369 82369	TEKMANAGEMENT, INC. DNS Filter (security) Backup & Recovery Services Server Maint & monitoring Encryption of laptops Security awareness training	12/14/2022	40.00 565.00 1,518.14 90.75 25.65
Total for Check Number 51188:				2,239.54
51189	UBWA Nov 2022 411LM Nov 2022 606LM Nov 2022 Brbn	Umpqua Basin Water Association Water - 411 Long Meadows Ln Water - 606 Long Meadows Ln Water - 310 Bourbon St	12/14/2022	22.00 22.00 22.05
Total for Check Number 51189:				66.05
51190	UFED 2023	Umpqua Fishery Enhancement Derby Derby Chinook Sponsor for 2023	12/14/2022	500.00
Total for Check Number 51190:				500.00
51191	UMPQUARF 59204 59237 59274 59305	Umpqua Quarries, LLC Rock for NTS road maintenance Rock for NTS road maintenance Rock for NTS road maintenance Rock for NTS road maintenance	12/14/2022	596.97 855.69 71.28 77.22
Total for Check Number 51191:				1,601.16
51192	UV FIRE 12464025	Umpqua Valley Fire Services Job No. 27150843 - Fire extinguisher training an	12/14/2022	384.20
Total for Check Number 51192:				384.20
51193	UNDER 1228	Underground Technologies Inc. Manhole Rehab Project	12/14/2022	48,833.00
Total for Check Number 51193:				48,833.00
51194	West Tes 27189 27190	Western Testing LLC Testing/Special Inspection for Bisulfite Bldg, Jot Testing/Special Inspection for Bisulfite Bldg, Jot	12/14/2022	97.50 622.15
Total for Check Number 51194:				719.65
Total for 12/14/2022:				259,759.55
Report Total (40 checks):				259,759.55