



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

REGULAR MONTHLY BOARD MEETING
April 8, 2026

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ROSEBURG URBAN SANITARY AUTHORITY AGENDA – April 8th, 2026

Board Room, Administrative Offices

1297 NE Grandview Dr., Roseburg, Oregon 97470

[Public Online Access](#)

AGENDA – 4:00 pm Regular Meeting

1. Call to Order – Chair Wood
2. Roll Call
Kelsey Wood Tom Dole Robin Van Winkle

Rob Lieberman Mike Baker
3. Audience Participation – In-Person / via Zoom®
 - a. On agenda items
4. Consider Minutes
 - a. March 11th, 2026, Regular Board Meeting
5. 2024- 2025 Annual Audit Report
 - a. Cody Savey, CPA will present the audit report
6. General Managers Report
 - a. South Umpqua Trunk South Bank Repair – Project No. 25002
 - i. Project Update
 - b. WWTP Solar – Project No. 24011
 - i. Project Update
 - c. Admin Office Solar – Project No. 24012
 - i. Project Update
 - d. NTS Solar – Project No. 25001
 - i. Project Update
 - e. South Umpqua River TMDL for Temperature
 - f. Emergency declaration
 - i. Walmart MH Repair – Project No. 25006
 - ii. Sleepy Hollow Creek Main Repair (Highland Stabilization) - Project No. 25005
 - g. Goedeck Trunk Rehabilitation – Project No. 25004
 - i. Project Update
 - h. WRF SCADA Roadmap Assessment – Project No. 26001
 - i. Recommendation of staff to enter negotiations with the highest scored proposer
7. New Developments
8. Staff Report
9. Plant Operations Report – Jacobs
10. Budget to Actual as of December 2025
11. Accounts Payable
12. Other Business
13. Audience Participation – In-Person / via Zoom®
 - a. Off agenda items
14. Adjourn

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 accommodation.

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

Board Chair Kelsey Wood, called the regular monthly Board Meeting to order at 4:00 p.m. on March 11, 2026. The Board Meeting was held in-person and remotely broadcast by Zoom® Meeting.

ROLL CALL

Directors

Present: Board Chair Kelsey Wood, Rob Lieberman, Mike Baker & Robin Van Winkle (sworn in)

Absent: Tom Dole

Others present: General Manager Jim Baird, Finance Director Christine Morris, Office Assistant II Harmony Williams, Collections Superintendent Steve Lusch and Jacobs Project Manager Dan Prather

Consideration of the February 11, 2026 Board Meeting Minutes

Rob Lieberman moved to approve the minutes for the February 11, 2026 Roseburg Urban Sanitary Authority monthly Board Meeting.
Mike Baker seconded the motion.

Kelsey Wood requested Roll Call for the motion to approve the February 11, 2026 Board Meeting Minutes.

Vote By Roll Call

Vacant	
Rob Lieberman	Yes
Tom Dole	
Kelsey Wood	Yes
Mike Baker	Yes

The motion was passed with a 3/0 vote

Appointment of Board Member

Position 1 on the RUSA Board is currently vacant. Budget Committee member Robin Van Winkle was suggested by the Board to fill the open seat.

At this time Robin Van Winkle was sworn in to position 1 of the RUSA Board of Directors.

Wastewater Collection Master Plan Amendment

Staff presented the Wastewater Collection System Master Plan Amendment.

Mike Baker moved to approve the Master Plan Amendment.

Rob Lieberman seconded the motion.

Kelsey Wood requested Roll Call for the motion to approve the motion to Approve the Master Plan Amendment:

Vote By Roll Call

Robin Van Winkle	Yes
Rob Lieberman	Yes
Tom Dole	
Kelsey Wood	Yes
Mike Baker	Yes

The motion was passed with a 4/0 vote

General Managers Report

South Umpqua Trunk South Bank Repair – Project No. 25002

The project has been awarded federal funds from the Federal Management Agency's (FEMA) Public Assistance Program. Staff are requesting reimbursement payment for the project in the amount of \$671,587.89

WWTP Solar – Project No. 24011

We are working through the permit process to have an archaeologist conduct a site investigation to meet the requirements of the State Historic Preservation Office (SHPO). We are working with Pacific Power to complete the inter-connection agreement. Ameresco has submitted the 60% plans to DEQ for review and comment. Further work on the design has been halted until the results of the Archaeological testing is completed.

Admin. Office Solar – Project No. 24012

The subcontractor has completed most of the solar system and commissioned the system. The system is currently generating power, offsetting a portion of our electricity usage. The battery is not scheduled to be delivered until April. The subcontractor will return after the battery is delivered to complete the installation.

NTS Solar -Project No. 25001

Ameresco is working on 90% plans to submit to the DEQ for engineering review. Ameresco has submitted the inter-connect agreement to Pacific Power.

Umpqua River Basin TMDL for Temperature

The DEQ has appointed me to the Rule Advisory Committee (RAC) for the Water Quality Plan to implement the Umpqua River Basin Temperature TMDL replacement. The next meeting with the

RAC is scheduled for April 29th, 2026. We are working with West Yost to represent RUSA at the RAC meetings.

Emergency Declaration

Walmart MH Repair – Project No. 25006

Dyer Partnership is working through the permit process to repair the manhole. The engineer is working on a no rise certification for the proposed work to meet the City of Roseburg requirements.

Sleepy Hollow Creek Main repair – Project No. 25005

Dyer Partnership is working through the permit process to repair the 15-inch sewer main crossing Sleepy Hollow Creek.

Goedeck Trunk Rehabilitation - Project No. 25004

Jacobs Engineering has completed their preliminary review and submitted comments. Leeway Engineering Solutions has completed 80% plans. Staff is reviewing the plans.

WRF SCADA Road Map Assessment – Project 26001

The Request for Proposals (RFP) is currently out for proposals. The deadline for submitting a proposal is March 12th. Staff will evaluate the proposals that are submitted and rank the firms that submit all proposals that meet the requirements outlined in the Request for Proposals (RFP).

Jacobs Plant Operations Report

Dan Prather advised that the treatment facility averaged 95% BOD removal and 94% Total Suspended Solids removal during February. The total Effluent flow was 160.46 million gallons, all of which went to the river at Outfall 001.

Accounts Payable

The Board reviewed the Accounts Payable Report and Addendum for the March 11, 2026 Accounts Payable and addressed questions.

Rob Lieberman made a motion to approve the Accounts Payable Report and Addendum as presented.
Mike Baker seconded the motion.

Vote By Roll Call

Kelsey Wood requested Roll Call for the motion to approve Accounts Payable and the Addendum as presented:

Robin Van Winkle	Yes
Rob Lieberman	Yes
Tom Dole	
Kelsey Wood	Yes
Mike Baker	Yes

The motion was passed with a 4/0 vote

Other Business

Dan Hults has agreed to fill one of the vacant positions on the RUSA Budget Committee. Staff recommends the Board appoint Dan Hults to Position 3 on the RUSA Budget Committee for the remainder of the three year term ending June 30, 2028.

Mike Baker made a motion to appoint Dan Hults to Position 3 on the RUSA Budget Committee. Rob Lieberman seconded the motion.

Kelsey Wood requested Roll Call for the motion to appoint Dan Hults to Position 3 on the RUSA Budget Committee.

Robin Van Winkle	Yes
Rob Lieberman	Yes
Tom Dole	
Kelsey Wood	Yes
Mike Baker	Yes

The motion was passed with a 4/0 vote

Meeting was adjourned at 5:19 pm.

Attached Additional Items Presented

Accounts Payable Addendum

Respectfully submitted,



Harmony Williams
Office Assistant II

Accounts Payable

Checks by Date - Detail by Check Date

User: angie
 Printed: 3/11/2026 2:37 PM



Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
53269	Cascade 25184	Cascade Electric Electrical outlets for computer stations in shop	03/11/2026	2,347.00
Total for Check Number 53269:				2,347.00
53270	WATER INV25490	City of Roseburg Bulk water use and permit	03/11/2026	96.83
Total for Check Number 53270:				96.83
53271	F3B CONS 214	F3B Construction LLC National Child Abuse Awareness Month Banner	03/11/2026	142.50
Total for Check Number 53271:				142.50
53272	Feena W01392 W01393	Feenaughty Machinery Co. Annual maintenance - Track loader Annual maintenance - Excavator	03/11/2026	489.65 1,964.26
Total for Check Number 53272:				2,453.91
53273	GORDONG1 14643	Gordon GT & Associates, INC Pipe patch kits	03/11/2026	2,471.75
Total for Check Number 53273:				2,471.75
53274	UB*00102	FRANK GRAHAM Refund Check 007895-000, 1188 NE LINCOLN	03/11/2026	360.00
Total for Check Number 53274:				360.00
53275	Leeway 1626	Leeway Engineering Solutions, LLC Collection System Master Plan Amendment Inv ;	03/11/2026	12,594.97
Total for Check Number 53275:				12,594.97
53276	PPL	Pacific Power	03/11/2026	
	Feb 2026 411LM	Usage-411 LM-Storage Bldg		78.57
	Feb 2026 425LM	Power Usage-425 Long Meadow		17.04
	Feb 2026 Admin	Power Usage-Admin Bldg		335.79
	Feb 2026 Brbn	Power Usage-310 Bourbon St PS		136.34
	Feb 2026 Gate	Power Usage-140 LM-NTS Gate		24.91
	Feb 2026 High	Power Usage-Highland PS		2,150.01
	Feb 2026 Keady	Power Usage-Keady Ct PS		131.22
	Feb 2026 LV	Power Usage-Loma Vista PS		123.06
	Feb 2026 NBank	Power Usage-North Bank PS		193.48
	Feb 2026 NTS	Contract/Power Usage-NTS PS		2,339.06
	Feb 2026 SBank	Power Usage-South Bank PS		2,189.54
	Feb 2026 Wilb1	Power Usage-Wilbur 1 PS		290.75
	Feb 2026 Wilb2	Power Usage-Wilbur 2 PS		320.35
	Feb 2026 WRF	Power Usage-WWTP 1		27,894.13

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	Feb 2026 WRF2	Power Usage-WWTP 2		33.02
			Total for Check Number 53276:	36,257.27
53277	SUNRISE INV0043807	Sunrise Enterprises, Inc Monthly janitorial services	03/11/2026	595.00
			Total for Check Number 53277:	595.00
53278	SWS EQ SP3979-S25840OR SP576-S24378ORE	SWS Equipment, LLC Nozzle and busing for flushing Nozzle for flushing	03/11/2026	751.00 435.00
			Total for Check Number 53278:	1,186.00
			Total for 3/11/2026:	58,505.23
			Report Total (10 checks):	58,505.23

ROSEBURG URBAN SANITARY AUTHORITY

Roseburg, Oregon

**FINANCIAL STATEMENTS AND SUPPLEMENTARY
INFORMATION**

YEARS ENDED JUNE 30, 2025 AND 2024

Prepared by:

RUSA Finance Department

ROSEBURG URBAN SANITARY AUTHORITY

Years ended June 30, 2025 and 2024

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INTRODUCTORY SECTION

ROSEBURG URBAN SANITARY AUTHORITY

Board of Directors and Registered Agent

June 30, 2025

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

7/1/2023 - 6/30/2027

Tom Dole
106 River Ridge Avenue
Roseburg, OR 97471

7/1/2023 - 6/30/2027

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, 2025 and 2024, 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, 2025, and 2024 and the changes in its financial position and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about RUSA's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter

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.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about RUSA's ability to continue as a going concern for a reasonable period of time.

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

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.

Other Information

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

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

Report on Other Legal and Regulatory Requirements

In accordance with the Minimum Standards of Audits of Oregon Municipal Corporations, we have issued our report dated December 19, 2025 on our consideration of RUSA's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

By Cody Savey, a member of the firm
for Isler CPA
December 19, 2025

ROSEBURG URBAN SANITARY AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
Years ended June 30, 2025 and 2024

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, 2025 by \$57,960, an increase of \$6,062. Of this amount, \$19,259 (unrestricted net position) may be used to meet ongoing obligations and \$36,175 is invested in capital assets net of accumulated depreciation.
- Total Operating revenues were \$12,393, an increase of \$2,355 from the prior year. Operating expenses totaled \$7,624, a increase of \$1,112 from the prior year. The difference between operating revenues and operating expenses resulted in operating income of \$4,769.
- RUSA has \$36,175 in capital assets, net of accumulated depreciation. This is a increase of \$1,578 from the prior year. RUSA also recognized \$1,693 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, 2025 and 2024

FINANCIAL ANALYSIS

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

	2025	2024	2023	Change 2024 - 2025	
				Amount	Percent %
Assets:					
Current assets	\$ 23,687	\$ 18,518	\$ 15,819	\$ 5,169	27.9
Noncurrent receivables	446	493	566	(47)	(9.5)
Capital assets (net)	<u>36,175</u>	<u>34,597</u>	<u>32,507</u>	<u>1,578</u>	4.6
Total assets	60,308	53,608	48,892	6,700	12.5
Deferred outflow of resources	<u>884</u>	<u>741</u>	<u>742</u>	<u>143</u>	19.3
Total assets and deferred outflows of resources	<u>61,192</u>	<u>54,349</u>	<u>49,634</u>	<u>6,843</u>	12.6
Liabilities:					
Current liabilities	966	364	375	602	165.4
Net pension liability	<u>2,000</u>	<u>1,911</u>	<u>1,520</u>	<u>89</u>	4.7
Total liabilities	<u>2,966</u>	<u>2,275</u>	<u>1,895</u>	<u>691</u>	30.4
Deferred inflow of resources	<u>265</u>	<u>176</u>	<u>521</u>	<u>89</u>	50.6
Total liabilities and deferred inflows of resources	<u>3,231</u>	<u>2,451</u>	<u>2,416</u>	<u>780</u>	12.6
Net position:					
Net investment in capital assets	36,175	34,597	32,507	1,578	4.6
Restricted	2,526	2,147	1,614	379	17.7
Unrestricted	<u>19,259</u>	<u>15,154</u>	<u>13,097</u>	<u>4,105</u>	27.1
Total net position	<u>\$ 57,960</u>	<u>\$ 51,898</u>	<u>\$ 47,218</u>	<u>\$ 6,062</u>	11.7

Total assets increased for this fiscal year by \$6,700. Current assets increased by \$5,169 mainly as a result of an increase of \$2,389 in cash.

Total liabilities increased by \$691 from last year. The increases are primarily related to an increase of \$391 to the net pension liability.

Net position may serve as a useful indicator of RUSA's financial position. As of June 30, 2025, assets exceeded liabilities by \$57,960, a 11.7 percent increase over the prior period. Investment in capital assets are considered unavailable for current expenditure and accounts for 62.4 percent of the total net position (66.7 percent of total net position at June 30, 2024). Unrestricted net position accounts for 33.2 percent of the total net position (29.2 percent of the total net position at June 30, 2024). 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, 2025 and 2024

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 2024 to 2025.

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>Change 2024 - 2025</u>	
				<u>Amount</u>	<u>Percent %</u>
Operating revenues:					
User service fees	\$ 12,329	\$ 9,970	\$ 7,185	\$ 2,359	23.7
Other revenues	<u>65</u>	<u>69</u>	<u>83</u>	<u>(4)</u>	<u>(5.8)</u>
Total operating revenues	12,394	10,039	7,268	2,355	23.5
Nonoperating revenues:					
Grants	200	21	46	179	852.4
Gain (loss) on sale of assets	16	17	6	(1)	(5.9)
Interest income	<u>917</u>	<u>772</u>	<u>422</u>	<u>145</u>	<u>18.8</u>
Total nonoperating revenues	<u>1,133</u>	<u>810</u>	<u>474</u>	<u>323</u>	<u>39.9</u>
Total revenues	<u>13,527</u>	<u>10,849</u>	<u>7,742</u>	<u>2,678</u>	<u>24.7</u>
Operating expenses:					
Personal services	2,601	2,234	1,926	367	16.4
Materials and services	3,330	2,592	2,459	738	28.5
Depreciation	<u>1,693</u>	<u>1,686</u>	<u>1,687</u>	<u>7</u>	<u>0.4</u>
Total operating expenses	7,624	6,512	6,072	1,112	17.1
Change in net position before contributions	5,903	4,337	1,670	1,566	36.1
Capital contributions	<u>161</u>	<u>343</u>	<u>208</u>	<u>(182)</u>	<u>(53.1)</u>
Change in net position	6,064	4,680	1,878	1,384	29.6
Net position-beginning	<u>51,898</u>	<u>47,218</u>	<u>45,340</u>	<u>4,680</u>	<u>9.9</u>
Net position-ending	<u>\$ 57,962</u>	<u>\$ 51,898</u>	<u>\$ 47,218</u>	<u>\$ 6,064</u>	<u>11.7</u>

Total operating revenues increased by 23.5 percent as compared to the prior period. This increase was primarily related to increases in user service fees. Other revenues consist of miscellaneous collection service fees, title clearance fees and other miscellaneous income. Operating expenses increased by 17.1 percent as compared to the prior period. Personal services increased by 16.4 percent due a temporary decrease in staff in the collection department due to staffing turnover.

Total nonoperating revenues and expenses increased primarily due to increases in investment earnings.

Capital contributions increased 53.1 percent from the prior period due primarily to more system development charges received during the year.

ROSEBURG URBAN SANITARY AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
Years ended June 30, 2025 and 2024

CAPITAL ASSETS

At June 30, 2025, RUSA had \$36,175 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, 2025, RUSA had \$3,272 in additions.

Depreciation expense was \$1,693 and \$1,686 for the years ended June 30, 2025 and 2024, respectively.

RUSA's Capital Assets (net of depreciation)

	<u>2025</u>	<u>2024</u>	<u>2023</u>
Land	\$ 768	\$ 768	\$ 768
Construction in progress	1,748	614	760
Collection system and pump station	23,675	23,978	21,210
Treatment plants	7,855	8,213	8,666
Office building and rental houses	1,176	172	129
Equipment	<u>953</u>	<u>852</u>	<u>974</u>
Total	<u>\$ 36,175</u>	<u>\$ 34,597</u>	<u>\$ 32,507</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

Balance Sheets

June 30, 2025 and 2024

	2025	2024
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 21,413,876	\$ 16,930,048
Receivables:		
Sewer service charges (net of allowance of \$7,500 for 2025 and 2024)	1,081,437	839,316
Interest	42,299	40,839
SDC	72,762	72,762
Prepaid expenses	625,921	186,655
Due from OMI	116,173	152,682
Taxes Receivable (net of allowance of \$1,120 for 2025 and 2024)	334,871	275,408
Total current assets	23,687,339	18,497,710
Noncurrent assets:		
SDC receivables	386,689	465,250
Assessments receivable	27,570	27,570
Prepaid expenses	31,532	20,433
Capital assets - net	36,175,033	34,596,840
Total noncurrent assets	36,620,824	35,110,093
Total assets	60,308,163	53,607,803
DEFERRED OUTFLOW OF RESOURCES		
Deferred outflow of resources related to pensions	883,510	741,414
Total assets and deferred outflow of resources	\$ 61,191,673	\$ 54,349,217
LIABILITIES		
Current liabilities:		
Accounts payable	\$ 622,081	\$ 237,628
Accrued payroll liability	343,603	125,927
Total current liabilities	965,684	363,555
Noncurrent liabilities:		
Net pension liability	2,000,312	1,911,284
Total liabilities	2,965,996	2,274,839
DEFERRED INFLOW OF RESOURCES		
Deferred inflow of resources related to pensions	265,284	176,369
NET POSITION		
Net investment in capital assets	36,175,033	34,596,840
Restricted for future development, collection system	1,571,806	1,327,507
Restricted for future development, treatment plant	954,603	819,944
Unrestricted	19,258,950	15,153,718
Total net position	57,960,392	51,898,009
Total liabilities, deferred inflow of resources and net position	\$ 61,191,672	\$ 54,349,217

See accompanying notes to financial statements.

ROSEBURG URBAN SANITARY AUTHORITY

Statements of Revenues, Expenses and Changes in Net Position

Years ended June 30, 2025 and 2024

	2025	2024
Operating revenues:		
User service fees	\$ 12,328,593	\$ 9,970,419
Other revenue	64,807	68,411
Total operating revenues	12,393,400	10,038,830
Operating expenses:		
Personal services	2,600,970	2,234,449
Materials and services	3,330,431	2,591,615
Depreciation	1,693,434	1,686,374
Total operating expenses	7,624,835	6,512,438
Operating income (loss)	4,768,565	3,526,392
Nonoperating revenues and expenses:		
Investment earnings	916,811	772,193
Gain (loss) on sale of capital assets	15,771	16,819
Grants	200,000	20,887
Total nonoperating revenue and expenses	1,132,582	809,899
Income (loss) before contributions	5,901,147	4,336,291
Capital contributions:		
System development charges	161,236	343,221
Change in net position	6,062,383	4,679,512
Net position - beginning of year	51,898,009	47,218,497
Net position - end of year	\$ 57,960,392	\$ 51,898,009

See accompanying notes to financial statements.

ROSEBURG URBAN SANITARY AUTHORITY

Statements of Cash Flows Years ended June 30, 2025 and 2024

	2025	2024
Cash flows from operating activities:		
Receipts from customers and users	\$ 12,090,356	\$ 9,719,013
Payments to suppliers	(3,359,833)	(2,803,706)
Payments to employees	(2,347,447)	(2,168,439)
Net cash provided by operating activities	6,383,076	4,746,868
Cash flows from capital and related financing activities:		
Acquisition and construction of capital assets	(3,271,627)	(3,775,788)
Connection fees and other capital contributions	239,797	416,174
Proceeds from sale of capital assets	15,771	16,819
Proceeds from grants	200,000	20,887
Net cash used by capital and related financing activities	(2,816,059)	(3,321,908)
Cash flows from investing activities:		
Interest received on investments	916,811	772,193
Net increase (decrease) in cash and cash equivalents	4,483,828	2,197,153
Cash and cash equivalents, July 1	16,930,048	14,732,895
Cash and cash equivalents, June 30	\$ 21,413,876	\$ 16,930,048
Reconciliation of operating income (loss) to net cash provided by operating activities:		
Operating income (loss)	\$ 4,768,565	\$ 3,526,392
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation	1,693,434	1,686,375
Net change in pension liability and deferrals	35,847	47,294
Changes in operating assets and liabilities:		
Change in receivables	(303,043)	(319,815)
Prepaid expenses	(450,365)	(29,639)
Due from OMI	36,509	(152,682)
Accrued payroll liabilities	217,676	18,713
Accounts payable	384,453	(29,770)
Net cash provided by operating activities	\$ 6,383,076	\$ 4,746,868

See accompanying notes to financial statements.

ROSEBURG URBAN SANITARY AUTHORITY

Notes to Financial Statements

June 30, 2025 and 2024

I. Summary of significant accounting policies

A. Reporting entity

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

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

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

B. Basis of accounting

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

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

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

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

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

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

ROSEBURG URBAN SANITARY AUTHORITY

Notes to Financial Statements

June 30, 2025 and 2024

I. Summary of significant accounting policies (continued)

B. Basis of accounting (continued)

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.

The Capital Projects fund is used to account for resources that create new infrastructure that support the wastewater system and associated facilities. The primary sources of revenue are grants 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, deferred outflows, liabilities, deferred inflows 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 \$334,871 and \$275,408 at June 30, 2025 and 2024 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, 2025 are payable over ten years and currently bear interest of 4.4%.

ROSEBURG URBAN SANITARY AUTHORITY

Notes to Financial Statements

June 30, 2025 and 2024

I. Summary of significant accounting policies (continued)

D. Assets, deferred outflows, liabilities, deferred inflows and net position (continued)

3. Capital assets

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

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

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

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

4. Prepaid expenses

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

5. Compensated absences

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

6. Subscription Based IT Arrangements (SBITA)

The Authority recognizes a subscription asset and liability at the inception of the agreement. Future payments are discounted to present value using an appropriate interest rate determined by Authority management. The subscription asset is amortized over the life of the contract using a systematic and rational approach. The subscription liability is reduced by payments made with a portion being allocated to principal and interest. The Authority has analyzed all contracts potentially meeting the definition of a SBITA and determined no contracts are required to be reported as SBITAs for the period ending June 30, 2025.

ROSEBURG URBAN SANITARY AUTHORITY

Notes to Financial Statements

June 30, 2025 and 2024

I. Summary of significant accounting policies (continued)

D. Assets, deferred outflows, liabilities, deferred inflows and net position (continued)

7. Deferred Outflows/Inflows of Resources

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

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

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

8. Pensions

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

9. Net Position

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

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

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

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

Unrestricted net position- all other net position.

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

For the years ended June 30, 2025 and June 30, 2024, \$2,526,409 and \$2,147,451 was reported as restricted net position due to restrictions placed on use of system development charges (SDC) through Oregon Law.

ROSEBURG URBAN SANITARY AUTHORITY

Notes to Financial Statements

June 30, 2025 and 2024

II. Stewardship, compliance, and accountability

A. Budget information

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

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

The budget document is required to contain more specific, detailed information for the above mentioned expenditure categories. Unexpended additional resources may be added to the budget through use of a supplemental budget. A supplemental budget requires hearings before the public, publication in newspapers, and approval by the Board of Directors. Original and supplemental budgets may be modified by the use of appropriation transfers between levels of control. Such transfers require approval by the Board. No supplemental budget was prepared and approved in the two fiscal years ended June 30, 2025 and 2024. Appropriations lapse as of year-end.

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

III. Detailed notes

A. Cash and cash equivalents

Cash and cash equivalents at June 30 are comprised of:

	<u>2025</u>	<u>2024</u>
Cash on hand	\$ 500	\$ 500
Deposits with Financial Institutions	461,855	618,221
Local Government Investment Pool	<u>20,951,521</u>	<u>16,311,327</u>
Total cash and cash equivalents	<u>\$ 21,413,876</u>	<u>\$ 16,930,048</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.

ROSEBURG URBAN SANITARY AUTHORITY

Notes to Financial Statements

June 30, 2025 and 2024

III. Detailed notes (continued)

A. Cash and cash equivalents (continued)

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, 2025 and 2024, none of the Authority's bank balances were exposed to credit risk.

B. Capital assets

Capital asset activity for the year ended June 30, 2025 was as follows:

	2024	Additions	Transfers and Retirements	2025
Capital assets not being depreciated:				
Land	\$ 767,601	\$ -	\$ -	\$ 767,601
Construction in progress	614,326	1,637,137	(503,656)	1,747,807
Total capital assets not being depreciated	1,381,927	1,637,137	(503,656)	2,515,408
Capital assets being depreciated:				
Collection system and pump station	42,952,760	370,986	26,354	43,350,100
Treatment plants	29,304,292	168,076	265,469	29,737,837
Office building and rental houses	926,930	824,694	149,248	1,900,872
Equipment	3,138,333	270,734	(55,748)	3,353,319
Total capital assets being depreciated	76,322,315	1,634,490	385,323	78,342,128
Less accumulated depreciation for:				
Collection system and pump station	(18,975,350)	(699,837)	-	(19,675,187)
Treatment plants	(21,091,008)	(791,890)	-	(21,882,898)
Office building and rental houses	(754,978)	(32,027)	62,585	(724,420)
Equipment	(2,286,066)	(169,680)	55,748	(2,399,998)
Total accumulated depreciation	(43,107,402)	(1,693,434)	118,333	(44,682,503)
Total capital assets, being depreciated, net	33,214,913	(58,944)	503,656	33,659,625
Total capital assets, net	\$ 34,596,840	\$ 1,578,193	\$ -	\$ 36,175,033

ROSEBURG URBAN SANITARY AUTHORITY

Notes to Financial Statements

June 30, 2025 and 2024

III. Detailed notes (continued)

B. Capital assets, (continued)

Capital asset activity for the year ended June 30, 2024 was as follows:

	<u>2023</u>	<u>Additions</u>	<u>Transfers and Retirements</u>	<u>2024</u>
Capital assets not being depreciated:				
Land	\$ 767,601	\$ -	\$ -	\$ 767,601
Construction in progress	<u>760,176</u>	<u>558,861</u>	<u>(704,711)</u>	<u>614,326</u>
Total capital assets not being depreciated	<u>1,527,777</u>	<u>558,861</u>	<u>(704,711)</u>	<u>1,381,927</u>
Capital assets being depreciated:				
Collection system and pump station	39,523,044	3,025,794	403,922	42,952,760
Treatment plants	28,969,225	39,137	295,930	29,304,292
Office building and rental houses	862,793	59,278	4,859	926,930
Equipment	<u>3,078,472</u>	<u>92,719</u>	<u>(32,858)</u>	<u>3,138,333</u>
Total capital assets being depreciated	<u>72,433,534</u>	<u>3,216,928</u>	<u>671,853</u>	<u>76,322,315</u>
Less accumulated depreciation for:				
Collection system and pump station	(18,312,776)	(662,574)	-	(18,975,350)
Treatment plants	(20,303,397)	(787,611)	-	(21,091,008)
Office building and rental houses	(733,567)	(21,411)	-	(754,978)
Equipment	<u>(2,104,146)</u>	<u>(214,778)</u>	<u>32,858</u>	<u>(2,286,066)</u>
Total accumulated depreciation	<u>(41,453,885)</u>	<u>(1,686,374)</u>	<u>32,858</u>	<u>(43,107,402)</u>
Total capital assets, being depreciated, net	<u>30,979,649</u>	<u>1,530,554</u>	<u>704,711</u>	<u>33,214,913</u>
Total capital assets, net	<u>\$ 32,507,426</u>	<u>\$ 2,089,415</u>	<u>\$ -</u>	<u>\$ 34,596,840</u>

ROSEBURG URBAN SANITARY AUTHORITY

Notes to Financial Statements

June 30, 2025 and 2024

III. Detailed notes (continued)

C. Long-term liabilities

A summary of the changes in long-term liabilities for the year ended June 30, 2025 follows:

	Beginning Balance	Net Change	Ending Balance	Due Within One Year
Compensated absences	\$ 119,448	\$ 216,944	\$ 336,392	\$ 336,392 *
Pension liability	<u>1,911,283</u>	<u>89,029</u>	<u>2,000,312</u>	<u>-</u>
Total long-term liabilities	<u>\$ 2,030,731</u>	<u>\$ 305,973</u>	<u>\$ 2,336,704</u>	<u>\$ 336,392</u>

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

A summary of the changes in long-term liabilities for the year ended June 30, 2024 follows:

	Beginning Balance	Net Change	Ending Balance	Due Within One Year
Compensated absences	\$ 101,593	\$ 17,855	\$ 119,448	\$ 119,448
Pension Liability	<u>1,519,917</u>	<u>391,366</u>	<u>1,911,283</u>	<u>-</u>
Total long-term liabilities	<u>\$ 1,621,510</u>	<u>\$ 409,221</u>	<u>\$ 2,030,731</u>	<u>\$ 119,448</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, 2031. Amounts paid to OMI for the contracted services were \$1,656,023 and \$1,513,794 for the years ended June 30, 2025 and 2024, respectively.

ROSEBURG URBAN SANITARY AUTHORITY

Notes to Financial Statements

June 30, 2025 and 2024

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, 2025 and 2024

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, 2025 and 2024

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, 2022 actuarial valuation. The rates, based on a percentage of payroll, first became effective July 1, 2024. Employer contributions for the year ended June 30, 2025 were \$328,980. The rates in effect for the fiscal year ended June 30, 2025 were 22.95 percent for Tier One/Tier Two General Services and 18.84 percent for OPSRP Pension Program General Services. Covered employees are required to contribute 6% of their salary to the Plan, but the employer is allowed to pay any or all of the employees' contribution in addition to the required employers' contribution. Per employee agreement with the General Manager, the Authority is picking up the General Managers 6 percent "pick-up" contribution. The Authority has elected not to make the payments on behalf of all other employees for the Individual Account Program.

ROSEBURG URBAN SANITARY AUTHORITY

Notes to Financial Statements

June 30, 2025 and 2024

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, 2025 the Authority reported a liability of \$2,000,312 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by actuarial valuation as of December 31, 2022. 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, 2025, the Authority's proportion was 0.00899937 percent, which was changed from its proportion measure as of June 30, 2024 of 0.01020402 percent.

The Authority recognized pension expense of \$328,980 and \$338,539 for the years ended June 30, 2025 and June 30, 2024, respectively. The Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources at June 30:

	2025		2024	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 118,500	\$ 4,774	\$ 93,468	\$ 7,578
Change in assumptions	201,112	258	169,787	1,266
Net difference between projected and actual earnings on pension plan investments	127,076	-	34,354	-
Changes in proportionate share	107,253	162,423	172,828	27,480
Changes in proportion and differences between contributions and proportionate share of contributions	<u>31,593</u>	<u>97,829</u>	<u>-</u>	<u>140,045</u>
Total (prior to post-MD contributions)	585,534	265,284	470,437	176,369
Contributions subsequent to the measurement date	<u>297,976</u>	<u>-</u>	<u>270,977</u>	<u>-</u>
Total	<u>\$ 883,510</u>	<u>\$ 265,284</u>	<u>\$ 741,414</u>	<u>\$ 176,369</u>

Deferred outflows of resources related to pensions of \$297,976 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, 2025. 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/(Inflows)
2025	\$ 8,202
2026	198,461
2027	77,581
2028	32,333
2029	<u>3,673</u>
Total	<u>\$ 320,250</u>

ROSEBURG URBAN SANITARY AUTHORITY

Notes to Financial Statements

June 30, 2025 and 2024

IV. Other information (continued)

C. Pension Plan (continued)

Actuarial Methods and Assumptions Used in Developing Total Pension Liability:

Valuation Date	December 31, 2022
Measurement Date	June 30, 2024
Experience Study Report	2022, published July 2023
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 Date Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Active Members: Pub-2010 Employees, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p>

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

Long-term Expected Rate of Return

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

ROSEBURG URBAN SANITARY AUTHORITY

Notes to Financial Statements

June 30, 2025 and 2024

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)	\$ 3,155,411	\$ 2,000,312	\$ 1,032,860

ROSEBURG URBAN SANITARY AUTHORITY

Notes to Financial Statements

June 30, 2025 and 2024

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, 2025

Schedule of the Proportionate Share of the Net Pension Liability

Oregon Public Employees Retirement System

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Proportion of the net pension liability (asset)	0.009952 %	0.010204 %	0.009926 %	0.009952 %	0.008133 %	0.008747 %	0.009385 %	0.010014 %	0.011207 %	0.011800 %
Proportionate share of the net pension liability (asset)	\$ 2,000,312	\$ 1,911,283	\$ 1,519,917	\$ 1,190,944	\$ 1,774,811	\$ 1,512,930	\$ 1,421,649	\$ 1,349,941	\$ 1,682,405	\$ 679,209
Covered payroll	\$ 1,330,699	\$ 1,218,949	\$ 1,120,103	\$ 1,092,695	\$ 1,087,023	\$ 965,414	\$ 926,258	\$ 1,004,346	\$ 944,835	\$ 962,964
Proportionate share of the pension liability (asset) as a percentage of its covered employee payroll	150.32 %	156.80 %	135.69 %	108.99 %	163.27 %	156.71 %	153.48 %	145.74 %	167.51 %	70.53 %
Plan net position as a percentage of the total pension liability	79.30 %	81.70 %	84.50 %	87.60 %	75.80 %	80.20 %	82.10 %	83.10 %	80.53 %	91.90 %

Schedule of Pension Contributions

Oregon Public Employees Retirement System

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution	\$ 328,980	\$ 338,539	\$ 211,470	\$ 226,154	\$ 199,694	\$ 201,661	\$ 146,727	\$ 139,539	\$ 119,582	\$ 119,582
Contributions in relation to the contractually required contribution	<u>328,980</u>	<u>338,539</u>	<u>211,470</u>	<u>226,154</u>	<u>199,694</u>	<u>201,661</u>	<u>146,727</u>	<u>119,582</u>	<u>119,582</u>	<u>119,582</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered employee payroll	\$ 1,512,134	\$ 1,330,699	\$ 1,218,949	\$ 1,120,103	\$ 1,092,695	\$ 1,087,023	\$ 965,414	\$ 926,258	\$ 1,004,346	\$ 944,835
Contributions as a percentage of covered employee payroll	21.76 %	25.44 %	17.35 %	20.19 %	18.28 %	18.55 %	15.20 %	15.06 %	11.91 %	12.66 %

ROSEBURG URBAN SANITARY AUTHORITY

Notes to Pension Required Supplementary Information

Year Ended June 30, 2025

Notes to Required Supplementary Information

Note I - Measurement Period

Amounts presented are for the measurement period, which for FY 2025 is July 1, 2023 - June 30, 2024.

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

Details and a comprehensive list of changes in methods and assumptions can be found in the 2012, 2014, 2016, 2018, 2020 and 2022 Experience Studies found at oregon.gov/pers/pages/financials/actuarial-presentations-and-reports.aspx.

SUPPLEMENTARY INFORMATION

ROSEBURG URBAN SANITARY AUTHORITY
Combining Balance Sheet - All Funds Used for Budgetary Reporting
June 30, 2025

	General Fund	Infrastructure Replacement Reserve Fund	Asset Acquisition and Replacement Fund	Plant Equipment Replacement Fund	Capital Projects Fund	Treatment Plant Expansion Reserve Fund	Collection System Expansion Fund	Total
ASSETS								
Cash and cash equivalents	\$ 9,937,696	\$ 558,438	\$ 105,548	\$ 1,303,217	\$ 6,982,568	\$ 954,603	\$ 1,571,806	\$ 21,413,876
Receivables:								
Sewer service charges, net	1,416,309	-	-	-	-	-	-	1,416,309
SDC	-	-	-	-	-	185,501	352,511	538,012
Due from OMI	116,173	-	-	-	-	-	-	116,173
Assessments receivable	27,570	-	-	-	-	-	-	27,570
Accrued interest receivable	28,523	-	-	-	-	4,750	9,026	42,299
Prepaid expenses	387,053	270,397	-	-	-	-	-	657,450
Total assets	<u>\$ 11,913,324</u>	<u>\$ 828,835</u>	<u>\$ 105,548</u>	<u>\$ 1,303,217</u>	<u>\$ 6,982,568</u>	<u>\$ 1,144,854</u>	<u>\$ 1,933,343</u>	<u>\$ 24,211,689</u>
LIABILITIES								
Accounts payable	\$ 451,515	\$ 142,284	\$ -	\$ 24,972	\$ 3,310	\$ -	\$ -	\$ 622,081
Accrued payroll liabilities	343,603	-	-	-	-	-	-	343,603
Total liabilities	<u>795,118</u>	<u>142,284</u>	<u>-</u>	<u>24,972</u>	<u>3,310</u>	<u>-</u>	<u>-</u>	<u>965,684</u>
DEFERRED INFLOWS of RESOURCES								
Unavailable revenue	27,570	-	-	-	-	190,251	361,537	579,358
FUND BALANCES								
Restricted for:								
System development charges	-	-	-	-	-	954,603	1,571,806	2,526,409
Unassigned	11,090,636	686,551	105,548	1,278,245	6,979,258	-	-	20,140,238
Total fund balances	<u>11,090,636</u>	<u>686,551</u>	<u>105,548</u>	<u>1,278,245</u>	<u>6,979,258</u>	<u>954,603</u>	<u>1,571,806</u>	<u>22,666,647</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 11,913,324</u>	<u>\$ 828,835</u>	<u>\$ 105,548</u>	<u>\$ 1,303,217</u>	<u>\$ 6,982,568</u>	<u>\$ 1,144,854</u>	<u>\$ 1,933,343</u>	<u>\$ 24,211,689</u>

Reconciliation to GAAP basis balance sheet:	
Unappropriated fund balance	\$ 22,666,647
Capital assets, net	36,175,033
Unavailable revenue	500,798
Net pension liability	(2,000,312)
Deferred outflows related to pensions	883,510
Deferred inflows related to pensions	<u>(265,284)</u>
Ending net position	<u>\$ 57,960,392</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, 2025

	General Fund	Infrastructure Replacement Reserve Fund	Asset Acquisition and Replacement Fund	Plant Equipment Replacement Fund	Capital Projects Fund	Treatment Plant Expansion Reserve Fund	Collection System Expansion Fund	Total
Revenues:								
User service fees	\$12,328,593	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,328,593
Other revenue	64,807	-	-	-	-	-	-	64,807
System development charges	-	-	-	-	-	83,249	158,197	241,446
Investment earnings	345,227	51,888	179,265	68,377	159,956	51,410	86,102	942,225
Sale of capital assets	15,771	-	-	-	-	-	-	15,771
Grants	200,000	-	-	-	-	-	-	200,000
Total revenues	<u>12,954,398</u>	<u>51,888</u>	<u>179,265</u>	<u>68,377</u>	<u>159,956</u>	<u>134,659</u>	<u>244,299</u>	<u>13,792,842</u>
Expenditures:								
Personal services	2,565,122	-	-	-	-	-	-	2,565,122
Materials and services	3,170,512	-	-	-	-	-	-	3,170,512
Capital Outlay	<u>1,749,563</u>	<u>1,345,682</u>	-	<u>332,591</u>	<u>3,710</u>	-	-	<u>3,431,546</u>
Total expenditures	<u>7,485,197</u>	<u>1,345,682</u>	<u>-</u>	<u>332,591</u>	<u>3,710</u>	<u>-</u>	<u>-</u>	<u>9,167,180</u>
Excess (deficiency) of revenues over (under) expenditures	5,469,201	(1,293,794)	179,265	(264,214)	156,246	134,659	244,299	4,625,662
Other financing sources (uses):								
Transfers in	-	1,495,000	-	-	6,823,012	-	-	8,318,012
Transfers out	<u>(1,495,000)</u>	<u>-</u>	<u>(6,823,012)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(8,318,012)</u>
Total other financing sources (uses):	(1,495,000)	1,495,000	(6,823,012)	-	6,823,012	-	-	-
Change in fund balance	3,974,201	201,206	(6,643,747)	(264,214)	6,979,258	134,659	244,299	4,625,662
Beginning fund balance	<u>7,116,435</u>	<u>485,344</u>	<u>6,749,296</u>	<u>1,542,459</u>	<u>-</u>	<u>819,944</u>	<u>1,327,507</u>	<u>18,040,985</u>
Ending fund balance	<u>\$11,090,636</u>	<u>\$ 686,550</u>	<u>\$ 105,549</u>	<u>\$ 1,278,245</u>	<u>\$ 6,979,258</u>	<u>\$ 954,603</u>	<u>\$ 1,571,806</u>	<u>\$ 22,666,647</u>

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

Change in fund balance	\$ 4,625,662
Amounts reported in the statement of activities are different because:	
Unavailable income	(78,562)
Expenditures for capital assets	3,271,627
Depreciation	(1,693,434)
Change in assets, liabilities, deferred inflow and outflows related to pensions	(35,848)
Capital contributions and related accrued interest	<u>(27,062)</u>
Change in net position	<u>\$ 6,062,383</u>

ROSEBURG URBAN SANITARY AUTHORITY

Schedule of Appropriated Expenditures and Other Budgetary Requirements - Budgetary Basis

General Fund

For the Year Ended June 30, 2025

	Original and Final Budget	Actual	Variance With Final Budget
APPROPRIATIONS			
Expenditures:			
Administration and engineering	\$ 1,969,320	\$ 1,689,667	\$ 279,653
Treatment	2,953,000	2,355,595	597,405
Collection	3,467,570	2,707,537	760,033
Finance	892,315	732,398	159,917
Total appropriated expenditures	9,282,205	7,485,197	1,797,008
Transfers and Contingency:			
Transfers out	1,495,000	1,495,000	-
Total appropriated expenditures and other requirements	10,777,205	8,980,197	1,797,008
Unappropriated ending working capital	6,607,745	1,109,636	5,498,109
Total requirements	\$ 17,384,950	\$ 10,089,833	\$ 7,295,117

ROSEBURG URBAN SANITARY AUTHORITY

Schedule of Budgeted and Actual Resources and Requirements - Budgetary Basis

General Fund

For the Year Ended June 30, 2025

	Original and Final Budget	Actual	Variance With Final Budget
RESOURCES			
Revenues:			
User service fees	\$ 9,940,000	\$ 12,328,593	\$ 2,388,593
Other fees	73,950	64,807	(9,143)
Interest income	225,000	345,227	120,227
Sale of assets	-	15,771	15,771
Grants	200,000	200,000	-
Total revenues	10,438,950	12,954,398	2,515,448
Beginning fund balance	6,946,000	7,116,435	170,435
Total resources	\$ 17,384,950	\$ 20,070,833	\$ 2,685,883
REQUIREMENTS			
Expenditures:			
Personal services:			
Administration and engineering	987,320	1,106,905	(119,585)
Collections	998,370	921,850	76,520
Finance	575,415	536,367	39,048
Total personal services	2,561,105	2,565,122	(4,017)
Materials and services:			
Administration and engineering	583,500	481,307	102,193
Treatment	2,911,000	2,342,991	568,009
Collections	214,200	157,706	56,494
Finance	301,900	188,508	113,392
Total materials and services	4,010,600	3,170,512	840,088
Capital outlay:			
Administration and engineering	398,500	101,455	297,045
Treatment	42,000	12,604	29,396
Collections	2,255,000	1,627,981	627,019
Finance	15,000	7,523	7,477
Total capital outlay	2,710,500	1,749,563	960,937
Total expenditures	9,282,205	7,485,197	1,797,008
Transfers out	1,495,000	1,495,000	-
Ending fund balance	6,607,745	11,090,636	(4,482,891)
Total requirements	\$ 17,384,950	\$ 20,070,833	\$ (2,685,883)

ROSEBURG URBAN SANITARY AUTHORITY

Schedule of Budgeted and Actual Resources and Requirements - Budgetary Basis
 Infrastructure Replacement Reserve Fund
 For the Year Ended June 30, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
RESOURCES			
Revenues:			
Investment earnings	\$ 30,000	\$ 51,888	\$ 21,888
Transfers in	1,495,000	1,495,000	-
Beginning fund balance	<u>475,000</u>	<u>485,344</u>	<u>10,344</u>
Total resources	<u><u>\$ 2,000,000</u></u>	<u><u>\$ 2,032,232</u></u>	<u><u>\$ 32,232</u></u>
REQUIREMENTS			
Expenditures:			
Capital Outlay	\$ 2,000,000	\$ 1,345,682	\$ 654,318
Ending fund balance	<u>-</u>	<u>686,550</u>	<u>(686,550)</u>
Total requirements	<u><u>\$ 2,000,000</u></u>	<u><u>\$ 2,032,232</u></u>	<u><u>\$ (32,232)</u></u>

ROSEBURG URBAN SANITARY AUTHORITY

Schedule of Budgeted and Actual Resources and Requirements - Budgetary Basis

Asset Acquisition and Replacement Fund

For the Year Ended June 30, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
RESOURCES			
Revenues:			
Investment earnings	\$ 100,500	\$ 179,265	\$ 78,765
Beginning fund balance	<u>6,722,512</u>	<u>6,749,296</u>	<u>26,784</u>
Total resources	<u>\$ 6,823,012</u>	<u>\$ 6,928,561</u>	<u>\$ 105,549</u>
REQUIREMENTS			
Transfers out	\$ 6,823,012	\$ 6,823,012	\$ -
Ending fund balance	<u>-</u>	<u>105,549</u>	<u>(105,549)</u>
Total requirements	<u>\$ 6,823,012</u>	<u>\$ 6,928,561</u>	<u>\$ (105,549)</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, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
RESOURCES			
Revenues:			
Investment earnings	\$ 52,800	\$ 68,377	\$ 15,577
Beginning fund balance	<u>1,491,000</u>	<u>1,542,459</u>	<u>51,459</u>
Total resources	<u>\$ 1,543,800</u>	<u>\$ 1,610,836</u>	<u>\$ 67,036</u>
REQUIREMENTS			
Expenditures:			
Capital outlay	\$ 1,543,800	\$ 332,591	\$ 1,211,209
Ending fund balance	<u>-</u>	<u>1,278,245</u>	<u>(1,278,245)</u>
Total requirements	<u>\$ 1,543,800</u>	<u>\$ 1,610,836</u>	<u>\$ (67,036)</u>

ROSEBURG URBAN SANITARY AUTHORITY

Schedule of Budgeted and Actual Resources and Requirements - Budgetary Basis

Capital Projects Fund

For the Year Ended June 30, 2025

	Original and Final Budget	Actual	Variance With Final Budget
RESOURCES			
Revenues:			
Investment earnings	\$ 102,300	\$ 159,956	\$ 57,656
Grants	6,823,012	-	(6,823,012)
Total revenues	6,925,312	159,956	(6,765,356)
Transfers in	6,823,012	6,823,012	-
Total resources	\$ 13,748,324	\$ 6,982,968	\$ (6,765,356)
REQUIREMENTS			
Expenditures:			
Debt Service:			
Principal repayments	\$ 6,823,012	\$ -	\$ 6,823,012
Interest payments	102,300	-	102,300
Total debt service	6,925,312	-	6,925,312
Capital outlay	6,823,012	3,710	6,819,302
Ending fund balance	-	6,979,258	(6,979,258)
Total requirements	\$ 13,748,324	\$ 6,982,968	\$ 6,765,356

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, 2025

	Original and Final Budget	Actual	Variance With Final Budget
RESOURCES			
Revenues:			
System development charges	\$ 81,000	\$ 83,249	\$ 2,249
Investment earnings	32,400	51,410	19,010
Total revenues	113,400	134,659	21,259
Beginning fund balance	815,000	819,944	4,944
Total resources	\$ 928,400	\$ 954,603	\$ 26,203
REQUIREMENTS			
Expenditures:			
Capital Outlay	\$ 928,400	\$ -	\$ 928,400
Ending fund balance	-	954,603	(954,603)
Total requirements	\$ 928,400	\$ 954,603	\$ (26,203)

ROSEBURG URBAN SANITARY AUTHORITY

Schedule of Budgeted and Actual Resources and Requirements - Budgetary Basis
 Collection System Expansion Fund
 For the Year Ended June 30, 2025

	Original and Final Budget	Actual	Variance With Final Budget
RESOURCES			
Revenues:			
System development charges	\$ 154,000	\$ 158,197	\$ 4,197
Investment earnings	54,100	86,102	32,002
Total revenues	208,100	244,299	36,199
Beginning fund balance	1,318,900	1,327,507	8,607
Total resources	\$ 1,527,000	\$ 1,571,806	\$ 44,806
REQUIREMENTS			
Expenditures:			
Capital Outlay	\$ 1,527,000	\$ -	\$ 1,527,000
Ending fund balance	-	1,571,806	(1,571,806)
Total requirements	\$ 1,527,000	\$ 1,571,806	\$ (44,806)

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, 2025, and have issued our report thereon dated December 19, 2025. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the provisions of the Minimum Standards for Audits of Oregon Municipal Corporations, prescribed by the Secretary of State. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Compliance

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

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

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

In connection with our testing nothing came to our attention that caused us to believe the Authority was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

OAR 162-10-0230 Internal Control

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

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Purpose of this Report

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

By Cody Savey, a member of the firm
for Isler CPA
December 19, 2025

GENERAL MANAGERS REPORT

Date: 04/02/26
To: Roseburg Urban Sanitary Authority, Board of Directors
From: James V. Baird, General Manager
Re: General Managers Informational Report to the Board

South Umpqua Trunk South Bank Repair – Project No. 25002

The project has been awarded federal funds from the Federal Management Agency's (FEMA) Public Assistance Program. Staff are requesting reimbursement payment for the project in the amount of \$671,587.89.

WWTP Solar – Project No. 24011

We have received the State Historic Preservation Office (SHPO) permit. Ameresco has contracted with an archaeologist to conduct a site investigation to meet the requirements of SHPO. We are working with Pacific Power to complete the inter-connection agreement. Ameresco has submitted the 60% plans to DEQ for review and comment. Further work on the design has been halted until the results of the archaeological study are completed.

Admin. Office Solar – Project No. 24012

The subcontractor has completed most of the solar system and commissioned the system. The system is currently generating power, offsetting a portion of our electricity usage. The battery is not scheduled to be delivered until mid-April. The subcontractor will return after the battery is delivered to complete the installation.

NTS Solar -Project No. 25001

Ameresco is working to complete 90% plans to submit to the DEQ for engineering review. Pacific Power has approved the inter-connect agreement.

Umpqua River Basin TMDL for Temperature

The DEQ has appointed me to the Rule Advisory Committee (RAC) for the Water Quality Plan to implement the Umpqua River Basin Temperature TMDL replacement. The next meeting with the RAC is scheduled for April 29th, 2026. We are working with West Yost to represent RUSA at the RAC meetings.

Emergency Declaration

Walmart MH Repair – Project No. 25006

Dyer Partnership is working through the permit process to repair the manhole.

The engineer is working on a no rise certification for the proposed work to meet the City of Roseburg requirements.

Sleepy Hollow Creek Main repair – Project No. 25005

Dyer Partnership is working through the permit process to repair the 15-inch sewer main crossing Sleepy Hollow Creek.

Goedeck Trunk Rehabilitation - Project No. 25004

Leeway Engineering Solutions has completed 75% plans. Staff are reviewing the plans. The project is tentatively to be out to bid in May and submitted to the board for intent to award in June.

WRF SCADA Road Map Assessment – Project 26001

The Consultant Evaluation Committee has reviewed and ranked the four submitted proposals for the project. Control Systems NW is the highest ranked consultant. The committee would recommend that the Board direct the staff to enter negotiations to develop the scope of work, project schedule and fee for services.



ROSEBURG URBAN SANITARY AUTHORITY

1297 N.E. Grandview * P.O. Box 1185 Roseburg, OR 97470 * 541-672-1551 * 541-672-7548 Fax

Memorandum

Date: March 31, 2026
To: Jim Baird
From: Clay Jordan
Subject: Procurement Summary for Engineering Services for
Water Reclamation Facility (WRF) SCADA Roadmap (Assessment)

Background

The Roseburg Urban Sanitary Authority (RUSA) identified the need to prepare a Roadmap (assessment) of the existing Water Reclamation Facility's (WRF) supervisory control and data acquisition (SCADA) System. To support this initiative, RUSA required that all the providers of the engineering services be registered and hold a valid certificate to practice engineering in the State of Oregon.

The Roadmap (a Project deliverable) is an evaluation of the SCADA system to ensure proper functioning, security, and efficiency in controlling and monitoring the WRF. It is essential to identify cybersecurity risks, operational inefficiencies, and potential points of failure that could affect these processes. Prioritization of these SCADA projects recommended by the Roadmap will help determine immediate Scope of Work that will result in a 30% design for upgrade, also a Project deliverable.

RUSA conducted a compliant and competitive selection process in accordance with Oregon statutory requirements. This memorandum provides a summary of the procurement process and resulting recommendations.

Procurement Process Overview

The following process was conducted in selecting the most qualified firm to prepare the WRF SCADA Roadmap:

- 1. Needs Assessment & Scope Development:** RUSA staff, with operational and maintenance feedback from Jacobs (currently contracted to manage, operate, and maintain the Wastewater Treatment Plant), researched and defined the project scope that focuses on assessing and understanding the current challenges, identifying gaps, and recommend planning level projects.
- 2. Solicitation Method:** In accordance with ORS 279C.110, which governs the procurement of architectural, engineering, and related services, RUSA utilized a Qualifications-Based Selection

(QBS) process. This method emphasizes qualifications and relevant experience over cost considerations during the initial evaluation.

3. **Request for Proposals (RFP):** RUSA issued an RFP on February 2, 2026, via Bid Locker, a secure bid submission and e-procurement platform. This RFP was advertised with Portland's DJC twice on February 2nd and 6th, 2026 and with Roseburg's News Review on February 2nd, satisfying the public notice requirements outlined in ORS 279C.260. RUSA also posted the RFP information and Bid Locker link to the RUSA website and directly notified 18 engineering firms known to provide this type of service, ensuring broad dissemination to attract qualified respondents.
4. **Pre-Proposal Conference:** A mandatory pre-proposal conference was held on February 10, 2026, at 2:00 PM, at which 13 firms attended either in person or virtually. RUSA staff provided an overview of the project, summarized the procurement process, and responded to consultant questions. A non-mandatory walkthrough of the Wastewater Treatment Plan followed right after the mandatory pre-proposal conference for those who were in person.
5. **Receipt of Proposals:** Four (4) proposals were received by the submittal deadline of 2:00 PM, March 12, 2026. Proposers included Casne Engineering, Control Systems NW, R&W Engineering, and Stantec. All four proposals met the responsiveness requirements identified in the RFP and were reviewed by RUSA's Consultant Evaluation Committee.
6. **Evaluation Process:** RUSA established a five-member Consultant Evaluation Committee composed of one member of Jacobs, one member of the RUSA Board of Directors and three members of the RUSA staff. In accordance with the RFP, each member of the Committee independently scored each proposal based on the following criteria:
 - Qualifications of Proposer
 - Related Experience and Reference Projects
 - Qualifications of Proposer's Team
 - Project Understanding and Approach
 - Project Schedule
 - Scope of Work

The Committee Members' evaluation scores, and an in-person meeting of the Consultant Evaluation Committee was held on March 19th, 2026, to review the resulting scores and ranking of proposals.

7. **Selection and Negotiation:** The Consultant Evaluation Committee identified Control Systems NW as the highest-ranked consultant and recommends entering into contract negotiations, as required under ORS 279C.110(6), to establish the Scope of Work, Project Schedule, Fee, and Professional Services Agreement, subject to approval to proceed by the RUSA Board of Directors. The second-ranked firm, R&W Engineering, was identified as a suitable backup in the event negotiations with Control Systems NW are not successful. Final negotiation of the resulting Scope of Work, fee, and professional services agreement are to be conducted by RUSA staff in coordination with RUSA's legal counsel.
8. **Contract Award:** Following successful negotiations authorized by the RUSA Board of Directors, RUSA intends to submit the contract to the Board for final review and approval.

Compliance with Oregon State Statutes

This procurement was conducted in compliance with applicable Oregon Revised Statutes:

- **ORS 279A – General Provisions:** Ethical standards and conflict of interest safeguards were followed throughout the process.
- **ORS 279B – Public Contracts for Goods and Services:** The procurement process ensured fairness, transparency, and competition during the solicitation and evaluation phases.
- **ORS 279C – Public Improvements and Related Services:** The process adhered strictly to ORS 279C.110 requirements for qualifications-based selection of consultants to provide engineering services.

Recommendation

The procurement of professional services to prepare a Roadmap (Assessment) of the existing Water Reclamation Facility’s supervisory control and data acquisition (SCADA) systems was conducted in a manner that ensured legal compliance, transparency, and the selection of the most qualified firm for the project. The resulting Roadmap will help guide critical decisions concerning future SCADA projects including the resulting 30% design for future improvements, ensuring a fully functional Water Reclamation Facility to adequately meet current and future demands for all properties within the service area.

RUSA recommends proceeding with contract negotiations with Control Systems NW.

Details, supporting documentation, and/or any additional clarifications regarding the procurement process are available upon request.

ROSEBURG URBAN SANITARY AUTHORITY NEW DEVELOPMENTS AND PROJECTS

DEVELOPMENTS:

- Hanna Heritage Plaza Sewer Main Relocation-Project Complete
- Kester Road Sewer Main Extension
- Tarragon Acres
- Old Hwy99

PRELIMINARY DESIGN:

- Harvard/Maple Sewer Improvement
- Goedeck CIPP Project 75 percent plan review
- WWTP Influent Pump Station Replacement-Work has begun on the RFP
- WWTP SCADA Upgrade-FRP has closed and is waiting board approval

PROJECTS:

- Deer Creek sewer trunk line rehabilitation project - Now in Warranty
- Umpqua Street Sewer Rehabilitation project – Now in Warranty
- SE Stephens Sewer Improvement-Joint Project with the City of Roseburg – Project Complete

ROSEBURG URBAN SANITARY AUTHORITY

March 2026 STAFF REPORTS

COLLECTION DEPARTMENT:

- 31 work orders completed.
- Cleaned and CCTV 17,046 feet or 3.23 miles of mainline.
- Cleaned 20,726 feet or 3.93 miles of mainline.
- 57 Manhole inspections completed.
- Completed 3 root treatment work orders.
- Completed 1 service connection.
- No after-hours callouts.
- Completed monthly air release valve inspections and cleaning.
- Completed monthly trouble spot inspections.

ENGINEERING DEPARTMENT:

- Issued 19 permits and 6 completed inspection.
- 194 Locates Completed
- RFP for SCADA Upgrade RFPs have been reviewed and we are ready to enter into negotiations
- 75% Plans Engineering work for Goedeck Trunk Rehab-Leeway Engineering.
- Walmart Manhole Repair-Waiting on Engineering
- Sleepy Hollow Creek- Main Repair-Waiting on Engineering
- Working With IT department on GIS and Infrastructure management software upgrade.

FINANCE DEPARTMENT:

- Vacancy Credits: 16 were processed for a total of \$2,635.82.
- Credit cards/Echecks/debit cards: 3534 transactions totaling \$330,935.03 or approximately 31.75% of monthly billing was collected.
- Automatic Payments: 1992 customer accounts are signed up. Received \$161,698.01 or approximately 15.5% of monthly billing.
- Remote Check Deposit: 1403 checks received in the office for a total of \$458,872.36 deposited.
- Bank Bill Pay Imports: \$110,545.60 bill pay payments received as import files.



TO: Jim Baird, General Manager-RUSA
FROM: Dan Prather, Project Manager-Jacobs
DATE: April 2, 2026
SUBJECT: Monthly Report for March 2026

OPERATIONAL ACTIVITIES

- All permit parameters were met for the month.
- The treatment facility averaged 95% BOD removal and 96% Total Suspended Solids removal during the month with a requirement of no less than 85% removal for each.
- The facility's electrical consumption (based on meter readings) for March 2026 was 205,000 KWHRS with a total Effluent flow of 130.33 million gallons, all of which went to the river at Outfall 001. March 2025 electrical consumption was 241,000 KWHRS with a total Effluent flow of 221.75 million gallons.

PRETREATMENT ACTIVITIES

- Mailed out 10 Pretreatment surveys to local businesses.

The following pretreatment inspections were completed in March:

- Brix Grill-Routine inspection, checked at cleanout, nothing of concern.
- North Forty Beer Company-Routine inspection, checked at cleanout, nothing of concern.
- Urban NY Pizza & Grill-Routine inspection, FOG build-up, reached out to owner.
- Old Soul Pizza-Routine inspection, some grease build-up in line. Talked to manager and showed her the FOG with the push camera.
- True Kitchen-Routine inspection, some grease build-up in line, reached out to owners.

NATURAL TREATMENT SYSTEM (NTS)

- Excavated 5 trenches in Zones 1 and 2.
- Planted 400 Poplar and 350 Willow in backfilled trenches and around low parts of Zone 1 and 2.
- 500lbs. of Douglas County Grass Seed received.
- Annual maintenance performed on UTV's.
- Irrigation equipment preseason maintenance and checks.
- Blackberry cane clearing in Zones 1 and 2 with excavator and skid steer.
- Electrofusion repair performed to 16" irrigation line in low part of Zone 3.

MAINTENANCE ACTIVITIES

- Maintenance Team completed **652** Preventative Maintenance items for the month.
- Maintenance Team completed **27** Corrective Maintenance items for the month.

Call Outs for the Month

- Air Compressor Failure

Current Month Lift Station Flows

- **Total Approx.** Flow from all Lift Stations for the month – **62,029,039 Gallons**
- **Average Approx.** Daily Flow from all Lift Stations per day - **2,000,937 Gallons**

Current Month Repairs

- NTS - HMI Screen Replacement
- Air Compressor #1 - Starter & Overload Replaced
- Gas Compressor System - Valve Replaced

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.
- 106 permit tests were completed during the month.
- Lab water samples were collected and shipped on 3/4/26 to NRC for testing.
- 3/10/26 Collected samples for Copper biotic BLM. Samples were delivered on the same day.
- 3/16, 17, and 18/26 we collected Semi-Annual samples for Cyanide and Metals, Samples were shipped on 3/19/26.

BIOSOLIDS

- Storing Biosolids - Bay 1 is approximately 50% full. Bay 2 is completely full.
- Adjusted concrete blocks in front of Biosolids Bay 2 to keep biosolids from spilling out.
- Repaired power auger to install piezometers at biosolids sites.
- Assisted OSU in sampling plant material at Starns site. This is part of ongoing PFAS study.

UPCOMING ITEMS

- Pretreatment screen 2 overhaul
- Polymer pump installation
- NTS irrigation repairs, blackberry remediation, and grass seeding

ENCLOSURES

12 Month Moving Avg.

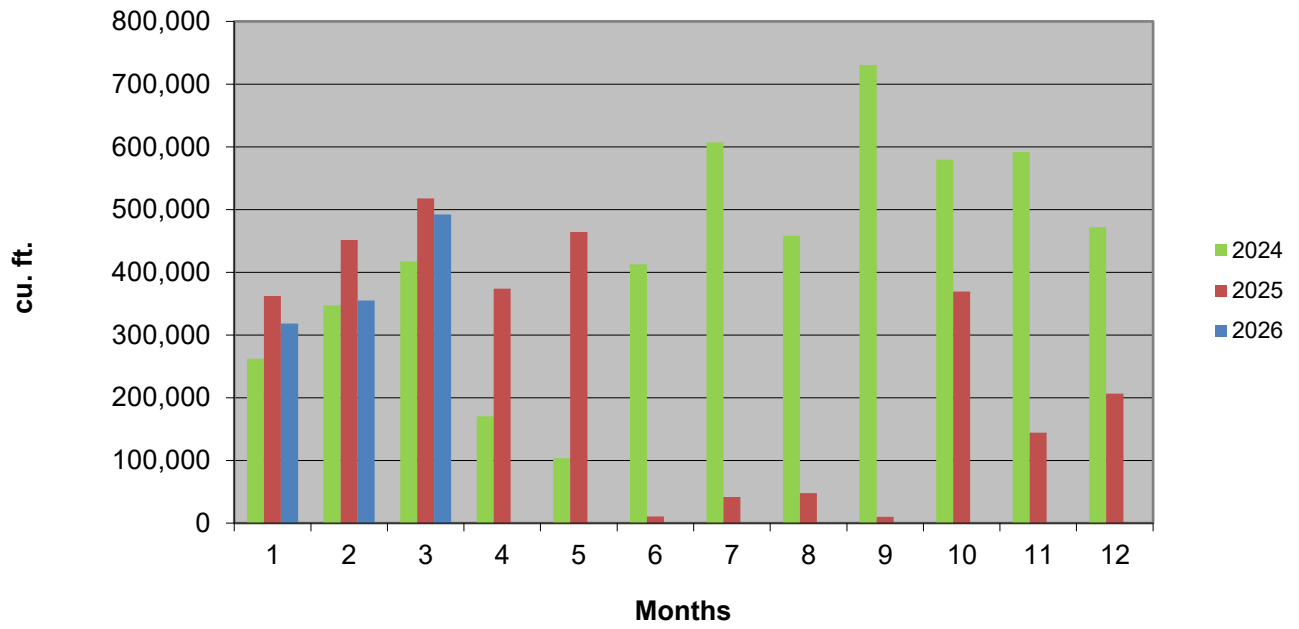
Boiler/Flare Gas Usage graphs

Influent TSS/BOD and Effluent Flow Graphs

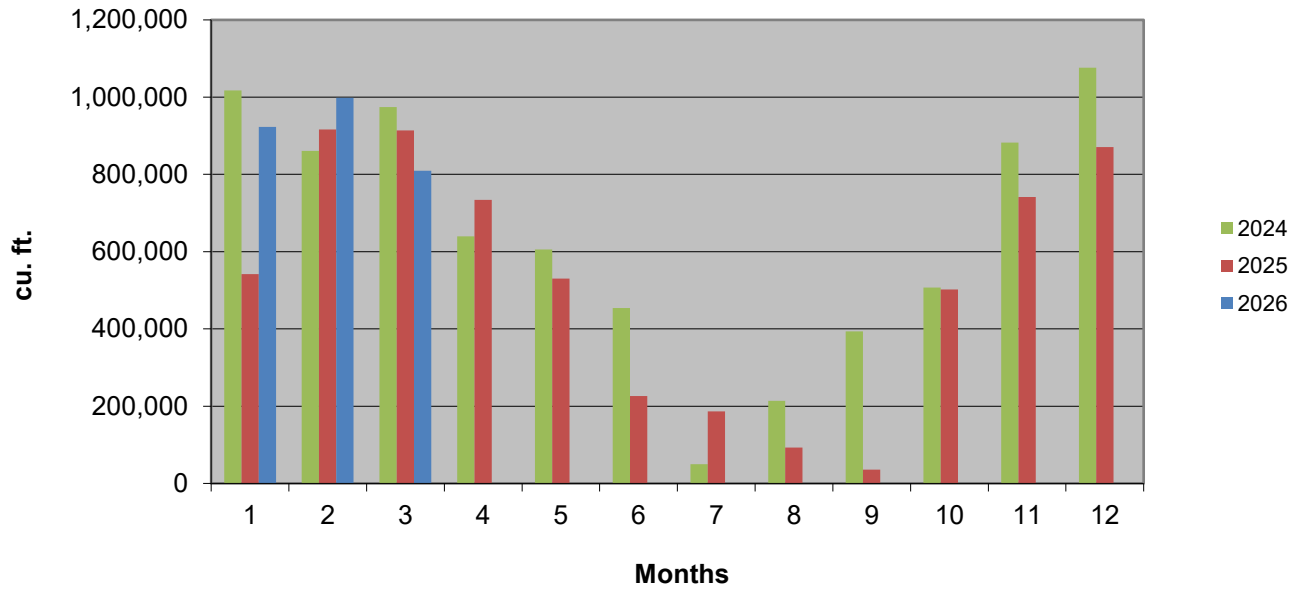
12 MONTH MOVING AVERAGES

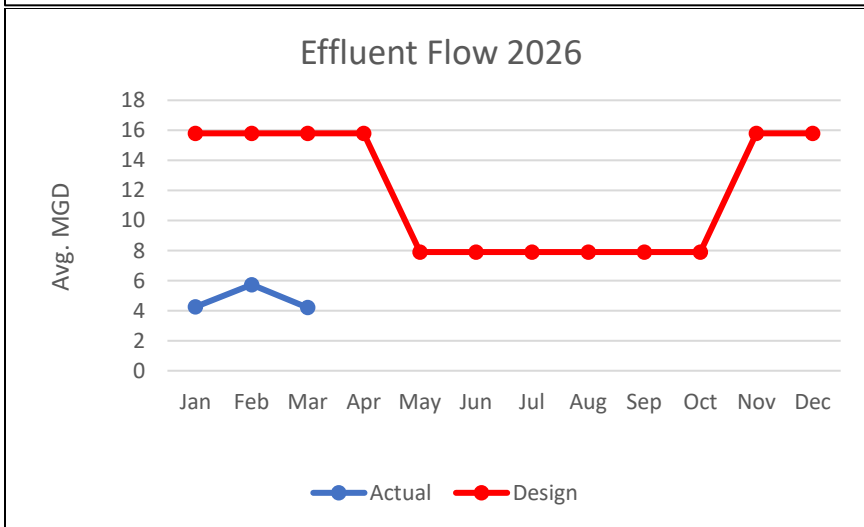
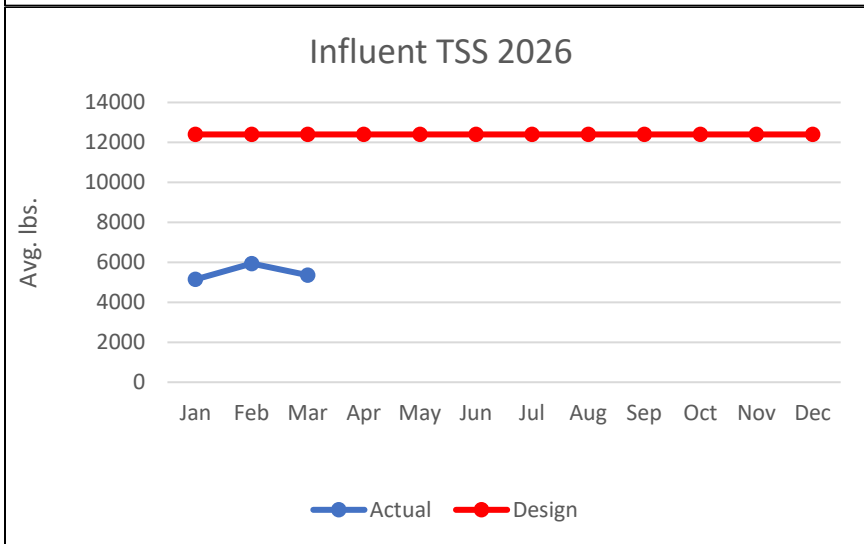
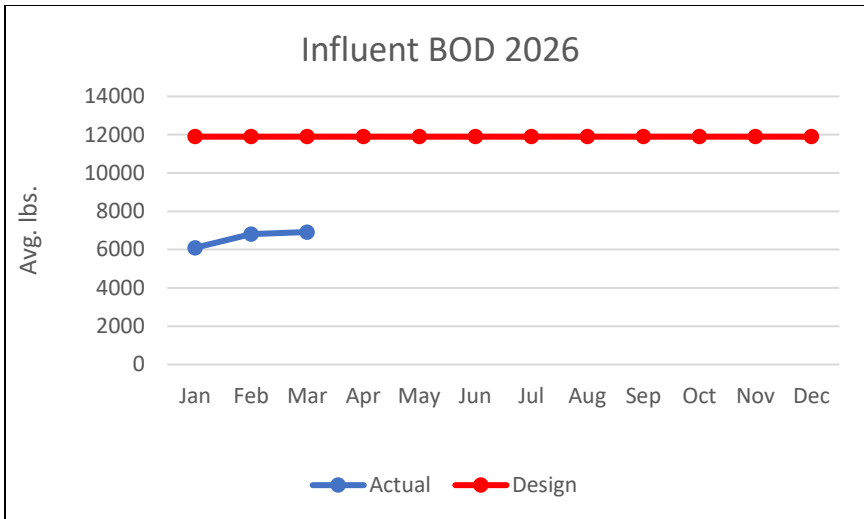
Month/Year	Plant Inf Q Average MGD	Plant Inf Average lbs/day CBOD/BOD	Plant Inf Average lbs/day TSS
Apr-25	4.54	10834	8579
May-25	3.03	8740	7915
Jun-25	2.83	7579	6765
Jul-25	2.78	6509	6088
Aug-25	2.68	7174	6706
Sep-25	2.69	7531	7180
Oct-25	2.91	5707	6337
Nov-25	3.22	6576	5452
Dec-25	4.66	6866	5876
Jan-26	4.26	6100	5145
Feb-26	5.73	6817	5939
Mar-26	4.20	6919	5359
SUM	43.53	87352	77341
AVE	3.63	7279	6445
MAX	5.73	10834	8579
MIN	2.68	5707	5145

FLARE GAS USAGE 2024 - 2026



BOILER GAS USAGE 2024 - 2026





ROSEBURG URBAN SANITARY AUTHORITY
as of December 31, 2025

	Budget FYE 25-26	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	1,193,091	538,578	438,904	654,513	45.14%
Materials & Services	848,500	274,556	182,037	573,944	32.36%
Capital Outlay	256,500	111,808	87,832	144,692	43.59%
Treatment					
Materials & Services	3,239,000	1,304,153	1,377,448	1,934,847	40.26%
Capital Outlay	52,000	6,447	12,485	45,553	12.40%
Collection					
Personal Services	1,078,235	463,532	457,570	614,703	42.99%
Materials & Services	419,800	64,180	67,886	355,620	15.29%
Capital Outlay	1,129,500	199,506	928,786	929,994	17.66%
Finance					
Personal Services	624,444	279,594	255,225	344,850	44.77%
Materials & Services	249,200	74,453	70,128	174,747	29.88%
Capital Outlay	6,500	0	8,160	6,500	0.00%
Transfers	3,607,000	2,315,000	1,495,000	1,292,000	64.18%
Contingency	550,000	0	0	550,000	0.00%
Unappropriated Ending Fund Balance	7,997,280	0	0	7,997,280	0.00%
Total Budget	<u>21,251,050</u>	<u>5,631,807</u>	<u>5,381,460</u>	<u>15,619,243</u>	<u>26.50%</u>

RESOURCES					
Sewer Service Fees	12,642,750	6,243,052	6,084,540	6,399,698	49.38%
Miscellaneous Income	58,300	46,798	251,742	11,502	80.27%
Penalties	145,000	61,128	57,523	83,872	42.16%
Interest Income	240,000	201,832	134,946	38,168	84.10%
	<u>13,086,050</u>	<u>6,552,809</u>	<u>6,528,751</u>	<u>6,533,241</u>	<u>50.07%</u>
Beginning Fund Balance	<u>8,165,000</u>				
Total Budget	<u>21,251,050</u>				

COLLECTION SYSTEM EXPANSION

EXPENDITURES					
Construction Projects	1,798,000	0	0	1,798,000	0.00%
Unappropriated Ending Fund Balance	0	0	0	0	0.00%
Total Budget	<u>1,798,000</u>	<u>0</u>	<u>0</u>	<u>1,798,000</u>	<u>0.00%</u>
RESOURCES					
Interest Income	60,000	49,896	50,864	10,104	83.16%
Miscellaneous Income	0	0	0	0	0.00%
System Development Charges	162,800	91,248	99,849	71,552	56.05%
	<u>222,800</u>	<u>141,145</u>	<u>150,713</u>	<u>81,655</u>	<u>63.35%</u>
Beginning Fund Balance	<u>1,575,200</u>				
Total Budget	<u>1,798,000</u>				

ROSEBURG URBAN SANITARY AUTHORITY
as of December 31, 2025

	Budget FYE 25-26	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	203,010	1,282,788	2,796,990	6.77%
Unappropriated Ending Fund Balance	0	0	0	0	0.00%
Total Budget	<u>3,000,000</u>	<u>203,010</u>	<u>1,282,788</u>	<u>2,796,990</u>	<u>6.77%</u>
RESOURCES					
Interest Income	30,000	44,597	33,944	(14,597)	148.66%
Transfers from Other Funds	2,315,000	2,315,000	1,495,000	0	100.00%
	<u>2,345,000</u>	<u>2,359,597</u>	<u>1,528,944</u>	<u>(14,597)</u>	<u>100.62%</u>
Beginning Fund Balance	655,000				
Total Budget	<u>3,000,000</u>				
<u>TREATMENT PLANT EXPANSION</u>					
EXPENDITURES					
Construction Projects	1,107,000	0	0	1,107,000	0.00%
Unappropriated Ending Fund Balance	0	0	0	0	0.00%
Total Budget	<u>1,107,000</u>	<u>0</u>	<u>0</u>	<u>1,107,000</u>	<u>0.00%</u>
RESOURCES					
Interest Income	44,000	29,194	29,946	14,806	66.35%
System Development Charges	107,000	48,015	52,543	58,985	44.87%
	<u>151,000</u>	<u>77,209</u>	<u>82,489</u>	<u>73,791</u>	<u>51.13%</u>
Beginning Fund Balance	956,000				
Total Budget	<u>1,107,000</u>				
<u>PLANT EQUIPMENT REPLACEMENT</u>					
EXPENDITURES					
Misc Plant Equipment Projects	2,000,000	37,262	263,985	1,962,738	1.86%
Unappropriated Ending Fund Balance	0	0	0	0	0.00%
Total Budget	<u>2,000,000</u>	<u>37,262</u>	<u>263,985</u>	<u>1,962,738</u>	<u>1.86%</u>
RESOURCES					
Transfer from General Fund	692,000	0	0	692,000	0.00%
Interest Income	46,000	29,083	37,850	16,917	63.22%
	<u>738,000</u>	<u>29,083</u>	<u>37,850</u>	<u>708,917</u>	<u>3.94%</u>
Beginning Fund Balance	1,262,000				
Total Budget	<u>2,000,000</u>				

ROSEBURG URBAN SANITARY AUTHORITY
as of December 31, 2025

	Budget FYE 25-26	Current Year To Date	Prior Year To Date	(OVER) Under Budget	YTD Total as a Percent of Budget
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ASSET ACQUISITION & REPLACEMENT FUND

EXPENDITURES

Transfers to Other Funds	0	0	6,823,012	0	0.00%
Unappropriated Ending Fund Balance	915,100	0	0	915,100	0.00%
Total Budget	915,100	0	0	915,100	0.00%

RESOURCES

Sewer Service Fees	0	0	0	0	0.00%
Interest Income	210,000	2,432	176,847	207,568	1.16%
Transfer From General Fund	600,000	0	0	600,000	0.00%
	810,000	2,432	176,847	807,568	0.30%
Beginning Fund Balance	105,100				
Total Budget	915,100				

CAPITAL PROJECTS FUND

EXPENDITURES

Capital Outlay					
Construction Projects	8,600,000	1,264,722	400	7,335,278	14.71%
Debt Service					
Interest Expense	115,000	0	0	115,000	0.00%
Principle Payments on Loan(s)	5,729,130	0	0	5,729,130	0.00%
Unappropriated Ending Fund Balance	1,245,870	0	0	1,245,870	0.00%
Total Budget	15,690,000	1,264,722	400	14,425,278	8.06%

RESOURCES

Grants and Loans	8,600,000	0	0	8,600,000	0.00%
Interest Income	138,000	158,952	0	(20,952)	115.18%
Transfer From General Fund	0	0	6,823,012	0	0.00%
	8,738,000	158,952	6,823,012	8,579,048	1.82%
Beginning Fund Balance	6,952,000				
Total Budget	15,690,000				

CASH DISBURSEMENT RECAP BOARD MEETING APRIL 8, 2026

Cash Disbursements Since the Last Board Meeting

All Funds:

Total of Prepaid Checks & ACH Transactions	292,366.17
Total of Regular Checks & ACH Transactions	<u>167,719.32</u>

Total Expenditures (not including Payroll)	<u><u>460,085.49</u></u>
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Payroll:

Net Payroll - March 31, 2026	93,937.24
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All Checks & ACH Transactions since the Board Meeting March 11, 2026	<u><u>554,022.73</u></u>
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Accounts Payable

Checks by Date - Detail by Check Date

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Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
ACH	02669	PERS Deposit	03/12/2026	
	FEB 26 PR	PR Batch 00001.02.2026 OPSRP-Not W/Held	PR Batch 00001.02.2026 OPS	14,878.37
	FEB 26 PR	PR Batch 00001.02.2026 PERS Pick-Up	PR Batch 00001.02.2026 PER	1,077.42
	FEB 26 PR	PR Batch 00001.02.2026 PERS - Not W/Held	PR Batch 00001.02.2026 PER	15,584.82
	FEB 26 PR	PR Batch 00001.02.2026 PERS W/Held	PR Batch 00001.02.2026 PER	6,316.81
	FEB 26 Rounding	Rounding Adjustment-Feb 2026		-0.01
Total for this ACH Check for Vendor 02669:				37,857.41
Total for 3/12/2026:				37,857.41
ACH	ASIFLEX	ASIFLEX	03/31/2026	
	March 26 PR	PR Batch 00001.03.2026 Dependent Care FSA	PR Batch 00001.03.2026 Dep	775.00
	March 26 PR	PR Batch 00001.03.2026 Flexible Spending Acc	PR Batch 00001.03.2026 Flex	1,640.00
Total for this ACH Check for Vendor ASIFLEX:				2,415.00
ACH	CIS INS	CIS Trust	03/31/2026	
	March 26 PR	PR Batch 00001.03.2026 Accident Insurance	PR Batch 00001.03.2026 Acc	147.55
	March 26 PR	PR Batch 00001.03.2026 Life Insurance - Spous	PR Batch 00001.03.2026 Life	342.23
	March 26 PR	PR Batch 00001.03.2026 CCIS Insurance AD&I	PR Batch 00001.03.2026 CCI	19.80
	March 26 PR	PR Batch 00001.03.2026 Identity Protection	PR Batch 00001.03.2026 Iden	117.65
	March 26 PR	PR Batch 00001.03.2026 Trauma	PR Batch 00001.03.2026 Trau	100.00
	March 26 PR	PR Batch 00001.03.2026 Medical Ins w/RX	PR Batch 00001.03.2026 Med	41,707.79
	March 26 PR	PR Batch 00001.03.2026 Dental & Vision	PR Batch 00001.03.2026 Den	3,635.97
	March 26 PR	PR Batch 00001.03.2026 Critical Illness Insuran	PR Batch 00001.03.2026 Criti	195.50
	March 26 PR	PR Batch 00001.03.2026 Voluntary Dependent L	PR Batch 00001.03.2026 Volu	39.90
	March 26 PR	PR Batch 00001.03.2026 Short-Term Disability	PR Batch 00001.03.2026 Sho	74.96
	March 26 PR	PR Batch 00001.03.2026 Hospital Indemnity	PR Batch 00001.03.2026 Hos	60.50
	March 26 PR	PR Batch 00001.03.2026 Voluntary Life Insuran	PR Batch 00001.03.2026 Volt	1,178.70
	March 26 PR	PR Batch 00001.03.2026 CCIS Insurance Long-	PR Batch 00001.03.2026 CCI	189.16
	March 26 PR	PR Batch 00001.03.2026 Life Insurance - er	PR Batch 00001.03.2026 Life	133.90
Total for this ACH Check for Vendor CIS INS:				47,943.61
ACH	DNB	Internal Revenue Service	03/31/2026	
	March 26 PR	PR Batch 00001.03.2026 Federal Income Tax	PR Batch 00001.03.2026 Med	11,411.85
	March 26 PR	PR Batch 00001.03.2026 Medicare - Employer	PR Batch 00001.03.2026 Med	2,027.55
	March 26 PR	PR Batch 00001.03.2026 FICA - Employer	PR Batch 00001.03.2026 Med	8,669.59
	March 26 PR	PR Batch 00001.03.2026 FICA - Employee	PR Batch 00001.03.2026 Med	8,669.59
	March 26 PR	PR Batch 00001.03.2026 Medicare - Employee	PR Batch 00001.03.2026 Med	2,027.55
Total for this ACH Check for Vendor DNB:				32,806.13
ACH	OR-REV	Oregon Dept. of Revenue	03/31/2026	
	March 26 PR	PR Batch 00001.03.2026 Oregon W/Held	PR Batch 00001.03.2026 Oreg	8,755.74
Total for this ACH Check for Vendor OR-REV:				8,755.74

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
ACH	PEBSCO March 26 PR March 26 PR	Nationwide Retirement Solutions PR Batch 00001.03.2026 Nationwide-Deferred C PR Batch 00001.03.2026 Roth Contribution	03/31/2026 PR Batch 00001.03.2026 Nati PR Batch 00001.03.2026 Rot	4,500.00 200.00
Total for this ACH Check for Vendor PEBSCO:				4,700.00
ACH	Jacobs 35128938-10	Jacobs Engineering Group Inc Professional services per agreement	03/31/2026	155,039.00
Total for this ACH Check for Vendor Jacobs:				155,039.00
Total for 3/31/2026:				251,659.48
ACH	Pathpnt March 2026	Path Point Merchant Services LLC Monthly credit card merchant service fees-Marcl	04/01/2026	2,849.28
Total for this ACH Check for Vendor Pathpnt:				2,849.28
Total for 4/1/2026:				2,849.28
Report Total (8 checks):				292,366.17

Accounts Payable

Checks by Date - Detail by Check Date

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Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
ACH	AT&T X03252026 X03252026eq	AT & T Mobility Monthly wireless telephone services New phone for new collections employee	04/08/2026	539.51 599.99
Total for this ACH Check for Vendor AT&T:				1,139.50
ACH	Cintas 4262265829 4263756921 5326110205	Cintas Corporation No. 3 Paper & soap products Paper & soap products Restock first aid kit supplies	04/08/2026	64.25 41.63 161.82
Total for this ACH Check for Vendor Cintas:				267.70
ACH	Jacobs 351289OS-NT-07	Jacobs Engineering Group Inc OOS NTS Monitoring and Reporting	04/08/2026	10,747.91
Total for this ACH Check for Vendor Jacobs:				10,747.91
53268	WP March 2026	Avista Utilities Natural Gas Service-March	04/08/2026	128.70
Total for Check Number 53268:				128.70
53279	BANNERMC AA030526 AA031026 AA031326 AA032126 AB31026 AB31126 AB31626 CM022626 CM030626 CM030826 CM031026 DEV031126 DEV031726 DF030626a DF030626b DF031026 DF031326a DF031326b DF031626 DF031826 GO031926 HW022726 HW031026 HW032326 HW032526 HW032626	BANNER BANK Amazon - Misc office supplies Staples - Credit for damage to Collection Superv Amazon - Kitchen supplies Amazon - Whiteboard cleaner UCC-WW CERT PREP CLASS CASCADE TO COAST CONFERENCE ROSEBURG GLASS CO.-WINDOW LATCH L Best Little Roadhouse-meal-CIS conf-CM OR Society of CPAs membership-CM Village Bar & Grill-OGFOA Conf-CM Village Bar & Grill-OGFOA Conf-CM Safeway - Staff Meeting Supplies Home Depot-PIPE FITTING-NTS Amazon-UPS for Server Room Amazon-UPS for Christine Zoom-Electronic Meeting Software Pcloud-Large file transfer website International transfer fee for Pcloud (no invoice) Pacific Office Automation-2 Printers for Crew Amazon-Replacement monitor for Angie Home Depot-Rain Bird Drip System Controller Simple In/Out - February Monitoring Costco - Kitchen Supplies Lowe's - Ant Bait Award.com - New Plaques for Board Amazon - New Name Plate for Robin	04/08/2026	75.08 -292.75 32.75 19.58 479.00 350.00 10.00 20.39 375.00 22.50 22.42 31.23 1.17 189.95 189.95 148.00 29.97 0.27 1,009.20 730.68 104.00 19.99 376.39 5.53 291.10 17.72

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	HW032726	Simple In/Out - March Monitoring		19.99
	JAKE031626	Pizza Palace- SOOS- SL,KB,DF,JB ,AB, JB, RC		101.45
	JAKE031726	Home Depot- NTS Flower Garden Plumbing		39.99
	JB030426	Applebee's - lunch meeting with Jacobs		25.78
	JB030526	NW Biosolids - membership dues		688.42
	KB030326	WALMART: BRODIE CELL PHONE CASE		22.88
	KB030926	HOME DEPOT:BASEBOARD SUPPLIES		90.22
	KB031226a	AMAZON: DESK TRIM		13.95
	KB031226b	AMAZON: FILE CABINET KEY		11.64
	KB031526	AMAZON: DESK REPAIR PATCHES		5.49
	KB031626	DC CO-OP: HOSE FITTING FOR SPRINKLEF		2.49
	NW031126	Safeway - Snacks for Board Meeting		9.00
	RC030526	Good Guys Garage '11 F450 Oil Chg-Sign Truck		84.04
	RC030526	Good Guys Garage '23 F150 Oil Chg-Steve Truc		77.33
	RC031926	Coastal - Safety Boots Rick		127.46
	RK03052026	UCC-Waste Water Test Prep Class		355.00
	RK03182026	The Service center-Keys for the WWTP		18.00
	SL030426	Amazon - Supplies for Child Abuse Prevention M		53.98
	SL031126	Amazon - 1st Aid Kit for Ryons truck		18.22
	SL031826	Westpack - Biosolid Bags		1,368.60
	SO031026	UCC- WW Prep Class for Sarah & Clay		809.00
	SO031626	Coastal- Sprinklers for NTS Entrance		115.98
			Total for Check Number 53279:	8,318.03
53280	BHEC CL43039 CL43437	Bassett-Hyland Energy Company Fuel use 3/1 - 3/15/26 Fuel use 3/16 - 3/30/26	04/08/2026	884.23 1,852.15
			Total for Check Number 53280:	2,736.38
53281	BIOMED 124216a 124216b	bio-MED Testing Services Inc MVR - new collections employee DER training - Steve, Kyle	04/08/2026	18.00 160.00
			Total for Check Number 53281:	178.00
53282	Bl Pear 969	Black Pearl Paving & Excavation NTS Pipe Repair-606 Long Meadow	04/08/2026	3,000.00
			Total for Check Number 53282:	3,000.00
53283	CableHus 162113	Cable Huston LLP Legal services - DEQ settlement agreement	04/08/2026	280.00
			Total for Check Number 53283:	280.00
53284	CH2M 107769CH023a 107769CH023b 107769CH023c	CH2M Hill, Inc. WRF-Bisulfite SCADA - Final payment Plan review for 7841 Old Hwy 99N Goedeck Trunk Rehab	04/08/2026	9,064.85 2,884.88 300.00
			Total for Check Number 53284:	12,249.73
53285	ORMS 216392	Chaves Consulting, Inc Monthly digital document storage fees	04/08/2026	516.81
			Total for Check Number 53285:	516.81
53286	Chytka 182356 182694	Chytka Pest Control LLC Monthly pest control services Pest Control-April	04/08/2026	40.00 40.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 53286:	80.00
53287	WATER	City of Roseburg	04/08/2026	
	Mar 2026 Admin	Water Usage-Admin Bldg	330-3470-00	251.61
	Mar 2026 CSB	Water Usage-Collection Storage Bldg	320-1832-00	40.11
	Mar 2026 High	Water Usage Highland PS	360-3420-00	154.61
	Mar 2026 LV	Water Usage-Loma Vista PS	330-3470-00	37.82
	Mar 2026 Winch	Water Usage-Winchester PS	330-3470-00	392.16
	Mar 2026 WRF	Water Usage WRF	320-1830-00	1,198.94
			Total for Check Number 53287:	2,075.25
53288	Civic+ 362437	CivicPlus, LLC Municode codification full service code online re	04/08/2026	606.38
			Total for Check Number 53288:	606.38
53289	DRAUTO 225706 228510	D & R Auto & Truck Supply Corp Antifreeze Glass cleaner	04/08/2026	10.05 9.98
			Total for Check Number 53289:	20.03
53290	DCCO-OP K43144 K44740	Douglas County Farmers' Co-op Parts for NTS barn isle gate Grass seed for NTS	04/08/2026	67.69 1,398.00
			Total for Check Number 53290:	1,465.69
53291	DFN	Douglas Fast Net	04/08/2026	
	April 26 Admin	Internet Services-Admin	Service: 14806	223.99
	April 26 Brbn	Internet Services-Bourbon St	Service: 205697	102.58
	April 26 Cam	Phones/Security Cams	Service: 141784	101.19
	April 26 CSB	Internet Services-Collections Storage Bldg	Service: 272962	100.69
	April 26 Gate	Phone Service-NTS Gate	Service: 5413914279	28.54
	April 26 Gate1	Internet Services-NTS Gate	Service: 271594	75.59
	April 26 High	Internet Services-Highland PS	Service: 105797	78.59
	April 26 Host	Admin Hosting		10.80
	April 26 Keady	Internet Services-Keady Ct	Service: 106289	78.59
	April 26 LV	Internet Services-Loma Vista P	Service: 205950	106.58
	April 26 NBank	Internet Services-No. Bank PS	Service: 105793	75.59
	April 26 NTS	Internet Services-NTS	Service: 237686	86.39
	April 26 Wilb 1	Internet Services-Wilbur 1 PS	Service: 105796	75.59
	April 26 Wilb2	Internet Services-Wilbur 2 PS	Service: 105794	75.59
	April 26 Winch	Internet Services-Winchester P	Service: 105795	64.79
			Total for Check Number 53291:	1,285.09
53292	FASTENAL ORGRA143137 ORGRA143138 ORGRA143266	Fastenal Company 100' air hose 10 Cases of locate paint Repair kit for air hose	04/08/2026	287.22 633.61 69.75
			Total for Check Number 53292:	990.58
53293	Overhead A34559	FBD, Inc. Hinges to repair garage door	04/08/2026	32.00
			Total for Check Number 53293:	32.00
53294	FLURY	Flury Supply Company	04/08/2026	

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	G6279	Pump fittings for pollinator garden pump		37.90
	G6309	Fitting to repair hose on B6		20.00
Total for Check Number 53294:				57.90
53295	ICONIX U2616007988	ICONIX WATERWORKS INC Ferncos	04/08/2026	68.56
Total for Check Number 53295:				68.56
53296	Peterbil 3045RB	Jackson Group Peterbilt Oil change/inspection 2015 B6 Freightliner Com	04/08/2026	605.79
Total for Check Number 53296:				605.79
53297	COASTAL B51893 B53482 B59042 B60121	John Deere Financial f.s.b. New weed eater, head and 2 cycle oil Soil for bulking material for pollinator patch see Pump for watering pollinator garden Herbicides, dye	04/08/2026	433.96 5.99 699.00 294.97
Total for Check Number 53297:				1,433.92
53298	Leeway 1631 1652	Leeway Engineering Solutions, LLC Engineering Services for Geodeck Trunk Rehabi Collection Sys Master Plan #11	04/08/2026	29,377.81 1,040.50
Total for Check Number 53298:				30,418.31
53299	LOWES 92557 95142 982391 985337	Lowe's Tool set for 2020 Service Truck Locate flags for NTS locate Cabinet Hardware/treated lumber Refund Treated Lumber	04/08/2026	37.98 13.26 67.73 -51.60
Total for Check Number 53299:				67.37
53300	UB*00103	DAVID & JEANNE MEADOR REVOCAL Refund Check 002829-000, 3018 W FILBERT	04/08/2026	27.27
Total for Check Number 53300:				27.27
53301	METRO IN685050	Metro Presort Inc Print, cut and mail utility bills - March	04/08/2026	3,762.90
Total for Check Number 53301:				3,762.90
53302	MISSCOMM 2019699a 2019699b 2019699c	Mission Communications LLC Lift station monitoring 4/1/26 - 6/30/26 Lift station monitoring 4/1/26 - 3/31/27 - Fairgro Lift station monitoring 7/1/26 - 3/31/27	04/08/2026	1,162.80 563.40 3,488.40
Total for Check Number 53302:				5,214.60
53303	NEILSON 100319	Neilson Research Corporation NPDES Enhanced Sampling	04/08/2026	1,592.00
Total for Check Number 53303:				1,592.00
53304	NEXNET 29298admin 29298WRF	Nexcom, LLC Monthly digital telephone services-Admin Monthly digital telephone services-WRF	04/08/2026	346.00 196.50

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 53304:	542.50
53305	OCCUHLTH 100405	OccuHealth Vaccination-New OIT	04/08/2026	75.00
			Total for Check Number 53305:	75.00
53306	1CALL 6031095	One Call Concepts, Inc. Locate Tickets (\$500 limit reached)	04/08/2026	8.62
			Total for Check Number 53306:	8.62
53307	OR-LIN 1361697 1366980	Oregon Linen, Inc. Laundry & mat services Laundry & mat services	04/08/2026	45.09 62.98
			Total for Check Number 53307:	108.07
53308	OR-TOOL 883436	Oregon Tool & Supply Air hose fittings	04/08/2026	29.80
			Total for Check Number 53308:	29.80
53309	PAC AIR i24074	Pacific Air Comfort, Inc. Replace belt on one of the HVAC units	04/08/2026	273.16
			Total for Check Number 53309:	273.16
53310	PAPEKEN 5704922	Pape Kenworth Camel oil/filter & coolant system repair	04/08/2026	938.61
			Total for Check Number 53310:	938.61
53311	PETTY Mar 2026	Petty Cash c/o Harmony Williams Costco - Office supplies	04/08/2026	36.38
			Total for Check Number 53311:	36.38
53312	RGlass 175434	Roseburg Glass Company Diffused window for new women's locker room	04/08/2026	83.00
			Total for Check Number 53312:	83.00
53313	SHRED-IT 8013734140	Stericycle, Inc. Monthly document shredding services	04/08/2026	125.48
			Total for Check Number 53313:	125.48
53314	SUNRISE S100030	Sunrise Enterprises, Inc Janitorial Services-March	04/08/2026	595.00
			Total for Check Number 53314:	595.00
53315	TEKMAN 104016 104167 104167 104167 104167 104167 104167 104167	TEKMANAGEMENT, INC. Office 365 FYE 27 Priveleged Access Mgmt Software Backup & Recovery Services Cloud storage-server backups Penetration Testing DNS Filter (security) Server Maint & monitoring Secure Multi-Factor Authentication \$91.20/mo	04/08/2026	5,256.00 37.40 565.00 108.00 253.84 32.00 1,707.70 91.20

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	104167	NinjaOne for Workstations and Phones billed at :		400.00
	104167	Encryption of laptops		107.25
Total for Check Number 53315:				8,558.39
53316	DYER 41163 41164	The Dyer Partnership Engineers & Planners Pre-design and design for storm damage repair o Walmart Manhole: Pre-design and design to repa	04/08/2026	1,430.00 405.00
Total for Check Number 53316:				1,835.00
53317	TIM ALLE 26247	Tim Allen Equipment Tractor & tiller rental for NTS	04/08/2026	259.54
Total for Check Number 53317:				259.54
53318	TRITECH 456840 456840prepay	TriTech Software Systems Central Square Annual Maintenance 7/1/26 - 12/ Central Square Annual Maintenance 5/1/26 - 6/3	04/08/2026	3,378.26 10,134.75
Total for Check Number 53318:				13,513.01
53319	UMPS&G 4089029	Umpqua Sand & Gravel Rock for NTS roads	04/08/2026	352.42
Total for Check Number 53319:				352.42
53320	UV FIRE 12488427R	Umpqua Valley Fire Services Recharge skid steer fire extinguisher	04/08/2026	33.00
Total for Check Number 53320:				33.00
53321	UNDER 1498	Underground Technologies Inc. Manhole Lining	04/08/2026	49,500.00
Total for Check Number 53321:				49,500.00
53322	WOOD K Feb 2026	Kelsey Wood Lodging, meal and mileage reimbursement for S	04/08/2026	1,485.94
Total for Check Number 53322:				1,485.94
Total for 4/8/2026:				167,719.32
Report Total (48 checks):				167,719.32