

**PRESIDENT**, Steve Okazaki  
**VICE PRESIDENT**, Kathy Zimmerman  
**SECRETARY**, Tom Lewis



**TREASURER**, Larry Dixon  
**DIRECTOR**, Colby Riley  
**GENERAL MANAGER**, Brian R. Stahl

**REGULAR MEETING  
ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT  
BOARD OF DIRECTORS  
December 16, 2020  
6:00 p.m.  
Zoom Video Conference**

Members of the public may join the meeting via Zoom by:  
copying the link below and pasting into your web browser:  
<https://us02web.zoom.us/j/88194556414?pwd=UIN6OXIHZWFISVZBRks2Wkl6WW94QT09>  
Passcode: 391819  
Or Phone: +1-253-215-8782  
Webinar ID: 881 9455 6414 - Passcode: 391819

**PRELIMINARY AGENDA**

1. Approval of Agenda
2. Approval of Consent Agenda - Action
  - a. General Manager's Report - GM Stahl
  - b. Superintendent's Report - DS Crocker
  - c. Customer Service Report - OS Middleton
  - d. Engineer's Report - DE Hudson
  - e. Government Affairs Activities - GAC Aden
  - f. Financial Status - November 30, 2020
3. Approval of Minutes - November 16, 2020 Special Meeting Executive Session  
November 18, 2020 Regular Board Meeting - Action
4. Approval of Bills - SA Zimmerman - Action
5. Public Comment on Non-Agenda Items
6. Outside Audit Report and Management Response - Presentation - Pauly Rogers and Co.,  
PC - Review/Discussion/Action
7. Bonding Discussion/Presentation - District and Invited Guests
8. For the Good of the Order
9. Executive Session ORS 192.660 (2)
  - (a) To consider the employment of a public officer, employee, staff member or individual agent.

The meeting location is wheelchair accessible. Requests for a sign language interpreter should be made as soon as possible or at least 5 days prior to the meeting. Requests for language interpretation should be made at least 2 days in advance of the meeting. Requests can be made by calling 503.665.4179.

10. Action on Executive Session (if necessary)
11. Next Meeting - To be announced.
12. Adjournment



**Rockwood Water**  
People's Utility District

19601 NE Halsey Street  
Portland, OR 97230-7430  
503-665-4179 - Phone  
503-667-5108 - Fax  
[www.rwpud.org](http://www.rwpud.org)

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## MEMORANDUM

To: Board of Directors

From: Brian R. Stahl, General Manager

Date: December 9, 2020

Re: Manager's Report - December 16, 2020 Board Meeting

1. Production, project, financial, fiduciary, engineering and government affairs reports have been completed by staff and are provided.
2. The District is excited to announce the employment of Kari Duncan as the District's new General Manager. Kari will arrive at the District on January 18, 2021 with a wealth of knowledge and experience from serving as the Water Supply and Treatment Manager at the City of Lake Oswego and before that working for the Eugene Water and Electric Board. At Lake Oswego, Kari served as one of the point persons in the development of the Lake Oswego Tigard Partnership. She brings years of experience working with elected officials, collective bargaining groups and is currently serving on the Technical Advisory Committee for the Portland Water Bureau's Bull Run Water Filtration Plant Evaluation Team. She has served as a Director for the American Water Works Association and past Chair of the Pacific Northwest Section, AWWA, among many other professional positions.
3. Cascade Well Nos. 8 and 9 have both completed to full depth: Cascade 8 ~ 1,200 feet below ground surface (BGS) and Cascade 9 ~ 920 feet bgs. Production values for both wells are looking very good. The material in the SGA production zone for Cascade 8 appear to be of the same consistency as Cascade 7 which is projected to produce ~3,500 gpm or 5 MGD. The SGA material for Cascade 9 appears to be even better which may result in production levels approaching 6 MGD. Both wells have been drilled approximately 200 feet into the SGA. Well screens and screen filter packs are in the process of being designed with installation planned over the next 3-4 weeks. Once screens are installed, well development will commence.
4. The District is in the process of submitting development plans to the City of Gresham for approval of work to be done at Cascade Well No. 7 (202<sup>nd</sup> Avenue) and the Cascade Facility at Halsey Street. This submission will complete one of the final approval processes before issuing bid documents for the work toward the end March 2021.
5. District staff continues to evaluate proposals received by the District for the replacement of its financial and billing software. The vendors are currently providing interviews and demonstrations of their individual software packages highlighting features and function. The vendors providing proposals are Caselle, Springbrook, Tyler, Vision, and CUSI. Staff anticipates making a final selection in late December or early January.

Any questions, please don't hesitate to call. Looking forward to seeing everyone on the 16<sup>th</sup>!



## MEMORANDUM

To: Board of Directors

From: Andy Crocker, District Superintendent

Date: December 9, 2020

Re: Operations Update

Crews installed a new fire hydrant near Columbia View Park on NE 169<sup>th</sup> Dr. at the request of Gresham fire department. While onsite, we addressed a large water main repair that required replacement of several feet of water main. Crews continue completing the no read meters and meter box replacements. Currently, we have a couple new installations on the schedule for December and will be addressing general maintenance items. We also had another homeless camp clean up at the 185<sup>th</sup> property. This site has been challenging to secure. The fence and gate isn't keeping people with vehicles from trespassing. This time we opted to line the property frontage just behind the fence with concrete block barricades.

Operations is addressing large meter upgrades. Recently they replaced a 4", 6", and the largest meter in our system, the 10" meter at Boeing. It was quite an undertaking that took a lot of planning and coordination. The ops team was efficient and did a great job! They will continue meter testing and routine pump maintenance. Additionally, Chris Kipp tested and passed the Water Treatment OIT (operator in training) and Jed Pacheco passed the exam for Water Distribution level 2 certification.

Oregon Health Authority conducted the water system survey over the last several months. The survey is basically an audit performed by the state, evaluating how our water system is managed and operated. It's always the goal of the District to meet or exceed standards and maintain compliance, which we do. After the survey was completed, we were given the "Outstanding Performer" designation, meaning no significant deficiencies were found. This designation represents the sum of all our staff working together to achieve our goals. Additionally, this extends our next scheduled survey from a 3 year term to a 5 year term. A little extra thanks to Jay, Jed, Chris and Joey for gathering all the information and pictures that were requested during the survey.

Demand for November has stabilized at right around 6 mgd. Our average daily demand stayed about the same as October. We pretty much saw a flatline of 5.97 mgd in November compared to 5.94 mgd in October. We are still trending a higher month to month comparison for 2020 than 2019, November was roughly 200,000 gallons a day higher for 2020. I anticipate our demands edging higher throughout the winter months and into the next year

FIELD PRODUCTION REPORT FY 2020/2021													
ACTIVITY	JULY	AUGUST	SEPT.	OCT.	NOV.	DEC.	JAN.	FEB.	MARCH	APRIL	MAY	JUNE	
Leak Repairs	2	1	1	1	1								
<b>YTD</b>	2	3	4	5	6								
<b>CCF Loss</b>	220	110	110	110	110								
Emergency repairs	4	5	3	1	2								
<b>YTD</b>	4	9	12	13	15								
<b>CCF Loss</b>	772	965	579	193	386								
Utility Locates	319	332	320	316	294								
<b>YTD</b>	319	651	971	1287	1581								
Meter Replacements	10	7	27	44	35								
<b>YTD</b>	10	17	44	88	123								
Water Service Installs	5	6	6	4	1								
<b>YTD</b>	5	11	17	21	22								
Fire Service Installs	4	4	1	0	1								
<b>YTD</b>	4	8	9	9	10								
Fire Hydrant repairs	3	2	2	2	3								
<b>YTD</b>	3	5	7	9	12								
Vault/Backflow inspections	6	3	4	6	2								
<b>YTD</b>	6	9	13	19	21								
Meter Boxes Repl.	4	2	9	11	7								
<b>YTD</b>	4	6	15	26	33								
Emergency calls	3	4	3	3	5								
<b>YTD</b>	3	7	10	13	18								



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## **MEMORANDUM**

To: Board of Directors

From: Cathy Middleton, Office Supervisor

Date: December 1, 2020

Re: November Monthly Customer Service Production Report

The meter readers read 6,951 meters this month.

Of the 7,087 bills that were sent out this month, 560 of them were sent via e-mail and 6 were estimated.

We mailed out 1,003 late notices and e-mailed 84 for a total of 1,087.

We had 385 door hangers this month and turned off 68 customers.

Customer assistance was given to 36 customers. We sent 5 customers to collections.

There were 24 maintenance orders done. They consisted of the following:

- 19 were to check high usage, verify read, and check if leaking
- 4 were to shut off/on for repairs
- 1 was to check water pressure

There were 2,547 phone calls and no walk-ins this month. Our doors are still shut to the public.

We have received 5 RFP's for a new billing system. We have started scheduling demonstrations of their systems.

If you have any questions about this data, or would like to see other information, please let me know.

# Customer Service Production Report FY 2020 - 2021

Function:	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Meter Reads	6,942	6,898	6,951	6,903	6,951								34,645
Estimates	9	8	4	9	6								36
Bills	7,126	6,947	7,098	6,947	7,087								35,205
Late Notices	1,144	1,372	1,097	1,371	1,087								6,071
Door Hangers	-	-	-	331	385								716
Turn Offs	-	-	-	69	68								137
Final Reads	27	97	110	128	99								461
New Accts	35	107	127	144	118								531
Bill Assistance	24	25	15	22	36								122
Collection Agency	10	15	18	46	5								94
Leak Adjustments	13	21	19	18	18								89
Phone Calls	2,710	2,221	2,564	3,147	2,547								13,189
Walk Ins	-	-	-	-	-								-
Work Orders	18	25	23	36	24								126
Misreads	13	10	6	6	12								47
Found On	-	-	-	-	1								1
Meters Pulled	-	-	-	-									-





## MEMORANDUM

To: Board of Directors

From: Jeremy Hudson, District Engineer

Date: December 9, 2020

Re: Engineer's Report: December 16<sup>th</sup>, 2020 Board Meeting

Holt completed the grout seal on Cascade Well 7 (CW7), at 710 NE 202<sup>nd</sup> Avenue. Because CW8 & CW9 sites are smaller, CW7 has been the staging grounds for all three wells. The contractor will begin to remove tools and materials no longer needed. As a reminder, the total depth is 808 feet below ground surface (BGS). The lower borehole is 175 feet of this total.

For the CW8 project, at 311 NE 141st Avenue, on Monday the District's hydrogeologist determined there is enough depth of productive materials to stop drilling. A total depth of 1,200 feet BGS was reached, the deepest of the three wells. 180 feet of this is the lower borehole. The screen will be designed, and we expect delivery within three weeks. The pump test will be near the end of January, which will determine the yield of the well. This is the part of the project we have all been waiting for.

At the CW9 site, Kirk Park, the final depth of 907 feet BGS was reached. The lower borehole depth is also approximately 180 feet. The screen should be delivered within two weeks. The installation of the screen and filter pack will soon follow, with the pump test soon after.

The Package 1 designs for the Groundwater Development Master Plan (GDMP) are beyond the 60% design and will be at the 90% design phase in mid-January. Package 1 includes the structural updates to Cascade Reservoir 1 (CR1) and the design for CR2, CW7 pump station and transmission main, a CIP steel replacement and a portion of the proposed 36" groundwater transmission main. Construction for CR2 will begin this coming spring, with the remaining Package 1 projects moving to construction soon after.

The groundwater pilot study project has begun. Murraysmith will begin the pilot testing this coming week. This test will take about a week. The testing will be conducted on CW4, which historically has measured the highest levels of manganese of our three current wells. The water quality results of CW7 were similar to CW3, and we don't have any reason to believe the results of CW8 or CW9 will differ drastically. The outcome of these tests will help confirm the future treatment plant designs.

The District's 20-year Water Master Plan (MP) Update - This project will determine what Capital Improvement Projects (CIP) are recommended for the District. Master Plans are updated every 5-10 years, and list projects for the next 20 years. The last update was completed in 2013. The update will be completed near the end of this fiscal year.

The projects for this fiscal year are described below.

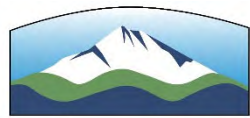
ST6 – This project replaces existing 380 lf of 8” OD lines with 8” DI, on NE Halsey Street, from NE 181<sup>st</sup> Avenue to the east 380’. This project also includes plugging existing 10” valves on NE Halsey Street at NE 162<sup>nd</sup> Avenue, and NE 181<sup>st</sup> Avenue, from a previous removal of an existing 10” OD line.

ST7/ST8 – These projects are located on NE 146<sup>th</sup> Avenue from NE Glisan Street to E Burnside Street, and NE Everett Street, from NE 146<sup>th</sup> Avenue to the dead-end to the east. These replace 1,460 lf of 8” OD with 8” DI and 312 lf of 4” OD with 6” DI.

ST19 – This project replaces 1,355 lf of 4” OD lines with 6” DI, on SE Ankeny Street from SE 165<sup>th</sup> Avenue to SE 167<sup>th</sup> Avenue, and SE 167<sup>th</sup> Avenue from SE Ankeny Street to SE Oak Street.

ST20 – Located on SE 154<sup>th</sup> Avenue between SE Stark Street and E Burnside Street, this project replaces 1,120 lf of 4” OD with 6” DI lines.

ST21 – Located on SE 157<sup>th</sup> Avenue between SE Stark Street and E Burnside Street, this project replaces 1,102 lf of 4” OD with 6” DI lines.



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## MEMORANDUM

To: Board of Directors

From: Kerry Aden, Government Affairs Coordinator

Date: December 9, 2020

Re: Government Affairs Activities

### UPCOMING EVENTS/MEETINGS/PROJECTS

**February 3 & 4, 2021 - SDAO Annual Conference** - Virtual Conference. Statement from SDAO: We invite you to mark your calendar for the 2021 SDAO Annual Conference! While we will not be able to meet with you face-to-face, we are committed to continuing to offer exceptional conference programming through important trainings, networking opportunities, and vendor interaction *virtually* on **February 3 & 4, 2021**. This year's **free virtual conference** will include:

- 20 Breakout Sessions
- Caucus Meetings & SDAO Board Member Nominations
- Virtual Exhibitor Trade Show
- Annual Business Meeting & Board Member elections
- SDAO Awards Program

More conference details and registration information will be available in December. You will be able to register for the conference on the SDAO website (<https://www.sdao.com/annual-conference>). Attendance will contribute a 2% savings toward our insurance for 2022.

**February 25, May 20, August 12, and October 28, 2021 - PNWS/AWWA Annual Conference Virtual Quarterly Conference Event** - Statement from PNWS: The 2021 Section Conference is now a QUARTERLY virtual format. Registration is now open for our 1st quarter training.

- 0.6 CEUs (OR, WA, ID) Full Day – One CEU equals one professional hour.
- 0.3 CEUs (OR, WA, ID) Half Day – One CEU equals one professional hour.
- Quarterly training – Mark Your Calendars Now for:
  - February 25 – Resilience Strategies: Will cover the American Water Infrastructure Act (AWIA) risk assessment and emergency response plan tools, and a case study on a small utility incorporating their 2004 vulnerability assessment into the 2018 requirements. Other presentations will cover energy use, resiliency in water resources, treatment, and the distribution system.
  - May 20 – Regulatory Rodeo: Will include a 5-year look at RTCR assessments; cover updates to the NSF 61 standards that impact coating systems; updates to the Lead and Copper Rule and routine monitoring; corrosion control treatment and required monitoring; PFAS technologies; cross connection control regulations and a case study of response to a system contamination; using data and machine learning to improve regulatory compliance.

- August 12 – Bull Run Projects and Willamette Water Supply Projects: Will cover several sub-projects of two major water supply projects. Portland’s Bull Run presentations will include a project overview; communications strategies; pilot treatment plant findings; a preliminary plant design update; and preparing the distribution system for the conversion to a filtered supply. Topics from the Willamette Water Supply project include a six-years-in update on the project; how lessons from the Tohoku earthquake were applied; and an evaluation of risk factors for integrating a new supply. There will also be a piece on applying lessons from mega-projects to midi-, mini- and micro-projects.
- October 28 – Asset and Data Management: Will cover asset management, including using analytics to make maintenance decisions, developing an asset management system for a new water supply system; maintaining distribution system piping; and updating pressure zones. The data management topics include building a data strategy for a utility; preparing an organization to move to digital water; managing and optimizing data and machine learning to improve system operation; and planning for the future.

The quarterly schedule of topics and speakers is attached. Please contact Kerry Aden to register for the February 25, 2021 event. The cost is \$60 for half day, \$120 for full day.

**Spring 2021 - Children's Clean Water Festival** - Due to COVID-19, this event is cancelled; however, the Planning Committee is putting together a curriculum that will be sent to the 4th grade teachers in our service areas. This will be an online format put together in the same fashion teachers are using for distance learning.

**June 13 - 16, 2021 - AWWA Annual Conference and Exposition - San Diego, California and virtual option** - Please fill out the attached registration page and return it to Kerry Aden if you plan to attend. There is a lot of information about this event, which can be found at <https://www.awwa.org/ace>.

#### UPDATES

- Attendance at all community events is still suspended until further notice due to the pandemic.
- We are working with Pavelcomm on the following projects:
  - Mobile device replacement fiscal year 20/21
  - Information technology replacement for fiscal year 20/21
  - Information technology replacement for fiscal year 21/22
  - Board room audio/visual equipment replacement fiscal year 21/22
  - Computer expansion for field staff and training fiscal year 21/22
  - Wifi expansion if needed fiscal year 21/22
  - Server expansion if needed fiscal year 21/22
  - Additional user access to server fiscal year 20/21 and fiscal year 21/22
  - Contract renewal fiscal year 21/22
- We will begin the process of producing the District's newsletter December 28.

Have a happy and safe holiday season.



PNWS-AWWA 2021 Virtual Conference  
(0.3 CEUs per session, or 0.6 CEUs per day)

Morning	Feb 25 - Resilience Strategies	May 20 - Regulatory Rodeo	Aug 12 - Bull Run Projects / Willamette Water Supply Projects	Oct 28 - Asset & Data Management
8:30	America’s Water Infrastructure Act (AWIA) Risk Assessment and Emergency Response Plan Tools - Charlene Kormondy	RTCR Assessments: What Have We Learned? - Charese Gainor	Bull Run Project Overview - Yone Akagi	Using Data Analytics to Make Informed Water Infrastructure Maintenance Decisions - Mike Uthe
9:00	Success Stories From Implementing Common Low/No Cost Energy Saving Projects - Wendy Waudby	Protective Coating Performance Matters: Implications of NSF Std. 61 Changes - Michelle Call	Bull Run Projects: Communications Strategies for Customers and Water Filtration Facility Neighbors - Bonita Oswald	Asset Management System Development for a New Water Supply System - Kari Duncan
9:30 - 9:45 Break				
9:45	On-Site Sodium Hypochlorite Generation: A Safe and Reliable Disinfection Alternative to Bulk Sodium Hypochlorite and Gas Chlorine - Ethan Brooke	How State Regulations Affect Purveyor Cross Connection Control Programs - Terry Pickel	Bull Run Pilot Findings - Mac Gifford	Renewing Old Mains with Potable Distribution Water Main High-Pressure Jetting Method/Process - Chris Wilkinson
10:15	Rancheria Springs UV: From Spring Development to UV Treatment in 8 Months - Pat Van Duser	Responding to a System Contamination - Loren Searl		What’s in a Name? Updating Bellevue’s Obsolete Pressure Zones - Doug Lane
10:45 - 11:00 Break				
11:00	Water Supply Self-Sufficiency and Resilience: Groundwater Development Program for Rockwood PUD and the City of Gresham - Justin Ford	TrueWater: Operational Forecasts of Changes in Water Quality Using Big Data and Machine Learning - James Watson	Bull Run Filtration Project: Preliminary Design Update - Lyda Hakes	Implementing HDPE for TVWD Engineers & Operators - Sarah Alton
11:30		Medford Water Commission’s Integrated Approach to Data Management for Monitoring Water Quality and Informed Operations - Arlo Todd	Preparing Portland's Distribution System for Filtraton - Christina Suto	Mechanical Fittings and Repairs on High Density Polyethylene Pipe (HDPE) - Mike Scholz
CEUs	ID, OR, WA 0.3	ID, OR, WA 0.3	ID, OR, WA 0.3	ID, OR, WA 0.3

PNWS-AWWA 2021 Virtual Conference  
(0.3 CEUs per session, or 0.6 CEUs per day)

Afternoon	Feb 25 - Resilience Strategies	May 20 - Regulatory Rodeo	Aug 12 - Bull Run Projects / Willamette Water Supply Projects	Oct 28 - Asset & Data Management
1:00	How a Small Utility Integrated the 2004 Vulnerability Assessment into the 2018 AWIA Requirements - Jill Hoyenga	Best Available Technologies for Treating PFAS in Drinking Water - Mike Tallering	Lessons from Mega-Projects for Your Midi-, Mini- and Micro-Projects - Mark Graham	Building a Data Strategy for Your Utility - Marshall Thompson
1:30	Adaptive Management Strategies for Integrated Water Resource Management in an Uncertain Future Climate - Kensey Daly	Removing PFAS: Startup and Performance of the Coupeville GAC Treatment System - Esther Chang	Six Years In: Developing the Willamette Water Supply System - Joelle Bennett	Securing Regulatory Compliance: Managing and Exploiting Data Effectively to Make Informed Decisions - David Lynch
2:00 - 2:15 Break				
2:15	Joint Water Commission's Expansion to 85MGD WTP Project - Brad Phelps	Deep Bubble Aeration: An Easy to Operate Alternative for Corrosion Control - Lee Odell	Lessons Learned from the 2011 Tohoku Earthquake, Applied to the Willamette Water Supply System - Mike Britch	Digital Water: Preparing Your Organization With the Future State in Mind - Kelly Kimball
2:45	Shaking Things Up: Innovative Seismic Resilience Planning in the City of Bellevue - Doug Lane	Corrosion Control Treatment & Required Monitoring - Kay Rottell		Navigating the Challenges of Defining Portland Water Bureau's Future SCADA System - Caitlin Bliesner
3:15 - 3:30 Break				
3:30	We're Running Out of Space! Where to Site Your New Backbone Facilities - Adam Blair	LCRR Implementation: Evaluating How Utilities Will Need to Adapt to New LCRR Requirements - Damon Roth	Evaluation of Risk Factors for Integrating a New Supply - Stephen Booth	Machine Learning to Optimize Water Treatment Plant Operations - Enoch Nicholson
4:00	Adapting Water Storage to the 21st Century - Patrick Craney	Lead & Copper Rule: Routine Monitoring and Site Selection - Matthew Hadorn		Bend's Plan for the Future - David Stangel
CEUs	ID, OR, WA 0.3	ID, OR, WA 0.3	ID, OR, WA 0.3	ID, OR, WA 0.3

Individual Membership # \_\_\_\_\_ or Company Membership # \_\_\_\_\_

First Name \_\_\_\_\_ MI \_\_\_\_\_ Last Name \_\_\_\_\_

Company/Organization \_\_\_\_\_ Title \_\_\_\_\_

Mailing Address \_\_\_\_\_ City \_\_\_\_\_

State/Province \_\_\_\_\_ Country \_\_\_\_\_ ZIP/Postal Code \_\_\_\_\_

Primary Phone \_\_\_\_\_ ☐ Home ☐ Work Email (required) \_\_\_\_\_

Is this a change of address for your AWWA Membership? ☐ YES ☐ NO

☐ I require special accommodations to fully participate. (Please provide phone # or email address and AWWA will contact you within (5) business days.)

As part of your event registration, personal contact data such as name, address, and email address will be collected and used by AWWA Show Management and approved third-parties affiliates, including sponsors, for ACE21. See [AWWA privacy policy](#) for additional information. If you do not wish to receive any emails from online sponsors, you may follow the sponsors opt out or unsubscribe instructions following receipt of an email from them. You will not be able to opt out prior to receiving an initial email from our ACE21 online sponsors.

Registration Category <i>* Eligibility will be verified</i>		Super-Saver Rate On or before April 23, 2021 After April 23, increased rates will apply	
Please Circle One		Member	Nonmember
A	Full-Conference	\$875	\$1,075
I	Field Operator (Full-Conference)* <i>For AWWA's intent, a field operator is anyone who directly performs operations activities and/or maintenance of water treatment and/or distribution systems or collection systems. Support personnel (IT, control systems, management, labs, engineering, etc.) are not considered field operators.</i>	\$510	\$710
U	Small-Utilities Full-Conference (under 3,500 customers)*	\$510	\$710
G	Exhibits-Only (nonexhibitors)*	\$155	\$175
GF	Water/Wastewater Utility Employee Exhibits-Only (after April 23, a registration fee will apply)*	\$0	\$155
H	Student Full-Conference (Full time Student)*	\$45	\$65
AH	Full-Conference – Online Event	\$295	\$395
HH	Student Full-Conference – Online Event	\$45	\$65

Pre-Conference Workshops These are optional and an additional cost. You must be registered for the conference in one of the above categories to purchase workshops.				
Please Circle One		Member	Nonmember	Student
PCW01	Implementing Biological Treatment Processes in One Water Applications (9:00 am – 12:00 pm)	\$95	\$195	\$40
PCW02	Calibrating Water Distribution System Models (9:00 am – 4:00 pm)	\$145	\$245	\$70
PCW03	Practical Guidance for Undertaking a Successful Water Main Condition Assessment Program (9:00 am – 4:00 pm)	\$145	\$245	\$70
PCW04	Proactive Management of Aesthetic Quality to Maintain Consumer Confidence (9:00 am – 4:00 pm)	\$145	\$245	\$70
PCW05	The Gamification of Asset Management (9:00 am – 4:00 pm)	\$145	\$245	\$70
PCW06	Benefit-Cost Analysis (1:00 pm – 4:00 pm)	\$95	\$195	\$40
Public Officials Courses These are optional and an additional cost. You must be registered for the conference in one of the above categories to purchase courses. Public Officials Only.				
CRT1	Introduction to Water and Sewer Operating Environments	\$95	\$195	N/A
CRT2	Water and Sewer Infrastructure, Operations, and Maintenance	\$95	\$195	N/A
CRT3	Water Quality and Quantity – Public Health and Services	\$95	\$195	N/A
CRT4	All Three Courses: Attendees earn an AWWA Public Officials Certificate	\$285	\$585	N/A

Ticketed Events These are optional and an additional cost (if indicated).		Qty	Price	Total
T10 (MON)	Student/Young Professionals Scavenger Hunt		NC	
T11 (TUE)	Public Officials Breakfast and Caucus (Must be a Public Official to attend)		NC	
T13 (WED)	Fuller Breakfast		\$45	
Spouse/Guest Registration		Qty	Price	Total
SA	Spouse/Guest (non-industry - will be verified and will also need to complete and sign a waiver)		\$25	
Name of Guest:		Name of Guest:		
Email of Guest (Required):		Email of Guest (Required):		



**AWWA COVID-19 Requirements and Release**

**Enhanced Safety and Health Measures:** Attendance at or participation in AWWA's ACE21 is subject to the release below, and compliance with AWWA's and the conference and event facilities' policies and procedures to implement current CDC and applicable state's recommendations, which includes, but are not limited to, wearing a mask, physical distancing, retreating immediately if feeling unwell or showing certain symptoms.

**Release:** I hereby release covenant not to sue, discharge, and hold harmless AWWA and its affiliates, including their respective employees, officers, directors, agents, and/or representatives, from any claim or cause of action, including all liabilities, penalties, losses, damages, costs, or expenses of any kind, arising out of or relating to exposure to COVID-19. I agree that the foregoing release, discharge, and covenants apply even when AWWA or its affiliate directly or indirectly caused injury, losses, or other harm related to COVID-19, whether by negligent acts or omissions, and whether a COVID-19 infection occurs before, during, or after participation in any AWWA (or affiliate) program. This release is binding on my heirs, administrators, executors, successors and assigns.

**Agreement to AWWA Conference Policies:** ☐ I have read and agree with the terms in the AWWA COVID-19 Requirements and Release, in addition to all other registration terms, conditions and policies.

**IMPORTANT:** Your registration will NOT be processed if the box above is not checked

**How did you find out about AWWA's 2021 Annual Conference and Exposition? (select one – Required)**

- |                                |   |   |
|--------------------------------|---|---|
| A. I have attended in the past | E. Social Media (Facebook, LinkedIn, Twitter) | I. From my Section                              |
| B. AWWA Website                | F. Digital Ads on the Internet                | J. Another trade show                           |
| C. Email Promotion             | G. Journal AWWA and/or Opflow                 | K. Exhibitor referral/invitation/mailling/email |
| D. Direct Mail                 | H. Word of Mouth                              |   |

**What one business activity best describes your company? (Please circle only one—Required.)**

- |  |  |  |
|--|--|--|
| A. Public Water Supply Utility—Municipally Owned | F. Private Industrial System or Water Wholesaler | K. Research Lab, Libraries and other related organizations |
| B. Public Water Supply Utility—Investor Owned    | G. Manufacturer of Equipment & Supplies          | L. Public Official   |
| C. Government—Federal, State, Local              | H. Distributor of Equipment & Supplies           | M. Other (please specify) _____                            |
| D. Consulting Firm                               | I. Educational Institutions (Faculty & Students) |  |
| E. Contractor                                    | J. Fully Retired                                 |  |

**What one category best describes your job function? (Please circle only one—Required.)**

- |                     |                            |                                    |
|---------------------|----------------------------|------------------------------------|
| A. Administrative   | I. Information Technology  | Q. Quality Assurance/inspections   |
| B. Communications   | J. Legal                   | R. Retired                         |
| C. Customer Service | K. Legislative/Regulatory  | S. Safety                          |
| D. Education        | L. Management              | T. Sales & Marketing               |
| E. Engineering      | M. Operations- Operator    | U. Scientific/Research             |
| F. Executive        | N. Operations- Other       | V. Security/Emergency Preparedness |
| G. Finance          | O. Public/Elected Official | W. Other (please specify) _____    |
| H. Human Resources  | P. Purchasing              |                                    |

**What category best describes your field served/principal activity? (Select all that apply—Required.)**

- |                         |               |                                 |
|-------------------------|---------------|---------------------------------|
| A. Potable Water Supply | C. Stormwater | E. Other (please specify) _____ |
| B. Wastewater           | D. Reuse      |                                 |

Are you a first-time attendee? ☐ YES ☐ NO

Would you like to be involved with AWWA Committees? ☐ YES ☐ NO ☐ Already Involved

**Total/Method of Payment:****AWWA Federal Tax ID# 13-5660277**

Total Amount Due: \$ \_\_\_\_\_

☐ Check ☐ American Express ☐ Discover ☐ MasterCard ☐ Visa ☐ Government PO

Card #: \_\_\_\_\_

Signature: \_\_\_\_\_ Exp. Date: \_\_\_\_\_

Please email receipt to: \_\_\_\_\_

**Fax this form to 303.347.0804**

**Cancellation Policy:** Cancellations must be received in writing and faxed, mailed, or emailed to AWWA. Phone cancellations are not accepted. All cancellations postmarked/fax-dated, email-dated by 4/23/21 will receive a refund, minus a 25% administrative fee. Beginning 4/24/21, cancellations will not be refunded; however, substitute registrants are welcome. Email requests for substitutions or cancellations to service@awwa.org or fax requests to 303.347.0804.

***This form is not valid for on-site registration or exhibitor registration.***





**Rockwood Water**  
People's Utility District

19601 NE Halsey Street  
Portland, OR 97230-7430  
503-665-4179 - Phone  
503-667-5108 - Fax  
[www.rwpud.org](http://www.rwpud.org)

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## MEMORANDUM

To: Board of Directors

From: Brian R. Stahl, General Manager

Date: December 8, 2020

Re: Finance/Budget Report - November 2020

The Finance/Budget Report is provided below and on the attached spreadsheet. The numbers provide the general conditions of the District. As more data is accumulated through the year, better estimates will be made and course corrections implemented, if needed.

- Water sales revenues at the end of November 2020 (Period 5) showed another significant increase at **17.4%** when compared to Period 5 in November 2019. Water sales are showing an increased demand over 2019 which is improving revenue stream especially given the 12.5% rate adjustment on July 1, 2020. The District has once again initiated shutoffs. After notification, only customers unwilling to communicate, make payment or set up payment plans fall under this action.
- Overall revenue through Period 5 remains high at **10.6%** compared to the same period in 2019/2020 driven primarily by Water Sales remaining strong once the groundwater payment from the City of Gresham for Kirk Park Cascade 9 drilling is removed. By comparison to FY2019/20 (without Water Sales), FY 2020/21 revenue would be down 16.9% with Late fees (down by ~43%) adding to that decline due to the continuing effects of the pandemic. Service installation revenues also remain below last fiscal year's level even though development requests are slowly increasing.
- Personal Services and Total Operations & Maintenance show a normal use pattern for this time of year.

## FISCAL YEAR 2020-21

## NOVEMBER, 2020

## REVENUES

Category		Budget	November 2020	November 2019	Variance	Year To Date	Projection	Balance of FY 19-20
100.3-01-0101	Beginning Fund Balance	9,130,922					9,130,922	
100.3-10	Water Sales	9,690,517	605,672	504,722	0	4,478,963	9,462,359	4,983,395
100.3-20	Fees & Special Charges	313,000	24,914	29,664	(0)	99,336	262,829	163,493
100.3-40	Charges for Service	400,000	6,554	36,273	(1)	179,750	522,798	343,048
100.3-50	Investment Income	299,780	9,486	21,937	(1)	59,522	194,024	134,502
100.3-60	Other Income	580,660	33,894	31,192	0	251,165	523,960	272,795
100.3-90	Other Financing Sources	1,591,828	5,844	1,000		585,752	950,001	364,250
Total Revenue Budget		22,006,707	686,364	624,788		5,654,487	21,046,892	6,261,483
Annual Running Revenue (Includes Codes 100.3-10 thru -90)		12,875,785	686,364	624,788	0	5,654,487		

Assumptions: Projections are based on the balance of prior year's actual revenue plus current revenue to date.

## EXPENDITURES

		Budget	November 2020	Total To Date	% Expended
5.10-4000	Personnel Services	3,326,490	237,881	1,334,758	40%
5.20-5000	Material & Services	2,023,201	80,898	607,150	30%
	Water Purchase	3,142,547	251,122	1,236,769	39%
5.40-4000	Capital Outlay	3,480,062	(133,511)	1,061,731	31%
5.60-7000	Transfers	2,583,000	-	466,850	18%
5.70-7000	Contingency	1,400,000	-		
5.90-8000	Unappropriated Balance	6,051,407	-		
Total Expense Budget		22,006,707	436,390	4,707,258	
Annual Running Expense (Includes Codes 5.1 - 5.4)		11,972,300	436,390	4,240,408	(89.7)

**ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT  
MINUTES, SPECIAL MEETING EXECUTIVE SESSION OF THE BOARD  
November 16, 2020  
Rockwood Water Board Room**

---

**Board members present:** Larry Dixon, Tom Lewis, Steve Okazaki, Colby Riley, Kathy Zimmerman.

**Staff present:** Brian R. Stahl, General Manager (GM); Kerry Aden, Government Affairs Coordinator (GAC).

**Guests present:** Tommy Brooks, Rebecca Geisen.

**President Steve Okazaki** called the meeting to order at 8:00 a.m.

**APPROVAL OF THE AGENDA**

**President Okazaki** asked if there were any changes or additions to the agenda.

**Colby Riley** moved to approve the agenda. **Tom Lewis** seconded the motion. The motion was approved; none opposed.

**EXECUTIVE SESSION ORS 192.660 (2)**

**Tom Lewis** made a motion to suspend the regular Board meeting and go into executive session in accordance with ORS 192.660 (2) (a) to consider the employment of a public officer, employee, staff member or individual agent. **Larry Dixon** seconded the motion. The motion was approved; none opposed.

The Board recessed into executive session at 8:02 a.m.

**President Okazaki** reconvened the special Board meeting at 1:20 p.m.

**ACTION ON EXECUTIVE SESSION (IF NECESSARY)**

There was no action on executive session.

**NEXT MEETING**

**President Okazaki** reminded everyone the next Board meeting will be Wednesday, November 18, 2020 at 6:00 p.m. via Zoom video conference.

**ADJOURNMENT**

**Colby Riley** made a motion to adjourn the meeting. **Kathy Zimmerman** seconded the motion. The motion was approved; none opposed.

The meeting was adjourned at 1:21 p.m.

---

Secretary



**ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT  
MINUTES, REGULAR MEETING OF THE BOARD  
November 18, 2020  
Zoom Video Conference**

---

**Board members present:** Larry Dixon, Tom Lewis, Steve Okazaki, Colby Riley, Kathy Zimmerman.

**Staff present:** Brian R. Stahl, General Manager (GM); Andy Crocker, District Superintendent (DS); Cathy Middleton, Office Supervisor (OS); Jeremy Hudson, PE, District Engineer (DE); Joey Schlosser, Assistant Superintendent (AS); Daniel Zimmerman, Senior Accountant (SA); Kerry Aden, Government Affairs Coordinator (GAC), Jeremy Hanson, Associate Engineer (AE).

**Guests present:** None.

**President Steve Okazaki** called the meeting to order at 6:01 p.m.

**APPROVAL OF THE AGENDA**

**President Okazaki** asked if there were any changes or additions to the agenda.

**Colby Riley** moved to approve the agenda. **Tom Lewis** seconded the motion. The motion was approved; none opposed.

**APPROVAL OF THE CONSENT AGENDA**

**President Okazaki** asked if there were any changes or additions to the consent agenda.

**Larry Dixon** moved to approve the consent agenda. **Kathy Zimmerman** seconded the motion. The motion was approved; none opposed.

**APPROVAL OF MINUTES**

**President Okazaki** asked if there were any changes to the minutes.

**Colby Riley** moved to approve the minutes from the October 28, 2020 regular Board meeting. **Tom Lewis** seconded the motion. The motion was approved; none opposed.

**APPROVAL OF BILLS**

**President Okazaki** asked if there were any questions about the bills.

**Larry Dixon** referred to the references to RW50 and if it was an additional vehicle or a replacement vehicle. **DS Crocker** responded it is a replacement vehicle for a repurposed Ford Ranger which will be requested to be surplus soon.

**Kathy Zimmerman** asked about page 6, check #49504, 718 NE 202nd Dr. Property Tax and if the District was selling the house. **GM Stahl** replied the District continues to lease the house until the well is completed. Discussion ensued.

**Tom Lewis** moved to approve the bills as presented. **Kathy Zimmerman** seconded the motion. The motion was approved; none opposed.

## **PUBLIC COMMENT**

There were no public comments.

## **DONATION FOR PARK BENCH - DS CROCKER - DISCUSSION/ACTION**

**DS Crocker** gave an overview of the material he provided to the Board for the Northwest Neighborhood Association's request for the donation of a park bench at the District's Bella Vista Reservoir site. Discussion ensued.

John Bildsoe, Northwest Neighborhood Association, mentioned he will talk to the City of Gresham Parks Department about the installation of a plaque on the park bench. Discussion ensued.

**Colby Riley made a motion to donate the proposed cost of the park bench and shipping. Kathy Zimmerman seconded the motion. The motion was approved; none opposed.**

## **FOR THE GOOD OF THE ORDER**

**GM Stahl** announced the City of Gresham will be holding a neighborhood meeting to talk about the Halsey site project details on November 30. Discussion ensued.

**GM Stahl** provided an update on the Cascade #7 well pump house design, the pipeline on Halsey Street, the pipeline for Cascade #9, the transmission line to the Bella Vista Site, the Cascade #8 site, and project costs and budget.

**DS Crocker** announced the Oregon Health Authority performed an on-site water system survey in October and the District achieved the Outstanding Performer designation as a result of the audit.

**Kathy Zimmerman** asked what the boundary notice is for the neighborhood meeting. **GM Stahl** answered the City of Gresham has an advertisement requirement. **John Bildsoe** responded it is within 300 feet of the project. Discussion ensued.

## **EXECUTIVE SESSION ORS 192.660 (2)**

**Tom Lewis made a motion to suspend the regular Board meeting and go into executive session in accordance with ORS 192.660 (2) (a) to consider the employment of a public officer, employee, staff member or individual agent. Kathy Zimmerman seconded the motion. The motion was approved; none opposed.**

The Board recessed into executive session at 6:25 p.m.

**President Okazaki** reconvened the Board meeting at 7:03 p.m.

## **ACTION ON EXECUTIVE SESSION (IF NECESSARY)**

**Tom Lewis moved to direct Tommy Brooks, Legal Counsel, to prepare a contract and send it to the General Manager preferred candidate. If the contract is accepted by the preferred candidate, the Board President and Board Vice President are authorized to sign on behalf of the District once the candidate has signed. Kathy Zimmerman seconded the motion. The motion was approved; none opposed.**

**NEXT MEETING**

**President Okazaki** reminded everyone the next Board meeting will be Wednesday, December 16, 2020 at 6:00 p.m.

**ADJOURNMENT**

**Larry Dixon made a motion to adjourn the meeting. Tom Lewis seconded the motion. The motion was approved; none opposed.**

The meeting was adjourned at 7:08 p.m.

---

Secretary







**Rockwood Water**  
People's Utility District

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---

## MEMORANDUM

To: Board of Directors

From: Daniel Zimmerman, Senior Accountant

Date: December 8, 2020

Re: Checklist and Financial Report

Enclosed is the checklist for your review. The total amount of the checks listed for your approval is \$784,494.42. If you have any questions regarding any of the checks listed, please don't hesitate to call Brian or myself anytime.

The cash balances at November 30, 2020 are as follows:

Restricted Cash - \$1,920,219.26  
Unrestricted Cash - \$7,968,772.00



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## MONTHLY FINANCIAL MONITORING CHECKLIST

BOARD OF DIRECTORS MEETING: 12/16/2020

FOR THE PERIOD **November 2020**

- |   |     |
|---|-----|
| 1. Were books balanced and reconciled (General & Trust)?<br>If no, why not?                                     | Yes |
| 2. Are YTD revenues and expenditures tracking per budget plan?<br>If no, explain variances or flags.            | Yes |
| 3. Were all payroll liabilities paid in a timely manner?<br>If no, explain why not.                             | Yes |
| 4. Were required payroll reports (Federal, State) filed in a timely manner?<br>If no, explain why not.          | Yes |
| 5. Were any cases of fraud detected and addressed?<br>If yes, explain situation and actions taken and underway. | No  |
| 6. Were any changes made to the internal control system?<br>If yes, describe changes.                           | No  |
| 7. Were all cash and investment accounts reconciled per schedule (LGIP)?<br>If no, explain why not.             | Yes |

12/08/20

ROCKWOOD WATER P.U.D.  
ROLLING A/P REGISTER  
BANK 10

PAGE 1

FROM 11/10/20 TO 99/99/99

DATE 10	CHECK # UMPQUA BK-GENERAL	VEN/EMP #	VENDOR/EMPLOYEE NAME		AMOUNT	DESCRIPTION
11/13/20	14690	49	ADEN	L	2,590.43	PAYROLL
11/13/20	14691	40	ALLEN	L	2,635.59	PAYROLL
11/13/20	14692	81	BRAY	R	1,961.43	PAYROLL
11/13/20	14693	47	BREEN	M	2,661.07	PAYROLL
11/13/20	14694	72	CONNER	M	1,460.50	PAYROLL
11/13/20	14695	35	CROCKER	D	3,285.16	PAYROLL
11/13/20	14696	84	HANSON	G	2,492.89	PAYROLL
11/13/20	14697	87	HOFFMAN	T	908.97	PAYROLL
11/13/20	14698	46	HUDSON	C	3,306.57	PAYROLL
11/13/20	14699	51	HUNT	L	1,984.45	PAYROLL
11/13/20	14700	56	JACOBSON	E	1,872.98	PAYROLL
11/13/20	14701	42	JONES	W	2,132.25	PAYROLL
11/13/20	14702	74	KIPP	S	1,869.75	PAYROLL
11/13/20	14703	34	MCNEIL	J	2,347.80	PAYROLL
11/13/20	14704	8	MIDDLETON	C	2,783.71	PAYROLL
11/13/20	14705	76	PACHECO	A	2,035.84	PAYROLL
11/13/20	14706	68	PELAYO	M	1,680.85	PAYROLL
11/13/20	14707	86	PFUHL	J	1,202.62	PAYROLL
11/13/20	14708	41	SCHLOSSER	L	2,814.79	PAYROLL
11/13/20	14709	7	SCHMUNK	A	1,773.02	PAYROLL
11/13/20	14710	69	STAHL	R	4,124.17	PAYROLL
11/13/20	14711	73	STROH	N	1,519.32	PAYROLL
11/13/20	14712	48	TOMPKINS	L	1,183.22	PAYROLL
11/13/20	14713	75	ZIMMERMAN	J	2,335.68	PAYROLL
11/19/20	14714	64	DIXON	G	92.25	PAYROLL
11/19/20	14715	63	LEWIS	W	92.25	PAYROLL
11/19/20	14716	66	OKAZAKI	R	92.25	PAYROLL

12/08/20

ROCKWOOD WATER P.U.D.  
ROLLING A/P REGISTER  
BANK 10

PAGE 2

FROM 11/10/20 TO 99/99/99

DATE 10	CHECK # UMPQUA BK-GENERAL	VEN/EMP #	VENDOR/EMPLOYEE NAME		AMOUNT	DESCRIPTION
11/19/20	14717	77	RILEY	E	92.25	PAYROLL
11/19/20	14718	78	ZIMMERMAN	A	92.25	PAYROLL
11/25/20	14719	49	ADEN	L	2,590.43	PAYROLL
11/25/20	14720	40	ALLEN	L	2,369.81	PAYROLL
11/25/20	14721	81	BRAY	R	1,657.43	PAYROLL
11/25/20	14722	47	BREEN	M	2,433.68	PAYROLL
11/25/20	14723	72	CONNER	M	1,460.50	PAYROLL
11/25/20	14724	35	CROCKER	D	3,285.54	PAYROLL
11/25/20	14725	84	HANSON	G	2,492.89	PAYROLL
11/25/20	14726	87	HOFFMAN	T	1,263.83	PAYROLL
11/25/20	14727	46	HUDSON	C	3,306.57	PAYROLL
11/25/20	14728	51	HUNT	L	2,017.17	PAYROLL
11/25/20	14729	56	JACOBSON	E	1,904.33	PAYROLL
11/25/20	14730	42	JONES	W	2,425.74	PAYROLL
11/25/20	14731	74	KIPP	S	2,359.04	PAYROLL
11/25/20	14732	34	MCNEIL	J	2,347.80	PAYROLL
11/25/20	14733	8	MIDDLETON	C	2,783.71	PAYROLL
11/25/20	14734	76	PACHECO	A	2,137.10	PAYROLL
11/25/20	14735	68	PELAYO	M	1,680.85	PAYROLL
11/25/20	14736	86	PFUHL	J	1,494.85	PAYROLL
11/25/20	14737	41	SCHLOSSER	L	2,814.79	PAYROLL
11/25/20	14738	7	SCHMUNK	A	1,773.02	PAYROLL
11/25/20	14739	69	STAHL	R	4,124.17	PAYROLL
11/25/20	14740	73	STROH	N	1,713.56	PAYROLL
11/25/20	14741	48	TOMPKINS	L	1,362.86	PAYROLL
11/25/20	14742	75	ZIMMERMAN	J	2,335.68	PAYROLL
11/12/20	25020	18	PERS		18,020.12	

12/08/20

ROCKWOOD WATER P.U.D.  
ROLLING A/P REGISTER  
BANK 10

PAGE 3

FROM 11/10/20 TO 99/99/99

DATE 10	CHECK # UMPQUA BK-GENERAL	VEN/EMP #	VENDOR/EMPLOYEE NAME	AMOUNT	DESCRIPTION
				18,020.12	101-100-6202110 10/30 PERS PAYABLE
11/12/20	25021	24	ICMA RETIREMENT TRUST-457	540.00 540.00	101-100-6202150 PAYROLL DEDUCTION
11/12/20	25022	16	NATIONWIDE RETIREMENT SOLUTION	1,740.00 1,740.00	101-100-6202150 PAYROLL DEDUCTION
11/12/20	25023	17	OREGON DEPARTMENT OF REVENUE	4,835.31 4,835.31	101-100-6202230 STATE PAYROLL TAX
11/12/20	25024	1211	HRA VEBa PLAN CONTRIBUTIONS	1,200.00 1,200.00	101-100-6202150 PAYROLL DEDUCTION
11/12/20	25025	736	UMPQUA EASY TAX	17,894.44 10,384.68 7,509.76	101-100-6202210 FICA PAYROLL TAX 101-100-6202220 FEDERAL PAYROLL TAX
11/12/20	25026	1235	POINT & PAY	3,676.95 3,676.95	101-100-5205740 PAYMENT PROCESSING FEE
11/19/20	25027	736	UMPQUA EASY TAX	76.50 76.50	101-100-6202210 BRD FICA PAYROLL TAX
11/24/20	25028	18	PERS	17,730.08 17,730.08	101-100-6202110 11/13 PERS PAYABLE
11/24/20	25029	733	UMPQUA BANK	716.06 716.06	101-100-5205740 OCT BANK FEE
11/24/20	25030	736	UMPQUA EASY TAX	18,452.29 10,649.14 7,803.15	101-100-6202210 FICA PAYROLL TAX 101-100-6202220 FEDERAL PAYROLL TAX
11/24/20	25031	16	NATIONWIDE RETIREMENT SOLUTION	1,740.00 1,740.00	101-100-6202150 PAYROLL DEDUCTION
11/24/20	25032	17	OREGON DEPARTMENT OF REVENUE	4,963.64 4,963.64	101-100-6202230 STATE PAYROLL TAX
11/24/20	25033	1211	HRA VEBa PLAN CONTRIBUTIONS	1,200.00 1,200.00	101-100-6202150 PAYROLL DEDUCTION
11/24/20	25034	24	ICMA RETIREMENT TRUST-457	540.00 540.00	101-100-6202150 PAYROLL DEDUCTION
11/30/20	25036	733	UMPQUA BANK	1,003.21 568.77 434.44	101-100-5205760 NOV RETURN CHECKS 101-100-5205760 NOV RETURN AUTO PAYS
11/12/20	49582	231	ADVENTIST HEALTH/OCCUPATIONAL	31.00 31.00	101-100-5205110 FEDERAL COLLECTIONS DOT
11/12/20	49583	803	ALEXIN ANALYTICAL LABS, INC	1,050.00	

12/08/20

ROCKWOOD WATER P.U.D.  
ROLLING A/P REGISTER  
BANK 10

PAGE 4

FROM 11/10/20 TO 99/99/99

DATE 10	CHECK # UMPQUA BK-GENERAL	VEN/EMP #	VENDOR/EMPLOYEE NAME	AMOUNT	DESCRIPTION
				1,050.00	101-100-5205620 OCT ROUTINE COLIFORM & E. COLI
11/12/20	49584	21928	BARCLAY, THOMAS	63.90	
				65.00	101-100-6302410 DEPOSIT REFUND
				1.10-	101-100-6302430 DEPOSIT REFUND
11/12/20	49585	21593	BRAY, DOUGLAS	140.30	
				140.30	101-100-5104600 ON CALL MILEAGE
11/12/20	49586	21929	BURKE, JAMES	85.61	
				85.61	101-100-6302430 CLOSED ACCOUNT REFUND
11/12/20	49587	1149	CINTAS FIRE 636525	1,717.99	
				1,717.99	101-100-5205520 FIRE INSPECTION
11/12/20	49588	245	COLUMBIA FORMS	32.40	
				32.40	101-100-5205320 A/P CHECKS SHIPPING CHARGE
11/12/20	49589	977	COLUMBIA PEST CONTROL, INC	125.00	
				125.00	101-100-5205520 QUARTERLY PEST CONTROL
11/12/20	49590	637	COMCAST CABLE	330.05	
				108.35	101-100-5205660 CLEVELAND INTERNET
				108.35	101-100-5205660 148TH/DIVISION INTERNET
				113.35	101-100-5205660 192ND/DIVISION INTERNET
11/12/20	49591	10323	DELUXE	1,258.15	
				1,258.15	101-100-5205320 2500 PAYROLL CHECKS
11/12/20	49592	607	FERGUSON WATERWORKS #3011	1,701.94	
				1,146.94	101-100-5205610 PILOT DRILLS, 24 SHOVELS & HANDLES
				206.26	101-100-5205610 6X1 FLANGE SPOOLS & ADAPTERS
				348.74	101-100-5205610 6X30 FLANGE SPOOLS
11/12/20	49593	21930	FERNANDEZ, LETICIA	95.50	
				95.50	101-100-6302420 REFUND OVERPAYMENT
11/12/20	49594	747	GENERAL PACIFIC, INC	1,197.10	
				3,310.01-	101-100-5205610 STORZ NOZZLES RETURNS
				370.65	101-100-5205610 1.5" BADGER METER
				4,136.46	101-100-5205610 2 4' FIRE HYDRANTS
11/12/20	49595	507	GRESHAM, CITY OF	1,250.30	
				877.43	101-100-5205220 OFFICE SEWER/STORMWATER
				372.87	101-100-5205220 NW 1ST SEWER/STORMWATER
11/12/20	49596	1137	JW UNDERGROUND INC	2,501.00	
				480.00	101-100-5205610 MISC ROCK/DUMP FEES
				921.00	101-100-5406010 JOB 307 CASCADE #8 ROCK/DUMP FEES
				1,100.00	101-100-5406010 JOB 309 CASCADE #9 ROCK/DUMP FEES
11/12/20	49597	15	KAISER PERMANENTE	14,499.74	
				14,499.74	101-100-6202107 EMPL MED/DENT INSURANCE

12/08/20

ROCKWOOD WATER P.U.D.  
ROLLING A/P REGISTER  
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11/12/20	49598	21130	KEY, MARC	77.36	
				77.36	101-100-6302430 CLOSED ACCOUNT REFUND
11/12/20	49599	753	KNIFE RIVER CORPORATE NW	1,341.39	
				1,115.99	101-100-5205610 MISC ROCK/DUMP FEES
				225.40	101-100-5406020 NS686 ROCK/DUMP FEES
11/12/20	49600	1209	LOOMIS	394.35	
				394.35	101-100-5205740 MONTHLY VAULT SERVICE
11/12/20	49601	21931	NGUYEN, LINDA	17.98	
				17.98	101-100-6302430 CLOSED ACCOUNT REFUND
11/12/20	49602	940	O'REILLY AUTO PARTS	151.23	
				44.36	101-100-5205540 RW35 O2 SENSOR
				106.87	101-100-5205560 ENGINE OIL
11/12/20	49603	1021	OHA-DRINKING WATER SERVICES	140.00	
				140.00	101-100-5205460 DB WATER OPERATOR CERT RENEWAL
11/12/20	49604	948	OLD REPUBLIC SURETY GROUP	188.00	
				188.00	101-100-5205430 TREASURER BOND
11/12/20	49605	14	OREGON AFSCME	426.89	
				426.89	101-100-6202140 PAYROLL DEDUCTION
11/12/20	49606	159	OREGONIAN	62.80	
				62.80	101-100-5205460 SUBSCRIPTION RENEWAL
11/12/20	49607	1057	OXARC, INC	13.48	
				13.48	101-100-5205440 WHITE HARD HAT
11/12/20	49608	1124	PAVELCOMM INC.	760.00	
				760.00	101-100-5205210 3 YR PHONE ASSURANCE RENEWAL
11/12/20	49609	225	PORTER W. YETT COMPANY	168.35	
				168.35	101-100-5205610 MISC ASPHALT
11/12/20	49610	181	PORTLAND GENERAL ELECTRIC	11,258.19	
				1,032.32	101-100-5205230 OFFICE ELECTRICITY
				568.31	101-100-5205670 141ST AV PUMPING
				4,791.42	501-100-5205670 HALSEY PUMPING
				4,866.14	501-100-5205670 192ND PUMPING
11/12/20	49611	1160	RITZ SAFETY	368.63	
				368.63	101-100-5205440 20 SAFETY VESTS
11/12/20	49612	20	SAIF CORPORATION	1,443.02	
				1,443.02	101-100-5104840 WORKERS COMP PREMIUM
11/12/20	49613	21	SPECIAL DISTRICTS OF OREGON	22,801.96	
				22,801.96	101-100-6202108 EMPL MED/DENT INSURANCE

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DATE 10	CHECK # UMPQUA BK-GENERAL	VEN/EMP #	VENDOR/EMPLOYEE NAME	AMOUNT	DESCRIPTION
11/12/20	49614	1214	TACOMA SCREW PRODUCTS, INC	75.19 75.19	101-100-5205540 SCREW EXTRACTORS
11/12/20	49615	866	TRAFFIC SAFETY SUPPLY CO, INC	3,840.68 3,160.00 680.68	101-100-5205440 ROLL UP SIGNS 101-100-5205440 LEFT,CENTER SIGNS & STANDS
11/12/20	49616	22	UNITED WAY OF THE COLUMBIA-WIL	83.00 83.00	101-100-6202120 PAYROLL DEDUCTION
11/12/20	49617	221	WASTE MANAGEMENT, INC	181.51 181.51	101-100-5205520 GARBAGE SERVICE
11/19/20	49618	1249	ACI PAYMENTS, INC	109.70 109.70	101-100-5205740 HOME BANKING FEES
11/19/20	49619	803	ALEXIN ANALYTICAL LABS, INC	100.00 100.00	101-100-5205620 OCT ROUTINE COLIFORM & E COLI
11/19/20	49620	21593	BRAY, DOUGLAS	69.58 69.58	101-100-5104600 ON CALL MILEAGE
11/19/20	49621	48	CABLE, HUSTON, BENEDICT, ET AL	412.50 412.50	101-100-5205140 SEPT GENERAL LEGAL
11/19/20	49622	54	CESSCO, INC.	208.00 208.00	101-100-5205540 STREET SAW WHEELS
11/19/20	49623	637	COMCAST CABLE	403.20 289.85 113.35	101-100-5205210 OFFICE INTERNET 101-100-5205660 NW 1ST INTERNET
11/19/20	49624	66	CONSOLIDATED SUPPLY COMPANY	5,107.44 5,107.44	101-100-5205610 PIPE, TEES, DFW BOXES & LIDS
11/19/20	49625	21932	CRAIG, JOHN	52.21 52.21	101-100-6302430 REFUND OVERPAYMENT
11/19/20	49626	88	GASKET TECHNOLOGY, INC.	28.20 28.20	101-100-5205540 VAC HOSE GASKETS
11/19/20	49627	747	GENERAL PACIFIC, INC	5,547.60 1,974.00 3,573.60	101-100-5205610 GATE VALVES 101-100-5205640 60 5/8" BADGER METERS
11/19/20	49628	44	JENSEN PRECAST	4,599.90 4,599.90	101-100-5205610 METER BOXES, LIDS, AND INSERTS
11/19/20	49629	1137	JW UNDERGROUND INC	1,938.00 288.00 1,650.00	101-100-5205610 MISC ROCK/DUMP FEES 101-100-5406010 JOB 307 CASCADE #8 ROCK/DUMP FEES
11/19/20	49630	21933	KONELL CONSTRUCTION & DEMOLITI	180.82	



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DATE 10	CHECK # UMPQUA BK-GENERAL	VEN/EMP #	VENDOR/EMPLOYEE NAME	AMOUNT	DESCRIPTION
				180.82	101-100-6302430 HYDRANT PERMIT REFUND
11/19/20	49631	236	NORTHERN SAFETY CO., INC.	166.47	
				166.47	101-100-5205440 MUCK BOOTS, SAFETY GLASSES
11/19/20	49632	144	OFFICE DEPOT, INC.	111.06	
				76.08	101-100-5205320 AIR FRESHNER, WINDEX, SWIFFER REFILS
				34.98	101-100-5205320 1 DOZEN BLUE AND BLACK GEL INK PENS
11/19/20	49633	1021	OHA-DRINKING WATER SERVICES	655.00	
				305.00	101-100-5205460 LJ CROSS CONNECT/BACKFLOW RENEWAL
				350.00	101-100-5205460 CROSS CONNECTION ANNUAL FEE
11/19/20	49634	360	PARKROSE HARDWARE	9.25	
				9.25	101-100-5205610 BULK FASTENER
11/19/20	49635	173	PAULY ROGERS & CO., P.C.	11,000.00	
				11,000.00	101-100-5205130 FINAL AUDIT PAYMENT
11/19/20	49636	1124	PAVELCOMM INC.	2,812.05	
				2,812.05	101-100-5205110 DEC REMOTE IT SUPPORT
11/19/20	49637	1234	PETERSON TRUCKS, INC	47.28	
				47.28	101-100-5205540 RW33 DOOR REPAIR
11/19/20	49638	181	PORTLAND GENERAL ELECTRIC	2,461.79	
				239.18	101-100-5205670 14801 SE STARK PUMPING
				622.14	101-100-5205670 148TH AV PUMPING
				633.32	101-100-5205670 2021 NW 1ST PUMPING
				32.26	101-100-5205670 192/DIVISION PUMPING
				676.21	101-100-5205670 SE 235 AV PUMPING
				258.68	101-100-5205670 NW 1ST/ROYAL AV PUMPING
11/19/20	49639	184	PORTLAND, CITY OF	400.00	
				400.00	101-100-5205610 STORMWATER DISCHARGE-139TH/STARK
11/19/20	49640	21934	R & R GENERAL CONTRACTOR, INC	3,903.50	
				3,903.50	101-100-5205610 CONCRETE REPLACEMENT 181ST OREGON
11/19/20	49641	10315	SECRETARY OF STATE	300.00	
				300.00	101-100-5205130 AUDIT FILING FEE
11/19/20	49642	21	SPECIAL DISTRICTS OF OREGON	120.00	
				120.00	101-100-5205430 ADDITION OF FORD VAN
11/19/20	49643	1214	TACOMA SCREW PRODUCTS, INC	165.65	
				20.30	101-100-5205540 RW33 LED LIGHTS
				145.35	101-100-5205610 NUTS/BOLTS - BOEING JOB
11/19/20	49644	213	TWINCO CUTTING & CORING, INC.	785.80	
				785.80	101-100-5205610 ASPHALT CUTS - 217TH & STARK
11/19/20	49645	1167	ULINE	1,118.57	

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DATE	CHECK #	VEN/EMP #	VENDOR/EMPLOYEE NAME	AMOUNT	DESCRIPTION
10	UMPQUA BK-GENERAL				
				272.32	101-100-5205320 REGULAR AND ANITBACTERIAL SOAP
				603.45	101-100-5205520 96" BEAMS FOR PALLET RACKS
				34.80	101-100-5205570 MARKAL PAINT STICKS
				208.00	101-100-5205610 SHOP TOWELS
11/19/20	49646	1254	ZIPLY FIBER	1,195.70	
				937.57	101-100-5205210 TELEPHONE
				221.97	101-100-5205210 OFFICE FIOS INTERNET
				36.16	101-100-5205660 SE 148TH TELEMETRY
11/24/20	49647	66	CONSOLIDATED SUPPLY COMPANY	5,358.31	
				3,988.80	101-100-5205610 METER BOXES AND LIDS
				1,369.51	101-100-5205610 METER SETTER
11/24/20	49648	607	FERGUSON WATERWORKS #3011	2,155.20	
				2,155.20	101-100-5205610 24 RAZOR SHOVELS WITH HANDLES
11/24/20	49650	427	GRAINGER	15.12	
				15.12	101-100-5205610 PAINT MARKER
11/24/20	49651	507	GRESHAM, CITY OF	612.00	
				306.00	101-100-5205610 RIGHT OF WAY PERMIT 999 NE 169TH
				306.00	101-100-5406020 NS707 RIGHT OF WAY PERMIT
11/24/20	49652	842	HUNT, BRIAN	159.99	
				159.99	101-100-5205440 SAFETY BOOT REIMBURSEMENT
11/24/20	49653	1137	JW UNDERGROUND INC	192.00	
				192.00	101-100-5205610 MISC ROCK/DUMP FEES
11/24/20	49654	1184	KIPP, CHRIS	102.00	
				102.00	101-100-5205460 WTR TREATMENT TESTING FEE REIMBURSE
11/24/20	49655	1004	LIFEMAP ASSURANCE COMPANY	1,586.53	
				1,586.53	101-100-6202109 EMPL LIFE/DISP INSURANCE
11/24/20	49656	21935	MEILLER, JOSH H	142.21	
				142.21	101-100-6302430 CLOSED ACCOUNT REFUND
11/24/20	49657	396	METRO OVERHEAD DOOR, INC	2,140.00	
				2,140.00	101-100-5205520 INSTALL 2 LINEAR PROGRAMABLE RECVRs
11/24/20	49658	21936	NAZARETS, IRINA & VENIAMIN	320.39	
				320.39	101-100-6302430 CLOSED ACCOUNT REFUND
11/24/20	49659	139	NORTHWEST NATURAL GAS COMPANY	1,108.93	
				1,108.93	101-100-5205230 HEATING
11/24/20	49660	21939	NORTHWEST NEIGHBORHOOD ASSOCIA	626.00	
				626.00	101-100-5205410 PARK BENCH BELLA VISTA DONATION
11/24/20	49661	21937	OR OZ, LLC	470.70	
				470.70	101-100-6302421 NS686 CONTRACTOR REFUND

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11/24/20	49662	14	OREGON AFSCME	431.90	
				431.90	101-100-6202140 PAYROLL DEDUCTION
11/24/20	49663	17	OREGON DEPARTMENT OF REVENUE	388.00	
				388.00	101-100-5205610 HAZARDOUS SUBSTANCE POSSESSION FEE
11/24/20	49664	1057	OXARC, INC	65.85	
				65.85	101-100-5205610 OXYGEN & ACETYLENE
11/24/20	49665	1234	PETERSON TRUCKS, INC	47.28	
				47.28	101-100-5205610 CONTAINER PULL CUPS
11/24/20	49666	21938	POPOVICH, SLAVIK	95.26	
				95.26	101-100-6302430 CLOSED ACCOUNT REFUND
11/24/20	49667	189	QUILL CORPORATION	214.17	
				214.17	101-100-5205320 WALL SIGN HOLDERS, TISSUE, SHARPIES
11/24/20	49668	21927	TRAN, QUANG	35.22	
				35.22	101-100-6302430 CLOSED ACCOUNT REFUND
11/24/20	49669	22	UNITED WAY OF THE COLUMBIA-WIL	83.00	
				83.00	101-100-6202120 PAYROLL DEDUCTION
11/24/20	49670	1254	ZIPLY FIBER	137.97	
				137.97	101-100-5205660 BELLA VISTA FIOS INTERNET
12/03/20	49671	883	ASSET CONTROL, INC	65.00	
				65.00	101-100-5205110 NEW EMPLOYEE BACKGROUND SCREENING
12/03/20	49672	1224	AT&T MOBILITY	1,436.03	
				1,436.03	101-100-5205210 CELL PHONES
12/03/20	49673	21757	BOHM, PAUL	531.49	
				531.49	101-100-6302430 REFUND OVERPAYMENT
12/03/20	49674	1	CHAVES CONSULTING, INC.	4,494.62	
				1,343.88	101-100-5205110 NOV BILLINGS
				3,150.74	101-100-5205330 NOV POSTAGE
12/03/20	49675	1253	CITY WIDE FACILITY SOLUTIONS	650.00	
				650.00	101-100-5205110 JANITORIAL SERVICE
12/03/20	49676	59	COAST PAVEMENT SERVICES, INC	300.00	
				300.00	101-100-5205520 NIGHT SWEEPS
12/03/20	49677	637	COMCAST CABLE	113.35	
				113.35	101-100-5205660 141ST INTERNET
12/03/20	49678	66	CONSOLIDATED SUPPLY COMPANY	1,869.25	
				1,869.25	101-100-5205610 MEGA LUGS, TEES, REPAIR BANDS, SLEVS
12/03/20	49679	1147	CRYSTAL GREENS LANDSCAPING INC	1,050.00	

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10	UMPQUA BK-GENERAL				
				550.00	101-100-5205520 BELLA VISTA LANDSCAPE
				500.00	101-100-5205520 OFFICE LANDSCAPE
12/03/20	49680	1074	FIRST RESPONSE SYSTEMS	249.00	
				249.00	101-100-5205520 VIDEO SYSTEM MAINTENANCE
12/03/20	49681	427	GRAINGER	358.16	
				39.60	101-100-5205440 ANTI FOG GOGGLES
				269.96	101-100-5205610 RW50 WRENCHES
				48.60	101-100-5205610 WHEELER-REX HYDRANT WRENCH
12/03/20	49682	21943	GREGORY PACIFIC CORP	239.80	
				239.80	101-100-6302430 HYDRANT PERMIT REFUND
12/03/20	49683	813	GSI WATER SOLUTIONS, INC	9,622.50	
				7,100.00	101-100-5406010 JOB 307 CASCADE #8 PROF SERVICES
				467.50	101-100-5406010 JOB 300 CASCADE #7 PROF SERVICES
				2,055.00	101-100-5406010 JOB 309 CASCADE #9 PROF SERVICES
12/03/20	49684	460	HUMAN SOLUTIONS, INC	84.00	
				84.00	101-100-5205800 OCT CUSTOMER ASSISTANCE
12/03/20	49685	1137	JW UNDERGROUND INC	550.00	
				550.00	101-100-5406010 JOB 307 CASCADE #8 ROCK/DUMP FEES
12/03/20	49686	753	KNIFE RIVER CORPORATE NW	227.50	
				227.50	101-100-5205610 MISC ROCK/DUMP FEES
12/03/20	49687	742	LAKESIDE INDUSTRIES	880.40	
				880.40	101-100-5205610 MISC ASPHALT FOR STREET REPAIRS
12/03/20	49688	604	LOWE'S	328.12	
				63.68	101-100-5205520 DOUGLAS FIR BOARDS
				44.20	101-100-5205530 SMALL BATTERIES, RED TAPE
				57.55	101-100-5205540 MX2 TRAILER REPAIR, RW32 HEAT SHRNK
				62.94	101-100-5205610 MOTOR OIL, CONCRETE BAG, THREAD BALL
				99.75	101-100-5205610 1" BACKFLOW DEVICE FOR STARBUCKS
12/03/20	49689	126	MOEN MACHINERY COMPANY	160.95	
				160.95	101-100-5205570 PULL START FOR STHIL
12/03/20	49690	1217	MURRAYSMITH	173,620.80	
				9,283.39	101-100-5406010 JOB 306 GROUNDWATER MASTER PLAN
				293.00	101-100-5406010 JOB 314 MASTER PLAN UPDATE
				164,044.41	601-100-5205120 JOB 313 PACKAGE 1
12/03/20	49691	236	NORTHERN SAFETY CO., INC.	249.60	
				249.60	101-100-5205440 RUBBER FULL & DOUBLE PALM GLOVES
12/03/20	49692	940	O'REILLY AUTO PARTS	89.94	
				89.94	101-100-5205560 6 GALLON DIESEL OIL
12/03/20	49693	1021	OHA-DRINKING WATER SERVICES	795.00	

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10	UMPQUA BK-GENERAL				
				210.00	101-100-5205460 JB WATER OPERATOR CERT RENEWAL
				305.00	101-100-5205460 JB CROSS CONNECT/BACKFLOW RENEWAL
				140.00	101-100-5205460 BJ WATER OPERATOR CERT RENEWAL
				140.00	101-100-5205460 JA WATER OPERATOR CERT RENEWAL
12/03/20	49694	372	PAPE MACHINERY	1,230.30	
				484.89	101-100-5205540 FORKLIFT SERVICE
				745.41	101-100-5205540 FILTER RESTOCK FOR JD EQUIPMENT
12/03/20	49695	443	POLLARD WATER	209.60	
				209.60	101-100-5205610 RW32-RW50 REED WRENCHES
12/03/20	49696	225	PORTER W. YETT COMPANY	1,274.34	
				1,274.34	101-100-5205610 MISC ASPHALT
12/03/20	49697	188	PRECISION IMAGES	181.73	
				181.73	101-100-5205310 PLOTTER PAPER, INK CARTRIGE
12/03/20	49698	189	QUILL CORPORATION	125.98	
				125.98	101-100-5205320 INK REFILL, FILE FOLDERS,TAPE,PENS
12/03/20	49699	21941	SCHULTZ, SANDY & JOHN	69.84	
				69.84	101-100-6302430 CLOSED ACCOUNT REFUND
12/03/20	49700	21942	VANDERKIN, MICHAEL J	16.80	
				16.80	101-100-6302430 CLOSED ACCOUNT REFUND
12/03/20	49701	21940	24 7 PROPERTIES	38.69	
				38.69	101-100-6302430 CLOSED ACCOUNT REFUND
12/07/20	49702	184	PORTLAND, CITY OF	251,122.08	
				251,122.08	101-100-5205010 NOV WATER PURCHASE
			GRAND TOTAL	784,494.42	



ACCOUNT	DESC	BUDGET	MONTH-TO-DATE EXPENSE/REV	YEAR TO DATE EXPENSE/REV	UNEMCUMBERED BALANCE	%
R E V E N U E S						
3-01-0101	BEGINNING FUND BALANCE	9,130,922	--	8,801,056.57	329,865.43	96
	REVENUE ACCOUNTS	9,130,922		8,801,056.57	329,865.43	96
3-10-1100	WATER SALES	9,690,517	605,672.38	4,478,963.48	5,211,553.52	46
	WATER SALES	9,690,517	605,672.38	4,478,963.48	5,211,553.52	46
3-20-2100	BACKFLOW CHARGES	35,000	1,695.20	13,998.40	21,001.60	40
3-20-2200	SET-UP FEES	28,000	3,070.40	12,372.80	15,627.20	44
3-20-2300	LATE FEES	250,000	20,148.00	72,964.40	177,035.60	29
	FEES & SPECIAL CHARGES	313,000	24,913.60	99,335.60	213,664.40	32
3-40-4100	SERVICE INSTALLATIONS	200,000	585.67-	125,326.00	74,674.00	63
3-40-4200	SUB-DIVISION PROJECTS	50,000	--	3,641.94	46,358.06	7
3-40-4300	OTHER SERVICE INCOME	150,000	7,139.82	50,781.62	99,218.38	34
	CHARGES FOR SERVICES	400,000	6,554.15	179,749.56	220,250.44	45
3-50-5100	INTEREST INCOME	210,000	4,144.91	27,664.33	182,335.67	13
3-50-5200	RENTAL INCOME	89,780	5,340.76	31,857.80	57,922.20	35
	INVESTMENT INCOME	299,780	9,485.67	59,522.13	240,257.87	20
3-60-6100	SCRAP METAL SALES	10,000	--	2,064.60	7,935.40	21
3-60-6200	CONSTRUCTION PLAN SALES	--	--	--	--	0
3-60-6600	OTHER MISC INCOME	28,000	356.60	19,863.13	8,136.87	71
3-60-6800	GRESHAM UTILITY TAX	379,300	9,174.53	141,236.58	238,063.42	37
3-60-6900	PORTLAND UTILITY TAX	152,000	24,363.36	83,728.03	68,271.97	55
3-60-7000	FAIRVIEW UTILITY TAX	11,360	--	4,272.31	7,087.69	38
	OTHER INCOME	580,660	33,894.49	251,164.65	329,495.35	43
3-90-9200	INTERFUND TRANSFERS	498,328	--	--	498,328.00	0
3-90-9300	FIXED ASSET DISPOSITION	355,000	--	20,000.00	335,000.00	6
3-90-9500	OTHER GOVERNMENT AGENCIES	738,500	5,843.70	565,751.67	172,748.33	77
	OTHER FINANCING SOURCES	1,591,828	5,843.70	585,751.67	1,006,076.33	37
T O T A L DEPT 100	R E V E N U E	22,006,707	686,363.99	14,455,543.66	7,551,163.34	66
E X P E N S E S						
5-10-4001	GENERAL MANAGER	--	--	--	--	0
5-10-4010	SUPERINTENDENT	--	--	--	--	0
5-10-4030	ENGINEER	--	--	--	--	0
5-10-4035	SENIOR ACCOUNTANT	--	--	--	--	0
5-10-4040	ASSISTANT SUPERINTENDENT	--	--	--	--	0
5-10-4043	OFFICE SUPERVISOR	--	--	--	--	0
5-10-4045	ACCOUNTING CLERK	--	--	--	--	0
5-10-4050	ADMINISTRATIVE SECRETARY	--	--	--	--	0
5-10-4055	CONSER & PR COORDINATOR	--	--	--	--	0
5-10-4100	CUSTOMER ACCT SPECIALIST	--	--	--	--	0
5-10-4110	CUSTOMER ACCT SPECIALIST	--	--	--	--	0
5-10-4115	CUSTOMER ACCT SPECIALIST	--	--	--	--	0
5-10-4120	RECEPTIONIST	--	--	--	--	0

ACCOUNT	DESC	BUDGET	MONTH-TO-DATE EXPENSE/REV	YEAR TO DATE EXPENSE/REV	UNEMCUMBERED BALANCE	%
5-10-4150	PART TIME LABOR/OFFICE	--	--	--	--	0
5-10-4180	ENGINEERING TECH I	--	--	--	--	0
5-10-4200	LEAD PERSON	--	--	--	--	0
5-10-4210	LEAD PERSON	--	--	--	--	0
5-10-4220	UTILITY WORKER II	--	--	--	--	0
5-10-4230	UTILITY WORKER II	--	--	--	--	0
5-10-4240	UTILITY WORKER II	--	--	--	--	0
5-10-4250	UTILITY WORKER I	--	--	--	--	0
5-10-4260	UTILITY WORKER I	--	--	--	--	0
5-10-4270	UTILITY WORKER I	--	--	--	--	0
5-10-4290	PART-TIME LABOR/FIELD	--	--	--	--	0
5-10-4300	MECHANIC	--	--	--	--	0
5-10-4310	WATER QUALITY TECH	--	--	--	--	0
5-10-4315	WATER OPERATIONS SPEC	--	--	--	--	0
5-10-4320	METER OPERATION SPEC	--	--	--	--	0
5-10-4330	METER READER-OFF/ON	--	--	--	--	0
5-10-4340	METER READER	--	--	--	--	0
5-10-4350	METER READER	--	--	--	--	0
5-10-4450	SALARIES/WAGES	1,999,207	146,056.85	819,250.63	1,179,956.37	41
5-10-4500	OFFICE OVERTIME	1,500	--	--	1,500.00	0
5-10-4550	FIELD OVERTIME	16,000	1,219.10	5,434.53	10,565.47	34
5-10-4600	ON CALL DUTY	68,090	4,921.43	23,726.04	44,363.96	35
5-10-4610	WATER CERTIFICATIONS	15,080	1,009.20	5,931.83	9,148.17	39
5-10-4620	EMPLOYEE BONUS	1,000	--	--	1,000.00	0
5-10-4630	MARKET BASED WAGE ADJUST	15,000	--	--	15,000.00	0
5-10-4700	CHANGE/VACATION ACCRUAL	--	--	--	--	0
5-10-4800	SOCIAL SECURITY	131,184	8,406.57	49,935.70	81,248.30	38
5-10-4810	MEDICARE	30,680	2,165.06	12,093.86	18,586.14	39
5-10-4820	UNEMPLOYMENT INSURANCE	2,116	--	476.00	1,640.00	22
5-10-4830	TRI-MET	15,313	--	3,563.71	11,749.29	23
5-10-4840	WORKERS COMPENSATION	25,501	1,373.86	7,466.23	18,034.77	29
5-10-4850	SICK LEAVE P/O	--	--	--	--	0
5-10-4900	P.E.R.S	532,704	36,375.39	209,674.67	323,029.33	39
5-10-4920	EMPLOYEE INSURANCE EXPENS	473,115	36,353.57	197,204.57	275,910.43	42
	PERSONAL SERVICES	3,326,490	237,881.03	1,334,757.77	1,991,732.23	40
5-20-5010	WATER PURCHASES	3,142,547	251,122.08	1,236,768.74	1,905,778.26	39
5-20-5110	CONTRACT SERVICES	87,060	4,630.34	43,620.14	43,439.86	50
5-20-5120	TECHNICAL & CONSULTING	27,000	--	--	27,000.00	0
5-20-5130	AUDITING	18,500	11,300.00	11,300.00	7,200.00	61
5-20-5140	LEGAL SERVICES	100,000	412.50	7,225.00	92,775.00	7
5-20-5210	TELEPHONE	37,320	2,209.39	12,299.78	25,020.22	33
5-20-5220	SEWER/STORM WATER	6,500	1,250.30	3,814.92	2,685.08	59
5-20-5230	HEATING/ELECTRICITY	30,500	2,141.25	6,038.67	24,461.33	20
5-20-5310	ENGINEERING SUPPLIES	500	--	395.00	105.00	79
5-20-5320	OFFICE SUPPLIES	29,000	3,656.38	19,506.03	9,493.97	67
5-20-5330	POSTAGE	44,300	3,216.80	13,785.80	30,514.20	31
5-20-5410	CONSERVATION	69,350	626.00	1,326.00	68,024.00	2
5-20-5420	ELECTIONS/LEGAL ADVERTISE	3,500	180.00	270.00	3,230.00	8
5-20-5430	INSURANCE-GENERAL	85,000	6,343.50	30,840.50	54,159.50	36
5-20-5440	SAFETY GEAR & EQUIPMENT	23,000	4,570.63	14,945.53	8,054.47	65
5-20-5450	TRAINING & EDUCATION	31,500	--	2,252.12	29,247.88	7
5-20-5460	DUES/LICENSES/SUBSCRIPTNS	103,771	2,443.32	88,949.91	14,821.09	86
5-20-5470	OFFICE EQUIPMENT	2,500	--	--	2,500.00	0



ACCOUNT	DESC	BUDGET	MONTH-TO-DATE EXPENSE/REV	YEAR TO DATE EXPENSE/REV	UNEMCUMBERED BALANCE	%
5-20-5480	TAPPING TEAM EXPENSE	--	--	--	--	0
5-20-5510	COMPUTER/OFFICE EQUIPMENT	5,250	--	--	5,250.00	0
5-20-5520	BLDG/GROUNDS MAINTENANCE	80,190	6,286.80	17,870.70	62,319.30	22
5-20-5530	SHOP EQUIPMENT MAINT	10,000	109.85	875.12	9,124.88	9
5-20-5540	VEHICLE MAINTENANCE	35,000	839.23	11,270.49	23,729.51	32
5-20-5550	TIRES	8,000	--	2,677.90	5,322.10	33
5-20-5560	GAS/LUBRICANTS & DISPOSAL	30,000	796.94	8,013.58	21,986.42	27
5-20-5570	SMALL EQUIPMENT/TOOLS	10,000	204.17	204.17	9,795.83	2
5-20-5610	UTILITY OPERATING SUPPLY	250,000	13,005.57	98,789.10	151,210.90	40
5-20-5620	WATER SAMPLES/TESTING	30,000	1,050.00	14,830.25	15,169.75	49
5-20-5625	WATER QUALITY & NOTICES	7,000	--	--	7,000.00	0
5-20-5630	RESERVOIR MAINTENANCE	10,000	--	--	10,000.00	0
5-20-5640	METER MAINTENANCE	40,000	3,573.60	3,254.73	36,745.27	8
5-20-5650	HYDRANT MAINTENANCE	2,500	--	--	2,500.00	0
5-20-5660	TELEMETRY	20,600	777.18	4,699.60	15,900.40	23
5-20-5670	PUMPING	43,100	3,030.10	13,875.75	29,224.25	32
5-20-5710	BOARD MEETING FEES	8,100	500.00	1,850.00	6,250.00	23
5-20-5720	DIRECTORS' EXPENSE	28,000	--	23.96	27,976.04	0
5-20-5730	MANAGER'S EXPENSE	3,000	--	26.85	2,973.15	1
5-20-5740	GENERAL OFFICE	62,400	4,897.11	23,773.64	38,626.36	38
5-20-5750	CASH OVER/SHORT	--	--	--	--	0
5-20-5760	BAD DEBT EXPENSE	35,000	--	--	35,000.00	0
5-20-5770	GRESHAM UTILITY TAX	379,300	--	78,520.79	300,779.21	21
5-20-5780	PORTLAND UTILITY TAX	152,000	--	55,166.62	96,833.38	36
5-20-5790	FAIRVIEW UTILITY TAX	11,360	--	2,164.12	9,195.88	19
5-20-5800	CUSTOMER ASSISTANCE	60,000	2,847.07	9,303.91	50,696.09	16
5-20-5810	NON-REIMBURSED LIABILITY	--	--	--	--	0
5-20-5820	TAXES & ASSESSMENTS	3,100	--	3,463.84	363.84-	112
5-20-7050	PAYMENTS ON FINANCING	--	--	--	--	0
5-20-7070	INTEREST EXPENSE	--	--	--	--	0
	MATERIAL & SERVICES	5,165,748	332,020.11	1,843,993.26	3,321,754.74	36
5-40-6010	WATER SYSTEM	2,495,880	146,043.06-	782,650.33	1,713,229.67	31
5-40-6015	CRW CAPACITY	--	--	--	--	0
5-40-6020	METERS	50,000	5,575.60	63,336.08	13,336.08-	127
5-40-6030	METER UPGRADES	58,000	6,956.36	16,170.51	41,829.49	28
5-40-6110	METER EQUIPMENT	19,100	--	16,681.00	2,419.00	87
5-40-6120	SHOP EQUIPMENT	5,000	--	--	5,000.00	0
5-40-6130	AUTOMOTIVE EQUIPMENT	208,882	--	182,893.57	25,988.43	88
5-40-6140	COMPUTER/OFFICE EQUIP	233,200	--	--	233,200.00	0
5-40-6210	BUILDINGS	10,000	--	--	10,000.00	0
5-40-6220	LAND	400,000	--	--	400,000.00	0
	CAPITAL OUTLAY	3,480,062	133,511.10-	1,061,731.49	2,418,330.51	31
5-60-5810	NON-REIMBURSED LIABILITY	--	--	--	--	0
5-60-7110	TRANSFER TO OTHER FUND	2,583,000	--	466,850.00	2,116,150.00	18
	TRANSFERS	2,583,000		466,850.00	2,116,150.00	18
5-70-7210	CONTINGENCY	1,400,000	--	--	1,400,000.00	0
	CONTINGENCY	1,400,000			1,400,000.00	0
5-90-8010	UNAPPROP ENDING FUND BAL	6,051,407	--	--	6,051,407.00	0
	ENDING FUND BALANCE	6,051,407			6,051,407.00	0

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RWDANIEL  
FUND-101 GENERAL FUND  
DEPT-100 FUND ACTIVITIES

ROCKWOOD WATER P.U.D.  
REVENUE/EXPENDITURE REPORT  
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ACCOUNT	DESC	BUDGET	MONTH-TO-DATE EXPENSE/REV	YEAR TO DATE EXPENSE/REV	UNEMCUMBERED BALANCE	%
	TOTAL PERSONAL SERVICES	3,326,490	237,881.03	1,334,757.77	1,991,732.23	40
	TOTAL MATERIAL & SERV	5,165,748	332,020.11	1,843,993.26	3,321,754.74	36
	TOTAL CAPITAL OUTLAY	3,480,062	133,511.10-	1,061,731.49	2,418,330.51	31
	TOTAL ALL OTHER	10,034,407		466,850.00	9,567,557.00	5
T O T A L DEPT 100 E X P E N D I T U R E		22,006,707	436,390.04	4,707,332.52	17,299,374.48	21
T O T A L FUND 101 R E V E N U E		22,006,707	686,363.99	14,455,543.66	7,551,163.34	66
	FUND PERSONAL SERVICES	3,326,490	237,881.03	1,334,757.77	1,991,732.23	40
	FUND MATERIAL & SERV	5,165,748	332,020.11	1,843,993.26	3,321,754.74	36
	FUND CAPITAL OUTLAY	3,480,062	133,511.10-	1,061,731.49	2,418,330.51	31
	FUND ALL OTHER	10,034,407		466,850.00	9,567,557.00	5
T O T A L FUND 101 E X P E N D I T U R E		22,006,707	436,390.04	4,707,332.52	17,299,374.48	21
	FUND PRIOR BALANCE	9,498,237.19				
	NET FUND BALANCE	9,748,211.14				

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RWDANIEL

FUND-201 SDC FUND-REIMBURSEMENT

DEPT-100 FUND ACTIVITIES

ROCKWOOD WATER P.U.D.

REVENUE/EXPENDITURE REPORT

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ACCOUNT	DESC	BUDGET	MONTH-TO-DATE EXPENSE/REV	YEAR TO DATE EXPENSE/REV	UNEMCUMBERED BALANCE	%
R E V E N U E S						
3-01-0101	BEGINNING FUND BALANCE	632,492	--	735,762.79	103,270.79-	116
	REVENUE ACCOUNTS	632,492		735,762.79	103,270.79-	116
3-40-4500	SYSTEM DEVELOPMENT FEES	150,000	--	167,846.05	17,846.05-	112
	CHARGES FOR SERVICES	150,000		167,846.05	17,846.05-	112
3-50-5100	INTEREST INCOME	15,000	766.82	4,550.49	10,449.51	30
	INVESTMENT INCOME	15,000	766.82	4,550.49	10,449.51	30
T O T A L DEPT 100 R E V E N U E		797,492	766.82	908,159.33	110,667.33-	114
E X P E N S E S						
5-60-7110	TRANSFER TO OTHER FUND	300,000	--	--	300,000.00	0
	TRANSFERS	300,000			300,000.00	0
5-90-8010	UNAPPROP ENDING FUND BAL	497,492	--	--	497,492.00	0
	ENDING FUND BALANCE	497,492			497,492.00	0
	TOTAL PERSONAL SERVICES					0
	TOTAL MATERIAL & SERV					0
	TOTAL CAPITAL OUTLAY					0
	TOTAL ALL OTHER	797,492			797,492.00	0
T O T A L DEPT 100 E X P E N D I T U R E		797,492			797,492.00	0
T O T A L FUND 201 R E V E N U E		797,492	766.82	908,159.33	110,667.33-	114
	FUND PERSONAL SERVICES					0
	FUND MATERIAL & SERV					0
	FUND CAPITAL OUTLAY					0
	FUND ALL OTHER	797,492			797,492.00	0
T O T A L FUND 201 E X P E N D I T U R E		797,492			797,492.00	0
	FUND PRIOR BALANCE	907,392.51				
	NET FUND BALANCE	908,159.33				

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RWDANIEL  
FUND-202 SDC FUND-IMPROVEMENT  
DEPT-100 FUND ACTIVITIES

ROCKWOOD WATER P.U.D.  
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ACCOUNT	DESC	BUDGET	MONTH-TO-DATE EXPENSE/REV	YEAR TO DATE EXPENSE/REV	UNEMCUMBERED BALANCE	%
R E V E N U E S						
3-01-0101	BEGINNING FUND BALANCE	99,802	--	118,245.08	18,443.08-	118
	REVENUE ACCOUNTS	99,802		118,245.08	18,443.08-	118
3-40-4500	SYSTEM DEVELOPMENT FEES	25,000	--	40,417.95	15,417.95-	162
	CHARGES FOR SERVICES	25,000		40,417.95	15,417.95-	162
3-50-5100	INTEREST INCOME	1,000	101.86	553.90	446.10	55
	INVESTMENT INCOME	1,000	101.86	553.90	446.10	55
T O T A L DEPT 100 R E V E N U E		125,802	101.86	159,216.93	33,414.93-	127
E X P E N S E S						
5-60-7110	TRANSFER TO OTHER FUND TRANSFERS	--	--	--	--	0 0
5-90-8010	UNAPPROP ENDING FUND BAL	125,802	--	--	125,802.00	0
	ENDING FUND BALANCE	125,802			125,802.00	0
	TOTAL PERSONAL SERVICES					0
	TOTAL MATERIAL & SERV					0
	TOTAL CAPITAL OUTLAY					0
	TOTAL ALL OTHER	125,802			125,802.00	0
T O T A L DEPT 100 E X P E N D I T U R E		125,802			125,802.00	0
T O T A L FUND 202 R E V E N U E		125,802	101.86	159,216.93	33,414.93-	127
	FUND PERSONAL SERVICES					0
	FUND MATERIAL & SERV					0
	FUND CAPITAL OUTLAY					0
	FUND ALL OTHER	125,802			125,802.00	0
T O T A L FUND 202 E X P E N D I T U R E		125,802			125,802.00	0
	FUND PRIOR BALANCE	159,115.07				
	NET FUND BALANCE	159,216.93				

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RWDANIEL

FUND-301 DEBT RESERVE FUND

DEPT-100 FUND ACTIVITIES

ROCKWOOD WATER P.U.D.

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ACCOUNT	DESC	BUDGET	MONTH-TO-DATE EXPENSE/REV	YEAR TO DATE EXPENSE/REV	UNEMCUMBERED BALANCE	%
R E V E N U E S						
3-01-0101	BEGINNING FUND BALANCE	551,163	--	549,329.32	1,833.68	100
	REVENUE ACCOUNTS	551,163		549,329.32	1,833.68	100
3-40-4500	SYSTEM DEVELOPMENT FEES	--	--	--	--	0
	CHARGES FOR SERVICES					0
3-50-5100	INTEREST INCOME	13,500	350.08	2,245.62	11,254.38	17
	INVESTMENT INCOME	13,500	350.08	2,245.62	11,254.38	17
3-90-9200	INTERFUND TRANSFERS	463,000	--	376,850.00	86,150.00	81
3-90-9400	FINANCING PROCEEDS	--	--	--	--	0
	OTHER FINANCING SOURCES	463,000		376,850.00	86,150.00	81
T O T A L DEPT 100 R E V E N U E		1,027,663	350.08	928,424.94	99,238.06	90
E X P E N S E S						
5-60-7110	TRANS TO DEBT SERV FUND	463,000	--	376,850.00	86,150.00	81
	TRANSFERS	463,000		376,850.00	86,150.00	81
5-90-8010	ENDING FUND BALANCE	564,663	--	--	564,663.00	0
	ENDING FUND BALANCE	564,663			564,663.00	0
	TOTAL PERSONAL SERVICES					0
	TOTAL MATERIAL & SERV					0
	TOTAL CAPITAL OUTLAY					0
	TOTAL ALL OTHER	1,027,663		376,850.00	650,813.00	37
T O T A L DEPT 100 E X P E N D I T U R E		1,027,663		376,850.00	650,813.00	37
T O T A L FUND 301 R E V E N U E		1,027,663	350.08	928,424.94	99,238.06	90
	FUND PERSONAL SERVICES					0
	FUND MATERIAL & SERV					0
	FUND CAPITAL OUTLAY					0
	FUND ALL OTHER	1,027,663		376,850.00	650,813.00	37
T O T A L FUND 301 E X P E N D I T U R E		1,027,663		376,850.00	650,813.00	37
	FUND PRIOR BALANCE	551,224.86				
	NET FUND BALANCE	551,574.94				

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ACCOUNT	DESC	BUDGET	MONTH-TO-DATE EXPENSE/REV	YEAR TO DATE EXPENSE/REV	UNEMCUMBERED BALANCE	%	
R E V E N U E S							
3-01-0101	REVENUE ACCOUNTS	--	--	--	--	0 0	
3-50-5100	INTEREST INCOME INVESTMENT INCOME	--	--	--	--	0 0	
3-90-9200	INTERFUND TRANSFERS	463,000	--	376,850.00	86,150.00	81	
3-90-9400	FINANCING PROCEEDS	--	--	--	--	0	
	OTHER FINANCING SOURCES	463,000		376,850.00	86,150.00	81	
T O T A L DEPT 100 R E V E N U E		463,000		376,850.00	86,150.00	81	
E X P E N S E S							
5-20-7040	ADMINISTRATION FEES MATERIAL & SERVICES	--	--	--	--	0 0	
5-50-7050	PAYMENTS ON FINANCING	285,000	--	285,000.00	--	100	
5-50-7070	INTEREST EXPENSE	178,000	--	91,850.00	86,150.00	52	
	DEBT SERVICE	463,000		376,850.00	86,150.00	81	
	TOTAL PERSONAL SERVICES					0	
	TOTAL MATERIAL & SERV					0	
	TOTAL CAPITAL OUTLAY					0	
	TOTAL ALL OTHER	463,000		376,850.00	86,150.00	81	
T O T A L DEPT 100 E X P E N D I T U R E		463,000		376,850.00	86,150.00	81	
T O T A L FUND 401 R E V E N U E		463,000		376,850.00	86,150.00	81	
	FUND PERSONAL SERVICES					0	
	FUND MATERIAL & SERV					0	
	FUND CAPITAL OUTLAY					0	
	FUND ALL OTHER	463,000		376,850.00	86,150.00	81	
T O T A L FUND 401 E X P E N D I T U R E		463,000		376,850.00	86,150.00	81	
FUND PRIOR BALANCE							
NET FUND BALANCE							

ACCOUNT	DESC	BUDGET	MONTH-TO-DATE EXPENSE/REV	YEAR TO DATE EXPENSE/REV	UNEMCUMBERED BALANCE	%
R E V E N U E S						
3-01-0101	BEGINNING FUND BALANCE	253,295	--	282,848.65	29,553.65-	112
	REVENUE ACCOUNTS	253,295		282,848.65	29,553.65-	112
3-50-5100	INTEREST INCOME	5,000	--	--	5,000.00	0
	INVESTMENT INCOME	5,000			5,000.00	0
3-90-9200	INTERFUND TRANSFERS	180,000	--	90,000.00	90,000.00	50
3-90-9400	CITY OF GRESHAM	180,000	--	--	180,000.00	0
	OTHER FINANCING SOURCES	360,000		90,000.00	270,000.00	25
T O T A L DEPT 100	R E V E N U E	618,295		372,848.65	245,446.35	60
E X P E N S E S						
5-20-5530	EQUIPMENT MAINTENANCE	10,000	--	--	10,000.00	0
5-20-5610	OPERATING SUPPLIES	30,000	37.23	11,646.29	18,353.71	39
5-20-5615	WELLHEAD PROTECTION	70,000	--	70,000.00	--	100
5-20-5620	TESTING	5,000	--	1,343.68	3,656.32	27
5-20-5630	RESERVOIR MAINTENANCE	5,000	--	--	5,000.00	0
5-20-5670	PUMPING	200,000	9,657.56	118,542.81	81,457.19	59
	MATERIAL & SERVICES	320,000	9,694.79	201,532.78	118,467.22	63
5-50-7070	INTEREST EXPENSE	--	--	--	--	0
	DEBT SERVICE					0
5-60-7110	TRANSFER TO OTHER FUND	198,328	--	--	198,328.00	0
	TRANSFERS	198,328			198,328.00	0
5-90-8010	ENDING FUND BALANCE	99,967	--	--	99,967.00	0
	ENDING FUND BALANCE	99,967			99,967.00	0
	TOTAL PERSONAL SERVICES					0
	TOTAL MATERIAL & SERV	320,000	9,694.79	201,532.78	118,467.22	63
	TOTAL CAPITAL OUTLAY					0
	TOTAL ALL OTHER	298,295			298,295.00	0
T O T A L DEPT 100	E X P E N D I T U R E	618,295	9,694.79	201,532.78	416,762.22	33
T O T A L FUND 501	R E V E N U E	618,295		372,848.65	245,446.35	60
	FUND PERSONAL SERVICES					0
	FUND MATERIAL & SERV	320,000	9,694.79	201,532.78	118,467.22	63
	FUND CAPITAL OUTLAY					0
	FUND ALL OTHER	298,295			298,295.00	0
T O T A L FUND 501	E X P E N D I T U R E	618,295	9,694.79	201,532.78	416,762.22	33
	FUND PRIOR BALANCE	181,010.66				
	NET FUND BALANCE	171,315.87				

12/08/20 8:36 AM RWDANIEL		ROCKWOOD WATER P.U.D. REVENUE/EXPENDITURE REPORT				PAGE 10 G11831 G11 3 S	
FUND-601 GW CONSTRUCTION FUND DEPT-100 FUND ACTIVITIES		11/01/20 THRU 11/30/20					
ACCOUNT	DESC	BUDGET	MONTH-TO-DATE EXPENSE/REV	YEAR TO DATE EXPENSE/REV	UNEMCUMBERED BALANCE	%	
R E V E N U E S							
3-01-0101	BEGINNIING FUND BALANCE	--	--	--	--	0	
	REVENUE ACCOUNTS					0	
3-50-5100	INTEREST INCOME	--	--	--	--	0	
	INVESTMENT INCOME					0	
3-90-9200	INTERFUND TRANSFERS	1,940,000	--	--	1,940,000.00	0	
3-90-9400	FINANCING PROCEEDS	4,700,000	--	--	4,700,000.00	0	
3-90-9600	BOND PROCEEDS	13,492,500	--	--	13,492,500.00	0	
	OTHER FINANCING SOURCES	20,132,500			20,132,500.00	0	
T O T A L DEPT 100 R E V E N U E		20,132,500			20,132,500.00	0	
E X P E N S E S							
5-20-5110	CONTRACT SERVICES	20,000	--	--	20,000.00	0	
5-20-5120	ENGINEERING SERVICES	4,732,500	239,853.36	239,853.36	4,492,646.64	5	
	MATERIAL & SERVICES	4,752,500	239,853.36	239,853.36	4,512,646.64	5	
5-40-6035	GROUNDWATER CONSTRUCTION	15,380,000	--	--	15,380,000.00	0	
5-40-6220	PROPERTY RELATED TO GW	--	--	--	--	0	
	CAPITAL OUTLAY	15,380,000			15,380,000.00	0	
5-60-7110	TRANSFER TO OTHER FUND	--	--	--	--	0	
	TRANSFERS					0	
5-90-8010	ENDING FUND BALANCE	--	--	--	--	0	
	ENDING FUND BALANCE					0	
	TOTAL PERSONAL SERVICES					0	
	TOTAL MATERIAL & SERV	4,752,500	239,853.36	239,853.36	4,512,646.64	5	
	TOTAL CAPITAL OUTLAY	15,380,000			15,380,000.00	0	
	TOTAL ALL OTHER					0	
T O T A L DEPT 100 E X P E N D I T U R E		20,132,500	239,853.36	239,853.36	19,892,646.64	1	
T O T A L FUND 601 R E V E N U E		20,132,500			20,132,500.00	0	
	FUND PERSONAL SERVICES					0	
	FUND MATERIAL & SERV	4,752,500	239,853.36	239,853.36	4,512,646.64	5	
	FUND CAPITAL OUTLAY	15,380,000			15,380,000.00	0	
	FUND ALL OTHER					0	
T O T A L FUND 601 E X P E N D I T U R E		20,132,500	239,853.36	239,853.36	19,892,646.64	1	
FUND PRIOR BALANCE							
NET FUND BALANCE		239,853.36-					
	GRAND TOTAL REVENUE	45,171,459	687,582.75	17,201,043.51	27,970,415.49	38	
	TOTAL PERSONAL SERVICES	3,326,490	237,881.03	1,334,757.77	1,991,732.23	40	
	TOTAL MATERIAL & SERV	10,238,248	581,568.26	2,285,379.40	7,952,868.60	22	
	TOTAL CAPITAL OUTLAY	18,860,062	133,511.10-	1,061,731.49	17,798,330.51	6	
	TOTAL ALL OTHER	12,746,659	48	1,220,550.00	11,526,109.00	10	
	GRAND TOTAL EXPENDITURE	45,171,459	685,938.19	5,902,418.66	39,269,040.34	13	



12/08/20

8:36 AM

RWDANIEL

FUND-601 GW CONSTRUCTION FUND

DEPT-100 FUND ACTIVITIES

ROCKWOOD WATER P.U.D.

REVENUE/EXPENDITURE REPORT

11/01/20 THRU 11/30/20

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ACCOUNT	DESC	BUDGET	MONTH-TO-DATE EXPENSE/REV	YEAR TO DATE EXPENSE/REV	UNEMCUMBERED BALANCE	%
	PRIOR BALANCE	11,296,980.29				
	NET FUND BALANCE	11,298,624.85				



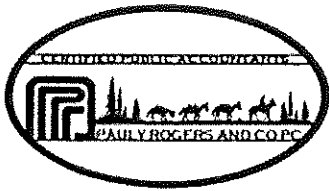
**ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT  
MULTNOMAH COUNTY, OREGON**

**COMMUNICATION TO THE GOVERNING BODY**

**FOR THE YEAR ENDED JUNE 30, 2020**



**12700 SW 72<sup>nd</sup> Ave.  
Tigard, OR 97223**



PAULY, ROGERS AND CO., P.C.  
12700 SW 72<sup>nd</sup> Ave. ♦ Tigard, OR 97223  
(503) 620-2632 ♦ (503) 684-7523 FAX  
www.paulyrogersandcpcpas.com

November 17, 2020

To the Board of Directors  
Rockwood Water People's Utility District  
Multnomah County, Oregon

We have audited the basic financial statements of the governmental activities and major fund of Rockwood Water People's Utility District (PUD) for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

#### **Purpose of the Audit**

Our audit was conducted using sampling, inquiries and analytical work to opine on the fair presentation of the basic financial statements and compliance with:

- generally accepted accounting principles and auditing standards
- the Oregon Municipal Audit Law and the related administrative rules

#### **Our Responsibility under U.S. Generally Accepted Auditing Standards**

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

In planning and performing our audit, we considered internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the basic financial statements and not to provide assurance on the internal control over financial reporting.

#### **Planned Scope and Timing of the Audit**

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

Our audit included obtaining an understanding of the PUD and its environment, including internal control, sufficient to assess the risks of material misstatement of the basic financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the PUD or to acts by management or employees acting on behalf of the PUD. We also communicated any internal control related matters that are required to be communicated under professional standards.

### **Results of Audit**

1. Audit opinion letter - an unmodified opinion on the basic financial statements has been issued. This means we have given a “clean” opinion with no reservations.
2. State minimum standards – We found no exceptions or issues requiring comment.
3. Management letter – No separate management letter was issued.

### **Significant Audit Findings**

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used are described in Note 2 to the basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year that ended June 30, 2020. We noted no transactions entered into during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the basic financial statements in the proper period.

Accounting estimates are an integral part of the basic financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the basic financial statements were Management’s estimate of receivables, pension liability and deferrals for PERS and capital asset depreciation, which are based on estimated collectability of receivables, actuarial assumptions and useful lives of assets. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the basic financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The disclosures in the basic financial statements are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements or determined that their effects are immaterial. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, taken as a whole. There were immaterial uncorrected misstatements noted during the audit which were discussed with management.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the basic financial statements or the auditors’ report. We are pleased to report that no such disagreements arose during the course of our audit.

Pauly, Rogers and Co., P.C.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the basic financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards with management each year prior to our retention as the auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### *Required Supplementary Information*

We applied certain limited procedures to the required supplementary information that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the required supplementary information and do not express an opinion or provide any assurance on it.

### *Supplementary Information*

We were engaged to report on the supplementary information, as listed in the table of contents, which accompany the basic financial statements but are not required supplementary information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the basic financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

### *Other Information*

We were not engaged to report on the listing of Board members, located before the Table of Contents, which accompanies the basic financial statements but is not required supplementary information. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

### **Other Matters – Future Accounting and Auditing Issues**

In order to keep you aware of new auditing standards issued by the American Institute of Certified Public Accounts and accounting statements issued by the Governmental Accounting Standards Board (GASB), we have prepared the following summary of the more significant upcoming issues:

#### **GASB 87 – LEASES**

This Statement is effective for fiscal years beginning after June 15, 2021, as extended by GASB 95. The primary objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

#### **GASB 89 – ACCOUNTING FOR INTEREST COST INCURRED BEFORE THE END OF A CONSTRUCTION PERIOD**

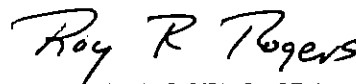
This Statement is effective for fiscal years beginning after December 15, 2020, as extended by GASB 95. The objectives of this Statement are to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period. This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5-22 of Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

**Best Practices – Not Significant Deficiencies**

1. Segregation of Duties

Because of a limited number of available personnel, it is not always possible to adequately segregate certain incompatible duties so that no one employee has access to both physical assets and the related accounting records or to all phases of a transaction. Consequently, the possibility exists that unintentional or intentional errors or irregularities could exist and not be promptly detected. We noted that the Senior Accountant and Office Supervisor have the ability to input information into the accounting system and have access to the check stock, check printer, and signature stamp. This could allow for the issuance of an unauthorized check which may not be detected within a reasonable time period. We recommend that the Board continually monitor the financial activities to mitigate this risk and consider obtaining additional fidelity (employee honesty) insurance coverage to compensate for this risk.

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



ROY R. ROGERS, CPA  
PAULY, ROGERS AND CO., P.C.





**Rockwood Water**  
People's Utility District

19601 NE Halsey Street  
Portland, OR 97230-7430  
503-665-4179 - Phone  
503-667-5108 - Fax  
[www.rwpud.org](http://www.rwpud.org)

November 17, 2020

Pauly, Rogers and Co., P.C.  
12700 S.W. 72nd Avenue  
Tigard, Oregon 97223

This representation letter is provided in connection with your audit of the financial statements of Rockwood Water People's Utility District (District), which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief as of the date of this letter, the following representations made to you during your audit.

#### **Financial Statements**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter, including our responsibility for the preparation and fair presentation of the financial statements and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

- 7) All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

**Information Provided**

- 11) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of the Governing Body or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - a) Management,
  - b) Employees who have significant roles in internal control, or
  - c) Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware, including any side agreements.

**Government—specific**

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 21) The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 22) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 23) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 24) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 25) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 26) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 27) As part of your audit, you assisted with preparation of the financial statements and related notes, GASB 34 conversions, and provided adjusting journal entries. We acknowledge our responsibility as it relates to those nonattest/nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes, GASB 34 conversions, and provided adjusting journal entries.
- 28) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 29) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 30) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 31) The financial statements properly classify all funds and activities, in accordance with GASB Statement No. 34.
- 32) All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

- 33) Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 34) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 35) Provisions for uncollectible receivables have been properly identified and recorded.
- 36) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 37) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 38) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 39) Special and extraordinary items are appropriately classified and reported.
- 40) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 41) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 42) The government meets the GASB-established requirements for accounting for eligible infrastructure assets using the modified approach.
- 43) We have appropriately disclosed the entity's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 44) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 45) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 46) With respect to GASB Statement No. 68:
  - a) We have reviewed and have found reasonable all of the formulaic assumptions used by the Plan Auditor to derive the net pension asset/liability attributed to the entity.
  - b) We have made available any schedules or reports furnished to us related to the Oregon Public Employees Retirement System.
  - c) We have reconciled our payroll-related PERS charges with the data the Public Employees Retirement System received.
  - d) We have reviewed and agree to the consistency of the data used and calculated between all GASB 68 exhibits (A-H) of the Plan Auditor.

- e) We agree to the methodology for allocating pension expense between functions, and if applicable, between government and business-type funds.
- 47) With respect to the supplementary information on which an in relation to opinion is issued:
- a) We acknowledge our responsibility for presenting the supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
  - b) If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- 48) With respect to Oregon Minimum Standards:
- a) There are no instances of non-compliance with ORS Chapter 279 (public contracts and purchasing).
  - b) The School insurance and fidelity bond coverage is adequate.
- 49) We understand that we may incur additional audit fees if any changes are made to the financial statements after audit procedures have been performed on those account balances, revenue or expenditure totals.

Signature: Brian Rellano

Title: GENERAL MANAGER

Signature: Dell Z

Title: Senior Accountant



**ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT  
MULTNOMAH COUNTY, OREGON**

**FINANCIAL REPORT**

**FOR THE YEAR ENDED JUNE 30, 2020**



**12700 SW 72<sup>nd</sup> Ave.  
Tigard, OR 97223**





**ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT**  
**MULTNOMAH COUNTY, OREGON**

**2019-2020**

**FINANCIAL REPORT**

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**ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT**  
**MULTNOMAH COUNTY, OREGON**

**BOARD OF DIRECTORS**

**TERM EXPIRES**

Steve Okazaki, President	December 31, 2020
Kathy Zimmerman, Vice President	December 31, 2020
Tom Lewis, Secretary	December 31, 2020
Larry Dixon, Treasurer	December 31, 2022
Colby Riley, Director	December 31, 2022

All board members will receive mail at the address below

**REGISTERED AGENT**

Brian Stahl  
19601 NE Halsey  
Portland, Oregon 97230

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**ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT  
MULTNOMAH COUNTY, OREGON**

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PAULY, ROGERS AND CO., P.C.  
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November 17, 2020

To the Board of Directors  
Rockwood Water People's Utility District  
Multnomah County, Oregon

## INDEPENDENT AUDITORS' REPORT

### **Report on the Financial Statements**

We have audited the accompanying basic financial statements of the Rockwood Water People's Utility District (the PUD), which are comprised of the Statements of Net Positions, the Statements of Revenues, Expenses and Changes in Net Position, and the Statements of Cash Flows, as of and for the years ended June 30, 2020 and 2019, and the related notes to the basic financial statements.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these basic financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### **Auditors' Responsibility**

Our responsibility is to express opinions on these basic financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the basic financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the basic financial statements 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 the internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the basic financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinion**

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of Rockwood Water People's Utility District, as of June 30, 2020 and 2019, and the respective changes in financial position and cash flows, thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, 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, economical, 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 schedules of net pension liability or employer contributions for PERS or the management discussion and analysis because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance on them.

#### *Supplementary Information*

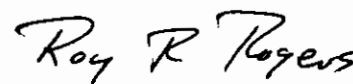
Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary 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. Such 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 supplementary information, as listed in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

#### *Other Information*

The listing of Board of Directors containing their term expiration dates, located before the table of contents, has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

#### **Report on Other Legal and Regulatory Requirements**

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated November 17, 2020, on our consideration of 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.



ROY R. ROGERS, CPA  
PAULY, ROGERS AND CO., P.C.



## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

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## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

As management of the Rockwood Water People's Utility District, (PUD), we offer readers of our financial statements this narrative overview and analysis of the financial activities for the fiscal year ending June 30, 2020.

### **Financial Highlights**

- Our assets exceeded our liabilities at the close of the fiscal year by \$45,852,401. Of this amount, \$7,327,589 (unrestricted net assets) may be used to meet our ongoing obligations of providing retail water service.
- Restricted assets used to finance future system additions to meet future development were \$854,008.
- Capital assets were \$42,144,421.
- Total liabilities had a slight increase from the prior year due to the accounts payables. The PUD's long-term liability is \$4,180,399 for the revenue bond.
- Total Net Position increased by \$2,023,656 primarily due to an increase in capital assets, as the district invests heavily its groundwater development program.

### **Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the PUD's basic financial statements. These statements consist of the Statement of Net Position, Statement of Revenues, Expenses and Changes in Net Position and Statement of Cash Flows along with the Notes to Basic Financial Statements. Complimenting these statements and notes is other Supplementary Information, which provides additional details about the PUD's operation.

The Statement of Net Position presents information on all of the PUD's assets, liabilities, and net position. Over time, changes in assets, liabilities, and net position may serve as a useful indicator of whether the PUD's financial position is improving or deteriorating.

The Statement of Revenues, Expenses and Changes in Net Position presents information related to increases and decreases in net total position. These statements are prepared on the accrual basis of accounting. Revenues are recorded when earned and expenses recorded at the time liabilities are incurred.

The Statement of Cash Flows is an analysis of the change in the PUD's cash balance during the fiscal year. It is divided into two components: cash provided from restricted and unrestricted funds.

## MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

### Financial Analysis

The financial operations of the PUD are primarily related to the supply and distribution of water in and around the cities of Gresham, Portland and Fairview.

Revenues from the sale of water increased \$237,539 from last fiscal year. Other operating revenues increased \$634,615 from the prior year due to increased service installations and other government agencies as the District has partnered with Gresham in expanding the shared ground water system.

Operating expenses increased \$697,394 year to year, primarily due to increases in wholesale water costs and an increase in new service installations.

Nonoperating revenue decreased \$32,550 and expenses decreased \$10,136, for a net nonoperating income decrease of \$22,414. The decrease is primarily attributed to lower interest rates this year.

In accordance with the multi-year financial plan we plan to adjust rates in 2021.

Below is summarized information from the Statement of Net Position and the Statement of Revenues, Expenses and Changes in Net Position for the years ended June 30, 2018 through 2020.

	June 30,		
	2020	2019	Change
Current Assets	\$ 11,432,792	\$ 12,005,895	\$ (573,103)
Capital Assets	42,144,421	39,144,479	2,999,942
Total Assets	53,577,213	51,150,374	2,426,839
Deferred Outflows of Resources	970,530	1,058,655	(88,125)
Current Liabilities	1,516,418	1,082,865	433,553
Net Pension Liability - PERS	2,742,196	2,533,708	208,488
Long Term Debt	4,180,399	4,473,618	(293,219)
Total Liabilities	8,439,013	8,090,191	348,822
Deferred Inflows of Resources	256,330	290,093	(33,763)
<b>NET POSITION:</b>			
Net investment in capital assets	37,670,804	34,382,642	3,288,162
Restricted for System Development Projects	854,008	578,544	275,464
Unrestricted	7,327,589	8,867,559	(1,539,970)
<b>TOTAL NET POSITION</b>	<u>\$ 45,852,401</u>	<u>\$ 43,828,745</u>	<u>\$ 2,023,656</u>

## MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

### Financial Analysis (Continued)

#### Revenues, Expenses and Changes in Net Position:

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Operating revenues	<u>\$ 10,386,891</u>	<u>\$ 9,514,737</u>	<u>\$ 9,076,537</u>
Operating expenses:			
Depreciation and amortization	<u>1,187,273</u>	<u>1,162,134</u>	<u>1,169,193</u>
Other	<u>7,565,731</u>	<u>6,893,476</u>	<u>6,437,617</u>
Total Expenses	<u>8,753,004</u>	<u>8,055,610</u>	<u>7,606,810</u>
Operating income	<u>1,633,887</u>	<u>1,459,127</u>	<u>1,469,727</u>
Nonoperating income/expense	<u>34,466</u>	<u>56,880</u>	<u>488,376</u>
Capital contributions	<u>355,303</u>	<u>123,944</u>	<u>159,571</u>
Increase in net position	<u>\$ 2,023,656</u>	<u>\$ 1,639,951</u>	<u>\$ 2,117,674</u>

### Capital Asset and Debt Analysis

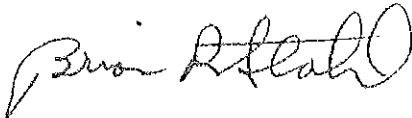
The capital assets increased by \$2,999,942 during the year due to significant capital outlay projects. Long-term debt decreased by \$288,219 due to the current portion payoff of the Water Revenue Obligation Series 2011 bond and its associated premium.

### Economic Factors

The communities we serve continue to see some customer growth, and the general economy of our service area seems fairly stable. We expect some growth, but additional system capacity will not be needed in the near future.

### REQUEST FOR INFORMATION

The District's financial statements are designed to present users with a general overview of the District's finances. Questions concerning any information provided in this report or requests for additional financial information should be addressed to General Manager at 19601 NE Halsey Street, Portland, Oregon 97230.



Brian R. Stahl  
General Manager

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## **BASIC FINANCIAL STATEMENTS**

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**ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT**  
Multnomah County, Oregon

**STATEMENTS OF NET POSITION**  
As of June 30, 2020 and 2019

**ASSETS**

	June 30,	
	2020	2019
<b>CURRENT ASSETS:</b>		
Cash and cash equivalents	\$ 8,627,613	\$ 9,569,483
Restricted cash and cash equivalents	854,008	578,544
Receivables:		
Water service	1,639,486	1,556,645
Other	33,355	50,304
Allowance for doubtful accounts	(30,000)	(30,000)
Prepaid Insurance	36,213	31,987
Inventory	272,117	248,932
<b>TOTAL CURRENT ASSETS</b>	<u>11,432,792</u>	<u>12,005,895</u>
<b>CAPITAL ASSETS</b>		
Not being depreciated	5,970,875	3,580,067
Being depreciated, net of accumulated depreciation	36,173,546	35,564,412
<b>TOTAL CAPITAL ASSETS</b>	<u>42,144,421</u>	<u>39,144,479</u>
<b>TOTAL ASSETS</b>	<u>53,577,213</u>	<u>51,150,374</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pension Related Deferrals - PERS	970,530	1,058,655
<b>TOTAL ASSETS AND PENSION RELATED DEFERRALS</b>	<u>54,547,743</u>	<u>52,209,029</u>

**LIABILITIES**

<b>CURRENT LIABILITIES:</b>		
Accounts payable	874,264	486,175
Customer deposits	48,131	46,228
Accrued payroll liabilities	23,744	19,648
Interest payable	68,888	72,806
Net Pension Liability - PERS	2,742,196	2,533,708
Accrued compensated absences	208,173	169,789
Current liabilities payable from restricted assets:		
Current portion of long-term debt	293,218	288,219
<b>TOTAL CURRENT LIABILITIES</b>	<u>4,258,614</u>	<u>3,616,573</u>
<b>LONG-TERM DEBT</b> , net of current portion	<u>4,180,399</u>	<u>4,473,618</u>
<b>TOTAL LIABILITIES</b>	<u>8,439,013</u>	<u>8,090,191</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Pension Related Deferrals - PERS	256,330	290,093
<b>TOTAL LIABILITIES AND PENSION RELATED DEFERRALS</b>	<u>8,695,342</u>	<u>8,380,284</u>

**NET POSITION**

<b>NET POSITION:</b>		
Net investment in capital assets	37,670,804	34,382,642
Restricted for System Development Projects	854,008	578,544
Unrestricted	7,327,589	8,867,559
<b>TOTAL NET POSITION</b>	<u>\$ 45,852,401</u>	<u>\$ 43,828,745</u>

See accompanying notes to basic financial statements

**ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT**  
Multnomah County, Oregon

**STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
For the Years Ended June 30, 2020 and 2019

	Years Ended June 30,	
	2020	2019
<b>OPERATING REVENUES:</b>		
Water sales	\$ 8,865,870	\$ 8,628,331
Ground water charges	180,000	181,387
Service installations	343,614	141,820
Subdivision project income	61,394	44,776
Other service income	133,948	164,548
Service charges	257,897	208,337
Backflow charges	33,939	31,269
Set up fees	23,378	25,094
Miscellaneous income	486,851	89,175
<b>TOTAL OPERATING REVENUES</b>	<b>10,386,891</b>	<b>9,514,737</b>
<b>OPERATING EXPENSES:</b>		
Personal services	3,238,418	2,795,847
Materials and services	4,327,313	4,097,629
Depreciation	1,187,273	1,162,134
<b>TOTAL OPERATING EXPENSES</b>	<b>8,753,004</b>	<b>8,055,610</b>
<b>OPERATING INCOME</b>	<b>1,633,887</b>	<b>1,459,127</b>
<b>NONOPERATING INCOME (EXPENSE):</b>		
Interest income	207,523	252,023
Interest expense	(185,007)	(195,143)
Gain (Loss) on Disposal of Capital Assets	11,950	-
<b>TOTAL NONOPERATING INCOME (EXPENSE)</b>	<b>34,466</b>	<b>56,880</b>
<b>CAPITAL CONTRIBUTIONS:</b>		
System development charges	355,303	123,944
<b>CHANGE IN FUND NET POSITION</b>	<b>2,023,656</b>	<b>1,639,951</b>
<b>NET POSITION, beginning of year</b>	<b>43,828,745</b>	<b>42,188,794</b>
<b>NET POSITION, end of year</b>	<b>\$ 45,852,401</b>	<b>\$ 43,828,745</b>

See accompanying notes to basic financial statements

**ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT**

Multnomah County, Oregon

**STATEMENTS OF CASH FLOWS**  
For the Years Ended June 30, 2020 and 2019

	Years Ended June 30,	
	2020	2019
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Received from customers	\$ 9,831,825	\$ 9,350,067
Paid to suppliers for goods and supplies	(3,962,409)	(4,057,554)
Paid to employees	(2,933,088)	(2,621,117)
Miscellaneous income	486,851	89,175
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>3,423,179</b>	<b>2,760,571</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Capital contributions - system development charges	355,303	123,944
Interest paid	(188,925)	(198,125)
Bond payments	(280,000)	(265,000)
Bond premium	(8,219)	(8,219)
Sale of capital assets	11,950	-
Purchase of capital assets (Net)	(4,187,215)	(2,720,376)
<b>NET CASH FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(4,297,106)</b>	<b>(3,067,776)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Earnings on investments	207,523	252,023
<b>NET CASH FROM INVESTING ACTIVITIES</b>	<b>207,523</b>	<b>252,023</b>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>(666,406)</b>	<b>(55,182)</b>
<b>CASH AND CASH EQUIVALENTS, beginning of year</b>	<b>10,148,027</b>	<b>10,203,209</b>
<b>CASH AND CASH EQUIVALENTS, end of year</b>	<b>\$ 9,481,621</b>	<b>\$ 10,148,027</b>
<b>CASH AND CASH EQUIVALENTS IS COMPRISED OF THE FOLLOWING:</b>		
Current	\$ 8,627,613	\$ 9,569,483
Restricted	854,008	578,544
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>\$ 9,481,621</b>	<b>\$ 10,148,027</b>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES:</b>		
Operating income	\$ 1,633,887	\$ 1,459,127
Adjustments to reconcile operating income to net cash from operating activities:		
Depreciation expense	1,187,273	1,162,134
Changes in assets and liabilities:		
Proportionate Share of Net Pension Liability, Deferred Inflows and Outflows	262,850	168,170
Accounts receivable, net	(65,892)	(80,422)
Inventory	(23,185)	(3,637)
Accounts payable	388,089	43,712
Customer deposits	1,903	4,788
Accrued payroll liabilities	4,096	2,376
Prepays	(4,226)	138
Accrued compensated absences	38,384	4,185
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>\$ 3,423,179</b>	<b>\$ 2,760,571</b>

See accompanying notes to basic financial statements

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**NOTES TO THE BASIC FINANCIAL STATEMENTS**

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**ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT**  
**MULTNOMAH COUNTY, OREGON**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

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**1. REPORTING ENTITY**

Rockwood Water People's Utility District (the PUD), established in June 1990, is a municipal corporation governed by an elected board. The PUD was organized under provisions of Oregon Revised Statutes Chapter 261 for the purpose of providing water service to residents and other users located in East Multnomah County, with approximate boundaries being Sandy Boulevard on the North, Division Street on the South, 133<sup>rd</sup> Avenue on the West and 242<sup>nd</sup> Avenue on the East.

The PUD is the primary, special purpose government responsible for providing water service within its boundaries. As a result, all significant activities have been included in these financial statements. The basic financial statements represent those of a stand-alone government, as there are no component units.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation and Accounting**

The basic financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

For financial reporting purposes, operations are accounted on a flow of economic resources measurement focus. This measurement focus provides that all assets and liabilities associated with operations are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Net Position presents increases (income) and decreases (expenses) in the net position.

The accrual basis of accounting is utilized for financial reporting. Under the accrual basis of accounting, income is recorded when earned and expenses are recorded at the time liabilities are incurred.

**Operating and Non-operating Revenues and Expenses**

Operating revenues and expenses are distinguished from non-operating items. Operating revenues and expenses generally result from providing services in connection with ongoing operations, primarily relating to water sales, service charges and system development charges.

Operating expenses include the cost of personnel, materials and services. All revenues and expenses not meeting these definitions are reported as non-operating income and expenses. Non-exchange transactions, in which the PUD receives value without giving equal value in exchange, include contributions from individuals or organizations.

**Use of Estimates**

The preparation of the basic 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 assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Cash and Cash Equivalents**

Cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of one year or less from the date of acquisition.

**Restricted Assets**

Assets with restricted use are segregated on the Statement of Net Position. Increases in restricted assets result from: transfers of unrestricted funds, earnings on restricted assets and certain system development charges. These assets are restricted for system development charges and debt service. When expenses occur that would apply to either restricted or unrestricted resources, it is the PUD's policy to first utilize the restricted resources.

**ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT**  
**MULTNOMAH COUNTY, OREGON**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Receivables**

Water service receivables are for residential, commercial and industrial sales. Concentrations of credit risk with respect to receivables are limited due to the large number of customers comprising the customer base. Credit losses have been within management's expectations. Billings to customers are prepared on a cycle basis due to the large volume of customers serviced. Unbilled revenue relating to the cycle billing is based on a ratio of weeks metered to sales recorded subsequent to year end. Management has elected to write off all unpaid balances sent to collections.

Receivables are shown net of an allowance for doubtful accounts. The allowance is judgmentally determined by management based on a collectability analysis.

**Inventory**

Inventory of materials is valued at the lower of average cost or market and is charged to operations as used.

**Capital Assets**

Capital assets are stated at cost, which includes material, labor, indirect costs, overhead, and contracted services. Capital assets are defined as assets with an initial cost of more than \$5,000 and an estimated life in excess of one year. Contributed capital assets are recorded at their fair value at date of transfer. Maintenance, repairs and routine replacements are expensed as incurred. Replacements which improve or extend the lives of the assets are capitalized. Upon the sale or disposal of such assets, the accounts are relieved of the related costs and accumulated depreciation, and resulting gains or losses are reflected in operations.

Depreciation is computed using the straight-line method over the estimated useful lives of the assets. Estimated useful lives are as follows:

	<u>Years</u>
Water systems	50
Buildings	40
Building improvements	10-15
Office, shop and meter equipment	5-10
Automotive equipment	6

**Paid Time Off**

Paid time off (PTO) was adopted in May 2008 and put into effect July 1, 2008 combining vacation and sick pay. PTO is vested as earned. Employees earn annual leave based on length of service to the PUD.

**Retirement Plans**

Substantially all of the PUD's employees are participants in the State of Oregon Public Employees Retirement System (PERS). For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about fiduciary net position of PERS and additions to/deductions from PERS's fiduciary net position have been determined on the same basis as they are reported by PERS. 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.

**Budget**

Under ORS 294.316, people's utility districts organized under ORS Chapter 261, which have no ad valorem tax support, are not required to separately prepare and adopt a budget. However, a budget has been prepared and adopted for operational accountability and control purposes on a fund accounting basis.



**ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT**  
**MULTNOMAH COUNTY, OREGON**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Deferred Outflows/Inflows of Resources**

In addition to assets, the Statement of Financial Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time. At June 30, 2020 and 2019, there were deferred outflows representing PERS pension related deferrals reported in the Statements of Net Position.

In addition to liabilities, the Statement of Financial Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. At June 30, 2020 and 2019, there were deferred inflows representing PERS pension related deferrals reported in the Statements of Net Position.

**Fair Value Inputs and Methodologies and Hierarchy**

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset. The classification of securities within the fair value hierarchy is based upon the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

**Level 1** – unadjusted price quotations in active markets/exchanges for identical assets or liabilities that each Fund has the ability to access.

**Level 2** – other observable inputs (including, but not limited to, quoted prices for similar assets or liabilities in markets that are active, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the assets or liabilities (such as interest rates, yield curves, volatilities, loss severities, credit risks and default rates) or other market-corroborated inputs).

**Level 3** – unobservable inputs based on the best information available in the circumstances, to the extent observable inputs are not available (including each Fund's own assumptions used in determining the fair value of investments).

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Accordingly, the degree of judgment exercised in determining fair value is greatest for instruments categorized in Level 3. The inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the fair value hierarchy classification is determined based on the lowest level input that is significant to the fair value measurement in its entirety.

**ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT**  
**MULTNOMAH COUNTY, OREGON**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

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**3. CASH AND INVESTMENTS**

A common cash and investment pool is maintained for all funds. The cash and cash equivalents are as follows:

	<u>2020</u>	<u>2019</u>
Cash on hand	\$ 700	\$ 300
Demand deposits	736,977	589,734
Local Government Investment Pool	8,743,944	9,557,993
Total Cash	<u>\$ 9,481,621</u>	<u>\$ 10,148,027</u>
 <b><u>Financial Statement Presentation</u></b>		
Unrestricted	\$ 8,627,613	\$ 9,569,483
Restricted	854,008	578,544
Total Cash	<u>\$ 9,481,621</u>	<u>\$ 10,148,027</u>

**Deposits with Financial Institutions**

Deposits with financial institutions include bank demand deposits. Oregon Revised Statutes require deposits to be adequately covered by federal depository insurance or deposited at an approved depository as identified by the Treasury.

**Credit Risk – Deposits**

In the case of deposits, this is the risk that in the event of a bank failure, deposits may not be returned. As of June 30, 2020, \$250,000 of the total bank balance of \$565,882 was insured by FDIC. The remainder is covered by the collateral held in a multiple financial institution collateral pool administered by the State of Oregon Treasurer.

**Custodial Credit Risk**

Custodial credit risk is the risk that, in the event of a failure of a counterparty, the PUD will not be able to recover the value of its deposits that are in the possession of an outside party. At June 30, 2020, there was no exposure to custodial credit risk.

**ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT**  
**MULTNOMAH COUNTY, OREGON**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**3. CASH AND INVESTMENTS (CONTINUED)**

**Investments**

The types of investments that may be invested in are restricted by State of Oregon Revised Statutes. Authorized investments include general obligations of the United States government and its agencies, obligations of the States of Oregon, California, Idaho and Washington, that have a rating of AA or better, A-1 rated commercial paper and banker's acceptances, Aa rated corporate bonds, time deposits, repurchase agreements and the Oregon State Treasurer's Local Government Investment Pool.

Investments in the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered with the U.S. Securities and Exchange Commission as an investment company. Fair value of the LGIP is calculated at the same value as the number of pool shares owned. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The portfolio guidelines permit securities lending transactions as well as investments in repurchase agreements and reverse repurchase agreements. The fund's compliance with all portfolio guidelines can be found in their annual report when issued. The LGIP seeks to exchange shares at \$1.00 per share; an investment in the LGIP is neither insured nor guaranteed by the FDIC or any other government agency. Although the LGIP seeks to maintain the value of share investments at \$1.00 per share, it is possible to lose money by investing in the pool. We intend to measure these investments at book value since it approximates fair value. The pool is comprised of a variety of investments. These investments are characterized as a level 2 fair value measurement in the Oregon Short Term Fund's audited financial report. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized. The audited financial reports of the Oregon Short Term Fund can be found here:

[http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-\(OSTF\).aspx](http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-(OSTF).aspx)

If the link has expired please contact the Oregon Short Term Fund directly.

Investment Type	Fair Value	Investment Maturities (in months)		
		Less than 3	3-17	18-59
Local Government Investment Pool (LGIP)	\$ 8,743,944	\$ 8,743,944	\$ -	\$ -
Total	\$ 8,743,944	\$ 8,743,944	\$ -	\$ -

**Interest Rate Risk - Investments**

Oregon Revised Statutes require investments not to exceed a maturity of 18 months, except when the local government has adopted a written investment policy that was submitted to and reviewed by the OSTFB. Cash not expected to be used within thirty days is invested in the Local Government Investment Pool which manages investment rate risk. There are no investments that have a maturity date beyond 3 months.

**Credit Risk- Investments**

The State of Oregon Treasurer's LGIP is not rated.

**4. ACCOUNTS RECEIVABLE – WATER SERVICE**

The water service receivables of \$1,639,486 and \$1,556,645 at June 30, 2020 and 2019 respectively, include estimates of approximately \$790,000 and \$790,000, respectively, of water sales that have been earned but not yet billed as of those dates. Of these amounts, none are considered over 90 days past due for the year ended June 30, 2020. Allowance for doubtful accounts at June 30, 2020 and 2019 were \$30,000 and \$30,000 respectively.

**ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT**  
**MULTNOMAH COUNTY, OREGON**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**5. CAPITAL ASSETS**

Changes in capital assets for the year ended June 30, 2020 are summarized below:

	Balance July 1, 2019	Adjustments	Additions	Deletions	Balance June 30, 2020
Capital assets not being depreciated:					
Land and improvements	\$ 3,360,239	\$ -	\$ -	\$ (11,362)	\$ 3,348,877
Construction in progress	219,828	(1,232,505)	3,634,675		2,621,998
Total capital assets not being depreciated	3,580,067	(1,232,505)	3,634,675	(11,362)	5,970,875
Capital assets being depreciated:					
Buildings/improvements	2,187,905	-	-	-	2,187,905
Water system	54,997,155	1,232,505	255,176	-	56,484,836
Automotive equipment	1,365,753	-	224,108	(80,755)	1,509,106
Shop equipment	189,069	-	5,414	-	194,483
Office equipment	564,555	-	20,960	-	585,515
Meter equipment	110,391	-	58,244	-	168,635
Total capital assets being depreciated	59,414,828	1,232,505	563,902	(80,755)	61,130,480
Accumulated Depreciation:					
Buildings/improvements	(1,225,225)	-	(35,025)	-	(1,260,250)
Water system	(20,853,965)	-	(1,078,080)	-	(21,932,045)
Automotive equipment	(1,161,460)	-	(37,253)	80,755	(1,117,958)
Shop equipment	(179,335)	-	(2,607)	-	(181,942)
Office equipment	(371,889)	-	(30,960)	-	(402,849)
Meter equipment	(58,542)	-	(3,348)	-	(61,890)
Total accumulated depreciation	(23,850,416)	-	(1,187,273)	80,755	(24,956,934)
Total capital assets being depreciated, net	35,564,412				36,173,546
Total capital assets, net	\$ 39,144,479				\$ 42,144,421

Vehicles with a book value of \$0 was sold during the year for \$11,950 resulting in a gain of \$11,950 which is recognized in the Statement of Revenues, Expenses, and Changes in Net Position.

A parcel of District's land was sold to City of Gresham during FY2020. The District sold the parcel of land at the original cost, and did not experience any gain or loss.

**ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT**  
**MULTNOMAH COUNTY, OREGON**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**5. CAPITAL ASSETS (CONTINUED)**

Changes in capital assets for the year ended June 30, 2019 are summarized below:

	Balance July 1, 2018	Adjustments	Additions	Deletions	Balance June 30, 2019
Capital assets not being depreciated:					
Land and improvements	\$ 2,191,191	\$ -	\$ 1,169,048	\$ -	\$ 3,360,239
Construction in progress	305,256	(1,243,803)	1,158,375	-	219,828
Total capital assets not being depreciated	2,496,447	(1,243,803)	2,327,423	-	3,580,067
Capital assets being depreciated:					
Buildings/improvements	2,178,630	-	9,275	-	2,187,905
Water system	53,523,519	1,243,803	229,833	-	54,997,155
Automotive equipment	1,246,381	-	119,372	-	1,365,753
Shop equipment	189,069	-	-	-	189,069
Office equipment	540,400	-	24,155	-	564,555
Meter equipment	100,074	-	10,317	-	110,391
Total capital assets being depreciated	57,778,073	1,243,803	392,952	-	59,414,828
Accumulated Depreciation:					
Buildings/improvements	(1,185,323)	-	(39,902)	-	(1,225,225)
Water system	(19,801,000)	-	(1,052,965)	-	(20,853,965)
Automotive equipment	(1,131,219)	-	(30,241)	-	(1,161,460)
Shop equipment	(175,229)	-	(4,106)	-	(179,335)
Office equipment	(340,865)	-	(31,024)	-	(371,889)
Meter equipment	(54,646)	-	(3,896)	-	(58,542)
Total accumulated depreciation	(22,688,282)	-	(1,162,134)	-	(23,850,416)
Total capital assets being depreciated, net	35,089,791				35,564,412
Total capital assets, net	<u>\$ 37,586,238</u>				<u>\$ 39,144,479</u>

**ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT**  
**MULTNOMAH COUNTY, OREGON**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**6. LONG-TERM OBLIGATIONS**

Water Revenue Obligations, Series 1999 were issued at an original amount of \$5,610,000. This debt was paid off in August 2011 with Water Revenue Obligations, Series 2011. The 2011 Series was originally issued in the amount of \$6,375,000 at a rate of 2.00%-4.25%, and with a premium of \$164,370. The bonds will be paid off in 2032.

Changes in long-term debt for the year ended June 30, 2020 was as follows:

	Balance 7/1/2019	Issued	Matured and Redeemed	Balance 6/30/2020	Due Within One Year
<b>Bonds Payable</b>					
Revenue Bonds	\$ 4,655,000	\$ -	\$ 280,000	\$ 4,375,000	\$ 285,000
Total Bonds	4,655,000	-	280,000	4,375,000	285,000
<b>Premium Related to Bond</b>					
Bond Premium	106,837	-	8,219	98,618	8,218
Total	<u>\$ 4,761,837</u>	<u>\$ -</u>	<u>\$ 288,219</u>	<u>\$ 4,473,618</u>	<u>\$ 293,218</u>

Amounts due on the 2011 issue are as follows:

Year Ending June 30,	Revenue Bonds	Bond Interest (2.00 – 4.25%)
2021	285,000	178,000
2022	300,000	166,300
2023	310,000	154,100
2024	325,000	140,994
2025	340,000	126,863
2026-30	1,925,000	400,881
2031-32	890,000	38,250
Total	<u>\$ 4,375,000</u>	<u>\$ 1,205,388</u>

The Water Revenue Obligation Series 2011 Agreement requires the net revenues in each fiscal year to equal 1.25 times the annual debt service due in that fiscal year on outstanding obligations. For the years ended June 30, 2020, 2019, and 2018, the PUD was in compliance with this requirement.

**ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT**  
**MULTNOMAH COUNTY, OREGON**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

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**6. LONG-TERM OBLIGATIONS (CONTINUED)**

The calculation for the years ended June 30, 2020 through 2018, were as follows:

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Principal Payments	\$ 280,000	\$ 265,000	\$ 255,000
Interest Payments	<u>188,925</u>	<u>198,125</u>	<u>206,450</u>
Total Payments	468,925	463,125	461,450
Rate	<u>1.25</u>	<u>1.25</u>	<u>1.25</u>
Requirement	<u>\$ 586,156</u>	<u>\$ 578,906</u>	<u>\$ 576,813</u>
Net Revenues	<u>\$ 3,028,683</u>	<u>\$ 2,873,284</u>	<u>\$ 2,779,516</u>

For purposes of the calculation above, net revenues are defined as follows: operating revenues, plus interest income, minus operating expenses (excluding depreciation).

**7. ACCRUED COMPENSATED ABSENCES**

Accrued Compensated Absences amount to \$208,173 and \$169,789 at June 30, 2020 and 2019, respectively.

**8. CUSTOMER DEPOSITS**

Customer Deposits amount to \$48,131 and \$46,228 at June 30, 2020 and 2019, respectively. Customer Deposits are required of a user or former user if water service was terminated for violation of PUD policy or after the PUD has issued three termination notices in any twelve month period. These deposits normally are refunded after customers close their account. Customers who have established an excellent payment history of no late notices during a twelve month period receive a credit applied to their account.

**9. OTHER INFORMATION**

**Major Customer**

Sales to one customer accounted for approximately 11.27% and 11.96% of operating revenue for the years ended June 30, 2020 and 2019, respectively.

**Major Supplier**

In 2006 a contract was entered into with the City of Portland for the purchase of water through the year 2026. For the years ended June 30, 2020 and 2019, the cost of water purchased under this contract with the City of Portland was \$3,167,838 and \$2,785,902, respectively.

**Commitments**

At June 30, 2020, there were no material construction contract commitments.

**Risk Management**

There is exposure to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Commercial insurance is purchased to minimize its exposure to these risks. Settled claims have not exceeded this commercial coverage for any of the past three fiscal years.

**ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT**  
**MULTNOMAH COUNTY, OREGON**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

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**10. DEFINED BENEFIT PENSION PLAN**

Plan Description – The Oregon Public Employees Retirement System (PERS) consists of a single cost-sharing multiple-employer defined benefit plan. All benefits of the system are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Oregon PERS produces an independently audited Comprehensive Annual Financial Report which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2019-CAFR.pdf>

If the link is expired please contact Oregon PERS for this information.

- a. **PERS Pension (Chapter 238).** The ORS Chapter 238 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.
  - i. **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 (2.0 percent for police and fire employees, and 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 benefits 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 (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier 1 general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier 2 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.
  - ii. **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 contributions are met:
    - member was employed by PERS employer at the time of death,
    - member died within 120 days after termination of PERS covered employment,
    - member died as a result of injury sustained while employed in a PERS-covered job, or
    - member was on an official leave of absence from a PERS-covered job at the time of death.
  - iii. **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 (including PERS judge members) 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 (55 for police and fire members) when determining the monthly benefit.
  - iv. **Benefit Changes After Retirement.** Members may choose to continue participation in their variable account after retiring and may experience annual benefit fluctuations due to changes in the fair value of the underlying global equity investments of that account. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes (COLA). The COLA is capped at 2.0 percent.



**ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT**  
**MULTNOMAH COUNTY, OREGON**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

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**10. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

- b. **OPSRP Pension Program (OPSRP DB).** The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003.
- i. **Pension Benefits.** 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:  
*Police and fire:* 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.  
*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 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.
  - ii. **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. The surviving spouse may elect to delay payment of the death benefit, but payment must commence no later than December 31 of the calendar year in which the member would have reached 70½ years.
  - iii. **Disability Benefits.** A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.

**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. The 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, 2017 actuarial valuation, which became effective July 1, 2019. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Employer contributions for the year ended June 30, 2020 were \$358,830, excluding amounts to fund employer specific liabilities. In addition, approximately \$117,533 in employee contributions were paid or picked up by the District in 2019 - 2020.

**Pension Asset or Liability** – At June 30, 2020, the District reported a net pension liability of \$2,742,196 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2017. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. As of the measurement dates of June 30, 2019 and 2018, the District's proportion was .016 percent and .017 percent, respectively. Pension expense for the year ended June 30, 2020 was \$262,850.

The rates in effect for the year ended June 30, 2020 were:

- (1) Tier 1/Tier 2 – 22.65%
- (2) OPSRP general services – 16.76%

**ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT**  
**MULTNOMAH COUNTY, OREGON**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**10. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 151,224	\$ -
Changes in assumptions	372,010	-
Net difference between projected and actual earnings on pension plan investments	-	77,738
Net changes in proportionate share	78,665	156,150
Differences between District contributions and proportionate share of contributions	9,801	22,442
Subtotal - Amortized Deferrals (below)	611,700	256,330
District contributions subsequent to measurement date	358,830	-
Deferred outflow (inflow) of resources	<u>\$ 970,530</u>	<u>\$ 256,330</u>

The amount of contributions subsequent to the measurement date will be included as a reduction of the net pension liability in the fiscal year ended June 30, 2021.

Subtotal amounts related to pension as deferred outflows of resources, \$611,700, and deferred inflows of resources, (\$256,330), net to \$355,370 and will be recognized in pension expense as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2021	\$ 205,915
2022	17,159
2023	83,297
2024	48,535
2025	464
Thereafter	-
Total	<u>\$ 355,370</u>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020. Oregon PERS produces an independently audited CAFR which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2019-CAFR.pdf>

**Actuarial Valuations** – The employer contribution rates effective July 1, 2019 through June 30, 2021, were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (estimated amount necessary to finance benefits earned by employees during the current service year), (2) an amount for the amortization unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial liabilities being amortized over 20 years.

**ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT**  
**MULTNOMAH COUNTY, OREGON**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**10. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an actuarially determined amount for funding a disability benefit component, and (c) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years.

**Actuarial Methods and Assumptions:**

Valuation date	December 31, 2017 rolled forward to June 30, 2019
Experience Study Report	2016, Published July 26, 2017
Actuarial cost method	Entry Age Normal
Amortization method	Amortized as a level percentage of payroll as layered amortization bases over a closed period; Tier One/Tier Two UAL is amortized over 20 years and OPSRP pension UAL is amortized over 16 years
Asset valuation method	Market value of assets
Inflation rate	2.50 percent
Investment rate of return	7.20 percent
Discount rate	7.20 percent
Projected salary increase	3.50 percent
Cost of Living Adjustment	Blend of 2% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision, blend based on service
Mortality	Healthy retirees and beneficiaries: RP-2014 Health annuitant, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation. Active members: RP-2014 Employees, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation. Disabled retirees: RP-2014 Disabled retirees, sex-distinct, generational with Unisex, Social Security Data Scale.

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts 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 method and assumptions shown are based on the 2016 Experience Study which is reviewed for the four-year period ending December 31, 2016.

**ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT**  
**MULTNOMAH COUNTY, OREGON**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**10. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**Assumed Asset Allocation:**

<b>Asset Class/Strategy</b>	<b>Low Range</b>	<b>High Range</b>	<b>OIC Target</b>
Debt Securities	15.0%	25.0%	20.0%
Public Equity	32.5%	42.5%	37.5%
Real Estate	9.5%	15.5%	12.5%
Private Equity	14.0%	21.0%	17.5%
Alternative Investments	0.0%	12.5%	12.5%
Opportunity Portfolio	0.0%	3.0%	0.0%

*(Source: June 30, 2019 PERS CAFR; p. 100)*

**Long-Term Expected Rate of Return:**

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2017 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. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. 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.

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Compound Annual (Geometric) Return</b>
Core Fixed Income	8.00%	3.49%
Short-Term Bonds	8.00%	3.38%
Bank/Leveraged Loans	3.00%	5.09%
High Yield Bonds	1.00%	6.45%
Large/Mid Cap US Equities	15.75%	6.30%
Small Cap US Equities	1.31%	6.69%
Micro Cap US Equities	1.31%	6.80%
Developed Foreign Equities	13.13%	6.71%
Emerging Market Equities	4.13%	7.45%
Non-US Small Cap Equities	1.88%	7.01%
Private Equity	17.50%	7.82%
Real Estate (Property)	10.00%	5.51%
Real Estate (REITS)	2.50%	6.37%
Hedge Fund of Funds - Diversified	2.50%	4.09%
Hedge Fund - Event-driven	0.63%	5.86%
Timber	1.88%	5.62%
Farmland	1.88%	6.15%
Infrastructure	3.75%	6.60%
Commodities	1.88%	3.84%
<i>Assumed Inflation - Mean</i>		2.50%

*(Source: June 30, 2019 PERS CAFR; p. 74)*

**ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT**  
**MULTNOMAH COUNTY, OREGON**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

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**10. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**Discount Rate** – The discount rate used to measure the total pension liability as of the measurement dates of June 30, 2019 and 2018 was 7.20 percent for both years, for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from the 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 District's proportionate share of the net pension liability to changes in the discount rate – The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.20 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate.

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
District's proportionate share of the net pension liability	\$ 4,391,384	\$ 2,742,196	\$ 1,362,083

**Changes Subsequent to the Measurement Date**

As described above, GASB 67 and GASB 68 require the Total Pension Liability to be determined based on the benefit terms in effect at the Measurement Date. Any changes to benefit terms that occurs after that date are reflected in amounts reported for the subsequent Measurement Date. However, Paragraph 80f of GASB 68 requires employers to briefly describe any changes between the Measurement Date and the employer's reporting date that are expected to have a significant effect on the employer's share of the collective Net Pension Liability, along with an estimate of the resulting change, if available.

There are no changes subsequent to the June 30, 2019 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

**OPSRP Individual Account Program (OPSRP IAP)**

*Plan Description:*

Employees of the District are provided with pensions through OPERS. All the benefits of OPERS are established by the Oregon legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003. Chapter 238A created the Oregon Public Service Retirement Plan (OPSRP), which consists of the Defined Benefit Pension Program and the Individual Account Program (IAP). Membership includes public employees hired on or after August 29, 2003. PERS members retain their existing defined benefit plan accounts, but member contributions are deposited into the member's IAP account. OPSRP is part of OPERS, and is administered by the OPERS Board.

**ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT**  
**MULTNOMAH COUNTY, OREGON**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

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**10. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

***Pension Benefits:***

Participants in OPERS defined benefit pension plans also participate in their defined contribution plan. 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 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.

***Contributions:***

Employees of the District pay six (6) percent of their covered payroll. The District did not make any optional contributions to member IAP accounts for the year ended June 30, 2020.

Additional disclosures related to Oregon PERS not applicable to specific employers are available online, or by contacting PERS at the following address: PO Box 23700 Tigard, OR 97281-3700.

<http://www.oregon.gov/pers/EMP/Pages/GASB.aspx>

**11. OTHER POST EMPLOYMENT BENEFIT PLANS - RHIA**

***Plan Description:***

As a member of Oregon Public Employees Retirement System (OPERS) the District contributes to the Retirement Health Insurance Account (RHIA) for each of its eligible employees. RHIA is a cost-sharing multiple-employer defined benefit other postemployment benefit plan administered by OPERS. RHIA pays a monthly contribution toward the cost of Medicare companion health insurance premiums of eligible retirees. Oregon Revised Statute (ORS) 238.420 established this trust fund. Authority to establish and amend the benefit provisions of RHIA reside with the Oregon Legislature. The plan is closed to new entrants after January 1, 2004. OPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Oregon Public Employees Retirement System, PO Box 23700, Tigard, OR 97281-3700.

***Funding Policy:***

Because RHIA was created by enabling legislation (ORS 238.420), contribution requirements of the plan members and the participating employers were established and may be amended only by the Oregon Legislature. ORS require that an amount equal to \$60 dollars or the total monthly cost of Medicare companion health insurance premiums coverage, whichever is less, shall be paid from the Retirement Health Insurance Account established by the employer, and any monthly cost in excess of \$60 dollars shall be paid by the eligible retired member in the manner provided in ORS 238.410. To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in OPERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in OPERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in an OPERS-sponsored health plan. A surviving spouse or dependent of a deceased OPERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she (1) is receiving a retirement benefit or allowance from OPERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

**ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT**  
**MULTNOMAH COUNTY, OREGON**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**11. OTHER POST EMPLOYMENT BENEFIT PLANS – RHIA (CONTINUED)**

Participating employers are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the District currently contributes 0.06% of annual covered OPERF payroll and 0.00% of OPSRP payroll under a contractual requirement in effect until June 30, 2021. Consistent with GASB Statement 75, the OPERS Board of Trustees sets the employer contribution rates as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined. The basis for the employer's portion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the plan with the total actual contributions made in the fiscal year of all employers. The District's contributions to RHIA for the year ended June 30, 2020 were not considered material to the basic financial statements by management.

At June 30, 2020, the District's net OPEB liability/(asset) and deferred inflows and outflows for RHIA were not considered material to the basic financial statements by management and were not accrued in the government wide statements.

**12. RENTAL REVENUE**

Property at 19601 Northeast Halsey, Portland, Oregon is leased to New Cingular Wireless PCS, LLC for \$4,140 a month ending in March 2022. Two other residential properties located at 335 NE141st Ave and 718 NE 202<sup>nd</sup> Ave in Portland are leased month-to-month. Total rental revenue received from all properties totaled \$80,725, for the year ended June 30, 2020.

Future minimum rent receipts are scheduled as follows:

<u>Future minimum lease receipts:</u>	
2020-21	49,680
2021-22	33,120
Future minimum lease receipts	<u>82,800</u>

**13. INTERFUND TRANSFERS**

The composition of interfund transfers is as follows:

<u>Fund</u>	<u>Transfers Out</u>	<u>Transfers In</u>
General Fund	\$ 648,925	\$ 165,000
System Development	100,000	-
Debt Reserve	468,925	468,925
Debt Service	-	468,925
Ground Water Production	65,000	180,000
Total Funds	<u>\$ 1,282,850</u>	<u>\$ 1,282,850</u>

Operating transfers between funds were made to fund the various programs and activities.

**14. COMMITMENT AND CONTINGENCIES**

The COVID-19 outbreak in the United States has caused substantial disruption to business and local governments due to mandated and voluntary suspension of operations and stay at home orders. There is considerable uncertainty around the duration of the outbreak and the long-term impact to the overall economy. However, the District expects the reduction of economic activity to negatively impact funds received.

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**REQUIRED SUPPLEMENTARY INFORMATION**

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ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT  
MULTNOMAH COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

At June 30, 2020

PERS

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (NPL)	(c) Employer's covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2020	0.016 %	\$ 2,742,196	\$ 1,817,367	150.9 %	80.2 %
2019	0.017	2,533,708	1,701,145	148.9	82.1
2018	0.016	2,090,480	1,599,587	130.7	83.1
2017	0.015	2,319,842	1,404,322	165.2	80.5
2016	0.020	1,132,051	1,159,286	97.7	91.9
2015	0.022	(500,608)	1,192,186	(42.0)	103.6
2014	0.022	1,127,038	1,312,797	85.9	92.0

The amounts presented for each fiscal year were actuarially determined at 12/31 and rolled forward to the measurement date of 6/30 for each year presented.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

SCHEDULE OF CONTRIBUTIONS

	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2020	\$ 358,830	\$ 358,830	\$ -	\$ 1,980,503	18.1 %
2019	265,091	265,091	-	1,817,367	14.6
2018	234,636	234,636	-	1,701,145	13.8
2017	186,333	186,333	-	1,599,587	11.6
2016	164,102	164,102	-	1,404,322	11.7
2015	118,407	118,407	-	1,159,286	10.2
2014	124,062	124,062	-	1,192,186	10.4

The amounts presented for each fiscal year were actuarially determined at 12/31 and rolled forward to the measurement date of 6/30 for each year presented.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

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**ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT**  
Multnomah County, Oregon  
**YEARS ENDED JUNE 30, 2020 AND 2019**

**Description of Budgetary Funds**

**General Fund**

This fund accounts for all financial resources and expenditures, except those required to be accounted for in another fund. The fund's principal sources of revenue are water sales and related charges and transfers from other funds.

**System Development Fund - Reimbursement**

This fund accounts for the resources designated for water distribution system extensions and improvements. The principal revenue source is system development charges.

**System Development Fund - Improvement**

This fund accounts for the resources designated for water distribution system extensions and improvements that expand the capacity of the water system. The principal revenue source is system development charges.

**Debt Reserve Fund**

This fund provides funding for the Debt Service Fund. The fund accumulates enough cash to meet current debt service obligations plus one year's reserve. The principal sources of revenue are earnings on investments and transfers from the General Fund.

**Debt Service Fund**

This fund accounts for the payment of principal and interest of the revenue bonds. The principal revenue source is transfers from the Debt Reserve Fund.

**Groundwater Production Fund**

This fund accounts for costs associated with producing and pumping groundwater. The principal sources of revenue are ground water fees and transfers from the General Fund and from the City of Gresham equally.

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## **SUPPLEMENTARY INFORMATION**

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**ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT**

Multnomah County, Oregon

**GENERAL FUND****SCHEDULE OF REVENUES, EXPENDITURES, OTHER FINANCING  
SOURCES (USES) AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (BUDGETARY BASIS)****YEAR ENDED JUNE 30, 2020**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES:</b>				
Water sales	\$ 9,041,182	\$ 9,041,182	\$ 8,865,870	\$ (175,312)
Gresham utility tax	320,000	320,000	302,289	(17,711)
Portland utility tax	140,500	140,500	157,893	17,393
Fairview utility tax	10,000	10,000	10,330	330
Service installations	120,000	120,000	343,614	223,614
Subdivision project income	40,000	40,000	61,394	21,394
Other service income	140,000	140,000	133,948	(6,052)
Late Fees	200,000	200,000	257,897	57,897
Backflow charges	30,000	30,000	33,939	3,939
Set-up fees	30,000	30,000	23,378	(6,622)
Rental income	65,880	65,880	80,725	14,845
Interest income	200,000	200,000	173,818	(26,182)
Scrap metal sales	10,000	10,000	7,048	(2,952)
Miscellaneous income	1,046,500	1,046,500	398,437	(648,063)
<b>TOTAL REVENUES</b>	<b>11,394,062</b>	<b>11,394,062</b>	<b>10,850,580</b>	<b>(543,482)</b>
<b>EXPENDITURES:</b>				
Personal services:				
Salaries/wages	1,910,283	1,910,283	1,870,049	40,234
Overtime	17,500	17,500	14,458	3,042
Other	77,216	77,216	68,467	8,749
Employee Bonus	16,000	16,000	-	16,000
Payroll taxes/benefits	1,119,089	1,119,089	1,121,413	(2,324)
<b>Total personal services</b>	<b>3,140,088</b>	<b>3,140,088 (1)</b>	<b>3,074,387</b>	<b>65,701</b>
Materials and services:				
Water purchases	3,170,484	3,170,484	3,167,838	2,646
Professional services	224,330	224,330	139,560	84,770
Utilities	60,300	60,300	64,607	(4,307)
Postage and office supplies	73,800	73,800	73,614	186
Conservation and customer relations	69,950	69,950	21,846	48,104
Elections/legal advertising	3,500	3,500	2,631	869
Insurance	85,000	85,000	74,039	10,961
Safety gear and equipment	23,000	23,000	25,052	(2,052)
Training and education	31,500	31,500	19,365	12,135
Dues/licenses/subscriptions	87,220	87,220	87,040	180
Maintenance - other	100,620	100,620	71,965	28,655
Utility operating supplies	363,800	363,800	334,205	29,595
Maintenance - water system	62,500	62,500	52,820	9,680
Water testing/EPA requirements	29,000	29,000	43,262	(14,262)
Telemetry	21,700	21,700	13,890	7,810
Board meeting fees/Director's expense	36,000	36,000	12,518	23,482
General office expense	62,400	62,400	46,724	15,676
Manager's expense	3,000	3,000	7,404	(4,404)
Bad Debt Expense	35,000	35,000	18,856	16,144

(Continued on page 24)

(1) Control Level

**ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT**  
Multnomah County, Oregon

**GENERAL FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, OTHER FINANCING  
SOURCES (USES) AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (BUDGETARY BASIS) (Continued)**

**YEAR ENDED JUNE 30, 2020**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>EXPENDITURES (Continued):</b>				
Material and services (Continued):				
Gresham utility tax	320,000	320,000	316,603	3,397
Portland utility tax	140,500	140,500	143,245	(2,745)
Fairview utility tax	10,000	10,000	10,023	(23)
Customer assistance	35,000	35,000	22,115	12,885
Taxes and assessments	3,100	3,100	10,256	(7,156)
Total materials and services	5,051,704	5,051,704 (1)	4,779,478	272,226
Capital outlay:				
Water system	5,291,920	5,291,920	3,456,947	1,834,973
Meters	83,000	83,000	140,648	(57,648)
Equipment	216,020	216,020	250,482	(34,462)
Buildings	10,000	10,000	-	10,000
Land	400,000	400,000	-	400,000
Total capital outlay	6,000,940	6,000,940 (1)	3,848,077	1,752,863
Operating contingencies	1,350,000	1,350,000 (1)	-	1,350,000
<b>TOTAL EXPENDITURES</b>	<b>15,542,732</b>	<b>15,542,732</b>	<b>11,701,942</b>	<b>3,840,790</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(4,148,670)</b>	<b>(4,148,670)</b>	<b>(851,362)</b>	<b>3,297,308</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Sale of fixed assets	381,500	381,500	23,312	(358,188)
Transfers to other funds	(648,925)	(648,925) (1)	(648,925)	-
Transfers from other funds	165,000	165,000	165,000	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(102,425)</b>	<b>(102,425)</b>	<b>(460,613)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(4,251,095)</b>	<b>(4,251,095)</b>	<b>(1,311,975)</b>	<b>2,939,120</b>
<b>BEGINNING FUND BALANCE</b>	<b>9,586,957</b>	<b>9,586,957</b>	<b>10,112,442</b>	<b>525,485</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 5,335,862</b>	<b>\$ 5,335,862</b>	<b>\$ 8,800,467</b>	<b>\$ 3,464,605</b>

(Continued from page 23)

(1) Control Level

**ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT**

Multnomah County, Oregon

**SYSTEM DEVELOPMENT FUND - REIMBURSEMENT**

**SCHEDULE OF REVENUES, OTHER FINANCING SOURCES (USES)  
AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL (BUDGETARY BASIS)**

**YEAR ENDED JUNE 30, 2020**

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES:</b>			
System development charges	\$ 75,000	\$ 305,019	\$ 230,019
Interest earned	<u>10,000</u>	<u>18,252</u>	<u>8,252</u>
<b>TOTAL REVENUES</b>	<u>85,000</u>	<u>323,271</u>	<u>238,271</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers to other funds	<u>(100,000) (1)</u>	<u>(100,000)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(15,000)</u>	<u>223,271</u>	<u>238,271</u>
<b>BEGINNING FUND BALANCE</b>	<u>473,792</u>	<u>512,492</u>	<u>38,700</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 458,792</u>	<u>735,763</u>	<u>\$ 276,971</u>

(1) Control Level

**ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT**  
Multnomah County, Oregon

**SYSTEM DEVELOPMENT FUND - IMPROVEMENT**

**SCHEDULE OF REVENUES, OTHER FINANCING SOURCES (USES)  
AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL (BUDGETARY BASIS)**

**YEAR ENDED JUNE 30, 2020**

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES:</b>			
System development charges	\$ 12,500	\$ 50,284	\$ 37,784
Interest earned	<u>750</u>	<u>1,910</u>	<u>1,160</u>
 <b>TOTAL REVENUES</b>	 <u>13,250</u>	 <u>52,194</u>	 <u>38,944</u>
 <b>NET CHANGE IN FUND BALANCE</b>	 13,250	 52,194	 38,944
 <b>BEGINNING FUND BALANCE</b>	 <u>61,347</u>	 <u>66,052</u>	 <u>4,705</u>
 <b>ENDING FUND BALANCE</b>	 <u>\$ 74,597</u>	 <u>\$ 118,246</u>	 <u>\$ 43,649</u>

(1) Control Level

**ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT**

Multnomah County, Oregon

**DEBT RESERVE FUND****SCHEDULE OF REVENUES, OTHER FINANCING SOURCES  
(USES) AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (BUDGETARY BASIS)****YEAR ENDED JUNE 30, 2020**

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES:</b>			
Interest earned	\$ 9,000	\$ 11,767	\$ 2,767
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers to other funds	(468,925) (1)	(468,925)	-
Transfers from other funds	468,925	468,925	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	9,000	11,767	2,767
<b>BEGINNING FUND BALANCE</b>	532,991	537,563	4,572
<b>ENDING FUND BALANCE</b>	\$ 541,991	\$ 549,330	\$ 7,339

(1) Control Level

**ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT**  
Multnomah County, Oregon

**DEBT SERVICE FUND**

**SCHEDULE OF EXPENDITURES, OTHER FINANCING  
SOURCES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (BUDGETARY BASIS)**

**YEAR ENDED JUNE 30, 2020**

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>EXPENDITURES:</b>			
Bond principal	\$ 280,000	\$ 280,000	\$ -
Interest	188,925	188,925	-
<b>TOTAL EXPENDITURES</b>	468,925 (1)	468,925	-
<b>OTHER FINANCING SOURCES:</b>			
Transfer from other funds	468,925	468,925	-
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-
<b>BEGINNING FUND BALANCE</b>	-	-	-
<b>ENDING FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(1) Control Level

**ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT**  
Multnomah County, Oregon

**GROUND WATER PRODUCTION**

**SCHEDULE OF REVENUES, EXPENDITURES, OTHER FINANCING  
SOURCES (USES) AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (BUDGETARY BASIS)**

**YEAR ENDED JUNE 30, 2020**

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES:</b>			
Ground Water Fees	\$ 180,000	\$ 180,000	\$ -
Interest Earned	3,000	1,776	(1,224)
	-		
<b>TOTAL REVENUES</b>	<u>183,000</u>	<u>181,776</u>	<u>(1,224)</u>
<b>EXPENDITURES:</b>			
Equipment Maintenance	125,000	11,284	113,716
Operating Supplies	25,000	7,170	17,830
Wellhead Protection	70,000	70,000	-
Water Testing	5,000	5,486	(486)
Reservoir Maintenance	5,000	-	5,000
Pumping	200,000	145,282	54,718
	-		
<b>TOTAL EXPENDITURES</b>	<u>430,000 (1)</u>	<u>239,222</u>	<u>190,778</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	(247,000)	(57,446)	189,554
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfer to other funds	(65,000) (1)	(65,000)	-
Transfer from other funds	180,000	180,000	-
	-		
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>115,000</u>	<u>115,000</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(132,000)	57,554	189,554
<b>BEGINNING FUND BALANCE</b>	<u>240,531</u>	<u>225,295</u>	<u>(15,236)</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 108,531</u>	<u>\$ 282,849</u>	<u>\$ 174,318</u>

(1) Control Level

**ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT**

Multnomah County, Oregon

**RECONCILIATION OF BUDGETARY REVENUES  
AND EXPENDITURES TO CHANGE IN NET POSITION****YEAR ENDED JUNE 30, 2020**

	Revenues	Expenditures	Net change in Fund Balance
General Fund	\$ 11,038,892	\$ 12,350,867	\$ (1,311,975)
System Development Fund - Reimbursement	323,271	100,000	223,271
System Development Fund - Improvement	52,194	-	52,194
Debt Reserve Fund	480,692	468,925	11,767
Debt Service Fund	468,925	468,925	-
Ground Water Protection	361,776	304,222	57,554
			(967,189)

**ADD (DEDUCT) ITEMS TO RECONCILE TO  
AN ENTITY-WIDE REPORTING BASIS:**

Capital outlay expenditures capitalized	3,848,077
Personal services expenditures capitalized	137,203
Materials and services expenditures capitalized	213,297
Depreciation	(1,187,273)
Disposal of and adjustments to capital assets	(11,362)
Principal payments on revenue bonds	280,000
Bond Premium	8,219
Accrued compensated absences	(38,384)
GASB 68 Pension Revenue (Expense)	(262,850)
Interest payable	3,918
Change in net position	\$ 2,023,656

**YEAR ENDED JUNE 30, 2019**

	Revenues	Expenditures	Revenues over (under) expenditures
General Fund	\$ 10,156,085	\$ 10,197,218	\$ (41,133)
System Development Fund - Reimbursement	123,700	100,000	23,700
System Development Fund - Improvement	17,955	-	17,955
Debt Reserve Fund	476,697	463,125	13,572
Debt Service Fund	463,125	463,125	-
Ground Water Protection	365,988	402,219	(36,231)
			(22,137)

**ADD (DEDUCT) ITEMS TO RECONCILE TO  
AN ENTITY-WIDE REPORTING BASIS:**

Capital outlay expenditures capitalized	2,441,816
Personal services expenditures capitalized	106,962
Materials and services expenditures capitalized	171,598
Depreciation	(1,162,134)
Principal payments on revenue bonds	265,000
Bond Premium	8,219
Accrued compensated absences	(4,186)
GASB 68 Pension Revenue (Expense)	(168,169)
Interest payable	2,982
Change in net position	\$ 1,639,951



**ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT**

Multnomah County, Oregon

**RECONCILIATION OF BUDGETARY FUND  
BALANCES TO NET POSITION**

**June 30, 2020**

**ENDING FUND BALANCES - BUDGETARY BASIS:**

General Fund	\$ 8,800,467
System Development Fund - Reimbursement	735,763
System Development Fund - Improvement	118,246
Debt Reserve Fund	549,330
Debt Service Fund	-
Ground Water Protection	282,849

Total fund balance - budgetary basis 10,486,655

**ADD (DEDUCT) ITEMS TO RECONCILE TO  
GAAP NET POSITION**

Bonds payable	(4,375,000)
Bond premium	(98,618)
Net capital assets	42,144,421
Proportionate Share of Net Pension Liability	(2,742,196)
Deferred Outflows	970,530
Deferred Inflows	(256,330)
Accrued compensated absences	(208,173)
Accrued interest payable on bonds	(68,888)

Net Position \$ 45,852,401

**June 30, 2019**

**ENDING FUND BALANCES - BUDGETARY BASIS:**

General Fund	\$ 10,112,442
System Development Fund - Reimbursement	512,492
System Development Fund - Improvement	66,052
Debt Reserve Fund	537,563
Debt Service Fund	-
Ground Water Protection	225,295

Total fund balance - budgetary basis 11,453,844

**ADD (DEDUCT) ITEMS TO RECONCILE TO  
GAAP NET POSITION**

Bonds payable	(4,655,000)
Bond premium	(106,837)
Net capital assets	39,144,479
Proportionate Share of Net Pension Liability	(2,533,708)
Deferred Outflows	1,058,655
Deferred Inflows	(290,093)
Accrued compensated absences	(169,789)
Accrued interest payable on bonds	(72,806)

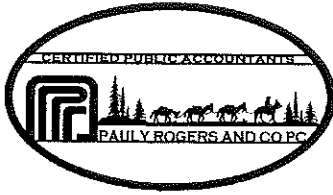
Net Position \$ 43,828,745

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**ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT**  
**MULTNOMAH COUNTY, OREGON**

**INDEPENDENT AUDITORS' REPORT**  
**REQUIRED BY OREGON STATE REGULATIONS**

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November 17, 2020

**Independent Auditors' Report Required by Oregon State Regulations**

We have audited the basic financial statements of the Rockwood Water People's Utility District as of and for the year ended June 30, 2020, and have issued our report thereon dated November 17, 2020. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

**Compliance**

As part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of 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 the basic 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.**
- **Insurance and fidelity bonds in force or required by law.**
- **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 Rockwood Water People's Utility District 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 internal controls over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the internal controls over financial reporting.

This report is intended solely for the information and use of the Board, management and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

*Roy R Rogers*

ROY R. ROGERS, CPA  
PAULY, ROGERS AND CO., P.C.

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**Rockwood Water**  
People's Utility District

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503-667-5108 - Fax  
[www.rwpud.org](http://www.rwpud.org)

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## MEMORANDUM

To: Board of Directors

From: Brian R. Stahl, General Manager

Date: December 8, 2020

Re: Future Revenue Bonding Discussion

Staff will be presenting information regarding the timing of Groundwater Development Master Plan projects in the future. For the discussion, David Ulbricht, SDAO Advisors; Doug Goe, Orrick, Herrington, & Sutcliffe; and Tommy Brooks, District Legal Counsel have been invited to answer any questions the Board may have related to future bonding.

The presentation will include the timing for each individual package, projects to be addressed, as well as timing for revenue bond issuance.