

**Rivergrove Water District
Minutes-Regular Board Meeting
November 21st, 2016**

Chair DeVries called the Rivergrove Water District regular board meeting to order at 7:35 AM at 17661 Pilkington Rd, Lake Oswego. Commissioners Roth, DeVries, and Johnson were present. Commissioners Patterson and McDowell were excused. District Manager DJ Ezell and Finance Manager Dan Zimmerman were also present.

Public Comments: No public present.

CONSENT AGENDA

TAB 1: Minutes-October 31st, 2016 Regular Board Mtg.

Commissioner Roth moved that we approve the October 31st, 2016 minutes as presented. Commissioner Johnson seconded. Motion passed. Commissioners Roth, Johnson, and DeVries voted aye. Nays-None.

UNFINISHED BUSINESS

TAB 2: Old gate site update:

DJ explained that she got three quotes and has accepted the lowest quote from Pacific Fence & Wire Co. for \$3,456.00 for this section of the fencing improvements. Quotes ranged from this amount to \$11,600.00. Once the new front fencing and gate are installed we will get quotes to automate the gate like our well site at Well #3.

Chair DeVries asked about the term “chain link fabric” is that the chain link fence? DJ stated yes. Does that include the slats? DJ noted that the new portion of the fence will include the privacy slats. Chair DeVries asked if that included all we wanted for the fence like the barb wire, etc? DJ stated yes for just the front portion and two panels on Nelson’s side. It would be nice to do all of it but it is not in the budget.

TAB 3: Staff vacation accrual wording

DJ presented to the Board her understanding of what the Board wanted after the discussion on vacation and accrued vacation for employees. The wording is:

“Vacation can be carried over from year to year. The maximum amount of vacation hours that an employee can accrue is 240 hours. Should the employee’s vacation hours exceed 240 hours at their anniversary date the following shall apply: The employee will have until their following year’s anniversary date to use any vacation hours over the maximum accrual. If during the year that the employee accrued the vacation hours the employee took at least 40 hours of vacation, the employee can bank 40 excess hours in the District’s 457 Pension plan or be paid for the 40 excess hours. The day before the next anniversary date any vacation hours above 240 will be deleted from the employee’s vacation account.”

Chair DeVries felt that the third line up after the word “bank” add the words “up to”.

Discussion continued on the policy-consensus was that it matches what they talked about at the last discussion. Commissioner Johnson stated that if the employee is not allowed to take vacation then they could be paid for the extra hours.

Commissioner Johnson moved that the vacation accrual policy be approved as amended with the wording “up to” after the word bank added in third line from the bottom.

Commissioner Roth seconded. Motion passed. Commissioners Roth, Johnson, and DeVries voted aye. Nays-None.

**TAB 4: Financial Report-Deposits Reconciliations and Board Report Checklist
Beginning Fiscal 7/1/16**

Dan stated that on the financial checklist a new report was added. It is the report "Profit and Loss by Class". It shows the income and expenses separated to the funds. The balance sheet was taken out of the report. What the balance sheet showed us was the balance sheet on 7/1 and then it showed the difference to the current date. We feel that the Profit and Loss by Class shows the very same thing and also how each fund is doing.

Chair DeVries asked if when Dan prints the report if he could print it to flip on the long edge instead of the short edge.

Dan agreed. He also stated that if the Board still wants to have the Balance Sheet information it is just an extra report.

Chair DeVries said technically he is not an Accountant but isn't the balance sheet different than the Profit and Loss? Balance sheet shows a snapshot of your Assets and Liabilities at a point in time and your Profit and Loss is a running total of what is going on. So they really aren't showing the same thing. What we miss when not looking at a balance sheet is our depreciated assets and liabilities.

Dan stated that it would be simplistic to add just a balance sheet. What we were giving you were two balance sheets-one dated for July 1, 2016 and then the other to the current date which showed the net change from the first of the fiscal year.

Chair DeVries stated he thought they didn't need to see it monthly maybe quarterly. The other Commissioners agreed.

Dan stated that after discussing this with other Districts he felt that the Board is looking at a lot more reports than others do.

Chair DeVries stated he felt the Budget to Actual Report is important, he liked the Profit and Loss by Class report, and he felt that the reconciliation between CUSI and Quickbooks was important. Discussion continued on financial reports and what needs to be provided.

Board consensus was to have the balance sheet provided quarterly rather than monthly.

TAB 5: October 2016 Bank Statements and Reconciliations Dan stated that we are continuing to track our reimbursements for the generator. We did follow Dennis's recommendation of consolidating the LGIP accounts. We were able to transfer the funds to the restricted account from the non-restricted account and close that account on the last day of October. The only thing that is going to change is the LGIP non-restricted line item will be grouped with the restricted line items.

Dan stated that we have made the payment for the Safe Drinking Water Loan Fund for the year in the checks being signed today. As of the last billing we transferred \$50,000 to the Capital Improvement Fund. We had budgeted \$130,000 to transfer and have transferred \$110,000.

TAB 6: Fiscal year 2016-2017-Budget vs. Actual

Chair DeVries noted that the last several years that we haven't budgeted enough on the PPE line item and that we should increase that since it is important and we are going over the budgeted amounts. Also on the Profit and Loss by Class report it was strange to him that on the first page where you are talking about Income it lists "Gross Profit" it should be just "Gross Income". Having profit listed there just doesn't make sense to him. Dan noted it was a formatted Quickbooks report. He will look into it. Chair DeVries did mention when he sees other Districts financials that they do present them in the separate funds. DJ noted that the column heading that says unclassified is the General Fund.

Approve Financials/Pay Bills

Chair DeVries moved that we approve the financial report. Commissioner Roth seconded. Motion passed. Commissioners Johnson, Roth, and DeVries voted aye. Nays-none
Chair DeVries moved that we pay the bills and approve the bank statements. Commissioner Roth seconded. Motion passed. Commissioners Johnson, Roth, and DeVries voted aye. Nays-none

All Board members present reviewed and signed the “Approval of Payment Form and Approval of reconciliations between CUSI and QuickBooks for Water Sales, Penalties and Water Deposits (including attached supporting documents)” And all Board members present reviewed and signed the form entitled Rivergrove Water District-Bank & LGIP Statements.”
Chair DeVries completed the “Financial report check list” for this meeting.

TAB 7: Pump Reads-Completion of District Report

DJ said we are in the process of getting the contract ready to sign for the electrical and generator projects. She and Jim were working on the LOI (Letter of Interest) for the Safe Drinking Water Loan. There were IT issues in filling out the form on-line. But that part is straightened out now. It will be completed by the deadline of December 15th.

Commissioner/Staff Comments: None

Non-agenda items-Commissioner Roth shared the County Election results for the Clackamas County Commissioners. There is also a possibility of something happening in Stafford.

Commissioner to sign checks for the month: Chair DeVries volunteered to sign checks for November-December.

Agenda Consensus for the December 19th, 2016 Meeting

Chair DeVries adjourned the meeting at 8:14 AM.

Respectfully submitted,

DJ Ezell,
Manager
Rivergrove Water District

These minutes are not verbatim and the meeting was tape recorded. The Tape Recorder was found to be inactive for the first portion of the meeting. Upon discovery it was fixed and the balance of the audio version is available on You Tube under Rivergrove Water. First section of the minutes of meeting was documented from notes.
ORS 192.650 Recording or written minutes required; content; fees. (1) The governing body of a public body shall provide for the sound, video or digital recording or the taking of written minutes of all its meetings. Neither a full transcript nor a full recording of the meeting is required, except as otherwise provided by law, but the written minutes or recording must give a true reflection of the matters discussed at the meeting and the views of the participants. All minutes or recordings shall be available to the public within a reasonable time after the meeting, and shall include at least the following information:
(a) All members of the governing body present;
(b) All motions, proposals, resolutions, orders, ordinances and measures proposed and their disposition;
(c) The results of all votes and, except for public bodies consisting of more than 25 members unless requested by a member of that body, the vote of each member by name;
(d) The substance of any discussion on any matter; and
(e) Subject to ORS 192.410 to 192.505 relating to public records, a reference to any document discussed at the meeting.