



Board of Commissioners Monthly Meeting  
Monday, September 27, 2022, 4:30 PM  
17661 Pilkington Road, Lake Oswego OR

AGENDA ITEMS

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- |       |                                         |         |
|-------|-----------------------------------------|---------|
| I.    | Call to Order                           | 4:30 PM |
| II.   | Public Comment (2 Minute Limit)         | 4:31 PM |
| III.  | Review and Approval of Minutes          | 4:35 PM |
|       | • August 29, 2022 Regular Board Meeting |         |
| IV.   | General Manager's Report                | 4:40 PM |
| V.    | Unfinished Business                     | 4:50 PM |
|       | • Board Relations                       |         |
| VI.   | New Business - None                     | 5:20 PM |
| VII.  | Chair Report                            | 5:25 PM |
| VIII. | Adjournment                             | 5:30 PM |

Upcoming Meeting

Regular Board Meeting: Monday, October 24, 2022 at 4:30 P.M.

The public is welcome to attend the meeting in person or by calling in at 971-517-3083.

**Rivergrove Water District  
Board of Commissioners Regular Meeting Minutes  
Monday, August 29, 2022**

A regular meeting of the Board of Commissioners was held this day via remote teleconference. Chair Roth presided over the meeting and other attendees included: Commissioners Johnson, Magura, Patterson, and Howell as well as the General Manager.

1. **Call to Order:** The meeting was called to order at 4:31 p.m.
2. **Auditor Report FY 2021/2022:** Mr. Russell Ries, CPA, from Jarrad, Seibert, Pollard & Co attended the meeting and presented the results of the Annual Audit. All financial accounting was in good order; the District received a clean and unmodified opinion based on the cash basis of accounting. Mr. Ries commented on how well the financial records were accurately maintained and noted there were no adjusting entries needed. Commissioner Magura requested the minutes reflect the glowing report the District achieved on the audit and thanked General Manager Casey for her outstanding efforts.
3. **Public Comment:** Public attendees included Mr. John MacPherson.
4. **Review and Approval of Minutes:** The July 25, 2022 regular Board meeting minutes were approved by a motion from *Commissioner Johnson, seconded by Commissioner Howell, and passed by a unanimous vote.*
5. **Monthly District Report:** See attached.
6. **Unfinished Business:** None
7. **New Business:**
  - a. HR Answers Investigation – Unbudgeted Expenses: Commissioner Magura expressed concern over unbudgeted consultant expenses for FY 2021/2022 in the amount of \$4,928.00 as a direct result of accusations Commissioner Patterson made against General Manager Casey concerning safety issues at a specific worksite to include burying unknown debris possibly causing contamination. Due to the seriousness of the allegations, HR Answers was hired by the Board to investigate and it was determined the claims were unsubstantiated. Commissioner Magura reminded the Commissioners their actions can lead to wasteful expenses and stated he felt Commissioner Patterson owed the General Manager an apology in which she refused.
  - b. Monthly Meetings: The Board discussed holding future monthly meetings in person versus Zoom and agreed to reestablish the meetings in the District office. The meetings are open to the public and a special phone bridge will be available to allow customers to phone into the meetings if they cannot attend in person.
8. **Chair Report:** Chair Roth expressed concern over the intragroup dynamics of the Board and discussion ensued. The Board agreed to hold a Special Meeting on Tuesday, September 13, 2022 at 5:00 pm to address these issues. The public is welcome to attend and a special notice will be given to the Lake Oswego Review for publication.
9. **Adjournment:** The meeting was adjourned at 5:55 p.m. The next regular meeting will be held on Monday, September 26, 2022 at 4:30 p.m.

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James W. Johnson, Secretary

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Date

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Christine K. Roth, Chair

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Date



## MONTHLY BOARD REPORT September 2022

### Water Operations

#### - Capital Improvement Projects

- Deemar Way/Tamara Ave (Construction of AC waterline replacement)
  - Pre-con meeting 9/21/22
  - Project start date 10/11/2022
- Well 1 Standby Generator
  - Purchase order completed for generator unit on 6/24/2022; Project ECD: 8/2023
  - Recruiting contractor for concrete pad installation at Old Gate; ECD: 10/2022
- 2022 Water Main Replacement Project
  - Grant submitted 9/14/2022 to Business Oregon

#### - Backflow Testing Program

- Annual backflow inspections are due to the District **9/30/2022**
- District statistics are as follows:
  - Total Backflow Connections: 554
  - Current percent tested: 83%
  - Total Connections Passed: 462
  - Total Connections Failed: 4

#### - Premise Isolation Program Abandonment Backflow Removal

- In August 2020, the Board voted to abandon the Premise Isolation Program
  - Customers were notified by letter in 10/2020 of the program's end with the new requirement of assuming responsibility for their own backflow testing
  - Backflow removal started in 06/2021 with an estimated completion date of 6/2023
- District statistics are as follows:
  - Total Backflows Installed: **691**
  - Removed to date: 363 (53%)
  - Remaining to date: 328 (47%)

#### - Customer Assistance Requests & On Call Duty

- Site visit requests: 59
- Emergency callouts: 1 – Koderra Ave, no water service

### Finance/Administrative/HR

#### - Shut-off Notices

- Notices delivered to delinquent account holders 9/14/22
  - Shut-offs scheduled **10/4/22**
  - 10 accounts identified: .07% delinquent shut-off rate

#### - Employee Training Completed

- SDAO Board of Directors and Management Staff Training (GM)
- Paid Leave Oregon from SDAO & HR Answers (GM)
- Cybersecurity Basics & Best Practices Training (All employees)
- Oregon Flagger Certification (Utility 1)

## Monthly Reconciliation Summary August 2022

Reviewed & Approved by Commissioners  
Board Meeting: September 26, 2022

Bank	QB's	Bank	Beginning	Statement	QuickBooks	
Account	Account	Statement	QuickBooks	Ending	Ending	Uncleared
Name	Number	Date	Balance	Balance	Balance	Balance
Banner Bank (Checking Act)	1015	8/31/2022	\$239,141.17	\$266,781.37	\$236,747.90	\$30,033.47
Banner Bank (Deposit Act)	1085	8/31/2022	\$52,545.86	\$52,722.42	\$52,722.42	\$0.00
LGIP (SDC)	1106	8/31/2022	\$418,991.28	\$419,552.73	\$419,552.73	\$0.00
LGIP (Capital Improvement)	1107	8/31/2022	\$966,665.80	\$967,960.67	\$967,960.67	\$0.00
LGIP (Unemployment)	1108	8/31/2022	\$31,768.26	\$31,810.83	\$31,810.83	\$0.00
LGIP (Truck)	1109	8/31/2022	\$25,917.63	\$25,952.36	\$25,952.36	\$0.00
LGIP (Non-Restricted)	1110	8/31/2022	\$245,500.82	\$245,829.79	\$245,829.79	\$0.00

Checks issued this period 9657 - 9672 from Banner Bank Act 1015

Checks voided this period: None

## RIVERGROVE WATER DISTRICT

## Balance Sheet

As of August 31, 2022

	Aug 31, 22
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1015 · Checking - Banner Bank	237,449.53
1085 · Water Deposit-Banner Bank	52,722.42
1100 · LGIP	
1101 · Restricted	
1106 · System Development Account	419,552.73
1107 · Capital Improvement Account	967,960.67
1108 · Unemployment Account	31,810.83
1109 · Truck & Equipment Account	25,952.36
Total 1101 · Restricted	1,445,276.59
1110 · Non-Restricted	245,829.79
Total 1100 · LGIP	1,691,106.38
Total Checking/Savings	1,981,278.33
Total Current Assets	1,981,278.33
<b>TOTAL ASSETS</b>	<b>1,981,278.33</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100 · Payroll Liabilities	
2110 · Federal Withholding	2,802.13
2120 · FICA Social Security	2,168.48
2140 · Medicare	507.15
2150 · State Withholding	1,977.94
2165 · Oregon State Transit Tax	28.18
2170 · WBF Assessment	11.70
Total 2100 · Payroll Liabilities	7,495.58
Total Other Current Liabilities	7,495.58
Total Current Liabilities	7,495.58
Total Liabilities	7,495.58
Equity	
32000 · All Fund Balances	1,918,744.03
Net Income	55,038.72
Total Equity	1,973,782.75
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,981,278.33</b>

**Accounts Receivable Summary**

From 08/10/2022 Through 09/22/2022

<u>OPEN BALANCE</u>					<u>Balance</u>
	-1,838.98				-1,838.98
<u>BI-MONTHLY-Adjustment</u>					
WATER-RESIDENTIAL	81.42			<u>Count</u>	16
Totals	81.42				-1,757.56
WATER Miscellaneous-RESIDENTIAL	-20.00				
Totals	-20.00				-1,777.56
WAT.Penalty-RESIDENTIAL	260.00				
Totals	260.00				-1,517.56
***Total Adjustment	321.42				

<u>BI-MONTHLY-Charge</u>	<u>Minimum</u>	<u>Overage</u>	<u>Usage</u>	<u>Count</u>	<u>Total</u>
WATER-RESIDENTIAL	69,569.19	119,013.86	33,544.00	1,381	188,583.05
WATER-COMMERCIAL	183.20	710.00	200.00	3	893.20
WATER-PUBLIC AUTHORITY	965.62	1,334.80	376.00	5	2,300.42
WATER-HOA IRRIGATION	707.80	1,404.67	397.00	10	2,112.47
WATER-ADULT CARE FACILITIES	139.09	159.75	45.00	2	298.84
WATER-CHURCH	94.98	21.30	6.00	1	116.28
Totals	71,659.88	122,644.38	34,568.00	1,402	194,304.26
***Total Charge	71,659.88	122,644.38	34,568.00	1,402	194,304.26

<u>BI-MONTHLY-Penalty</u>	<u>Amount</u>	<u>Count</u>
WATER-RESIDENTIAL	2,130.00	142
WATER-HOA IRRIGATION	15.00	1
Totals	2,145.00	143
***Total Penalty	2,145.00	143

<u>BI-MONTHLY-Miscellaneous</u>	<u>Amount</u>	<u>Count</u>
WATER Miscellaneous-RESIDENTIAL	510.00	24
WATER Miscellaneous-HOA IRRIGATION	20.00	1
Totals	530.00	25

<u>Totals</u>	<u>530.00</u>		<u>25</u>	<u>195,461.70</u>
***Total Miscellaneous	530.00		25	
<b>BI-MONTHLY-Payment</b>	<b>Amount</b>		<b>Count</b>	<b>Balance</b>
WATER-RESIDENTIAL	-179,044.61		1,369	
WATER-COMMERCIAL	-893.20		3	
WATER-PUBLIC AUTHORITY	-2,300.42		5	
WATER-HOA IRRIGATION	-1,932.89		9	
WATER-ADULT CARE FACILITIES	-298.84		2	
WATER-CHURCH	-116.28		1	
<u>Totals</u>	<u>-184,586.24</u>		<u>1,389</u>	<u>10,875.46</u>
WATER Miscellaneous-RESIDENTIAL	-325.00		1	
<u>Totals</u>	<u>-325.00</u>		<u>1</u>	<u>10,550.46</u>
WAT.Penalty-RESIDENTIAL	-1,575.00		1	
WAT.Penalty-HOA IRRIGATION	-65.00			
<u>Totals</u>	<u>-1,640.00</u>		<u>1</u>	<u>8,910.46</u>
***Total Payments	-186,551.24		1,391	
<b>BI-MONTHLY-Return Check</b>	<b>Amount</b>		<b>Count</b>	
WATER-RESIDENTIAL	179.01		1	
<u>Totals</u>	<u>179.01</u>		<u>1</u>	<u>9,089.47</u>
***Total Return Check	179.01		1	
<b>BI-MONTHLY-Deposit Applied</b>	<b>Amount</b>		<b>Count</b>	
WATER-RESIDENTIAL	-515.00		11	
<u>Totals</u>	<u>-515.00</u>		<u>11</u>	<u>8,574.47</u>
WAT.Penalty-RESIDENTIAL	-15.00			
<u>Totals</u>	<u>-15.00</u>			<u>8,559.47</u>
***Total Deposit Applied	-530.00		11	
				<b>Closing Balance</b>
				<b>8,559.47</b>

RIVERGROVE WATER DISTRICT  
 Chec egister  
 August 1-31, 2022

Type	Date	Num	Name	Memo	Amount	Balance
Check	08/01/2022	ACH	AFLAC	Monthly Health Premium July 2022 Invoice 085838	-310.99	235,144.33
Check	08/01/2022	ACH	COMCAST CABLE	Monthly Service 7/22/22-8/21/22 Act 8778-10-899-0001186	-583.96	234,833.34
Deposit	08/01/2022		Deposit		946.32	234,249.38
Deposit	08/01/2022		Deposit		230.80	235,195.70
General Journal	08/01/2022	jc	Customer Refund	Customer Refund	50.00	235,426.50
Deposit	08/01/2022		Deposit		215.04	235,476.50
General Journal	08/02/2022	jc	Customer Refund	Customer Refund	50.00	235,691.54
Deposit	08/02/2022		Deposit		1,595.83	235,741.54
Deposit	08/02/2022		Deposit		280.14	237,337.37
General Journal	08/02/2022	PR 7/9/23	Paychex Refund	Paychex Tax Reimbursement - Corrective Entry Payroll Deduction 7/9/22	156.91	237,617.51
Deposit	08/03/2022		Deposit		984.72	237,774.42
Deposit	08/03/2022		Deposit		80.00	238,759.14
Check	08/03/2022	ACH	WATER ENVIRONMENT SERVICES	18810 Hill Top Rd Surface Water 7/1/22-8/1/22 Act 10-12691-01	-14.85	238,839.14
Deposit	08/05/2022		Deposit		272.49	238,824.29
General Journal	08/05/2022	jc	Customer Refund	Customer Refund	50.00	239,096.78
Deposit	08/07/2022		Deposit		141.47	239,146.78
Deposit	08/07/2022		Deposit		79.61	239,288.25
Deposit	08/07/2022		Deposit		37.00	239,367.86
Deposit	08/08/2022		Deposit		246.41	239,404.86
Deposit	08/08/2022		Deposit		50.00	239,651.27
Deposit	08/09/2022		Deposit		636.06	239,701.27
Deposit	08/09/2022		Deposit		1,045.49	240,337.33
Deposit	08/10/2022		Deposit		793.73	241,382.82
Check	08/10/2022	ACH	PAYCHEX	Payroll 7/24/22-8/6/22 Invoice 2022080901	-63.31	242,176.55
General Journal	08/10/2022	PR 8/6/22	Payroll 7/24/22-8/6/22	Deferred Comp Payroll - 7/24/22-8/6/22	-1,415.39	242,113.24
General Journal	08/10/2022	PR 8/6/22	Payroll 7/24/22-8/6/22	Deferred Comp Payroll - Employer - 7/24/22-8/6/22	-277.03	240,697.85
General Journal	08/10/2022	PR 8/6/22	Payroll 7/24/22-8/6/22	Payroll 7/24/22-8/6/22	-5,405.51	240,420.82
General Journal	08/10/2022	PR 8/6/22	Payroll 7/24/22-8/6/22	Payroll 7/24/22-8/6/22	-2,689.58	235,015.31
Deposit	08/10/2022		Deposit		3,356.27	232,325.73
Deposit	08/10/2022		Deposit		2,871.67	235,682.00
Deposit	08/11/2022		Deposit		284.98	238,553.67
Deposit	08/11/2022		Deposit		2,634.15	238,838.65
						241,472.80



**Check Register**

**August 1-31, 2022**

Check	08/12/2022	ACH	PACIFIC OFFICE AUTOMATION INC	8/14/2022-9/13/2022	Invoice 5021055874	-426.97	241,045.83
General Journal	08/12/2022	jc	Customer Deposit	Monthly Copier Service	Invoice 5021055874	-50.00	240,995.83
Deposit	08/12/2022		Deposit	Customer Deposit		706.86	241,702.69
General Journal	08/12/2022	jc	Customer Refund	Customer Refund		50.00	241,752.69
Deposit	08/12/2022		Deposit	Deposit		2,670.08	244,422.77
Deposit	08/12/2022		Deposit	Deposit		6,411.66	250,834.43
Deposit	08/15/2022		Deposit	Deposit		173.08	251,007.51
Deposit	08/15/2022		Deposit	Deposit		150.00	251,157.51
Deposit	08/15/2022		Deposit	Deposit		674.64	251,832.15
Deposit	08/15/2022		Deposit	Deposit		1,044.23	252,876.38
Deposit	08/15/2022		Deposit	Deposit		6,324.29	259,200.67
Check	08/15/2022	ACH	VANCO Payment Solutions	Monthly Service Fee July 2022	Invoice 00012736556	-74.00	259,126.67
General Journal	08/15/2022	PR 8/6/22	Payroll 7/24/22-8/6/22	Corrective Entry from Paychex Payroll Deduction 8/6/22		-192.86	258,933.81
Check	08/15/2022		Service Charge	Service Charge		-234.56	258,699.25
Deposit	08/15/2022		Deposit	Deposit		701.63	259,400.88
Deposit	08/16/2022		Deposit	Deposit		611.54	260,012.42
Deposit	08/16/2022		Deposit	Deposit		2,620.88	262,633.30
Check	08/16/2022	ACH	PAYCHEX	Payroll 7/24/22-8/6/22	Invoice 2022081201	-62.52	262,570.78
Deposit	08/17/2022		Deposit	Deposit		797.03	263,367.81
Deposit	08/17/2022		Deposit	Deposit		2,585.36	265,953.17
Deposit	08/17/2022		Deposit	Deposit		2,322.00	268,275.17
Deposit	08/19/2022		Deposit	Deposit		281.43	268,556.60
Deposit	08/19/2022		Deposit	Deposit		1,547.39	270,103.99
General Journal	08/19/2022	jc	Customer Refund	Customer Refund		50.00	270,153.99
General Journal	08/19/2022	jc	Customer Refund	Customer Refund		50.00	270,203.99
Deposit	08/22/2022		Deposit	Deposit		266.89	270,470.88
Deposit	08/22/2022		Deposit	Deposit		118.66	270,589.54
Deposit	08/22/2022		Deposit	Deposit		655.24	271,244.78
Deposit	08/22/2022		Deposit	Deposit		466.59	271,711.37
Deposit	08/22/2022		Deposit	Deposit		6,242.84	277,954.21
General Journal	08/23/2022	jc	Customer Chargeback	Customer Chargeback		-179.01	277,775.20
Deposit	08/23/2022		Deposit	Deposit		100.00	277,875.20
General Journal	08/23/2022	jc	Customer Deposit	Customer Deposit		-50.00	277,825.20
General Journal	08/23/2022	jc	Customer Refund	Customer Refund		50.00	277,875.20

RIVERGROVE WATER DISTRICT

Check Register

August 1-31, 2022

Account	Date	Check #	Payee	Amount	Balance	Check #	Payee	Amount	Balance
Deposit	08/23/2022		Deposit		1,161.84				279,037.04
General Journal	08/23/2022	PR 8/20/22	Payroll 8/7/22-8/20/22		-1,415.38				277,621.66
General Journal	08/23/2022	PR 8/20/22	Payroll 8/7/22-8/20/22		-297.96				277,323.70
Check	08/23/2022	ACH	PAYCHEX		-63.31				277,260.39
General Journal	08/23/2022	PR 8/20/22	Payroll 8/7/22-8/20/22		-5,496.90				271,763.49
General Journal	08/23/2022	PR 8/20/22	Payroll 8/7/22-8/20/22		-2,724.11				269,039.38
Deposit	08/24/2022		Deposit		44.11				269,083.49
General Journal	08/24/2022	mm	Customer Refund		50.00				269,133.49
Deposit	08/24/2022		Deposit		179.01				269,312.50
Deposit	08/24/2022		Deposit		839.41				270,151.91
Check	08/24/2022	ACH	Microsoft Corporation		-34.11				270,117.80
Check	08/25/2022	ACH	Moonlight BPO		-245.00				269,872.80
Check	08/25/2022	ACH	Moonlight BPO		-1,055.29				268,817.51
Check	08/25/2022	ACH	METEREADERS, LLC		-952.89				267,864.62
Check	08/25/2022	ACH	U.S. BANK EQUIPMENT FINANCE		-688.05				267,176.57
Check	08/25/2022	ACH	COMCAST CABLE		-585.31				266,591.26
Check	08/25/2022	ACH	KAISER FOUNDATION HEALTH PLAN		-1,123.08				265,468.18
Check	08/25/2022	ACH	VERIZON WIRELESS		-382.65				265,085.53
Check	08/25/2022	ACH	CHEVRON & TEXACO CARD SERVICES		-398.39				264,687.14
Check	08/25/2022	9657	CONTINENTAL UTILITY SOLUTIONS, INC		-4.50				264,682.64
Check	08/25/2022	9658	FERGUSON WATERWORKS		-3,138.14				261,544.50
Check	08/25/2022	9659	THOMAS GREGOIRE		-1,545.47				259,999.03
Check	08/25/2022	9660	OAWU		-950.00				259,049.03
Check	08/25/2022	9661	Control Systems NW, LLC		-3,111.15				255,937.88
Check	08/25/2022	9662	Jarrad, Seibert, Pollard & Co. LLC		-5,500.00				250,437.88
Check	08/25/2022	ACH	PGE		-4,304.49				246,133.39
Check	08/25/2022	9663	Exele Information Systems, Inc.		-419.25				245,714.14
Check	08/25/2022	9664	GREGORY PACIFIC CORP		-5,383.00				240,331.14
Check	08/25/2022	9665	Customer Refund		-44.33				240,286.81
Check	08/25/2022	9666	Customer Refund		-36.78				240,250.03
Check	08/25/2022	9667	SAIF CORPORATION		-252.20				239,997.83
Check	08/25/2022	9668	RH2 Engineering, Inc.		-772.00				239,225.83
Check	08/25/2022	9669	RH2 Engineering, Inc.		-2,171.50				237,054.33
Check	08/25/2022	9670	RH2 Engineering, Inc.		-1,259.75				235,794.58

09/22/22  
Accrual Basis

**Check Register**  
**August 1-31, 2022**

Check	Date	Account	Description	Debit	Credit	Balance
Check	08/25/2022	9671	RH2 Engineering, Inc.	-2,154.00		233,640.58
Check	08/25/2022	9672	PRIVATE UTILITY LOCATING, LLC	-262.50		233,378.08
Check	08/25/2022	ACH	Banner Bank (MASTERCARD)	-2,365.88		231,012.20
Deposit	08/26/2022		Deposit		315.37	231,327.57
Deposit	08/29/2022		Deposit		122.21	231,449.78
Deposit	08/29/2022		Deposit		186.11	231,635.89
Deposit	08/29/2022		Deposit		3,286.13	234,922.02
Deposit	08/29/2022		Deposit		579.02	235,501.04
Deposit	08/29/2022		Deposit		262.66	235,763.70
Deposit	08/29/2022		Deposit		253.22	236,016.92
Deposit	08/30/2022		Deposit		1,199.78	237,216.70
General Journal	08/30/2022	jc	Customer Deposit	-50.00		237,166.70
General Journal	08/30/2022	jc	Customer Deposit	-50.00		237,116.70
Deposit	08/31/2022		Deposit		79.61	237,196.31
Deposit	08/31/2022		Deposit		253.22	237,449.53
					<u>2,305.20</u>	<u>237,449.53</u>
					<u>2,305.20</u>	<u>237,449.53</u>

## RIVERGROVE WATER DISTRICT

### Profit & Loss Budget vs. Actual

July 2022 through June 2023

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4000 · Income				
4005 · Water Sales & Charges	306,474.59	1,007,500.00	-701,025.41	30.4%
4010 · Water Deposit Fee	1,400.00	6,800.00	-5,400.00	20.6%
4015 · New Service Fee	0.00	200.00	-200.00	0.0%
4020 · Installation Fee	0.00	2,000.00	-2,000.00	0.0%
4024 · Pre-Application Meeting Fee	0.00	1,000.00	-1,000.00	0.0%
4026 · Development Security Deposit	0.00	10,000.00	-10,000.00	0.0%
4030 · Delinquent & Restoration Fee	5,220.00	10,000.00	-4,780.00	52.2%
4035 · SDC Chgs-SDC Restricted CI Fund	0.00	51,000.00	-51,000.00	0.0%
4056 · Bank Interest/LGIP Interest				
4058 · Banner - Water Dep Interest Ear	135.51	300.00	-164.49	45.2%
4059 · LGIP - Non Restrict Int Earn	607.83	1,200.00	-592.17	50.7%
4064 · SDC Interest-LGIP CI Fund	1,013.45	1,800.00	-786.55	56.3%
4065 · CI Interest -LGIP CI Fund	2,292.87	3,600.00	-1,307.13	63.7%
4066 · LGIP-Int Earn Unemployment Fund	74.27	150.00	-75.73	49.5%
4067 · LGIP-Int Earn Truck&Equip Fund	60.60	100.00	-39.40	60.6%
<b>Total 4056 · Bank Interest/LGIP Interest</b>	<b>4,184.53</b>	<b>7,150.00</b>	<b>-2,965.47</b>	<b>58.5%</b>
4090 · Miscellaneous Income	60.00	5,000.00	-4,940.00	1.2%
<b>Total 4000 · Income</b>	<b>317,339.12</b>	<b>1,100,650.00</b>	<b>-783,310.88</b>	<b>28.8%</b>
<b>Total Income</b>	<b>317,339.12</b>	<b>1,100,650.00</b>	<b>-783,310.88</b>	<b>28.8%</b>
<b>Gross Profit</b>	<b>317,339.12</b>	<b>1,100,650.00</b>	<b>-783,310.88</b>	<b>28.8%</b>
<b>Expense</b>				
5000 · Personnel Services				
5001 · Compensation				
5020 · Administrative Wages	26,746.58	145,000.00	-118,253.42	18.4%
5040 · Operator Wages	22,574.35	130,000.00	-107,425.65	17.4%
5090 · Deferred Compensation	4,197.27	30,000.00	-25,802.73	14.0%
<b>Total 5001 · Compensation</b>	<b>53,518.20</b>	<b>305,000.00</b>	<b>-251,481.80</b>	<b>17.5%</b>
5100 · Payroll Tax Expense	16,129.68	35,000.00	-18,870.32	46.1%
5200 · Payroll Benefits				
5210 · Workers' Compensation	2,005.95	3,000.00	-994.05	66.9%
5220 · Health Benefits	4,757.20	60,000.00	-55,242.80	7.9%
5240 · Wellness Benefit	0.00	600.00	-600.00	0.0%
<b>Total 5200 · Payroll Benefits</b>	<b>6,763.15</b>	<b>63,600.00</b>	<b>-56,836.85</b>	<b>10.6%</b>
<b>Total 5000 · Personnel Services</b>	<b>76,411.03</b>	<b>403,600.00</b>	<b>-327,188.97</b>	<b>18.9%</b>
6000 · Material Services				
6001 · Administration/Billing/Overhead				
6005 · Property/Liability Insurance	0.00	28,000.00	-28,000.00	0.0%
6006 · Furn & Office Equipment - Admin	0.00	2,000.00	-2,000.00	0.0%
6007 · Bank Service Charges				
6008 · Banner - Check Bank Charges	382.18	1,999.00	-1,616.82	19.1%
6010 · Vanco Service Charges	210.50	1,000.00	-789.50	21.1%
6012 · LGIP-SDC Ser Charges-CI Fund	0.00	1.00	-1.00	0.0%
6013 · LGIP-CI Ser Chg-CI Fund	0.05	1.00	-0.95	5.0%
<b>Total 6007 · Bank Service Charges</b>	<b>592.73</b>	<b>3,001.00</b>	<b>-2,408.27</b>	<b>19.8%</b>
6018 · Meeting/Food Expense	0.00	1,000.00	-1,000.00	0.0%
6019 · Office Supplies, Equip, Repair	331.45	2,500.00	-2,168.55	13.3%
6020 · Postage & Shipping	6.75	2,000.00	-1,993.25	0.3%
6025 · Printing & Duplicating	165.42	1,500.00	-1,334.58	11.0%
6030 · Publications & Elections	472.70	2,000.00	-1,527.30	23.6%
6035 · Rent	4,083.00	18,000.00	-13,917.00	22.7%
6040 · Janitorial	0.00	2,000.00	-2,000.00	0.0%
6045 · Telephone - Admin	3,264.16	13,000.00	-9,735.84	25.1%
6050 · Mileage Expenses	0.00	500.00	-500.00	0.0%

**RIVERGROVE WATER DISTRICT**  
**Profit & Loss Budget vs. Actual**  
**July 2022 through June 2023**

09/22/22

Cash Basis

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
6060 · Continued Education	715.00	5,300.00	-4,585.00	13.5%
6065 · Dues & Subscriptions	1,241.60	7,000.00	-5,758.40	17.7%
6070 · Fees, License, & Permits	713.05	5,000.00	-4,286.95	14.3%
6075 · Water Deposit Refunds	1,333.07	7,000.00	-5,666.93	19.0%
6076 · Unclaimed Property	0.00	200.00	-200.00	0.0%
6080 · Water Sales Overpay	200.93	2,000.00	-1,799.07	10.0%
6090 · Meter Reading	952.89	6,000.00	-5,047.11	15.9%
6095 · Utilities/Office	430.12	2,500.00	-2,069.88	17.2%
6096 · Development Review Deposit Ref	0.00	10,000.00	-10,000.00	0.0%
6099 · Contracted Services - Admin				
6099-0 · Billing	1,316.79	7,000.00	-5,683.21	18.8%
6099-1 · Copier IT	3,345.06	15,000.00	-11,654.94	22.3%
6099-2 · Personnel	0.00	5,000.00	-5,000.00	0.0%
6099-3 · Website	300.00	1,500.00	-1,200.00	20.0%
Total 6099 · Contracted Services - Admin	4,961.85	28,500.00	-23,538.15	17.4%
Total 6001 · Administration/Billing/Overhead	19,464.72	149,001.00	-129,536.28	13.1%
6101 · Operation & Maintenance				
6100 · General Repair & Maintenance	6,105.40	40,000.00	-33,894.60	15.3%
6105 · Utilities	11,643.47	38,000.00	-26,356.53	30.6%
6110 · Small Tools & Equipment	0.00	2,500.00	-2,500.00	0.0%
6120 · Water Testing	0.00	4,000.00	-4,000.00	0.0%
6125 · Truck Maintenance	270.75	3,000.00	-2,729.25	9.0%
6130 · Gas & Oil	607.71	3,500.00	-2,892.29	17.4%
6135 · Telemetry/Scada	6,450.60	10,000.00	-3,549.40	64.5%
6155 · Chemicals	0.00	5,000.00	-5,000.00	0.0%
6160 · Contracted Services-Operations	12,492.34	22,000.00	-9,507.66	56.8%
6165 · PPE/Safety Equipment	284.58	2,000.00	-1,715.42	14.2%
6170 · Mobile Radio Phone/Pager Operat	1,147.95	5,500.00	-4,352.05	20.9%
6185 · Operations -Computer/Equipment	0.00	1,000.00	-1,000.00	0.0%
6190 · Cross Connect Program Supplies	234.08	15,000.00	-14,765.92	1.6%
6195 · Meters	2,286.00	4,000.00	-1,714.00	57.2%
Total 6101 · Operation & Maintenance	41,522.88	155,500.00	-113,977.12	26.7%
6202 · Professional Services				
6208 · Auditor	6,310.00	10,000.00	-3,690.00	63.1%
6209 · Consultants	720.00	4,000.00	-3,280.00	18.0%
6210 · Engineering (Non-Reimbursable)	24,599.25	185,000.00	-160,400.75	13.3%
6215 · Legal Fees (Non-Reimbursable)	0.00	5,000.00	-5,000.00	0.0%
Total 6202 · Professional Services	31,629.25	204,000.00	-172,370.75	15.5%
Total 6000 · Material Services	92,616.85	508,501.00	-415,884.15	18.2%
7000 · Operating Capital Outlay				
7010 · Tool/Equip/Vehicles/Safety-CO	0.00	5,000.00	-5,000.00	0.0%
7040 · Fire Protection & Fire Flows-CO	8,521.14	35,000.00	-26,478.86	24.3%
7060 · AMR Meter Program CO	0.00	15,000.00	-15,000.00	0.0%
Total 7000 · Operating Capital Outlay	8,521.14	55,000.00	-46,478.86	15.5%
8000 · Debt Recov./Capital Improvement				
8451 · CI-Standby Power CI Fund	0.00	30,000.00	-30,000.00	0.0%
8454 · SDWL#1 Install Pmt CI-CI Fund	0.00	13,352.00	-13,352.00	0.0%
8455 · SDWL #2 Install Pmt CI-CI Fund	0.00	14,500.00	-14,500.00	0.0%
8457 · CI Dist.Main Projects	0.00	200,000.00	-200,000.00	0.0%
8461 · SDC -Standby Power-CI Fund	0.00	4,000.00	-4,000.00	0.0%
8464 · SDWL#1 Install Pmt SDC-CIF	0.00	40,062.00	-40,062.00	0.0%
8465 · SDWL #2 Install Pmt SDC-CIF	0.00	118,520.00	-118,520.00	0.0%
8467 · Water Main Replacement Projects	0.00	283,200.00	-283,200.00	0.0%
Total 8000 · Debt Recov./Capital Improvement	0.00	703,634.00	-703,634.00	0.0%
Total Expense	177,549.02	1,670,735.00	-1,493,185.98	10.6%

**RIVERGROVE WATER DISTRICT**  
**Profit & Loss Budget vs. Actual**  
 July 2022 through June 2023

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
Net Ordinary Income	139,790.10	-570,085.00	709,875.10	-24.5%
Other Income/Expense				
Other Income				
9100 · Other Income				
9115 · Transfer In - Capital Improve	0.00	200,000.00	-200,000.00	0.0%
9120 · Transfer In - Unemployment	0.00	3,000.00	-3,000.00	0.0%
9125 · Transfer In - Truck & Equipment	0.00	5,000.00	-5,000.00	0.0%
Total 9100 · Other Income	0.00	208,000.00	-208,000.00	0.0%
Total Other Income	0.00	208,000.00	-208,000.00	0.0%
Net Other Income	0.00	208,000.00	-208,000.00	0.0%
Net Income	139,790.10	-362,085.00	501,875.10	-38.6%