



**REGULAR MEETING
NORTH CLACKAMAS COUNTY WATER COMMISSION
BOARD OF DIRECTORS
SEPTEMBER 26, 2024 at 5:30 p.m.**

THIS MEETING WILL BE ONLINE ONLY

<https://us02web.zoom.us/j/87903245679>

AGENDA

- 1. Call Meeting to Order**
- 2. Approve Agenda**
- 3. Public Comment**
- 4. Approval of Minutes**
 - 4.1 Approval of Minutes from the June 27, 2024 Regular Meeting
- 5. Adoption of Consent Calendar**
 - 5.1 Authorization of ACH & Checks for June, July, and August 2024
 - 5.2 Appoint Legal Counsel of Record
 - 5.3 Appoint Insurance Agent of Record
 - 5.4 Adopt Resolution 2024-5 Authorizing Disposal of Surplus Property
- 6. Board Discussion**
 - 6.1 Election of Officers
 - 6.2 Appointment of Interim Finance Director and Budget Officer
 - 6.3 Initiate FY 2023-24 Audit
 - 6.4 Adopt Resolution 2024-6 Approving New Administrative Policy for Public Meetings
 - 6.5 Approve Cost Multiplier
- 7. Monthly Items**
 - 7.1 Financial Reports
 - 7.2 Operations Report
 - 7.3 Manager's Report
 - 7.4 Business from the Board
- 8. Adjourn Regular Meeting**

NORTH CLACKAMAS COUNTY WATER COMMISSION

September 26, 2024

Agenda Item 4.1



**BOARD OF DIRECTORS
MEETING MINUTES – 5:30 P.M.
JUNE 27, 2024**

BOARD MEMBERS PRESENT:

| | |
|----------------|--------------------------|
| Paul Gornick | Oak Lodge Water Services |
| Kevin Williams | Oak Lodge Water Services |
| Chris Hawes | Sunrise Water Authority |
| Luke Roberts | City of Gladstone |

STAFF PRESENT:

| | |
|---------------|--------------------------|
| Wade Hathhorn | Sunrise Water Authority |
| Gail Stevens | Oak Lodge Water Services |
| Laural Casey | Oak Lodge Water Services |

ATTENDEES:

| | |
|----------------|-------------------------|
| Jamey Pietzold | Sunrise Water Authority |
|----------------|-------------------------|

Convene Public Hearing on Approved Budget

Chair Gornick stated the purpose and opened the public hearing at 5:30 p.m.

There were no public comments or comments from the Board of Directors.

Chair Gornick closed the public hearing at 5:30 p.m.

1. Call to Order

Chair Gornick called the Board of Directors meeting to order at 5:31 p.m.

2. Approve Agenda

Chair Gornick called for a motion. Director Hawes moved to approve the agenda. Director Williams seconded. Recorder Casey conducted a roll call vote. Voting Aye: Directors Gornick, Hawes, Roberts and Williams.

MOTION CARRIED

3. Public Comment

There was no public comment.

4. Approval of Minutes

4.1 Approval of Minutes of the March 28, 2024 Budget Committee and Regular Meetings

Chair Gornick called for a motion. Director Roberts moved to approve the March 28, 2024 Board of Directors and Budget Committee minutes. Director Williams seconded. Recorder Casey conducted a roll call vote. Voting Aye: Directors Gornick, Hawes, Roberts and Williams.

MOTION CARRIED

5. Adoption of Consent Calendar

5.1 Authorization of Checks for March, April, and May 2024

Chair Gornick called for a motion. Director Williams moved to adopt the Consent Calendar. Director Roberts seconded. Recorder Casey conducted a roll call vote. Voting Aye: Directors Gornick, Hawes, Roberts and Williams.

MOTION CARRIED

6. Board Discussion

6.1 Adopt FY2024-25 Budget and Authorize Appropriations (Resolution 2024-3)

Finance Director Stevens provided a general overview of the FY2024-25 Budget, noting that no changes were made to the Proposed Budget approved by the Budget Committee in March.

Chair Gornick called for a motion. Director Roberts moved to approve Resolution 2024-3 adopting the approved FY2024-25 Budget in the amount of \$11,493,276 and so authorize the stated appropriations for fiscal year beginning July 1, 2024, as presented. Director Hawes seconded. Recorder Casey conducted a roll call vote. Voting Aye: Directors Gornick, Hawes, Roberts and Williams.

MOTION CARRIED

6.2 Establish FY2024-25 Wholesale Water Rate (Resolution 2024-4)

Finance Director Stevens explained the calculation of the wholesale water rate and shared the trending volume of water consumption by each agency.

Chair Gornick called for a motion. Director Williams moved to adopt Resolution 2024-4 setting the wholesale rate for FY 2024-25. Director Hawes seconded.

General Manager Hathhorn detailed the relationship between the annual true-up and the calculation of the wholesale water rate, including how the true-up funds are used in capital projects and Plant expansion.

The Board requested to see the percentage of the reserve funds contributed by each partner entity.

Recorder Casey conducted a roll call vote. Voting Aye: Directors Gornick, Hawes, Roberts and Williams.

MOTION CARRIED

6.3 FY2023-24 Budget Transfers (Resolution 2024-5)

Finance Director Stevens outlined the proposed budget transfers.

Chair Gornick called for a motion. Director Williams moved to approve Resolution 2024-5 amending the adopted FY 2023-24 Budget as presented. Director Roberts seconded. Recorder Casey conducted a roll call vote. Voting Aye: Directors Gornick, Hawes, Roberts and Williams.

MOTION CARRIED

7. Monthly Items

7.1 Financial Reports

There were no questions or comments on the written report.

7.2 Operations Report

There were no questions or comments on the written report.

7.3 Manager's Report

General Manager Hathhorn provided highlights on the written report, including long-term snowpack and river flow projections, the summer intern, and Operator certification.

There was Board discussion on future conservation efforts and the upcoming membrane replacement.

7.4 Business from the Board

There was no business.

8. Adjourn Regular Meeting

Chair Gornick adjourned the meeting at 6:11 p.m.

NORTH CLACKAMAS COUNTY WATER COMMISSION

September 26, 2024

Agenda Item 5.1

Subject: Authorization of ACH & Check Payments for June, July, and August 2024

Presenter(s): Jamey Pietzold, Interim Finance Director

Board Action: The Board is requested to formally authorize the ACH & Check issuances.

Attachments: Bank Reconciliation Checks by Date Report

Background: The Board is responsible for reviewing and approving monthly ACH & Check payments.

Analysis: In the three-month period June – August 2024, the following ACH and Check payments were issued and processed:

Wells Fargo Account:

- 30 ACH payments totaling \$304,469.41
- 74 valid checks issued numbered 31180 through 31254 totaling \$1,000,033.08
- Total valid Wells Fargo period payments of \$1,304,502.49.
- Two voided transactions: ACH totaling \$4,306.03; check for \$1,438.

LGIP Account:

- 2 ACH payments totaling \$300,000.00 (PERS Side Acct)

Consolidated Payment Total = \$1,604,502.49

Options: Approve Issuance and/or requests additional clarification.

Staff Recommendation: Approve ACH & Check issuances as presented for June, July, and August 2024.

Draft Motion: Move to approve all valid ACH payments & Checks for the period June, July, and August 2024 totaling \$1,604,502.49. Noting two voided transactions.

| ACH Disbursement Activity | | Vendor | Comment | Module | Void | Clear Date | Amount |
|--|------------|-------------------------------|------------------|-----------|------|------------|-------------------|
| Number | Issue Date | | | | | | |
| 0 | 6/7/2024 | Portland General Electric | | AP | | 6/30/2024 | 59,887.40 |
| 0 | 6/10/2024 | Wells Fargo Remittance Ctr MC | | AP | | 6/30/2024 | 3,676.44 |
| 0 | 6/12/2024 | Oregon PERS | | AP | | 6/30/2024 | 4,664.50 |
| 0 | 6/14/2024 | Internal Revenue Service-ACH | | AP | | 6/30/2024 | 4,040.93 |
| 0 | 6/14/2024 | OR Department of Revenue | | AP | | 6/30/2024 | 1,196.71 |
| 0 | 6/14/2024 | | DD 00001.06.2024 | PR | | 6/30/2024 | 9,693.76 |
| 0 | 6/27/2024 | Oregon PERS | | AP | | 6/30/2024 | 4,429.77 |
| 0 | 6/28/2024 | Internal Revenue Service-ACH | | AP | | | 3,966.56 |
| 0 | 6/28/2024 | OR Department of Revenue | | AP | | | 1,162.74 |
| 0 | 6/28/2024 | | DD 00002.06.2024 | PR | | 6/30/2024 | 9,382.34 |
| 0 | 6/30/2024 | Wells Fargo Banks | | AP | | | - |
| 0 | 7/1/2024 | Wells Fargo Banks | | AP | | | - |
| 0 | 7/8/2024 | Portland General Electric | | AP | | | 50,238.29 |
| 0 | 7/9/2024 | Wells Fargo Remittance Ctr MC | | AP | | | 7,254.40 |
| 0 | 7/12/2024 | Internal Revenue Service-ACH | | AP | | | 4,867.05 |
| 0 | 7/12/2024 | OR Department of Revenue | | AP | | | 1,408.25 |
| 0 | 7/12/2024 | Oregon PERS | | AP | | | 4,306.03 |
| 0 | 7/12/2024 | Oregon PERS | | AP | Void | | 4,306.03 |
| 0 | 7/12/2024 | | DD 00001.07.2024 | PR | | | 10,621.59 |
| 0 | 7/26/2024 | Internal Revenue Service-ACH | | AP | | | 5,715.45 |
| 0 | 7/26/2024 | OR Department of Revenue | | AP | | | 1,731.07 |
| 0 | 7/26/2024 | | DD 00002.07.2024 | PR | | | 13,349.95 |
| 0 | 8/1/2024 | Wells Fargo Banks | | AP | | | - |
| 0 | 8/6/2024 | Portland General Electric | | AP | | | 69,588.78 |
| 0 | 8/9/2024 | Internal Revenue Service-ACH | | AP | | | 6,180.69 |
| 0 | 8/9/2024 | OR Department of Revenue | | AP | | | 1,862.82 |
| 0 | 8/9/2024 | Wells Fargo Remittance Ctr MC | | AP | | | 2,743.26 |
| 0 | 8/9/2024 | | DD 00001.08.2024 | PR | | | 11,136.16 |
| 0 | 8/23/2024 | Internal Revenue Service-ACH | | AP | | | 3,266.25 |
| 0 | 8/23/2024 | OR Department of Revenue | | AP | | | 953.14 |
| 0 | 8/23/2024 | | DD 00002.08.2024 | PR | | | 7,145.08 |
| ACH Disbursement Activity Subtotal | | | | 31 | | | 308,775.44 |
| Voided ACH Activity | | | | 1 | | | 4,306.03 |
| Adjusted ACH Disbursement Activity Subtotal | | | | 30 | | | 304,469.41 |

| Paper Check Disbursement Activity | | Vendor | Comment | Module | Void | Clear Date | Amount |
|-----------------------------------|------------|------------------------------------|---------|--------|------|------------|------------|
| Number | Issue Date | | | | | | |
| 31180 | 6/7/2024 | Portland Engineering Inc. | | AP | | 6/30/2024 | 50.00 |
| 31181 | 6/7/2024 | River City Environmental, Inc | | AP | | 6/30/2024 | 9,014.58 |
| 31182 | 6/7/2024 | Joe Rogers | | AP | | 6/30/2024 | 325.00 |
| 31183 | 6/14/2024 | AFLAC | | AP | | 6/30/2024 | 442.50 |
| 31184 | 6/14/2024 | Clackamas River Water District | | AP | | 6/30/2024 | 88,469.81 |
| 31185 | 6/14/2024 | NW Natural | | AP | | 6/30/2024 | 156.97 |
| 31186 | 6/14/2024 | Sunrise Water Authority | | AP | | 6/30/2024 | 11,344.77 |
| 31187 | 6/21/2024 | Cintas Corporation - 463 | | AP | | | 118.26 |
| 31188 | 6/21/2024 | Cintas Corporation No. 2 | | AP | | 6/30/2024 | 99.00 |
| 31189 | 6/21/2024 | Green Wrench Heavy Equipment LLC | | AP | | 6/30/2024 | 1,178.25 |
| 31190 | 6/21/2024 | Hasa, Inc | | AP | | 6/30/2024 | 3,744.00 |
| 31191 | 6/21/2024 | Hasco Stations, LLC | | AP | | 6/30/2024 | 146.23 |
| 31192 | 6/21/2024 | IDEXX Distribution Corp | | AP | | 6/30/2024 | 531.32 |
| 31193 | 6/21/2024 | Larry Potter Landscape Services | | AP | | | 425.00 |
| 31194 | 6/21/2024 | Oregon City Garbage Co. | | AP | | 6/30/2024 | 55.65 |
| 31195 | 6/21/2024 | Pump Dynamics, LLC | | AP | | 6/30/2024 | 11,012.03 |
| 31196 | 6/21/2024 | River City Environmental, Inc | | AP | | 6/30/2024 | 8,699.87 |
| 31197 | 6/21/2024 | Verizon Wireless | | AP | | 6/30/2024 | 322.31 |
| 31198 | 6/27/2024 | Atlas Copco Compressors Inc | | AP | | | 756.37 |
| 31199 | 6/27/2024 | GT Excavating LLC | | AP | | | 24,834.17 |
| 31200 | 6/27/2024 | Hasco Stations, LLC | | AP | | | 98.02 |
| 31201 | 6/27/2024 | Oak Lodge Water Services Authority | | AP | | 6/30/2024 | 4,030.00 |
| 31202 | 6/27/2024 | Ritz Portland | | AP | | | 480.06 |
| 31203 | 6/27/2024 | Special Districts Insurance Sv | | AP | | | 8,959.36 |
| 31204 | 6/27/2024 | Sunrise Water Authority | | AP | | | 7,083.41 |
| 31205 | 7/5/2024 | Cintas Corporation - 463 | | AP | | | 103.23 |
| 31206 | 7/5/2024 | Portland Engineering Inc. | | AP | | | 50.00 |
| 31207 | 7/5/2024 | Ritz Portland | | AP | | | 37.23 |
| 31208 | 7/5/2024 | SAIF Corporation | | AP | | | 7,058.21 |
| 31209 | 7/5/2024 | South Fork Water Board | | AP | | | 406,579.01 |
| 31210 | 7/15/2024 | Clackamas River Water District | | AP | | | 130,882.11 |
| 31211 | 7/15/2024 | Oak Lodge Water Services Authority | | AP | | | 4,030.00 |
| 31212 | 7/15/2024 | Oregon City Garbage Co. | | AP | | | 55.65 |
| 31213 | 7/15/2024 | The Oregonian | | AP | | | 1,003.02 |
| 31214 | 7/19/2024 | Cintas Corporation - 463 | | AP | | | 118.26 |
| 31215 | 7/19/2024 | Cintas Corporation No. 2 | | AP | | | 99.00 |
| 31216 | 7/19/2024 | Hasa, Inc | | AP | | | 3,825.12 |
| 31217 | 7/19/2024 | Hasco Stations, LLC | | AP | | | 359.51 |
| 31218 | 7/19/2024 | Univar USA Inc | | AP | | | 4,059.98 |
| 31219 | 7/26/2024 | Cascade Columbia Distribution | | AP | | | 1,160.00 |
| 31220 | 7/26/2024 | Cintas Corporation - 463 | | AP | | | 103.23 |
| 31221 | 7/26/2024 | Goble Sampson Associates Inc. | | AP | | | 1,355.76 |

Bank Reconciliation

Checks by Date

User: jpietzold@sunrisewater.com

Printed: 09/12/2024 - 12:52PM

Cleared and Not Cleared Checks

Print Void Checks

| | | | | | |
|--|-----------|---------------------------------|---------|------------|---------------------|
| 31222 | 7/26/2024 | Hasa, Inc | AP | 3,651.96 | |
| 31223 | 7/26/2024 | NW Natural | AP | 131.93 | |
| 31224 | 7/26/2024 | Joe Rogers Petty Cash Custodian | AP | 484.01 | |
| 31225 | 7/26/2024 | Special Districts Insurance Sv | AP | 9,005.36 | |
| 31226 | 7/26/2024 | Verizon Wireless | AP | 322.41 | |
| 31228 | 8/1/2024 | Sunrise Water Authority | AP | 6,758.92 | |
| 31229 | 8/8/2024 | Buel Impressions Printing | AP | 270.00 | |
| 31230 | 8/8/2024 | Cintas Corporation - 463 | AP | 118.26 | |
| 31231 | 8/8/2024 | Cintas Corporation No. 2 | AP | 99.00 | |
| 31232 | 8/8/2024 | Clackamas River Water District | AP | 192,252.27 | |
| 31233 | 8/8/2024 | Hasa, Inc | AP | 3,598.92 | |
| 31234 | 8/8/2024 | Hasco Stations, LLC | AP | 134.71 | |
| 31235 | 8/8/2024 | Portland Engineering Inc. | AP | 50.00 | |
| 31236 | 8/8/2024 | Univar USA Inc | AP | 4,059.98 | |
| 31237 | 8/9/2024 | NAM NGO | PR | 2,492.38 | |
| 31238 | 8/16/2024 | AFLAC | AP | 885.00 | |
| 31239 | 8/16/2024 | CDR Labor Law, LLC | AP | 1,204.50 | |
| 31240 | 8/16/2024 | Hasco Stations, LLC | AP | 193.16 | |
| 31241 | 8/16/2024 | Oregon City Garbage Co. | AP | 55.65 | |
| 31242 | 8/16/2024 | Pump Dynamics, LLC | AP | 13,585.42 | |
| 31243 | 8/16/2024 | Trotter & Morton - Portland | AP | 4,415.75 | |
| 31244 | 8/23/2024 | ABC Fire Extinguisher, Inc. | AP | 256.00 | |
| 31245 | 8/23/2024 | Atlas Copco Compressors Inc | AP | 684.50 | |
| 31246 | 8/23/2024 | Cintas Corporation - 463 | AP | 103.23 | |
| 31247 | 8/23/2024 | Hasa, Inc | AP | 3,478.80 | |
| 31248 | 8/23/2024 | Portland Engineering Inc. | AP | 240.00 | |
| 31249 | 8/23/2024 | Pump Dynamics, LLC | AP | 4,527.00 | |
| 31250 | 8/23/2024 | Team Electric Company | AP | 1,767.00 | |
| 31251 | 8/23/2024 | Verizon Wireless | AP | 322.41 | |
| 31252 | 8/30/2024 | AFLAC | AP | 442.50 | |
| 31253 | 8/30/2024 | MOSS ADAMS LLP | AP | 945.00 | |
| 31254 | 8/30/2024 | NW Natural | AP | 240.79 | |
| 312270 | 8/2/2024 | NAM NGO | PR Void | 1,438.02 | |
| Paper Check Disbursement Activity Subtotal | | | | 75 | 1,001,471.10 |
| Voided Paper Check Disbursement Activity | | | | 1 | 1,438.02 |
| Adjusted Paper Check Disbursement Activity Subtotal | | | | 74 | 1,000,033.08 |

Summary of Check by Date Detail inclusive of LGIP ACH Payments

| | | |
|---------------------|---|---------------------|
| Wells Fargo | Total Void ACH & Check Count: | 2.00 |
| Wells Fargo | Total Void ACH & Check Amount: | 5,744.05 |
| Wells Fargo | Total Valid ACH & Check Count: | 104.00 |
| Wells Fargo | Total Valid ACH & Check Amount: | 1,304,502.49 |
| Wells Fargo | Total ACH & Check Count: | 106.00 |
| Wells Fargo | Total ACH & Check Amount: | 1,310,246.54 |
| LGIP | Total Valid ACH Payment Count | 2.00 |
| LGIP | Total Valid ACH Payment Amount | 300,000.00 |
| Consolidated | Total Valid ACH & Check Payment Amount | 1,604,502.49 |

NORTH CLACKAMAS COUNTY WATER COMMISSION

September 26, 2024

Agenda Item 5.2

Subject: Appoint Legal Counsel of Record

Presenter(s): Wade Hathhorn, General Manager

Board Action: Adoption by approval of consent calendar

Attachments: None

Background: Organizational best practices suggest the NCCWC formally appoint its legal counsel of record on a regular basis.

Analysis: For several years now, the NCCWC has used Cable Huston, LLC. as its primary source of legal assistance. The General Manager is requesting the Board formally re-appoint Cable Huston, LLC. as the legal counsel of record for the NCCWC for FY2024-25.

Options: Appoint an alternative legal counsel of record.

Staff Recommendation: Appoint Cable Huston, LLC as the legal counsel of record.

Draft Motion: N/A

NORTH CLACKAMAS COUNTY WATER COMMISSION

September 26, 2024

Agenda Item 5.3

Subject: Appoint Insurance Agent of Record

Presenter(s): Wade Hathhorn, General Manager

Board Action: Adoption by approval of consent calendar

Attachments: None

Background: Organizational best practices suggest the NCCWC formally appoint its insurance agent of record on a regular basis.

Analysis: For several years now, the NCCWC has used the firm of Brown & Brown, Inc. as the organization's insurance agent. The General Manager is requesting the Board formally re-appoint Brown & Brown, Inc. as the insurance agent of record for the NCCWC for FY2024-25.

Options: Appoint an alternative legal counsel of record.

Staff Recommendation: Appoint Brown & Brown as the insurance agent of record.

Draft Motion: N/A

NORTH CLACKAMAS COUNTY WATER COMMISSION

September 26, 2024

Agenda Item 5.4

Subject: Approve Resolution 2024-5 Authorizing Disposal of Surplus Property

Presenter(s): Wade Hathhorn, General Manager

Board Action: Adopt Resolution 2024-5 (by consent)

Attachments: Resolution 2024-5 Authorizing Disposal of Surplus Property

Background: The NCCWC, from time to time, may dispose of public property. The State of Oregon rules (for State agencies) generally require such disposal to be done by sealed competitive public bidding. However, there are no such specific rules for local government, rather this function is left to process under each agency's Local Contract Review Board rules.

Staff is looking to properly dispose of two items:

2012 Ford F-250 pickup (VIN 1FTBF2B65CEA16948) est. value \$10,000

1996 Nissan Forklift (No. JP02-9U2296) est. value \$15,000

Analysis: The NCCWC has yet to adopt formal rules for disposing surplus property. Most local governments, however, do so through a publicly advertised auction but may also include a liquidation sale, fixed price sale, trade-in, other preferred option.

Staff has determined one of the "best options" for recovering the highest net value for a particular surplus item is through a private auction company, open to the public (without fee). The auction company takes a percentage (e.g. 10%) of the sales price (to the highest bidder) and in return handles all the marketing, sale, and recording of the transaction. The public agency then receives payment for the net recovered value of the item. Nominal staff and agency resources are required in this manner of disposal.

Options: Use alternative method of disposal, including sealed competitive bids from the public.

Staff Recommendation: Adopt Resolution 2024-5 authorizing the General Manager to dispose of the stated surplus property by means of private public auction.

Draft Motion: Approve Resolution 2024-5 authorizing the disposal of surplus property, as presented.

NORTH CLACKAMAS COUNTY WATER COMMISSION

Resolution No. 2024-5

A RESOLUTION AUTHORIZING THE DISPOSAL OF
SURPLUS PUBLIC PROPERTY

WHEREAS, from time to time, the Board of Directors (Board) of the North Clackamas County Water Commission (Commission) shall determine the need to dispose of various surplus public property; and

WHEREAS, The Board hereby resolves that the property is no longer needed for public use; and

WHEREAS, said property is a 2012 Ford F-250 pickup (approx. 85,000 miles) with an estimated market value of \$10,000 and a 1996 Nisson Forklift (approx.. 5400 hours) with an estimated value of \$15,000; and

WHEREAS, the net value of the surplus property shall include the amount derived by the sale of said public property less the administrative cost derived in disposing of this property; and

WHEREAS, the Board of Directors acting as the Local Contract Review Board further determines the “best option” to recover the net value of said property is by private auction, open to the general public without fee; and

WHEREAS, the date, time, and location of that private auction shall be noticed to the public by either electronic means through one or more of the Commission’s Member Agency’s websites or a local newspaper of common distribution.

NOW, THEREFORE BE IT RESOLVED, BY THE NORTH CLACKAMAS COUNTY WATER COMMISSION BOARD OF DIRECTORS THAT:

The Board so authorizes the General Manager to dispose of the following public property through private auction, open to the general public without fee:

2012 Ford F-250 pickup (VIN 1FTBF2B65CEA16948)
1996 Nisson Forklift (No. JP02-9U2296)

Approved by the Board of Director’s on this 26th day of September 2024.

By _____
Chris Hawes, Chair

By _____
Wade Hathhorn, General Manager

Attest this 26th day of September 2024

NORTH CLACKAMAS COUNTY WATER COMMISSION

September 26, 2024

Agenda Item 6.1

- Subject:** Election of Officers
- Presenter(s):** Wade Hathhorn, General Manager
- Board Action:** Open discussion regarding the election of officers
- Attachments:** None
- Background:** The current NCCWC Board is composed of the following members:
- Oak Lodge Water Services: Directors Williams and Gornick
 - Sunrise Water Authority: Directors Hawes and Bailey
 - City of Gladstone: Director Roberts
- Current Officers:**
- Chair: Paul Gornick (Oak Lodge)
 - Vice-Chair: Chris Hawes (Sunrise)
- Analysis:** The NCCWC Agreement calls for the annual election of officers, including a Chair and Vice-Chair. The position as Chair is to rotate among the member parties. This past year, the position of Chair was held by Oak Lodge. This year the position of Chair will rotate to a member from Sunrise. The remaining position as Vice-Chair can be filled by a member from either Gladstone or Sunrise.
- These elections only require a simple majority of the Board of Directors.
- Options:** The Sunrise board may select a representative to serve as Chair.
- Staff Recommendation:** Open to discussion regarding election of Chair and Vice-Chair
- Draft Motion:** Motion(s) to elect officers.

NORTH CLACKAMAS COUNTY WATER COMMISSION

September 26, 2024

Agenda Item 6.2

Subject: Appoint Interim Finance Director and FY2024-25 Budget Officer

Presenter(s): Wade Hathhorn, General Manager

Board Action: Appoint Interim Finance Director and FY2024-25 Budget Officer

Attachments: None

Background: The departure of the Finance Director at Oak Lodge has left the NCCWC without its own finance and budget officer.

Analysis: Staff recommend the appointment of Jamey Pietzold as the interim Finance Director and FY2024-25 Budget Officer for the NCCWC. Jamey is the current Finance Director at the Sunrise Water Authority.

Options: Alternative appointment

Staff Recommendation: Appoint Jamey Pietzold as the interim Finance Director and Budget Officer for the NCCWC for the remainder of FY2024-25.

Draft Motion: Move to appoint Jamey Pietzold as the interim Finance Director and Budget Officer for the remainder of FY2024-25.

NORTH CLACKAMAS COUNTY WATER COMMISSION

September 26, 2024

Agenda Item 6.3

Subject: Initiate FY2023-24 Audit

Presenter(s): Jamey Pietzold, Interim Finance Director

Board Action: Receive NCCWC's FY2023-24 Audit Engagement Letter

Attachments: Audit Services Engagement Letter (FY2023-24 Audit)

Background: Moss Adams has been the preferred accountancy firm to perform the required annual audit for the NCCWC.

Analysis: The annual audit is a legal requirement and a vital process that provides an independent assessment of NCCWC's financial compliance, offering an opinion on the material accuracy of financial statements and the effectiveness of internal controls.

Options: N/A

Staff

Report: The Board is presented with a copy of the audit engagement letter for formal record.



T (503) 242-1447
F (503) 274-2789

805 SW Broadway
Suite 1400
Portland, OR 97205

August 27, 2024

Wade Hathhorn
North Clackamas County Water Commission
17563 SE Armstrong Ct
Happy Valley, OR 97015

Re: Audit Services

Dear Mr. Hathhorn:

Thank you for the opportunity to provide services to North Clackamas County Water Commission. This engagement letter ("Engagement Letter") and the attached Professional Services Agreement, which is incorporated by this reference, confirm our acceptance and understanding of the terms and objectives of our engagement, and limitations of the services that Moss Adams LLP ("Moss Adams," "we," "us," and "our") will provide to North Clackamas County Water Commission ("you," "your," and "Commission").

Scope of Services – Audit

You have requested that we audit the Commission's financial statements, which comprise the statements of net position as of June 30, 2024, and the related statements of revenues, expenses and changes in net position, and cash flows for the year then ended, and the related notes to the financial statements. We will also report on whether the combining balance sheet – all funds, the combining schedule of revenues, expenditures, other financing sources and uses and changes in fund balance – actual and budget, and the schedule of revenues, expenditures, other financing sources and uses and changes in fund balance – actual and budget, presented as supplementary information, are fairly stated, in all material respects, in relation to the financial statements as a whole.

Timing

Keith Simovic is responsible for supervising the engagement and authorizing the signing of the report. We expect to begin our audit on approximately October 7th, 2024, complete fieldwork on approximately October 25, 2024, and issue our report no later than December 2024. As we reach the conclusion of the audit, we will coordinate with you the date the audited financial statements will be available for issuance. You understand that (1) you will be required to consider subsequent events through the date the financial statements are available for issuance, (2) you will disclose in the notes to the financial statements the date through which subsequent events have been considered, and (3) the subsequent event date disclosed in the footnotes will not be earlier than the date of the management representation letter and the date of the report of independent auditors.

Our scheduling depends on your completion of the year-end closing and adjusting process prior to our arrival to begin the fieldwork. We may experience delays in completing our services due to your



staff's unavailability or delays in your closing and adjusting process. You understand our fees are subject to adjustment if we experience these delays in completing our services.

Fees

We estimate that our fees for the services will be in the range of \$40,000 to \$45,000.

In addition to fees, we will charge you for expenses. Our invoices include a flat expense charge, calculated as five percent (5%) of fees, to cover expenses such as copying costs, postage, administrative billable time, report processing fees, filing fees, and technology expenses. Travel expenses and client meals/entertainment expenses will be billed separately and are not included in the 5% charge.

Our ability to provide services in accordance with our estimated fees depends on the quality, timeliness, and accuracy of the Commission's records, and, for example, the number of general ledger adjustments required as a result of our work. To assist you in this process, we will provide you with a Client Audit Preparation Schedule that identifies the key work you will need to perform in preparation for the audit. We will also need your accounting staff to be readily available during the engagement to respond in a timely manner to our requests. Lack of preparation, poor records, general ledger adjustments, and/or untimely assistance will result in an increase of our fees.

Reporting

We will issue a written report upon completion of our audit of the Commission's financial statements. Our report will be addressed to the Board of Commissioners of the Commission. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement. Our services will be concluded upon delivery to you of our report on your financial statements for the year ended June 30, 2024.

We also will issue a written report on compliance and internal control over financial reporting based on an audit of financial statements in accordance with Oregon Audit Standards upon completion of our audit.

We appreciate the opportunity to be of service to you. If you agree with the terms of our engagement as set forth in the Agreement, please sign the enclosed copy of this letter and return it to us with the Professional Services Agreement.



Wade Hathorn
North Clackamas County Water Commission
August 27, 2024
Page 3 of 3

Very truly yours,

A handwritten signature in black ink that reads "Keith Simovic".

Keith Simovic, Partner, for
Moss Adams LLP

Enclosures

Accepted and Agreed:

This Engagement Letter and the attached Professional Services Agreement set forth the entire understanding of North Clackamas County Water Commission with respect to this engagement and the services to be provided by Moss Adams LLP:

Signed by:
Signature: Wade Hathorn
E0EBD79D60054C1...
Print Name: Wade Hathorn
Title: General Manager
Date: 8/28/2024

Client: #658835
v. 6/13/2024

PROFESSIONAL SERVICES AGREEMENT

Audit and Nonattest Services

This Professional Services Agreement (the "PSA") together with the Engagement Letter, which is hereby incorporated by reference, represents the entire agreement (the "Agreement") relating to services that Moss Adams will provide to the Commission. Any undefined terms in this PSA shall have the same meaning as set forth in the Engagement Letter.

Objectives of the Audit

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

The objectives of our audit are also to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

The Auditor's Responsibility

We will conduct our audit in accordance with U.S. GAAS. As part of an audit conducted in accordance with U.S. GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control or to identify deficiencies in the design or operation of internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosure, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for a reasonable period of time

The supplementary information will be subject to certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves.

If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or to issue a report as a result of this engagement.

Procedures and Limitations

Our procedures may include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of certain receivables and certain other assets, liabilities and transaction details by correspondence with selected customers, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from management about the financial statements and supplementary information and related matters. Management's failure to provide representations to our satisfaction will preclude us from issuing our report.

An audit includes examining evidence, on a test basis, supporting the amounts and disclosures in the financial statements. Therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. Material misstatements may include errors, fraudulent financial reporting, misappropriation of assets, or noncompliance with the provisions of laws or regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity that may have a direct financial statement impact. Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements and

noncompliance may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS. An audit is not designed to detect immaterial misstatements or noncompliance with the provisions of laws or regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors, fraudulent financial reporting, misappropriation of assets, and noncompliance with the provisions of laws or regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any time period for which we are not engaged as auditors.

We may assist management in the preparation of the Commission's financial statements and supplementary information. Regardless of any assistance we may render, all information included in the financial statements and supplementary information remains the representation of management. We may issue a preliminary draft of the financial statements and supplementary information to you for your review. Any preliminary draft financial statements and supplementary information should not be relied upon, reproduced, or otherwise distributed without the written permission of Moss Adams.

Management's Responsibility for Financial Statements

As a condition of our engagement, management acknowledges and understands that management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America. We may advise management about appropriate accounting principles and their application and may assist in the preparation of your financial statements, but management remains responsible for the financial statements. Management also acknowledges and understands that management is responsible 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 error or fraud. This responsibility includes the maintenance of adequate records, the selection and application of accounting principles, and the safeguarding of assets. You are responsible for informing us about all known or suspected fraud affecting the Commission involving: (a) management, (b) employees who have significant roles in internal control, and (c) others where the fraud could have a material effect on the financial statements. You are responsible for informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Commission received in communications from employees, former employees, regulators or others. Management is responsible for adjusting the financial statements to correct material misstatements and for confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole. Management is also responsible for identifying and ensuring that the Commission complies with applicable laws and regulations.

Management is responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. Management agrees that as a condition of our engagement, management will provide us with:

- access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, whether obtained from within or outside of the general and subsidiary ledgers (including all information relevant to the preparation and fair presentation of disclosures), such as records, documentation, and other matters;
- additional information that we may request from management for the purpose of the audit; and
- unrestricted access to persons within the Commission from whom we determine it necessary to obtain audit evidence.

Management's Responsibility to Notify Us of Affiliates

Our professional standards require that we remain independent of the Commission as well as any "affiliate" of the Commission. Professional standards define an affiliate as follows:

- a fund, component unit, fiduciary activity or entity that the Commission is required to include or disclose, and is included or disclosed in its basic financial statements, in accordance with generally accepted accounting principles (U.S. GAAP);
- a fund, component unit, fiduciary activity or entity that the Commission is required to include or disclosed in its basic financial statements in accordance with U.S. GAAP, which is material to the Commission but which the Commission has elected to exclude, and for which the Commission has more than minimal influence over the entity's accounting or financial reporting process;
- an investment in an investee held by the Commission or an affiliate of the Commission, where the Commission or affiliate controls the investee, excluding equity interests in entities whose sole purpose is to directly enhance the Commission's ability to provide government services;

- an investment in an investee held by the Commission or an affiliate of the Commission, where the Commission or affiliate has significant influence over the investee and for which the investment is material to the Commission's financial statements, excluding equity interests in entities whose sole purpose is to directly enhance the Commission's ability to provide government services

In order to fulfill our mutual responsibility to maintain auditor independence, you agree to notify Moss Adams of any known affiliate relationships, to the best of your knowledge and belief. Additionally, you agree to inform Moss Adams of any known services provided or relationships between affiliates of the Commission and Moss Adams or any of its employees or personnel.

Management's Responsibility for Supplementary Information

Management is responsible for the preparation of the supplementary information in accordance with the applicable criteria. Management agrees to include the auditor's report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information. Management is responsible to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon. For purposes of this Agreement, audited financial statements are deemed to be readily available if a third party user can obtain the audited financial statements without any further action by management. For example, financial statements on your Web site may be considered readily available, but being available upon request is not considered readily available.

Other Information Included in an Annual Report

When financial or nonfinancial information, other than financial statements and the auditor's report thereon, is included in an entity's annual report, management is responsible for that other information. Management is also responsible for providing the document(s) that comprise the annual report to us as soon as it is available.

Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon. Our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the audited financial statements. If we identify that a material inconsistency or misstatement of the other information exists, we will discuss it with you; if it is not resolved U.S. GAAS requires us to take appropriate action.

Key Audit Matters

U.S. GAAS does not require the communication of key audit matters in the audit report unless engaged to do so. You have not engaged us to report on key audit matters, and the Agreement does not contemplate Moss Adams providing any such services. You agree we are under no obligation to communicate key audit matters in the auditor's report.

If you request to engage Moss Adams to communicate key audit matters in the auditor's report, before accepting the engagement we would discuss with you the additional fees to provide any such services, and the impact to the timeline for completing the audit.

Dissemination of Financial Statements

Our report on the financial statements must be associated only with the financial statements that were the subject of our engagement. You may make copies of our report, but only if the entire financial statements (including related footnotes and supplementary information, as appropriate) are reproduced and distributed with our report. You agree not to reproduce or associate our report with any other financial statements, or portions thereof, that are not the subject of this engagement.

Offering of Securities

This Agreement does not contemplate Moss Adams providing any services in connection with the offering of securities, whether registered or exempt from registration, and Moss Adams will charge additional fees to provide any such services. You agree not to incorporate or reference our report in a private placement or other offering of your equity or debt securities without our express written permission. You further agree we are under no obligation to reissue our report or provide written permission for the use of our report at a later date in connection with an offering of securities, the issuance of debt instruments, or for any other circumstance. We will determine, at our sole discretion, whether we will reissue our report or provide written permission for the use of our report only after we have conducted any procedures we deem necessary in the circumstances. You agree to provide us with adequate time to review documents where (a) our report is requested to be reissued, (b) our report is included in the offering document or referred to therein, or (c) reference to our firm is expected to be made. If we decide to reissue our report or provide written permission to the use of our report, you agree that Moss Adams will be included on each distribution of draft offering materials and we will receive a complete set of final

documents. If we decide not to reissue our report or withhold our written permission to use our report, you may be required to engage another firm to audit periods covered by our audit reports, and that firm will likely bill you for its services. While the successor auditor may request access to our engagement documentation for those periods, we are under no obligation to permit such access.

Changes in Professional or Accounting Standards

To the extent that future federal, state, or professional rule-making activities require modification of our audit approach, procedures, scope of work, etc., we will advise you of such changes and the impact on our fee estimate. If we are unable to agree on the additional fees, if any, that may be required to implement any new accounting and auditing standards that are required to be adopted and applied as part of our engagement, we may terminate this Agreement as provided herein, regardless of the stage of completion.

Representations of Management

During the course of our engagement, we may request information and explanations from management regarding, among other matters, the Commission's operations, internal control, future plans, specific transactions, and accounting systems and procedures. At the conclusion of our engagement, we will require, as a precondition to the issuance of our report, that management provide us with a written representation letter confirming some or all of the representations made during the engagement. The procedures that we will perform in our engagement will be heavily influenced by the representations that we receive from management. Accordingly, false representations could cause us to expend unnecessary efforts or could cause a material error or fraud to go undetected by our procedures. In view of the foregoing, you agree that we will not be responsible for any misstatements in the Commission's financial statements and supplementary information that we fail to detect as a result of false or misleading representations, whether oral or written, that are made to us by the Commission's management. While we may assist management in the preparation of the representation letter, it is management's responsibility to carefully review and understand the representations made therein.

In addition, because our failure to detect material misstatements could cause others relying upon our audit report to incur damages, the Commission further agrees to indemnify and hold us harmless from any liability and all costs (including legal fees) that we may incur in connection with claims based upon our failure to detect material misstatements in the Commission's financial statements and supplementary information resulting in whole or in part from knowingly false or misleading representations made to us by any member of the Commission's management.

Fees and Expenses

The Commission acknowledges that the following circumstances will result in an increase of our fees:

- Failure to prepare for the audit as evidenced by accounts and records that have not been subject to normal year-end closing and reconciliation procedures;
- Failure to complete the audit preparation work by the applicable due dates;
- Significant unanticipated transactions, audit issues, or other such circumstances;
- Delays causing scheduling changes or disruption of fieldwork;
- After audit or post fieldwork circumstances requiring revisions to work previously completed or delays in resolution of issues that extend the period of time necessary to complete the audit;
- Issues with the prior audit firm, prior year account balances or report disclosures that impact the current year engagement; and
- An excessive number of audit adjustments.

We will endeavor to advise you in the event these circumstances occur, however we may be unable to determine the impact on the estimated fee until the conclusion of the engagement. We will bill any additional amounts based on the experience of the individuals involved and the amount of work performed.

Billings are due upon presentation and become delinquent if not paid within 30 days of the invoice date. Any past due fee under this Agreement shall bear interest at the highest rate allowed by law on any unpaid balance. In addition to fees, you may be billed for expenses and any applicable sales and gross receipts tax. Direct expenses may be charged based on out-of-pocket expenditures, per diem allotments, and mileage reimbursements, depending on the nature of the expense. Indirect expenses, such as processing time and technology expenses, may be passed through at our estimated cost and may be billed as a flat charge or a percentage of fees. If we elect to suspend our engagement for nonpayment, we may not resume our work until the account is paid in full. If we elect to terminate our services for nonpayment, or as otherwise provided in this Agreement, our engagement will be deemed to have been completed upon written notification of

termination, even if we have not completed our work. You will be obligated to compensate us for fees earned for services rendered and to reimburse us for expenses. You acknowledge and agree that in the event we stop work or terminate this Agreement as a result of your failure to pay on a timely basis for services rendered by Moss Adams as provided in this Agreement, or if we terminate this Agreement for any other reason, we shall not be liable to you for any damages that occur as a result of our ceasing to render services.

Limitation on Liability

IN NO EVENT WILL EITHER PARTY BE LIABLE TO THE OTHER FOR ANY SPECIAL, INDIRECT, INCIDENTAL, OR CONSEQUENTIAL DAMAGES IN CONNECTION WITH OR OTHERWISE ARISING OUT OF THIS AGREEMENT, EVEN IF ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. IN NO EVENT SHALL EITHER PARTY BE LIABLE FOR EXEMPLARY OR PUNITIVE DAMAGES ARISING OUT OF OR RELATED TO THIS AGREEMENT.

Subpoena or Other Release of Documents

As a result of our services to you, we may be required or requested to provide information or documents to you or a third-party in connection with governmental regulations or activities, or a legal, arbitration or administrative proceeding (including a grand jury investigation), in which we are not a party. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate to protect information from discovery. If you take no action within the time permitted for us to respond or if your action does not result in a judicial order protecting us from supplying requested information, we will construe your inaction or failure as consent to comply with the request. Our efforts in complying with such requests or demands will be deemed a part of this engagement and we shall be entitled to additional compensation for our time and reimbursement for our out-of-pocket expenditures (including legal fees) in complying with such request or demand.

Document Retention Policy

At the conclusion of this engagement, we will return to you all original records you supplied to us. Your Commission records are the primary records for your operations and comprise the backup and support for the results of this engagement. Our records and files, including our engagement documentation whether kept on paper or electronic media, are our property and are not a substitute for your own records. Our firm policy calls for us to destroy our engagement files and all pertinent engagement documentation after a retention period of seven years (or longer, if required by law or regulation), after which time these items will no longer be available. We are under no obligation to notify you regarding the destruction of our records. We reserve the right to modify the retention period without notifying you. Catastrophic events or physical deterioration may result in our firm's records being unavailable before the expiration of the above retention period.

Except as set forth above, you agree that Moss Adams may destroy paper originals and copies of any documents, including, without limitation, correspondence, agreements, and representation letters, and retain only digital images thereof.

Use of Electronic Communication

In the interest of facilitating our services to you, we may communicate by facsimile transmission or send electronic mail over the Internet. Such communications may include information that is confidential. We employ measures in the use of electronic communications designed to provide reasonable assurance that data security is maintained. While we will use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, you recognize and accept we have no control over the unauthorized interception of these communications once they have been sent. Unless you issue specific instructions to do otherwise, we will assume you consent to our use of electronic communications to your representatives and other use of these electronic devices during the term of this Agreement as we deem appropriate.

Enforceability

In the event that any portion of this Agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of this Agreement.

Entire Agreement

This Professional Services Agreement and Engagement Letter constitute the entire agreement and understanding between Moss Adams and the Commission. The Commission agrees that in entering into this Agreement it is not relying and has not relied upon any oral or other representations, promise or statement made by anyone which is not set forth herein.

In the event the parties fail to enter into a new Agreement for each subsequent calendar year in which Moss Adams provides services to the Commission, the terms and conditions of this PSA shall continue in force until such time as the parties execute a new written Agreement or terminate their relationship, whichever occurs first.

Use of Moss Adams' Name

The Commission may not use any of Moss Adams' name, trademarks, service marks or logo in connection with the services contemplated by this Agreement or otherwise without the prior written permission of Moss Adams, which permission may be withheld for any or no reason and may be subject to certain conditions.

Use of Nonlicensed Personnel

Certain engagement personnel who are not licensed as certified public accountants may provide services during this engagement.

Use of Subcontractor and Affiliate

We may retain subcontractors and/or our affiliate, Moss Adams (India) LLP, to assist us in providing our services to you. These entities may collect, use, transfer, store, or otherwise process information provided by you or on your behalf ("Client information") in the domestic and foreign jurisdictions in which they operate. All of these entities are required to protect the confidentiality of any Client information to which they have access in the course of their work. We will be responsible for their performance in accordance with the terms of this Agreement.

Dispute Resolution Procedure, Venue and Limitation Period

This Agreement shall be governed by the laws of the state of Washington, without giving effect to any conflicts of laws principles. If a dispute arises out of or relates to the engagement described herein, and if the dispute cannot be settled through negotiations, the parties agree first to try in good faith to settle the dispute by mediation using an agreed upon mediator. If the parties are unable to agree on a mediator, the parties shall petition the state court that would have jurisdiction over this matter if litigation were to ensue and request the appointment of a mediator, and such appointment shall be binding on the parties. Each party shall be responsible for its own mediation expenses, and shall share equally in the mediator's fees and expenses.

Each party hereby irrevocably (a) consents to the exclusive jurisdiction and venue of the appropriate state or federal court located in King County, state of Washington, in connection with any dispute hereunder or the enforcement of any right or obligation hereunder, and (b) WAIVES ITS RIGHT TO A JURY TRIAL. EACH PARTY FURTHER AGREES THAT ANY SUIT ARISING OUT OF OR RELATED TO THIS AGREEMENT MUST BE FILED WITHIN ONE (1) YEAR AFTER THE CAUSE OF ACTION ARISES.

Termination

This Agreement may be terminated by either party, with or without cause, upon ten (10) days' written notice. In such event, we will stop providing services hereunder except on work, mutually agreed upon in writing, necessary to carry out such termination. In the event of termination: (a) you shall pay us for services provided and expenses incurred through the effective date of termination, (b) we will provide you with all finished reports that we have prepared pursuant to this Agreement, (c) neither party shall be liable to the other for any damages that occur as a result of our ceasing to render services, and (d) we will require any new accounting firm that you may retain to execute access letters satisfactory to Moss Adams prior to reviewing our files.

Hiring of Employees

Any offer of employment to members of the audit team prior to issuance of our report may impair our independence, and as a result, may result in our inability to complete the engagement and issue a report.

Regulatory Access to Documentation

The documents created or incorporated into our documentation for this engagement are the property of Moss Adams and constitute confidential information. However, we may be requested to make certain engagement related documents available to regulatory agencies pursuant to authority given to them by law or regulation. If requested and in our opinion a response is required by law, access to such engagement related documents will be provided under the supervision of Moss Adams personnel. Furthermore, upon request, we may provide photocopies of selected engagement related documents to regulatory agencies. The regulatory agencies may intend, or decide, to distribute the photocopies or information contained therein to others, including other government agencies.

NORTH CLACKAMAS COUNTY WATER COMMISSION

September 26, 2024

Agenda Item 6.4

- Subject:** Adopt Resolution 2024-6 Approving New Administrative Policy for Public Meetings
- Presenter(s):** Wade Hathhorn, General Manager
- Board Action:** Adopt Resolution 2024-6
- Attachments:** Resolution 2024-6 with attachment
- Background:** There have been amendments made to the State of Oregon’s Public Meeting Laws, as prescribed under Oregon Revised Statutes Chapter 192 Sections 610 through 705, through House Bill 2805. These amendments call for required training of local government on Public Meeting Law and broader enforcement authority under the Oregon Ethics Commission.
- Analysis:** Accordingly, as part of this year’s Special Districts of Oregon annual Best Practices, members are being asked to adopt associated policies to comply with the State’s new rules regarding Public Meetings. Benefits include a 2% reduction in the cost of SDAO liability insurance.
- Options:** N/A
- Staff Recommendation:** Adopt Resolution 2024-6 approving new administrative policy for public meetings.

NORTH CLACKAMAS COUNTY WATER COMMISSION

Resolution No. 2024-6

A RESOLUTION ADOPTING NEW PUBLIC MEETING POLICY

WHEREAS, the North Clackamas County Water Commission (NCCWC) is a public body as created under Oregon Revised Statutes Chapter 190; and

WHEREAS, the NCCWC is subject to the rules and regulations of such public bodies under the laws of the State of Oregon; and

WHEREAS, the NCCWC is a member of the Special Districts of Oregon (SDAO); and

WHEREAS, As a member of SDAO, the NCCWC strives to adopt that organization’s recommended “Best Practices”; and

WHEREAS, SDAO has asked all such members to update their policies related to Public Meetings as prescribed under Oregon Revised Statutes Chapter 610 through 705 and amended under House Bill 2805; and

WHEREAS, the NCCWC looks to comply with the request of SDAO and the laws of the State of Oregon.

NOW, THEREFORE BE IT RESOLVED, BY THE NORTH CLACKAMAS COUNTY WATER COMMISSION BOARD OF DIRECTORS THAT:

The NCCWC shall adopt the new Administrative Policy for Public Meetings, as prescribed in the attached document similarly titled.

Approved by the Board of Director’s on this 26th day of September 2024.

By _____
Chris Hawes, Chair

By _____
Wade Hathhorn, General Manager

Attest this 26th day of September 2024

North Clackamas County Water Commission

Administrative Policy: Public Meetings

Purpose: To ensure all governing bodies of the North Clackamas County Water Commission (NCCWC) meet in accordance with Oregon's Public Meetings Law.

Key Definitions

Public Body: The Board, either serving as itself or as the local contract review board, its appointed budget committee or any other committee or advisory group so authorized to conduct business on behalf of the NCCWC. The law applies only if the body has the authority to make decisions for or make recommendations to another public body.

Governing Body: Two or more members of a public body who have the authority to make decisions for or recommendations to a public body on policy or administration. A group without power of decision is a governing body when authorized to make recommendations to a public body but not when the recommendations go to individual public officials.

Public Business: Discussion by a public body of any policy or administrative matters pertaining to the NCCWC.

Public Meeting Laws: All such policies shall, at a minimum, acknowledge and adopt the provisions of Oregon Revised Statutes Chapter 192 Sections 610 through 705, as may apply.

Objective: State statutes require that governing bodies deliberate and arrive at their decisions openly. Open meetings help citizens understand decisions and build trust in their government.

Scope: This policy is intended to outline state and local requirements for the NCCWC's Board of Directors, all appointed committees, advisory boards and staff assisting these groups in carrying out their public business.

Policy: The public meetings law applies to all governing body meetings for which a quorum is required in order to make a decision or to deliberate toward a decision on any matter. This includes meetings held for the sole purpose of gathering information to be used for a future decision or recommendation.

The key requirements are to hold meetings that are open to the public unless an executive session is authorized, to give adequate notice of the meeting, and to take minutes. There are also requirements regarding meeting location, voting, translation, and accessibility for disabled persons.

The law does not cover purely social gatherings of members of a governing body. Participants must avoid discussion of any matters of official policy or administration during such a gathering, or they will be in violation of the Public Meetings Law.

Retreats and goal setting sessions are nearly always subject to the Public Meetings Law. Training sessions may or may not be subject depending on whether any substantive issues are discussed.

Electronic communication by a governing body in lieu of face-to-face contact is a public meeting. The public must be given notice as well as a location where it may listen to or otherwise observe the meeting.

Notice of governing body meetings, including executive sessions, must be given informing the public and media of the date, time, location, and topic(s) to be discussed. To meet accessibility requirements, notice must include a TTY number and a contact person to make a request for an interpreter for the hearing impaired or for other communication aids.

Notice of regular meetings must be "reasonably calculated" so interested persons can attend or request information on agenda items.

Special meetings require at least twenty-four (24) hours' notice along with a reasonable attempt to notify the press and interested persons.

Emergency meetings can be held on less than twenty-four (24) hours' notice but must be justified and the actual emergency situation fully described in the meeting minutes.

The size and location of a public meeting must be considered and be sufficient for the expected attendance.

- The meetings must be held within the geographic boundaries of that area over which that governing body has jurisdiction and in its administrative headquarters or "nearest practical location."
- Joint meetings of one or more governing bodies must be held in the geographic boundaries of one of the entities and notice must be provided to the media and all interested persons.
- Emergency meetings requiring immediate action are not subject to this requirement.
- Sessions, purely for training, can be held outside the governing body's jurisdiction as long as they do not involve deliberations.
- Public meetings can be held at a private facility as long as notice is provided and people can attend conveniently.

Public bodies are restricted from meeting in facilities practicing discrimination based on race, creed, color, sex, age, national origin, or disability.

Public meetings are not allowed in a place that is inaccessible to individuals with mobility and other impairments. If requested by or on behalf of a hearing-impaired person, the NCCWC will make a good faith effort to provide an interpreter. The governing body can expect a requestor to provide at least forty-eight (48) hours' notice in order to comply. Requirements for an interpreter do not apply to emergency meetings.

The Americans with Disabilities Act (ADA) goes beyond state law and requires additional provisions for providing those with hearing and sight disabilities material in a usable form including assistive listening devices, large print, and Braille.

A public body cannot charge a person with a disability to cover the cost of providing these additional aids and services.

The public meetings law is a public attendance law -- not a public participation law. It does not guarantee the right to participate by public testimony or comment unless governed by other statutes, rules, ordinances, and bylaws outside the Public Meetings Law.

The presiding officer has the authority to maintain order and impose reasonable restrictions such as limiting the amount of time for public testimony. This authority does not extend to someone unobtrusively recording a public meeting.

Smoking is banned at public meetings by state statute. This applies to facilities rented by the governing body for the meeting with the exception of a hotel meeting room, for example, for which there was no additional charge.

All official actions must be done in public and votes recorded as part of the minutes. Secret ballots are prohibited.

Written minutes are required for every public meeting and must include, minimally:

- Names of the members present;
- Motions, proposals, resolutions, orders, ordinances, and measures proposed and their disposition;
- Results of all votes and vote of each member by name;
- Substance of any discussion on any matter; and
- Reference to any document discussed at the meeting.

Minutes do not need to be verbatim, and it is a good practice to record meetings although it is not required. Minutes must be prepared in a reasonable amount of time and approved at the next available session. If the public requests minutes prior to their approval, they should be marked as a "draft."

On-site inspections, staff meetings, and gatherings of associations to which a public body or its members belong are not considered public meetings.

Chance social gatherings are not considered meetings as long as no official business is discussed.

All members of the NCCWC's Board of Directors and assigned key staff shall, at least once, during the tenure of their election, re-election, or appointment into service as a public official, complete formal training on Oregon's Public Meeting Laws (as prescribed under ORS 192). In no such instance shall such required training be accomplished by any such public official of the NCWCC less than every four years.

NORTH CLACKAMAS COUNTY WATER COMMISSION

September 26, 2024

Agenda Item 6.5

Subject: Approve Cost Multiplier

Presenter(s): Jamey Pietzold, Interim Finance Director

Board Action: Approve Recommended Cost Multiplier

Attachments: None

Background: The labor sharing agreements between the NCCWC and both Sunrise and Oak Lodge call for the parties to periodically agree on the “cost” for shared services. In general, labor costs are expensed at actual hourly rates plus an agreed ‘multiplier’ – the latter traditionally designed to cover the additional direct costs associated with an hour of labor, including (but not limited to) insurance, PERS, fees, and other related charges.

Analysis: To date, the shared labor multiplier (markup) has been arbitrarily set to 1.3. However, upon further inspection, this value is not supported by the actual costs (see below):

| Internal Breakdown of SWA's Fringe | |
|------------------------------------|--------------------|
| Description | Rate |
| Medical/Vision/Dental Premiums | 31.16% |
| PERS (includes ERRP) | 14.43% |
| OSGP Annuity | 0.36% |
| Social Security | 6.20% |
| Medicare | 1.47% |
| Tri-Met | 0.81% |
| Paid Leave Oregon | 0.41% |
| Workers Comp Insurance | 0.67% |
| | <hr/> 55.51% |
| Other Benefits/Insurance | 3.37% |
| Allowances & Ancillary Costs | 1.12% |
| | <hr/> 4.49% |
| Total | <hr/> <hr/> 60.00% |

Hence, staff is recommending the labor cost multiplier be adjusted to 1.6 to reflect a more accurate accounting of the actual expense. Furthermore, there is no “markup” on equipment or other goods. This change will not significantly affect the budgeted resources for this general expense.

Options: Modify or reject the recommended labor cost multiplier.

Staff Recommendation: Approve the updated shared labor multiplier, as presented.

NORTH CLACKAMAS COUNTY WATER COMMISSION

SEPTEMBER 26, 2024

Agenda Item 7.1

Subject: Financial Reports (Period May 2024, June 2024, July 2024)

Presenter(s): Jamey Pietzold, Interim Finance Director

Board Action: Review

Attachments:

FY 2023-24

- Monthly Water Production and Cost Summary May 2024
- Monthly Water Production and Cost Summary June 2024
- FYTD Water Production and Cost Summary FY2023-24 (Soft Close)
- Water Sales FY2023-24 and Comparison to FY2022-23 (Soft Close)
- Budget to Actuals Report FY2023-24 Period 11 May 2024
- Budget to Actuals Report FY2023-24 Period 12 June 2024 (Soft Close)

FY 2024-25

- Monthly Water Production and Cost Summary July 2024
- FYTD Water Sales FY2024-25 and Comparison to FY2023-24
- Budget to Actuals Report FY2024-25 Period 01 July 2024

Background: A summary of financial reports is presented for review.

Analysis: FY 2023-24 Revenue: As of June 2024 (Soft Close), NCCWC exceeded its water sales revenue forecast projections by 5.4% and wholesale water by 12.6%.

| Water Sales | Budget | Budget to Date | Actuals | Variance |
|--------------------|---------------------|-----------------------|---------------------|-------------------|
| OLWS | \$ 1,149,000 | \$ 1,149,000 | \$ 1,124,889 | \$ (24,111) |
| Gladstone | 550,000 | 550,000 | 594,733 | 44,733 |
| SWA | 1,313,000 | 1,313,000 | 1,453,022 | 140,022 |
| CRW | 13,000 | 13,000 | 16,804 | 3,804 |
| | <u>\$ 3,025,000</u> | <u>\$ 3,025,000</u> | <u>\$ 3,189,448</u> | <u>\$ 164,448</u> |
| | 105.4% | | | |

Wholesale Water Sales

| | | | | |
|----------|------------------|------------------|------------------|-------------------|
| From CRW | <u>1,300,000</u> | <u>1,300,000</u> | <u>1,463,627</u> | <u>\$ 163,627</u> |
| | 112.6% | | | |

FY 2023-24 Expenditure: As of June 2024 (Soft Close), NCCWC realized budget forecast savings in Personnel of 10.65% and M&S of 6.54%. The under expenditure in Capital Outlay is more nuanced. NCCWC realized savings in Slow Sand replacement of \$1.1 million which was the resulting financial impact owing to adaptive management and skillful negotiations. The remainder of the

NORTH CLACKAMAS COUNTY WATER COMMISSION

SEPTEMBER 26, 2024

underspend is associated with activities that experienced delays and the continuing capital activities are budgeted in FY25.

| Expenditures | Budget | Budget to Date | Actuals | Variance |
|----------------------|---------------------|-----------------------|---------------------|-----------------------|
| Personnel Services | \$ 725,000 | \$ 725,000 | \$ 647,795 | \$ (77,205) |
| Materials & Services | 2,786,900 | 2,786,900 | 2,604,581 | (182,319) |
| Capital Outlay | 3,340,000 | 3,340,000 | 1,420,429 | (1,919,571) |
| | <u>\$ 6,851,900</u> | <u>\$ 6,851,900</u> | <u>\$ 4,672,805</u> | <u>\$ (2,179,095)</u> |

68.2%

FY 2024-25 Revenue & Expenditure to date: As of July 2024:

| Water Sales | Budget | Budget to Date | Actuals | Variance |
|--------------------|---------------------|-----------------------|-------------------|-------------------|
| OLWS | \$ 1,154,000 | \$ 96,167 | \$ 129,560 | \$ 33,393 |
| Gladstone | 590,000 | 49,167 | 56,074 | 6,907 |
| SWA | 1,411,000 | 117,583 | 201,542 | 83,959 |
| CRW | 15,000 | 1,250 | 2,373 | 1,123 |
| | <u>\$ 3,170,000</u> | <u>\$ 264,167</u> | <u>\$ 389,549</u> | <u>\$ 125,382</u> |

12.3%

Wholesale Water Sales

| | | | | |
|----------|-----------|---------|---------|-----------|
| From CRW | 1,400,000 | 116,667 | 169,103 | \$ 52,436 |
|----------|-----------|---------|---------|-----------|

12.1%

| Expenditures | Budget | Budget to Date | Actuals | Variance |
|----------------------|---------------------|-----------------------|-------------------|--------------------|
| Personnel Services | \$ 714,000 | \$ 59,500 | \$ 51,901 | \$ (7,599) |
| Materials & Services | 3,020,900 | 251,742 | 310,209 | 58,467 |
| Capital Outlay | 995,000 | 82,917 | - | (82,917) |
| | <u>\$ 4,729,900</u> | <u>\$ 394,159</u> | <u>\$ 362,110</u> | <u>\$ (32,049)</u> |

7.7%

Options: NA

Staff

Recommendation: Review financial statements as presented.

Draft Motion: None required. Chair should acknowledge receipt of the financial reports for the following periods:

- FY 2023-24
 - May 2024
 - June 2024 (Soft Close)
- FY 2024-25
 - July 2024

NCCWC

Monthly Water Production and Cost Summary -

May 2024

| | <u>Combined</u> | <u>Production SSF/Membrane</u> | <u>Production SFWB</u> | <u>Wholesale CRW</u> |
|-------------------------------|-----------------|------------------------------------|----------------------------|--------------------------|
| Average Daily Production (MG) | 12.63 | 8.20 | 2.44 | 1.99 |

| | <u>TOTAL</u> | <u>Production SSF/Membrane</u> | <u>Production SFWB</u> | <u>Wholesale CRW</u> |
|---|--------------|------------------------------------|----------------------------|--------------------------|
| Water Production/Purchases (MG) | 391.42 | 254.10 | 75.69 | 61.64 |
| Water Production/Purchases (ccf) (divide MG by 0.000748) | 523,293 | 339,706 | 101,184 | 82,403 |

NCCWC Expenditures (\$):

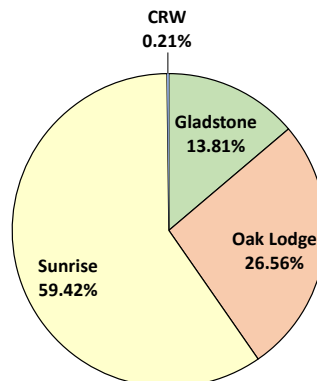
| | | <u>SSF/Membrane</u> | <u>SFWB</u> | <u>CRW</u> |
|--------------------------------------|---|---------------------|-------------|---------------------|
| Operations: | | | | |
| Personnel Services | \$ 54,115 | \$ 54,115 | \$ - | \$ - |
| Electricity | \$ 46,953 | \$ 46,953 | \$ - | \$ - |
| Water Treatment | \$ 14,090 | \$ 14,090 | \$ - | \$ - |
| Other - Material & Services | \$ 33,324 | \$ 33,324 | \$ - | \$ - |
| Capital Outlay | \$ - (In Transfers) | \$ - | \$ - | \$ - |
| Special Payments-PERS | \$ - (Excluded - From Beg. Balance) | \$ - | \$ - | \$ - |
| Transfer | \$ 125,000 (Excludes Debt Service Transfer) | \$ 125,000 | \$ - | \$ - |
| Administration: | | | | |
| Contracted Services | \$ 1,766 | \$ 1,766 | \$ - | \$ - |
| Professional Services | \$ 5,803 | \$ 5,803 | \$ - | \$ - |
| Wholesale Purchases | \$ (318,109) | \$ - | \$ - | \$ (318,109) |
| Total Requirements w/out Debt | \$ (37,059) | \$ 281,050 | \$ - | \$ (318,109) |
| Cost w/out Debt: \$(ccf): | \$ (0.0708) | \$ 0.8273 | \$ - | \$ (3.8604) |

VOLUME PURCHASED:

| | | <u>Gladstone</u> | <u>Oak Lodge</u> | <u>Sunrise</u> | <u>CRW</u> |
|--------------------------------|---------|------------------|------------------|----------------|------------|
| Water Sales (MG) | 276.69 | 38.20 | 73.49 | 164.42 | 0.58 |
| Water Sales (ccf) | 369,908 | 51,072 | 98,255 | 219,810 | 771 |
| % Water Sales per Entity (ccf) | 100% | 13.81% | 26.56% | 59.42% | 0.21% |

| | | | | | |
|--------------------------------|------------|----------|----------|-----------|-------|
| GLAD Rate | \$ 0.82070 | \$41,915 | | | |
| OLWD Rate | \$ 0.82070 | | \$80,638 | | |
| SWA Rate | \$ 0.82070 | | | \$112,770 | |
| CRW Water Rate 1 | \$ 1.07350 | | | \$88,470 | \$828 |
| SFWB Rate | \$ 1.17930 | | | | |
| Monthly Weighted Avg Cost | \$ 0.63840 | | | | |
| Monthly Gain/(Loss) w/out Debt | \$ 0.70922 | | | | |

Monthly Sales By Customer



NCCWC

Monthly Water Production and Cost Summary -

June 2024

| | <u>Combined</u> | <u>Production SSF/Membrane</u> | <u>Production SFWB</u> | <u>Wholesale CRW</u> |
|-------------------------------|-----------------|------------------------------------|----------------------------|--------------------------|
| Average Daily Production (MG) | 15.02 | 11.44 | (0.00) | 3.58 |

| | <u>TOTAL</u> | <u>Production SSF/Membrane</u> | <u>Production SFWB</u> | <u>Wholesale CRW</u> |
|---|--------------|------------------------------------|----------------------------|--------------------------|
| Water Production/Purchases (MG) | 450.55 | 343.23 | (0.00) | 107.32 |
| Water Production/Purchases (ccf) (divide MG by 0.000748) | 602,335 | 458,864 | (1) | 143,472 |

NCCWC Expenditures (\$):

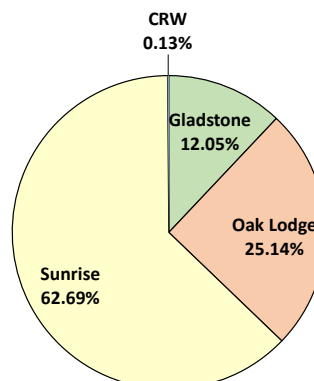
| | | <u>SSF/Membrane</u> | <u>SFWB</u> | <u>CRW</u> |
|--------------------------------------|---|---------------------|-------------|-------------------|
| Operations: | | | | |
| Personnel Services | \$ 51,593 | \$ 51,593 | \$ - | \$ - |
| Electricity | \$ 50,238 | \$ 50,238 | \$ - | \$ - |
| Water Treatment | \$ 5,100 | \$ 5,100 | \$ - | \$ - |
| Other - Material & Services | \$ 191,572 | \$ 191,572 | \$ - | \$ - |
| Capital Outlay | \$ - (In Transfers) | \$ - | \$ - | \$ - |
| Special Payments-PERS | \$ - (Excluded - From Beg. Balance) | \$ - | \$ - | \$ - |
| Transfer | \$ 125,000 (Excludes Debt Service Transfer) | \$ 125,000 | \$ - | \$ - |
| Administration: | | | | |
| Contracted Services | \$ 13,766 | \$ 13,766 | \$ - | \$ - |
| Professional Services | \$ - | \$ - | \$ - | \$ - |
| Wholesale Purchases | \$ 537,461 | \$ - | \$ - | \$ 537,461 |
| Total Requirements w/out Debt | \$ 974,730 | \$ 437,269 | \$ - | \$ 537,461 |
| Cost w/out Debt: \$(ccf): | \$ 1.6183 | \$ 0.9529 | \$ - | \$ 3.7461 |

VOLUME PURCHASED:

| | | <u>Gladstone</u> | <u>Oak Lodge</u> | <u>Sunrise</u> | <u>CRW</u> |
|--------------------------------|---------|------------------|------------------|----------------|------------|
| Water Sales (MG) | 453.11 | 54.60 | 113.89 | 284.04 | 0.58 |
| Water Sales (ccf) | 605,767 | 72,998 | 152,263 | 379,735 | 771 |
| % Water Sales per Entity (ccf) | 100% | 12.05% | 25.14% | 62.69% | 0.13% |

| | | | | | |
|--------------------------------|--------------|----------|-----------|-----------|-------|
| GLAD Rate | \$ 0.82070 | \$59,909 | | | |
| OLWD Rate | \$ 0.82070 | | \$124,962 | | |
| SWA Rate | \$ 0.82070 | | | \$193,901 | |
| CRW Water Rate 1 | \$ 1.07350 | | | \$154,031 | \$828 |
| SFWB Rate | \$ 1.17930 | | | | |
| Monthly Weighted Avg Cost | \$ 0.62664 | | | | |
| Monthly Gain/(Loss) w/out Debt | \$ (0.99161) | | | | |

Monthly Sales By Customer



NCCWC

Water Production and Cost Summary - Year to Date

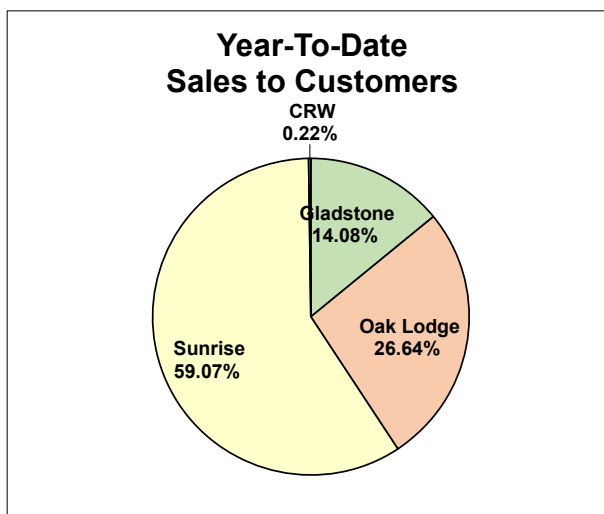
July 2023 - June 2024

| | <u>Combined</u> | <u>Production SSF/Membrane</u> | <u>Production SFWB</u> | <u>Wholesale CRW</u> |
|-------------------------------|-----------------|--------------------------------|------------------------|----------------------|
| Average Daily Production (MG) | 11.61 | 8.31 | 0.70 | 31.65 |

| | <u>TOTAL</u> | <u>NCCWC Plant</u> | <u>SFWB</u> | <u>Wholesale CRW</u> |
|---|--------------|--------------------|-------------|----------------------|
| Water Production/Purchases (MG) | 4,248.70 | 3,041.19 | 257.89 | 949.62 |
| Water Production/Purchases (ccf) (divide MG by 0.000748) | 5,680,083 | 4,065,766 | 344,768 | 1,269,549 |

| NCCWC Expenditures (\$): | | <u>NCCWC Plant</u> | <u>SFWB</u> | <u>CRW</u> |
|--------------------------------------|---|---------------------|-------------|---------------------|
| Operations | | | | |
| Personnel Services | \$ 647,795 | \$ 647,795 | \$ - | \$ - |
| Electricity | \$ 545,744 | \$ 545,744 | \$ - | \$ - |
| Water Treatment | \$ 124,922 | \$ 124,922 | \$ - | \$ - |
| Other -Material & Services | \$ 418,337 | \$ 418,337 | \$ - | \$ - |
| Capital Outlay | \$ - (In Transfers) | \$ - | \$ - | \$ - |
| Special Payments-PERS | \$ - (Excluded - From Beg. Balance) | \$ - | \$ - | \$ - |
| Transfer | \$ 1,500,000 (Excludes Debt Service Transfer) | \$ 1,500,000 | \$ - | \$ - |
| Administration | | | | |
| Contracted Services | \$ 137,746 | \$ 137,746 | \$ - | \$ - |
| Professional Services | \$ 211,906 | \$ 211,906 | \$ - | \$ - |
| Wholesale Purchases | \$ 1,315,926 | \$ - | \$ - | \$ 1,315,926 |
| Total Requirements w/out Debt | \$ 4,902,376 | \$ 3,586,451 | \$ - | \$ 1,315,926 |
| Cost: w/o Debt \$/(ccf): | \$ 0.8631 | \$ 0.8821 | \$ - | \$ 1.0365 |

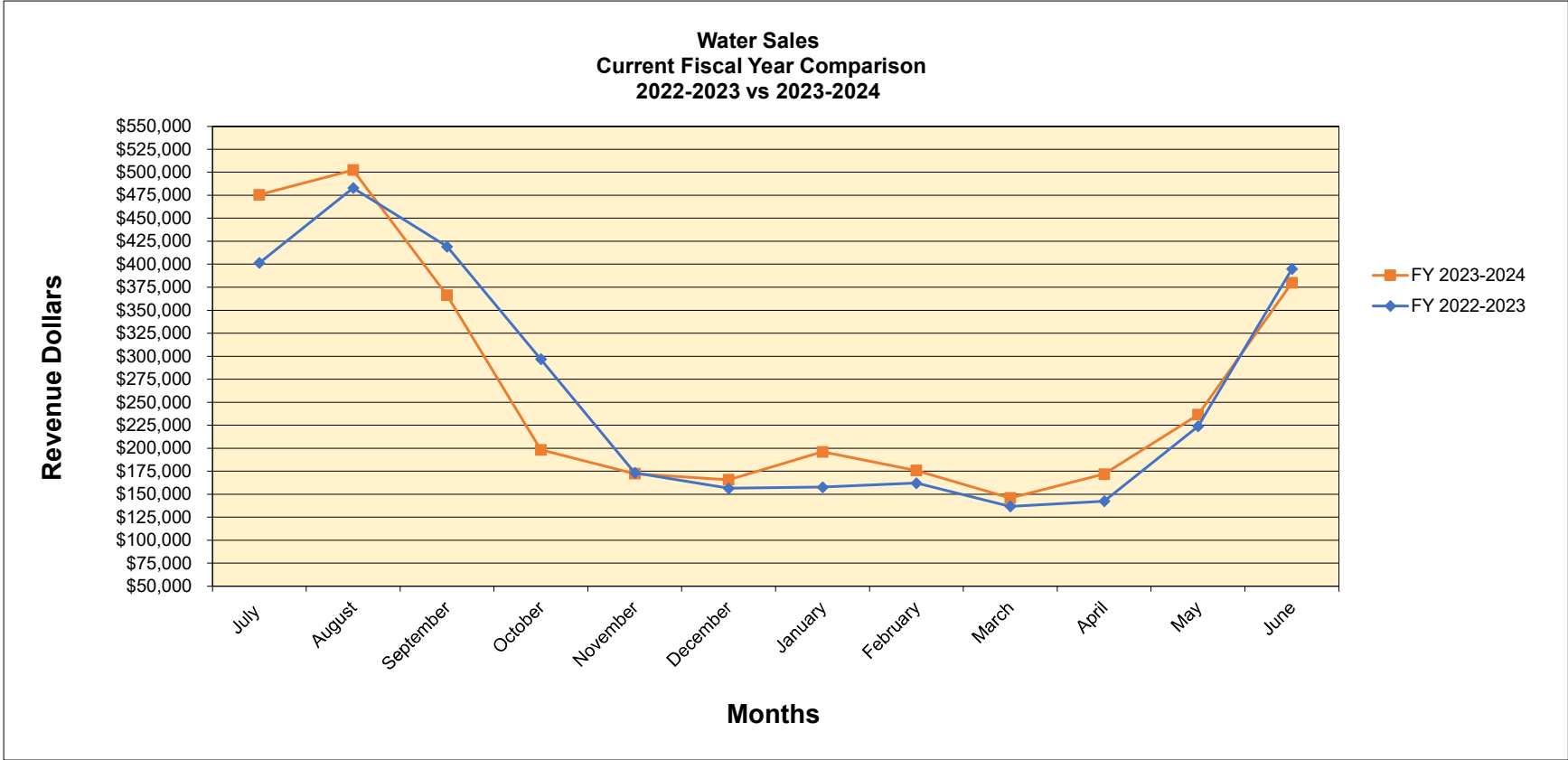
| <u>VOLUME PURCHASED:</u> | | <u>Gladstone</u> | <u>Oak Lodge</u> | <u>Sunrise</u> | <u>CRW</u> |
|--------------------------------|--------------|------------------|------------------|----------------|------------|
| Water Sales (MG) | 3,851.90 | 542.38 | 1,025.96 | 2,275.20 | 8.36 |
| Total Water Sales (ccf) | 5,149,598 | 725,104 | 1,371,601 | 3,041,712 | 11,181 |
| % Water Sales per Entity (ccf) | 100% | 14.08% | 26.64% | 59.07% | 0.22% |
| Gladstone Rate | \$ 0.82070 | \$ 595,093 | | | |
| OLWD Rate | \$ 0.82070 | | \$ 1,125,673 | | |
| SWA Rate | \$ 0.82070 | | | \$ 1,450,022 | |
| CRW Water Rate 1 | \$ 1.07350 | | | \$ 1,361,979 | \$ 12,003 |
| YTD Weighted Avg Cost | \$ 0.61807 | | | | |
| YTD Gain/(Loss) w/out Debt | \$ (0.24502) | | | | |



NORTH CLACKAMAS COUNTY WATER COMMISSION

Water Sales Fiscal Year Comparison 2022-2023 vs 2023-2024

| | <u>July</u> | <u>August</u> | <u>September</u> | <u>October</u> | <u>November</u> | <u>December</u> | <u>January</u> | <u>February</u> | <u>March</u> | <u>April</u> | <u>May</u> | <u>June</u> | <u>Total</u> |
|------------------------|-------------|---------------|------------------|----------------|-----------------|-----------------|----------------|-----------------|--------------|--------------|------------|-------------|---------------------|
| GRAPH: | | | | | | | | | | | | | |
| FY 2022-2023 | \$ 401,469 | \$ 482,938 | \$ 419,307 | \$ 296,825 | \$ 173,318 | \$ 156,503 | \$ 157,711 | \$ 162,154 | \$ 136,783 | \$ 142,495 | \$ 223,947 | \$ 395,038 | \$ 3,148,488 |
| FY 2023-2024 | \$ 475,460 | \$ 502,484 | \$ 366,228 | \$ 198,249 | \$ 172,387 | \$ 165,769 | \$ 195,987 | \$ 175,715 | \$ 145,874 | \$ 171,882 | \$ 236,481 | \$ 379,932 | \$ 3,186,450 |
| FY % Comparison | 18.43% | 4.05% | -12.66% | -33.21% | -0.54% | 5.92% | 24.27% | 8.36% | 6.65% | 20.62% | 5.60% | -3.82% | 1.21% |



General Ledger Budget to Actual Report

User: jpietzold@sunrisewater.com
 Printed: 9/12/2024 12:24:56 PM
 Period 11 - 11
 Fiscal Year 2024



| Account Number | Description | Budget | Period Amt | End Bal | % ExpendCollect |
|----------------|---------------------------------|---------------------|-------------------|---------------------|-----------------|
| 10 | General Fund | | | | |
| | <i>Beginning Fund Balance</i> | | | | |
| 10-3000-00 | Fund Balance | 1,368,149.00 | 0.00 | 1,760,504.17 | 128.68 |
| | <i>Beginning Fund Balance</i> | <i>1,368,149.00</i> | <i>0.00</i> | <i>1,760,504.17</i> | <i>128.68</i> |
| | <i>Revenue</i> | | | | |
| 10-4010-00 | Interest Income | 5,000.00 | 2,673.69 | 58,300.64 | 1,166.01 |
| 10-4020-01 | Water Sales-OLWSD | 1,149,000.00 | 80,637.88 | 999,926.44 | 87.03 |
| 10-4020-02 | Water Sales-City of Gladstone | 550,000.00 | 41,914.79 | 534,823.68 | 97.24 |
| 10-4020-03 | Water Sales-SWA | 1,313,000.00 | 112,769.92 | 1,259,121.17 | 95.90 |
| 10-4020-09 | Water Sales-Clackamas RiverWtr | 13,000.00 | 1,158.73 | 15,645.19 | 120.35 |
| 10-4025-00 | Wholesale Water Sales | 1,300,000.00 | 190,118.45 | 1,309,596.23 | 100.74 |
| 10-4060-00 | Miscellaneous Income | 0.00 | 0.00 | 25,943.11 | 0.00 |
| | <i>Revenue</i> | <i>4,330,000.00</i> | <i>429,273.46</i> | <i>4,203,356.46</i> | <i>97.08</i> |
| | <i>Personnel Services</i> | | | | |
| 10-5000-00 | Plant Operators | 360,000.00 | 29,323.60 | 320,096.00 | 88.92 |
| 10-5005-00 | OvertimeOn-Call | 50,000.00 | 3,633.09 | 46,137.45 | 92.27 |
| 10-5040-00 | Apprenticeship | 43,000.00 | 0.00 | 0.00 | 0.00 |
| 10-5050-00 | MedicalDentalVision Ins. | 110,000.00 | 9,621.15 | 103,079.30 | 93.71 |
| 10-5060-00 | Retirement | 110,000.00 | 7,998.60 | 88,899.85 | 80.82 |
| 10-5070-00 | Payroll Taxes | 40,000.00 | 2,787.62 | 29,731.81 | 74.33 |
| 10-5080-00 | Workers Compensation | 12,000.00 | 750.70 | 8,257.70 | 68.81 |
| | <i>Personnel Services</i> | <i>725,000.00</i> | <i>54,114.76</i> | <i>596,202.11</i> | <i>82.23</i> |
| | <i>Materials & Services</i> | | | | |
| 10-5204-00 | Wholesale Water Purchases | 1,300,000.00 | -318,109.20 | 778,464.52 | 59.88 |
| 10-5206-10 | Contracted | 42,000.00 | 3,321.86 | 36,540.46 | 87.00 |
| | <i>Services-Management</i> | | | | |
| 10-5206-12 | Contracted Svcs-Plant Engineer | 30,000.00 | 2,443.74 | 26,881.14 | 89.60 |
| 10-5206-13 | Contracted Services-Financial | 48,000.00 | -4,000.00 | 43,575.00 | 90.78 |
| 10-5206-16 | HVAC | 16,000.00 | 0.00 | 16,984.00 | 106.15 |
| 10-5208-00 | General Office Expenses | 8,000.00 | 18.40 | 2,069.79 | 25.87 |
| 10-5210-00 | PermitsLicensing Fees | 17,000.00 | 1,299.00 | 13,987.68 | 82.28 |
| 10-5212-00 | General Insurance | 85,000.00 | 7,782.50 | 73,405.54 | 86.36 |
| 10-5215-00 | ComputersTechnology | 15,000.00 | 99.99 | 13,712.98 | 91.42 |

| Account Number | Description | Budget | Period Amt | End Bal | % ExpendCollect |
|----------------|--------------------------------------|---------------------|--------------------|---------------------|-----------------|
| 10-5230-04 | Audit Services | 45,000.00 | 0.00 | 34,520.00 | 76.71 |
| 10-5230-06 | Legal Services | 25,000.00 | 0.00 | 4,017.52 | 16.07 |
| 10-5230-08 | Engineering - General | 25,000.00 | 5,803.00 | 12,223.50 | 48.89 |
| 10-5230-21 | Watershed Services | 162,000.00 | 0.00 | 161,145.00 | 99.47 |
| 10-5236-10 | Water Analysis and Testing | 15,000.00 | 2,348.26 | 8,317.69 | 55.45 |
| 10-5236-11 | Chemicals | 150,000.00 | 11,741.42 | 97,518.68 | 65.01 |
| 10-5236-12 | Instrumentation & Lab Supplies | 25,000.00 | 0.00 | 13,985.51 | 55.94 |
| 10-5238-00 | Telemetry (SCADA) | 10,000.00 | 20.00 | 7,190.00 | 71.90 |
| 10-5240-00 | Electricity | 550,000.00 | 46,952.85 | 495,506.05 | 90.09 |
| 10-5244-00 | Education Training and Dues | 24,200.00 | 625.20 | 12,993.77 | 53.69 |
| 10-5245-00 | Telephone | 8,500.00 | 322.31 | 8,960.90 | 105.42 |
| 10-5246-00 | Travel Expenses | 500.00 | 0.00 | 546.76 | 109.35 |
| 10-5247-00 | Books & Publications | 1,000.00 | 0.00 | 296.50 | 29.65 |
| 10-5248-00 | Public Notices | 1,000.00 | 0.00 | 334.08 | 33.41 |
| 10-5250-10 | Natural Gas | 2,000.00 | 156.97 | 2,001.35 | 100.07 |
| 10-5250-20 | Garbage | 1,000.00 | 55.65 | 612.15 | 61.22 |
| 10-5252-00 | Miscellaneous Expense | 5,000.00 | 140.36 | 2,973.33 | 59.47 |
| 10-5256-00 | Commissioner Fees Expenses | 1,200.00 | 0.00 | 0.00 | 0.00 |
| 10-5300-10 | Vehicle Maintenance | 5,000.00 | 0.00 | 3,940.58 | 78.81 |
| 10-5300-20 | Fuels Oils | 9,000.00 | 526.61 | 4,646.65 | 51.63 |
| 10-5300-30 | Equipment Rental | 3,500.00 | 0.00 | 0.00 | 0.00 |
| 10-5300-40 | Equipment Maintenance | 15,000.00 | 672.60 | 2,486.80 | 16.58 |
| 10-5305-10 | Building Maintenance | 15,000.00 | 0.00 | 753.15 | 5.02 |
| 10-5305-11 | Grounds Maintenance | 25,000.00 | 654.97 | 9,974.80 | 39.90 |
| 10-5305-13 | Janitorial Supplies | 2,000.00 | 0.00 | 535.95 | 26.80 |
| 10-5305-14 | Security Monitoring Maint | 5,000.00 | 0.00 | 1,112.72 | 22.25 |
| 10-5305-15 | Plant Maintenance | 40,000.00 | 20,081.29 | 54,262.58 | 135.66 |
| 10-5305-16 | Intake Structure Maintenance | 10,000.00 | 0.00 | 0.00 | 0.00 |
| 10-5305-17 | Membrane Maintenance | 20,000.00 | 0.00 | 3,918.19 | 19.59 |
| 10-5305-20 | Safety Supplies | 15,000.00 | 710.49 | 5,681.25 | 37.88 |
| 10-5310-00 | Small Tools & Equipment | 10,000.00 | 157.76 | 367.39 | 3.67 |
| | <i>Materials & Services</i> | <i>2,786,900.00</i> | <i>-216,173.97</i> | <i>1,956,443.96</i> | <i>70.20</i> |
| | <i>Transfers & Contingencies</i> | | | | |
| 10-7300-13 | Transfer to Plant Reserve | 1,500,000.00 | 125,000.00 | 1,375,000.00 | 91.67 |
| 10-9000-00 | Operating Contingency | 330,000.00 | 0.00 | 0.00 | 0.00 |
| | <i>Transfers & Contingencies</i> | <i>1,830,000.00</i> | <i>125,000.00</i> | <i>1,375,000.00</i> | <i>75.14</i> |
| 10 | General Fund | 356,249.00 | 466,332.67 | 2,036,214.56 | 571.57 |
| 13 | Plant Reserve | | | | |
| | <i>Beginning Fund Balance</i> | | | | |
| 13-3000-00 | Fund Balance | 4,938,999.00 | 0.00 | 5,186,222.58 | 105.01 |
| | <i>Beginning Fund Balance</i> | <i>4,938,999.00</i> | <i>0.00</i> | <i>5,186,222.58</i> | <i>105.01</i> |
| | <i>Revenue</i> | | | | |
| 13-4010-00 | Interest Income | 50,000.00 | 23,458.47 | 235,454.20 | 470.91 |
| 13-4100-10 | Transfer In - General Fund | 1,500,000.00 | 125,000.00 | 1,375,000.00 | 91.67 |
| | <i>Revenue</i> | <i>1,550,000.00</i> | <i>148,458.47</i> | <i>1,610,454.20</i> | <i>103.90</i> |

| Account Number | Description | Budget | Period Amt | End Bal | % ExpendCollect |
|-----------------------|--------------------------------------|---------------------|-------------------|---------------------|------------------------|
| | <i>Capital Outlay</i> | | | | |
| 13-7000-10 | Computers, Scada, Tech | 230,000.00 | 0.00 | 0.00 | 0.00 |
| 13-7000-20 | Equipment | 260,000.00 | 45,640.88 | 100,665.63 | 38.72 |
| 13-7000-30 | Sand | 2,400,000.00 | 1,378.58 | 1,302,843.67 | 54.29 |
| 13-7000-50 | Buildings | 250,000.00 | 0.00 | 0.00 | 0.00 |
| 13-7000-60 | Other | 200,000.00 | 0.00 | 16,174.29 | 8.09 |
| | <i>Capital Outlay</i> | <i>3,340,000.00</i> | <i>47,019.46</i> | <i>1,419,683.59</i> | <i>42.51</i> |
| | <i>Transfers & Contingencies</i> | | | | |
| 13-9000-00 | Operating Contingency | 700,000.00 | 0.00 | 0.00 | 0.00 |
| | <i>Transfers & Contingencies</i> | <i>700,000.00</i> | <i>0.00</i> | <i>0.00</i> | <i>0.00</i> |
| 13 | Plant Reserve | 2,448,999.00 | 101,439.01 | 5,376,993.19 | 219.56 |
| Revenue Total | | 5,880,000.00 | 577,731.93 | 5,813,810.66 | 98.8743 |
| Expense Total | | 9,381,900.00 | 9,960.25 | 5,347,329.66 | 56.9962 |
| Grand Total | | 2,805,248.00 | 567,771.68 | 7,413,207.75 | 2.6426 |

General Ledger Budget to Actual Report

User: jpietzold@sunrisewater.com
 Printed: 9/12/2024 12:26:12 PM
 Period 12 - 12
 Fiscal Year 2024



| Account Number | Description | Budget | Period Amt | End Bal | % ExpendCollect |
|----------------|---------------------------------|---------------------|-------------------|---------------------|-----------------|
| 10 | General Fund | | | | |
| | <i>Beginning Fund Balance</i> | | | | |
| 10-3000-00 | Fund Balance | 1,368,149.00 | 0.00 | 1,760,504.17 | 128.68 |
| | <i>Beginning Fund Balance</i> | <i>1,368,149.00</i> | <i>0.00</i> | <i>1,760,504.17</i> | <i>128.68</i> |
| | <i>Revenue</i> | | | | |
| 10-4010-00 | Interest Income | 5,000.00 | 17.26 | 58,317.90 | 1,166.36 |
| 10-4020-01 | Water Sales-OLWSD | 1,149,000.00 | 124,962.25 | 1,124,888.69 | 97.90 |
| 10-4020-02 | Water Sales-City of Gladstone | 550,000.00 | 59,909.46 | 594,733.14 | 108.13 |
| 10-4020-03 | Water Sales-SWA | 1,313,000.00 | 193,901.05 | 1,453,022.22 | 110.66 |
| 10-4020-09 | Water Sales-Clackamas RiverWtr | 13,000.00 | 1,158.74 | 16,803.93 | 129.26 |
| 10-4025-00 | Wholesale Water Sales | 1,300,000.00 | 154,031.06 | 1,463,627.29 | 112.59 |
| 10-4060-00 | Miscellaneous Income | 0.00 | 0.00 | 25,943.11 | 0.00 |
| | <i>Revenue</i> | <i>4,330,000.00</i> | <i>533,979.82</i> | <i>4,737,336.28</i> | <i>109.41</i> |
| | <i>Personnel Services</i> | | | | |
| 10-5000-00 | Plant Operators | 360,000.00 | 28,372.70 | 348,468.70 | 96.80 |
| 10-5005-00 | OvertimeOn-Call | 50,000.00 | 2,784.46 | 48,921.91 | 97.84 |
| 10-5040-00 | Apprenticeship | 43,000.00 | 0.00 | 0.00 | 0.00 |
| 10-5050-00 | MedicalDentalVision Ins. | 110,000.00 | 9,621.15 | 112,700.45 | 102.45 |
| 10-5060-00 | Retirement | 110,000.00 | 7,480.29 | 96,380.14 | 87.62 |
| 10-5070-00 | Payroll Taxes | 40,000.00 | 2,583.78 | 32,315.59 | 80.79 |
| 10-5080-00 | Workers Compensation | 12,000.00 | 750.68 | 9,008.38 | 75.07 |
| | <i>Personnel Services</i> | <i>725,000.00</i> | <i>51,593.06</i> | <i>647,795.17</i> | <i>89.35</i> |
| | <i>Materials & Services</i> | | | | |
| 10-5204-00 | Wholesale Water Purchases | 1,300,000.00 | 537,461.12 | 1,315,925.64 | 101.23 |
| 10-5206-10 | Contracted | 42,000.00 | 3,321.86 | 39,862.32 | 94.91 |
| | <i>Services-Management</i> | | | | |
| 10-5206-12 | Contracted Svcs-Plant Engineer | 30,000.00 | 2,443.74 | 29,324.88 | 97.75 |
| 10-5206-13 | Contracted Services-Financial | 48,000.00 | 8,000.00 | 51,575.00 | 107.45 |
| 10-5206-16 | HVAC | 16,000.00 | 0.00 | 16,984.00 | 106.15 |
| 10-5208-00 | General Office Expenses | 8,000.00 | 0.00 | 2,069.79 | 25.87 |
| 10-5210-00 | PermitsLicensing Fees | 17,000.00 | 900.00 | 14,887.68 | 87.57 |
| 10-5212-00 | General Insurance | 85,000.00 | 7,782.50 | 81,188.04 | 95.52 |
| 10-5215-00 | ComputersTechnology | 15,000.00 | 41.36 | 13,754.34 | 91.70 |

| Account Number | Description | Budget | Period Amt | End Bal | % ExpendCollect |
|----------------|--------------------------------------|---------------------|--------------------|---------------------|-----------------|
| 10-5230-04 | Audit Services | 45,000.00 | 0.00 | 34,520.00 | 76.71 |
| 10-5230-06 | Legal Services | 25,000.00 | 0.00 | 4,017.52 | 16.07 |
| 10-5230-08 | Engineering - General | 25,000.00 | 0.00 | 12,223.50 | 48.89 |
| 10-5230-21 | Watershed Services | 162,000.00 | 0.00 | 161,145.00 | 99.47 |
| 10-5236-10 | Water Analysis and Testing | 15,000.00 | 1,355.76 | 9,673.45 | 64.49 |
| 10-5236-11 | Chemicals | 150,000.00 | 3,744.00 | 101,262.68 | 67.51 |
| 10-5236-12 | Instrumentation & Lab Supplies | 25,000.00 | 0.00 | 13,985.51 | 55.94 |
| 10-5238-00 | Telemetry (SCADA) | 10,000.00 | 116.50 | 7,306.50 | 73.07 |
| 10-5240-00 | Electricity | 550,000.00 | 50,238.29 | 545,744.34 | 99.23 |
| 10-5244-00 | Education Training and Dues | 24,200.00 | 86.00 | 13,079.77 | 54.05 |
| 10-5245-00 | Telephone | 8,500.00 | 649.43 | 9,610.33 | 113.06 |
| 10-5246-00 | Travel Expenses | 500.00 | 302.59 | 849.35 | 169.87 |
| 10-5247-00 | Books & Publications | 1,000.00 | 0.00 | 296.50 | 29.65 |
| 10-5248-00 | Public Notices | 1,000.00 | 1,003.02 | 1,337.10 | 133.71 |
| 10-5250-10 | Natural Gas | 2,000.00 | 131.93 | 2,133.28 | 106.66 |
| 10-5250-20 | Garbage | 1,000.00 | 55.65 | 667.80 | 66.78 |
| 10-5252-00 | Miscellaneous Expense | 5,000.00 | 394.96 | 3,368.29 | 67.37 |
| 10-5256-00 | Commissioner Fees Expenses | 1,200.00 | 0.00 | 0.00 | 0.00 |
| 10-5300-10 | Vehicle Maintenance | 5,000.00 | 1,191.21 | 5,131.79 | 102.64 |
| 10-5300-20 | Fuels Oils | 9,000.00 | 457.53 | 5,104.18 | 56.71 |
| 10-5300-30 | Equipment Rental | 3,500.00 | 0.00 | 0.00 | 0.00 |
| 10-5300-40 | Equipment Maintenance | 15,000.00 | 0.00 | 2,486.80 | 16.58 |
| 10-5305-10 | Building Maintenance | 15,000.00 | 11.70 | 764.85 | 5.10 |
| 10-5305-11 | Grounds Maintenance | 25,000.00 | 914.99 | 10,889.79 | 43.56 |
| 10-5305-13 | Janitorial Supplies | 2,000.00 | 29.98 | 565.93 | 28.30 |
| 10-5305-14 | Security Monitoring Maint | 5,000.00 | 0.00 | 1,112.72 | 22.25 |
| 10-5305-15 | Plant Maintenance | 40,000.00 | 20,529.98 | 74,792.56 | 186.98 |
| 10-5305-16 | Intake Structure Maintenance | 10,000.00 | 0.00 | 0.00 | 0.00 |
| 10-5305-17 | Membrane Maintenance | 20,000.00 | 6,110.22 | 10,028.41 | 50.14 |
| 10-5305-20 | Safety Supplies | 15,000.00 | 862.77 | 6,544.02 | 43.63 |
| 10-5310-00 | Small Tools & Equipment | 10,000.00 | 0.00 | 367.39 | 3.67 |
| | <i>Materials & Services</i> | <i>2,786,900.00</i> | <i>648,137.09</i> | <i>2,604,581.05</i> | <i>93.46</i> |
| | <i>Transfers & Contingencies</i> | | | | |
| 10-7300-13 | Transfer to Plant Reserve | 1,500,000.00 | 125,000.00 | 1,500,000.00 | 100.00 |
| 10-9000-00 | Operating Contingency | 330,000.00 | 0.00 | 0.00 | 0.00 |
| | <i>Transfers & Contingencies</i> | <i>1,830,000.00</i> | <i>125,000.00</i> | <i>1,500,000.00</i> | <i>81.97</i> |
| 10 | General Fund | 356,249.00 | -290,750.33 | 1,745,464.23 | 489.96 |
| 13 | Plant Reserve | | | | |
| | <i>Beginning Fund Balance</i> | | | | |
| 13-3000-00 | Fund Balance | 4,938,999.00 | 0.00 | 5,186,222.58 | 105.01 |
| | <i>Beginning Fund Balance</i> | <i>4,938,999.00</i> | <i>0.00</i> | <i>5,186,222.58</i> | <i>105.01</i> |
| | <i>Revenue</i> | | | | |
| 13-4010-00 | Interest Income | 50,000.00 | 24,465.93 | 259,920.13 | 519.84 |
| 13-4100-10 | Transfer In - General Fund | 1,500,000.00 | 125,000.00 | 1,500,000.00 | 100.00 |
| | <i>Revenue</i> | <i>1,550,000.00</i> | <i>149,465.93</i> | <i>1,759,920.13</i> | <i>113.54</i> |

| Account Number | Description | Budget | Period Amt | End Bal | % ExpendCollect |
|-----------------------|--------------------------------------|---------------------|-------------------|---------------------|------------------------|
| | <i>Capital Outlay</i> | | | | |
| 13-7000-10 | Computers, Scada, Tech | 230,000.00 | 0.00 | 0.00 | 0.00 |
| 13-7000-20 | Equipment | 260,000.00 | 0.00 | 100,665.63 | 38.72 |
| 13-7000-30 | Sand | 2,400,000.00 | 745.22 | 1,303,588.89 | 54.32 |
| 13-7000-50 | Buildings | 250,000.00 | 0.00 | 0.00 | 0.00 |
| 13-7000-60 | Other | 200,000.00 | 0.00 | 16,174.29 | 8.09 |
| | <i>Capital Outlay</i> | <i>3,340,000.00</i> | <i>745.22</i> | <i>1,420,428.81</i> | <i>42.53</i> |
| | <i>Transfers & Contingencies</i> | | | | |
| 13-9000-00 | Operating Contingency | 700,000.00 | 0.00 | 0.00 | 0.00 |
| | <i>Transfers & Contingencies</i> | <i>700,000.00</i> | <i>0.00</i> | <i>0.00</i> | <i>0.00</i> |
| 13 | Plant Reserve | 2,448,999.00 | 148,720.71 | 5,525,713.90 | 225.63 |
| Revenue Total | | 5,880,000.00 | 683,445.75 | 6,497,256.41 | 110.4976 |
| Expense Total | | 9,381,900.00 | 825,475.37 | 6,172,805.03 | 65.7948 |
| Grand Total | | 2,805,248.00 | -142,029.62 | 7,271,178.13 | 2.592 |

NCCWC Monthly Water Production and Cost Summary -

July 2024

| | <u>Combined</u> | <u>Production SSF/Membrane</u> | <u>Production SFWB</u> | <u>Wholesale CRW</u> |
|-------------------------------|-----------------|------------------------------------|----------------------------|--------------------------|
| Average Daily Production (MG) | 14.59 | 10.93 | 0.01 | 3.65 |

| | <u>TOTAL</u> | <u>Production SSF/Membrane</u> | <u>Production SFWB</u> | <u>Wholesale CRW</u> |
|---|--------------|------------------------------------|----------------------------|--------------------------|
| Water Production/Purchases (MG) | 452.32 | 338.95 | 0.30 | 113.07 |
| Water Production/Purchases (ccf) (divide MG by 0.000748) | 604,712 | 453,142 | 402 | 151,168 |

NCCWC Expenditures (\$):

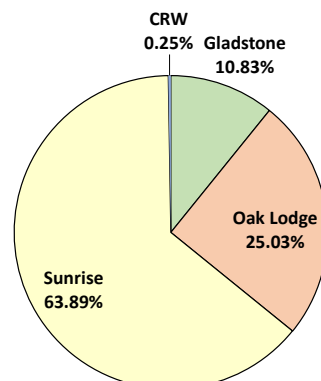
| | | <u>SSF/Membrane</u> | <u>SFWB</u> | <u>CRW</u> |
|--------------------------------------|---|---------------------|-------------|-------------------|
| Operations: | | | | |
| Personnel Services | \$ 51,901 | \$ 51,901 | \$ - | \$ - |
| Electricity | \$ 69,589 | \$ 69,589 | \$ - | \$ - |
| Water Treatment | \$ 16,757 | \$ 16,757 | \$ - | \$ - |
| Other - Material & Services | \$ 170,942 | \$ 170,942 | \$ - | \$ - |
| Capital Outlay | \$ - (In Transfers) | \$ - | \$ - | \$ - |
| Special Payments-PERS | \$ - (Excluded - From Beg. Balance) | \$ - | \$ - | \$ - |
| Transfer | \$ 100,000 (Excludes Debt Service Transfer) | \$ 100,000 | \$ - | \$ - |
| Administration: | | | | |
| Contracted Services | \$ 10,429 | \$ 10,429 | \$ - | \$ - |
| Professional Services | \$ 240 | \$ 240 | \$ - | \$ - |
| Wholesale Purchases | \$ 192,252 | \$ - | \$ - | \$ 192,252 |
| Total Requirements w/out Debt | \$ 612,110 | \$ 419,858 | \$ - | \$ 192,252 |
| Cost w/out Debt: \$(ccf): | \$ 1.0122 | \$ 0.9265 | \$ - | \$ 1.2718 |

VOLUME PURCHASED:

| | | <u>Gladstone</u> | <u>Oak Lodge</u> | <u>Sunrise</u> | <u>CRW</u> |
|--------------------------------|---------|------------------|------------------|----------------|------------|
| Water Sales (MG) | 452.93 | 49.06 | 113.35 | 289.39 | 1.13 |
| Water Sales (ccf) | 605,521 | 65,584 | 151,532 | 386,890 | 1,515 |
| % Water Sales per Entity (ccf) | 100% | 10.83% | 25.03% | 63.89% | 0.25% |

| | | | | | |
|--------------------------------|--------------|----------|-----------|-----------|---------|
| GLAD Rate | \$ 0.85500 | \$56,074 | | | |
| OLWD Rate | \$ 0.85500 | | \$129,560 | | |
| SWA Rate | \$ 0.85500 | | | \$201,542 | |
| CRW Water Rate 1 | \$ 1.11860 | | | \$169,103 | \$1,695 |
| SFWB Rate | \$ 1.17930 | | | | |
| Monthly Weighted Avg Cost | \$ 0.64221 | | | | |
| Monthly Gain/(Loss) w/out Debt | \$ (0.37002) | | | | |

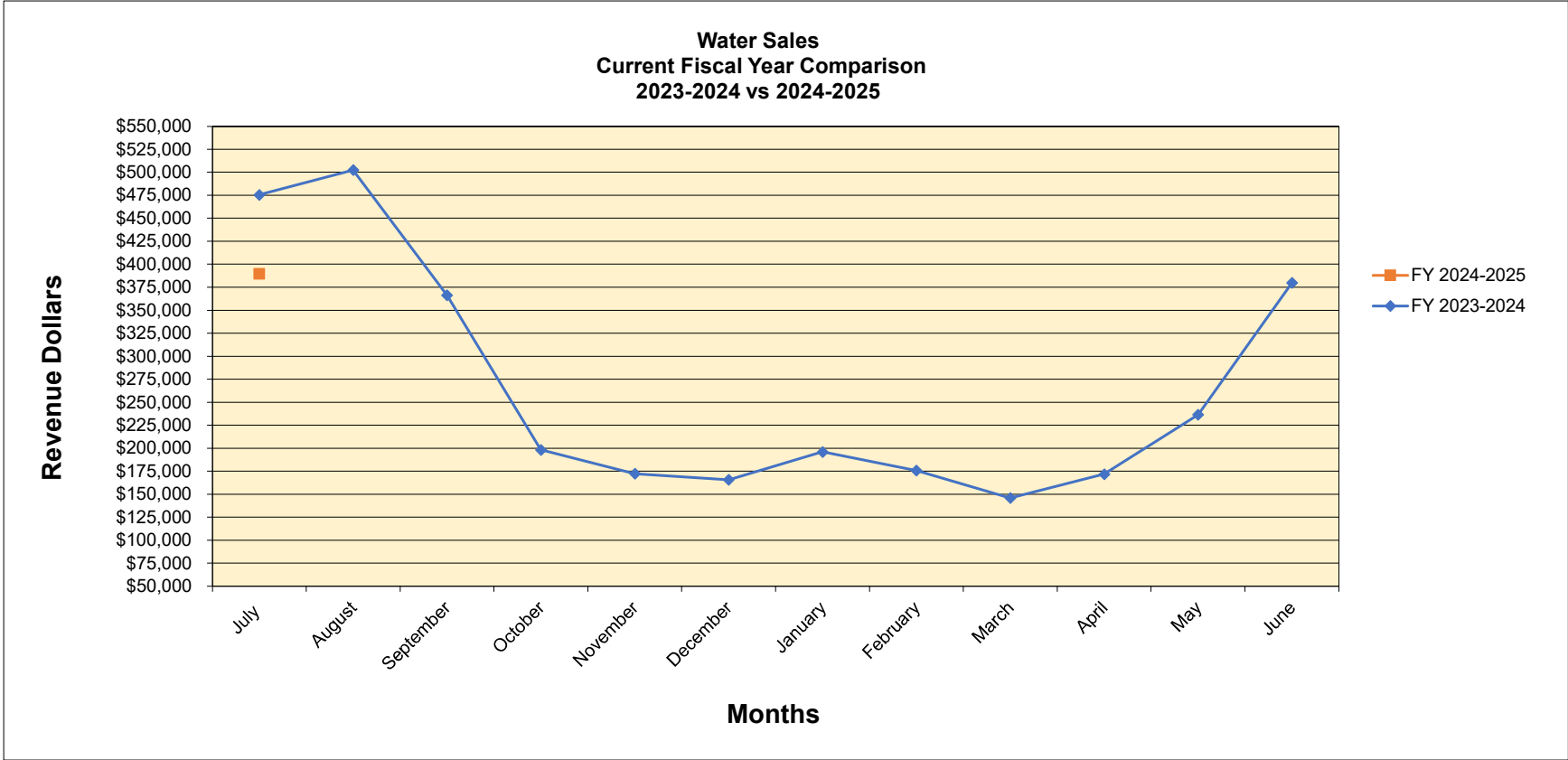
Monthly Sales By Customer



NORTH CLACKAMAS COUNTY WATER COMMISSION

Water Sales Fiscal Year Comparison 2023-2024 vs 2024-2025

| | <u>July</u> | <u>August</u> | <u>September</u> | <u>October</u> | <u>November</u> | <u>December</u> | <u>January</u> | <u>February</u> | <u>March</u> | <u>April</u> | <u>May</u> | <u>June</u> | <u>Total</u> |
|------------------------|-------------|---------------|------------------|----------------|-----------------|-----------------|----------------|-----------------|--------------|--------------|------------|-------------|---------------------|
| GRAPH: | | | | | | | | | | | | | |
| FY 2023-2024 | \$ 475,460 | \$ 502,484 | \$ 366,228 | \$ 198,249 | \$ 172,387 | \$ 165,769 | \$ 195,987 | \$ 175,715 | \$ 145,874 | \$ 171,882 | \$ 236,481 | \$ 379,932 | \$ 3,186,450 |
| FY 2024-2025 | \$ 389,549 | | | | | | | | | | | | \$ 389,549 |
| FY % Comparison | -18.07% | TBD | TBD | TBD | TBD | TBD | TBD | TBD | TBD | TBD | TBD | TBD | -87.77% |



General Ledger Budget to Actual Report

User: jpietzold@sunrisewater.com
 Printed: 9/18/2024 12:27:54 PM
 Period 01 - 01
 Fiscal Year 2025



| Account Number | Description | Budget | Period Amt | End Bal | % ExpendCollect |
|----------------|---------------------------------|---------------------|-------------------|---------------------|-----------------|
| 10 | General Fund | | | | |
| | <i>Beginning Fund Balance</i> | | | | |
| 10-3000-00 | Fund Balance | 1,118,054.00 | 0.00 | 1,594,664.23 | 142.63 |
| | <i>Beginning Fund Balance</i> | <i>1,118,054.00</i> | <i>0.00</i> | <i>1,594,664.23</i> | <i>142.63</i> |
| | <i>Revenue</i> | | | | |
| 10-4010-00 | Interest Income | 5,000.00 | 16.90 | 16.90 | 0.34 |
| 10-4020-01 | Water Sales-OLWSD | 1,154,000.00 | 129,559.86 | 129,559.86 | 11.23 |
| 10-4020-02 | Water Sales-City of Gladstone | 590,000.00 | 56,074.32 | 56,074.32 | 9.50 |
| 10-4020-03 | Water Sales-SWA | 1,411,000.00 | 201,542.31 | 201,542.31 | 14.28 |
| 10-4020-09 | Water Sales-Clackamas RiverWtr | 15,000.00 | 2,372.55 | 2,372.55 | 15.82 |
| 10-4025-00 | Wholesale Water Sales | 1,400,000.00 | 169,103.32 | 169,103.32 | 12.08 |
| 10-4060-00 | Miscellaneous Income | 0.00 | 1,000.00 | 1,000.00 | 0.00 |
| | <i>Revenue</i> | <i>4,575,000.00</i> | <i>559,669.26</i> | <i>559,669.26</i> | <i>12.23</i> |
| | <i>Personnel Services</i> | | | | |
| 10-5000-00 | Plant Operators | 380,000.00 | 29,889.15 | 29,889.15 | 7.87 |
| 10-5005-00 | OvertimeOn-Call | 52,000.00 | 4,529.33 | 4,529.33 | 8.71 |
| 10-5050-00 | MedicalDentalVision Ins. | 127,000.00 | 6,522.56 | 6,522.56 | 5.14 |
| 10-5060-00 | Retirement | 105,000.00 | 7,464.12 | 7,464.12 | 7.11 |
| 10-5070-00 | Payroll Taxes | 39,000.00 | 2,907.73 | 2,907.73 | 7.46 |
| 10-5080-00 | Workers Compensation | 11,000.00 | 588.00 | 588.00 | 5.35 |
| | <i>Personnel Services</i> | <i>714,000.00</i> | <i>51,900.89</i> | <i>51,900.89</i> | <i>7.27</i> |
| | <i>Materials & Services</i> | | | | |
| 10-5204-00 | Wholesale Water Purchases | 1,400,000.00 | 192,252.27 | 192,252.27 | 13.73 |
| 10-5206-10 | Contracted Services-Management | 45,000.00 | 3,464.84 | 3,464.84 | 7.70 |
| 10-5206-12 | Contracted Svcs-Plant Engineer | 32,000.00 | 2,548.86 | 2,548.86 | 7.97 |
| 10-5206-13 | Contracted Services-Financial | 51,000.00 | 0.00 | 0.00 | 0.00 |
| 10-5206-16 | HVAC | 18,000.00 | 4,415.75 | 4,415.75 | 24.53 |
| 10-5208-00 | General Office Expenses | 9,000.00 | 0.00 | 0.00 | 0.00 |
| 10-5210-00 | PermitsLicensing Fees | 17,500.00 | 915.00 | 915.00 | 5.23 |
| 10-5212-00 | General Insurance | 99,000.00 | 9,380.50 | 9,380.50 | 9.48 |
| 10-5215-00 | ComputersTechnology | 15,000.00 | 8,287.20 | 8,287.20 | 55.25 |
| 10-5230-04 | Audit Services | 45,000.00 | 0.00 | 0.00 | 0.00 |

| Account Number | Description | Budget | Period Amt | End Bal | % ExpendCollect |
|----------------|--------------------------------------|---------------------|-------------------|---------------------|-----------------|
| 10-5230-06 | Legal Services | 25,000.00 | 0.00 | 0.00 | 0.00 |
| 10-5230-08 | Engineering - General | 25,000.00 | 240.00 | 240.00 | 0.96 |
| 10-5230-21 | Watershed Services | 169,000.00 | 0.00 | 0.00 | 0.00 |
| 10-5236-10 | Water Analysis and Testing | 15,000.00 | 0.00 | 0.00 | 0.00 |
| 10-5236-11 | Chemicals | 130,000.00 | 16,757.04 | 16,757.04 | 12.89 |
| 10-5236-12 | Instrumentation & Lab Supplies | 25,000.00 | 0.00 | 0.00 | 0.00 |
| 10-5238-00 | Telemetry (SCADA) | 17,500.00 | 50.00 | 50.00 | 0.29 |
| 10-5240-00 | Electricity | 650,000.00 | 69,588.78 | 69,588.78 | 10.71 |
| 10-5244-00 | Education Training and Dues | 29,700.00 | 400.00 | 400.00 | 1.35 |
| 10-5245-00 | Telephone | 10,000.00 | 699.43 | 699.43 | 6.99 |
| 10-5246-00 | Travel Expenses | 500.00 | -314.88 | -314.88 | -62.98 |
| 10-5247-00 | Books & Publications | 1,000.00 | 0.00 | 0.00 | 0.00 |
| 10-5248-00 | Public Notices | 1,000.00 | 0.00 | 0.00 | 0.00 |
| 10-5250-10 | Natural Gas | 2,000.00 | 240.79 | 240.79 | 12.04 |
| 10-5250-20 | Garbage | 1,000.00 | 55.65 | 55.65 | 5.57 |
| 10-5252-00 | Miscellaneous Expense | 5,000.00 | 0.00 | 0.00 | 0.00 |
| 10-5256-00 | Commissioner Fees Expenses | 1,200.00 | 0.00 | 0.00 | 0.00 |
| 10-5300-10 | Vehicle Maintenance | 5,000.00 | 0.00 | 0.00 | 0.00 |
| 10-5300-20 | Fuels Oils | 9,000.00 | 327.87 | 327.87 | 3.64 |
| 10-5300-30 | Equipment Rental | 3,500.00 | 0.00 | 0.00 | 0.00 |
| 10-5300-40 | Equipment Maintenance | 15,000.00 | 0.00 | 0.00 | 0.00 |
| 10-5305-10 | Building Maintenance | 27,000.00 | 0.00 | 0.00 | 0.00 |
| 10-5305-11 | Grounds Maintenance | 20,000.00 | 0.00 | 0.00 | 0.00 |
| 10-5305-13 | Janitorial Supplies | 2,000.00 | 0.00 | 0.00 | 0.00 |
| 10-5305-14 | Security Monitoring Maint | 5,000.00 | 0.00 | 0.00 | 0.00 |
| 10-5305-15 | Plant Maintenance | 40,000.00 | 0.00 | 0.00 | 0.00 |
| 10-5305-16 | Intake Structure Maintenance | 10,000.00 | 0.00 | 0.00 | 0.00 |
| 10-5305-17 | Membrane Maintenance | 20,000.00 | 0.00 | 0.00 | 0.00 |
| 10-5305-20 | Safety Supplies | 15,000.00 | 689.65 | 689.65 | 4.60 |
| 10-5310-00 | Small Tools & Equipment | 10,000.00 | 210.37 | 210.37 | 2.10 |
| | <i>Materials & Services</i> | <i>3,020,900.00</i> | <i>310,209.12</i> | <i>310,209.12</i> | <i>10.27</i> |
| | <i>Transfers & Contingencies</i> | | | | |
| 10-7300-13 | Transfer to Plant Reserve | 1,200,000.00 | 100,000.00 | 100,000.00 | 8.33 |
| 10-9000-00 | Operating Contingency | 470,000.00 | 0.00 | 0.00 | 0.00 |
| | <i>Transfers & Contingencies</i> | <i>1,670,000.00</i> | <i>100,000.00</i> | <i>100,000.00</i> | <i>5.99</i> |
| 10 | General Fund | 288,154.00 | 97,559.25 | 1,692,223.48 | 587.26 |
| 13 | Plant Reserve | | | | |
| | <i>Beginning Fund Balance</i> | | | | |
| 13-3000-00 | Fund Balance | 4,556,222.00 | 0.00 | 5,525,713.90 | 121.28 |
| | <i>Beginning Fund Balance</i> | <i>4,556,222.00</i> | <i>0.00</i> | <i>5,525,713.90</i> | <i>121.28</i> |
| | <i>Revenue</i> | | | | |
| 13-4010-00 | Interest Income | 50,000.00 | 23,436.75 | 23,436.75 | 46.87 |
| 13-4100-10 | Transfer In - General Fund | 1,200,000.00 | 100,000.00 | 100,000.00 | 8.33 |
| | <i>Revenue</i> | <i>1,250,000.00</i> | <i>123,436.75</i> | <i>123,436.75</i> | <i>9.87</i> |

| Account Number | Description | Budget | Period Amt | End Bal | % ExpendCollect |
|-----------------------|--------------------------------------|---------------------|-------------------|---------------------|------------------------|
| | <i>Capital Outlay</i> | | | | |
| 13-7000-10 | Computers, Scada, Tech | 200,000.00 | 0.00 | 0.00 | 0.00 |
| 13-7000-20 | Equipment | 325,000.00 | 0.00 | 0.00 | 0.00 |
| 13-7000-40 | Membranes | 100,000.00 | 0.00 | 0.00 | 0.00 |
| 13-7000-50 | Buildings | 170,000.00 | 0.00 | 0.00 | 0.00 |
| 13-7000-60 | Other | 200,000.00 | 0.00 | 0.00 | 0.00 |
| | <i>Capital Outlay</i> | <i>995,000.00</i> | <i>0.00</i> | <i>0.00</i> | <i>0.00</i> |
| | <i>Transfers & Contingencies</i> | | | | |
| 13-9000-00 | Operating Contingency | 300,000.00 | 0.00 | 0.00 | 0.00 |
| | <i>Transfers & Contingencies</i> | <i>300,000.00</i> | <i>0.00</i> | <i>0.00</i> | <i>0.00</i> |
| 13 | Plant Reserve | 4,511,222.00 | 123,436.75 | 5,649,150.65 | 125.22 |
| Revenue Total | | 5,825,000.00 | 683,106.01 | 683,106.01 | 11.7271 |
| Expense Total | | 6,699,900.00 | 462,110.01 | 462,110.01 | 6.8973 |
| Grand Total | | 4,799,376.00 | 220,996.00 | 7,341,374.13 | 1.5297 |

NORTH CLACKAMAS COUNTY WATER COMMISSION

September 26, 2024

Agenda Item 7.2

Subject: Operations Report

Presenter(s): Joe Rogers, Plant Supervisor

Board Action: Open discussion

Attachments: None

Topics

Monthly Production

March: The plant produced a total of 174.8 million gallons at an average day rate of 7.27 MGD. Of the total water produced, the slow sand filter produced 42.7 million gallons and the membrane filters produced 131.3 million gallons. The highest production day for the month was 12.8 MGD. The Commission did not purchase or sell water to South Fork during this month. 60.91 MG were sold to Clackamas River Water.

April: The plant produced a total of 363.5 million gallons at an average day rate of 12.12 MGD. Of the total water produced, the slow sand filter produced 115.45 million gallons and the membrane filters produced 110.19 million gallons. The highest production day for the month was 14 MGD. The Commission did not purchase or sell water to South Fork during this month. 151.04 MG were sold to Clackamas River Water.

May: The plant produced a total of 256.89 million gallons at an average day rate of 8.56 MGD. Of the total water produced, the slow sand filter produced 155.06 million gallons and the membrane filters produced 111.24 million gallons. The highest production day for the month was 15.9 MGD. The Commission did not purchase or sell water to South Fork during this month. 45.02 MG were sold to Clackamas River Water.

Staff Notes

We are pleased to welcome Ashley Beaty to the NCCWC as part of our operations staff. Ashley comes to us from Veolia Water and the Canby Utilities Water Treatment Plant. Ashley has her State of Oregon level 3 water treatment certification and her level 2 water distribution certification. We are excited to have her on the NCWCC team. Staff also recently replaced 50 cartridges in cell 4 of the membrane plant. These cartridges had reached the end of their useful life and needed replaced.

NORTH CLACKAMAS COUNTY WATER COMMISSION

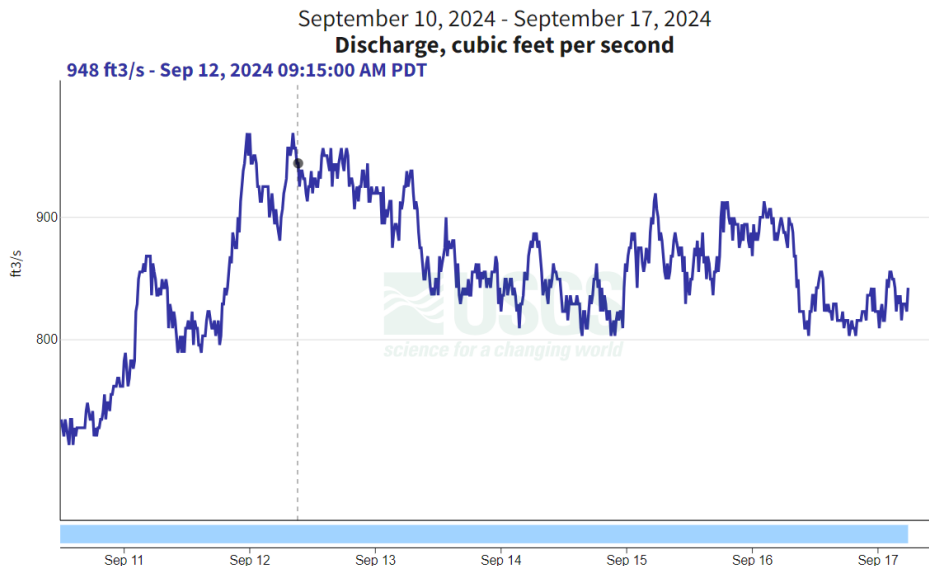
September 26, 2024

Agenda Item 7.3

Subject: Manager's Report
Presenter(s): Wade Hathhorn, General Manager
Board Action: Open discussion
Attachments: None

River Flows

Here's a chart of the recent flow data for the Clackamas River from the Oregon City gage. It appears PGE has begun releasing water from Timothy lake as requested by the members of the Clackamas River Water Providers. There have also been some recent intermittent rain events which has help support flows as well.



Formally on September 15, the minimum instream flow increased from 650 cfs (prior) to 800 cfs (hereafter). These measured flows have to be corrected (reduced) by the Lake Oswego-Tigard withdrawals (estimated 40 cfs). So, we are at or below the legal flow targets. Our response has been to issue public notice to reduce outdoor use (CRWP campaign):



Membrane Replacements

We have been experiencing potential “fouling” of the membranes, not necessarily the fibers themselves rather “clogging” of the cartridges. Staff is working to identify the problem. This impact has resulted in reduced treatment “effectiveness”. A short-term remedy has been to replace some of the more severely impacts

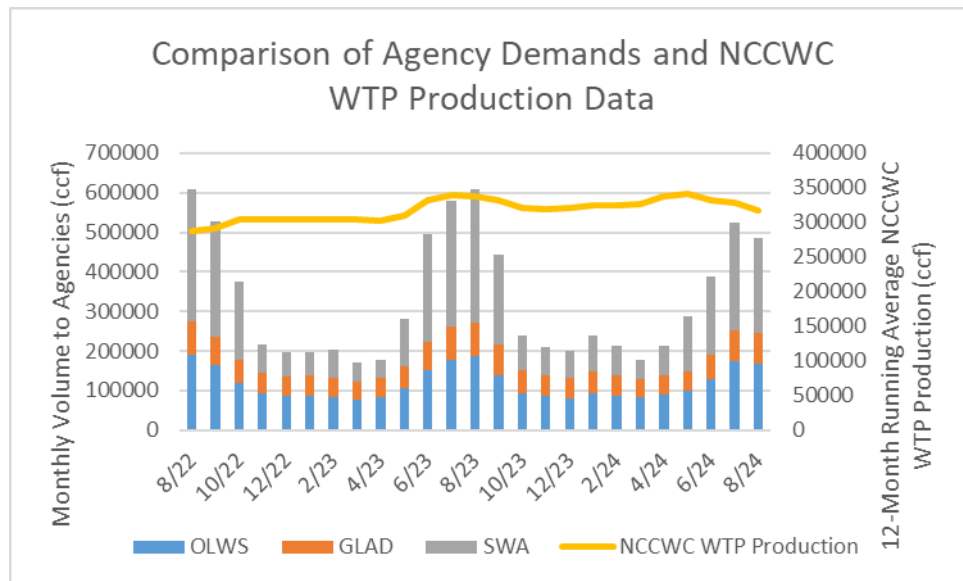
NORTH CLACKAMAS COUNTY WATER COMMISSION

September 26, 2024

cartridges. There are currently 288 cartridges in each of 4 cells. Cell 4 has been the most impacted, where we recently replaced 50 cartridges or about 18%. We are working with engineering experts from Carollo Engineers to help identify remedy options and plan to meet with the membrane manufacturing technical team in October for additional assessment. Ultimately, this may advance the timeline for membrane replacements.

Summary of Production and Deliveries

The graph below shows a 12-month rolling average of total production and monthly deliveries to member agencies:



The seasonal impacts on demand (deliveries) are evidenced across the summer periods. It appears less water was produced this summer compared to years past. This is evidence of the direct impact between peak demand and the existing weather conditions.

Summer Intern From CCC WET

We concluded the summer intern experience under the new scholarship program with Clackamas Community College's Water Environmental Technology (WET) program. Staff enjoyed working this person (student) and are looking forward to continuing the collaboration with CCC.

Staffing Changes and Backup Support

We unfortunately experienced the departure of two of our operators earlier this summer, one voluntarily and another involuntarily. Notwithstanding, we have been fortunate to quickly find a highly experienced replacement for one of the staff. We recently welcomed Ashley Beaty. Ashley recently came from Veolia Water and the Canby Water Treatment plant. Ashley holds a State of Oregon level 3 certification in water treatment and a level 2 certification in water distribution. The General Manager has also reached out to NW Natural Water Services to examine options for creating a "back-up" team of certified water treatment operators to be trained on the operation of the NCCWC plant and serve in an "on-call" basis.

NORTH CLACKAMAS COUNTY WATER COMMISSION

September 26, 2024
