



MAPLETON WATER DISTRICT
BOARD OF COMMISSIONERS REGULAR MEETING
SEPTEMBER 11, 2023 6:00 PM
MAPLETON LIONS CLUB KITCHEN
88151 RIVERVIEW AVENUE MAPLETON, OR

AGENDA

Call to Order and Roll Call

Introduction of Visitors

1. SAFETY COMMITTEE
2. CONSENT AGENDA (Items that typically do not require discussion to be approved with one motion)
 - 2.1. Approval of Minutes of August 14, August 28, August 31 and September 6
 - 2.2. Approval of Expenditures
 - 2.3. Employee Timecards
 - 2.4. Board Correspondence
3. DISCUSSION ITEMS (Items requiring board action, direction, or discussion)
 - 3.1. Rate Changes
 - 3.2. Rate Study
 - 3.3. Johnston Leak Damage
 - 3.4. Opening a Florence True Value Account
4. BUSINESS REPORTS (Updates on business and financial activities and generally don't require action by motion)
 - 4.1. Financial Statement
 - 4.2. Billing Report
 - 4.3. Risk Management Report
5. OPERATIONAL REPORTS
 - 5.1. Plant/System Update
 - 5.2. New Plant Update
6. COMMITTEE REPORTS
 - 6.1. Grant Committee
 - 6.2. Emergency Committee
 - 6.3. Finance Committee
 - 6.4. Operations Committee
 - 6.5. Administration Committee
7. BOARD REPORTS
 - 7.1.
8. PUBLIC COMMENT (Limited to 3 minutes per person for items not appearing on the agenda)
9. FUTURE ITEMS
 - 9.1.
10. ADJOURN

Mapleton Water District Expenditures 8/1/23 through 9/10/23

| Date | Check Number | Amount | Description | Memo | BIZ OREGON GRANT | TRC GRANT |
|-----------|--------------|--------------|------------------------|---|------------------|-------------|
| 8/2/2023 | 0 | \$ 30.79 | POINT OF SALE DEBIT | AMAZON - TONER | | |
| 8/3/2023 | 0 | \$ 1.00 | POINT OF SALE DEBIT | AMAZON - EMAIL HOSTING | | |
| 8/4/2023 | 1082 | \$ 1,245.73 | CHECK | PAYROLL - WALKER | | |
| 8/7/2023 | 1081 | \$ 3,732.01 | CHECK | PAYROLL - ROCHON | | |
| 8/11/2023 | 0 | \$ 261.56 | ACH WITHDRAWAL | PAYROLL TAXES | | |
| 8/11/2023 | 0 | \$ 527.47 | ACH WITHDRAWAL | PAYROLL TAXES | | |
| 8/14/2023 | 0 | \$ 309.00 | POINT OF SALE DEBIT | HOME DEPOT - PLANT GATE OPENER | | \$ 309.00 |
| 8/15/2023 | 0 | \$ 172.67 | ACH WITHDRAWAL | PAYROLL TAXES | | |
| 8/15/2023 | 0 | \$ 1,045.38 | ACH WITHDRAWAL | PAYROLL TAXES | | |
| 8/15/2023 | 1080 | \$ 136.37 | CHECK | PAYROLL - FLANSBERG | | |
| 8/15/2023 | 1083 | \$ 752.50 | CHECK | DAVID TERRUSA - DRC SERVICES | | |
| 8/17/2023 | 1089 | \$ 236.00 | CHECK | ANALYTICAL LABORATORY GROUP - WATER TESTING | | |
| 8/17/2023 | 1087 | \$ 400.63 | CHECK | BUCKWALD AND HORNUNG - ACCOUNTING SERVICES | | |
| 8/17/2023 | 1093 | \$ 3,109.00 | CHECK | HERSHNER HUNTER - LEGAL SERVICES | | |
| 8/17/2023 | 1092 | \$ 7,155.00 | CHECK | HYAK - CYBERSECURITY UPGRADES | \$ 6,775.00 | |
| 8/18/2023 | 0 | \$ 80.99 | POINT OF SALE DEBIT | HOME DEPOT - PLANT GATE OPENER BATTERY | | \$ 80.99 |
| 8/21/2023 | 1085 | \$ 119.70 | CHECK | BUCKS SANITARY SERVICES - PLANT PORTABLE TOILET | | |
| 8/21/2023 | 1091 | \$ 292.30 | CHECK | CENTURYLINK - PHONE/INTERNET | | |
| 8/22/2023 | 1084 | \$ 147.24 | CHECK | VERIZON - ROCHON'S MOBILE PHONE | | |
| 8/22/2023 | 1086 | \$ 10,000.00 | CHECK | WESTECH - SKID RENTAL | \$ 10,000.00 | |
| 8/22/2023 | 0 | \$ 72.73 | POINT OF SALE DEBIT | AMAZON - VOICE RECORDER | | |
| 8/23/2023 | 1090 | \$ 1,495.20 | CHECK | CENTRAL LINCOLN PUD - POWER/STREET LIGHTS | | |
| 8/23/2023 | 0 | \$ 67.69 | POINT OF SALE DEBIT | AMAZON - PAPER CUTTER/PERFORATED PAPER | | |
| 8/25/2023 | 1088 | \$ 42.50 | CHECK | AMERICAN BUSINESS SOFTWARE - BILLING PROGRAM | | |
| 8/25/2023 | 1095 | \$ 349.77 | CHECK | MILEAGE - ROCHON | | |
| 8/25/2023 | 1097 | \$ 2,390.34 | CHECK | PAYROLL - ROCHON JULY OVERTIME | | |
| 8/25/2023 | 0 | \$ 144.49 | POINT OF SALE DEBIT | AMAZON - SHREDDER | | |
| 8/28/2023 | 0 | \$ 48.58 | POINT OF SALE DEBIT | AMAZON - BILLING ENVELOPES | | |
| 8/29/2023 | 1096 | \$ 45.00 | CHECK | ART DONNELLY - REIMBURSEMENT FOR PLANT FENCING ESTIMATE | | |
| 8/29/2023 | 0 | \$ 83.75 | RETURN CHECK REVERS | RETURNED UTILITY PAYMENT | | |
| 8/31/2023 | 0 | \$ 61.00 | POINT OF SALE DEBIT-PI | WALMART - HERBICIDE | | |
| 9/1/2023 | 0 | \$ 198.00 | POINT OF SALE DEBIT | US POSTAL SERVICE - POSTAGE | | |
| 9/5/2023 | 1098 | \$ 2,619.08 | CHECK | ROCHON - HARBOR FREIGHT REIMBURSEMENT | | \$ 2,619.08 |
| 9/6/2023 | 0 | \$ 13.00 | POINT OF SALE DEBIT | CHEVRON - EQUIPMENT FUEL | | |
| 9/6/2023 | 1099 | \$ 684.00 | CHECK | MAPLETON LIONS CLUB - SEPT RENT/PAST DUE | | |
| 9/6/2023 | 1100 | \$ 38,810.23 | CHECK | WEST YOST - NEW PLANT ENGINEERING | \$ 38,810.23 | |
| 9/6/2023 | 1101 | \$ 304.93 | CHECK | CENTURYLINK - PHONE/INTERNET | | |
| 9/6/2023 | 1102 | \$ 5,395.00 | CHECK | TIP TOP ENTERPRISE - EAST MAPLETON RD REPAIRS | \$ 5,395.00 | |

| | | | | | | |
|----------|-------|---------------|-------|--|---------------|-------------|
| 9/6/2023 | 1103 | \$ 400.00 | CHECK | DAVID TERRUSA - DRC SERVICES | | |
| 9/6/2023 | 1104 | \$ 392.00 | CHECK | ANALYTICAL LABORATORY GROUP - WATER TESTING | | |
| 9/6/2023 | 1105 | \$ 98.00 | CHECK | US POSTAL SERVICE - PO BOX RENTAL | | |
| 9/6/2023 | 1106 | \$ 225.00 | CHECK | OHA CASHIER - BACKFLOW TESTING FEES 2023/2023 | | |
| 9/6/2023 | 1107 | \$ 123.08 | CHECK | VERIZON - ROCHON'S MOBILE PHONE | | |
| 9/6/2023 | 1108 | \$ 400.03 | CHECK | BUCKWALD AND HORNUNG - ACCOUNTING SERVICES | | |
| 9/6/2023 | 1109 | \$ 1,646.63 | CHECK | CENTRAL LINCOLN PUD - POWER/STREET LIGHTS | | |
| 9/6/2023 | 1111 | \$ 119.70 | CHECK | BUCKS SANITARY SERVICES - PLANT PORTABLE TOILET | | |
| 9/6/2023 | 1112 | \$ 42.50 | CHECK | AMERICAN BUSINESS SOFTWARE - BILLING PROGRAM | | |
| 9/6/2023 | 1113 | \$ 592.00 | CHECK | HYAK - MANAGED IT SERVICES | | |
| 9/6/2023 | 1114 | \$ 10,000.00 | CHECK | WESTECH - SKID RENTAL | \$ 10,000.00 | |
| 9/6/2023 | 1115 | \$ 43,135.83 | CHECK | H&J CONSTRUCTION - BRIDGE REPAIRS/HWY 36 SERVICE CHANGEOUT | \$ 43,135.83 | |
| 9/6/2023 | 1116 | \$ 68.20 | CHECK | PAYROLL - FLANSBERG | | |
| 9/6/2023 | 1117 | \$ 5,985.92 | CHECK | PAYROLL - ROCHON | | |
| 9/6/2023 | 1118 | \$ 1,574.85 | CHECK | PAYROLL - WALKER | | |
| 9/6/2023 | 1119 | \$ 307.85 | CHECK | MILEAGE - ROCHON | | |
| 9/6/2023 | 1120 | \$ 139.52 | CHECK | MILEAGE - WALKER JULY/AUGUST | | |
| 9/8/2023 | 1110 | \$ 1,486.00 | CHECK | VIKING PLUMBING - LIONS CLUB/BANK REPAIRS | \$ 1,486.00 | |
| | Total | \$ 149,317.74 | | | \$ 115,602.06 | \$ 3,009.07 |



MAPLETON WATER DISTRICT
TIMESHEET

EMPLOYEE: JORDAN WALKER

MONTH/YEAR: August 2023

| DATE | TASK, ACTIVITIES AND PROJECTS | HOURS | MILEAGE |
|------|--|--------|---------|
| 8/1 | Return calls, payments, BtH call, filing | 2 | |
| 8/2 | Adjustments, payroll, customer trans, Stripe, calls ROAC meeting | 6 | |
| 8/3 | Medges, financial statement prep, Stripe, AP on/off forms | 6 | 19 |
| 8/4 | Return calls, Pmts, Read meters, Read log, FSDocs | 6 | 10 |
| 8/5 | Read log, mail, | 2 | 2 |
| 8/7 | Office, pmts, Stripe research, Asset documentation | 6 | |
| 8/8 | Past due notices, customer correspondence, A/P | 4 | |
| 8/9 | Asset docs, Pmts | 2 | |
| 8/10 | Office hours, pmts, Hyak, retyping docs, Pmts | 6 | |
| 8/11 | Meeting prep, agenda | 2 | 26 |
| 8/14 | Office hours, pmts, meeting prep | 10 | |
| 8/15 | Lions club leak, additional notices approval w | 2 | |
| 8/16 | Lions club leak, Meter read, A/P | 2 | 24 |
| 8/17 | Return messages, Office hours, Payments Online cross connection survey! | 6 | |
| 8/18 | Streamline Payments, Buckwold | 1 | 21 |
| 8/21 | Office hours, Pmts, AP surveys, Buckwold requests shredding. | 6 | |
| 8/22 | Pmts, Shredding, ordering equipment, scheduling | 2 | |
| 8/23 | Supplemental July payroll, ODOT permit, new location research | 3 | |
| 8/24 | Office hours, Pmts, Bill stubs form, Late notices Bank deposit, Hyak meeting, Sept insert | 8 | 52 |
| 8/27 | East Mapleton Leak | 4 | 23 |
| 8/28 | Office hours, payments, meeting prep, meeting, Hyak meeting | 9 | |
| 8/29 | Read meters, Log reads | 3 | 29 |
| 8/31 | Office hours, Billing, billing review, close month | 6 | 18 |
| | | TOTAL: | 104 136 |



MAPLETON WATER DISTRICT TIMESHEET

EMPLOYEE: Joe Rothen

MONTH/YEAR: Aug 2023

| | DATE | TASK, ACTIVITIES AND PROJECTS | HOURS | MILEAGE |
|----|------|---|--------|---------|
| √3 | 1 | Removed last filters from back old skid | 8 | 10 |
| √3 | 2 | cleaned skara controls from old skid | 8 | 9 |
| √3 | 3 | cut & packed up old skid nuts & bolts w/brass ^{small} | 8 | 12 |
| √3 | 4 | TOP of Hill cleaned intake, packed away brush | 8 | 16 |
| √3 | 5 | worked on Hypo generator with Tech. | 5 | 12 |
| √3 | 6 | Ran Cip, gathered Hydrant info & Parts/Lets. | 5 | 10 |
| √3 | 7 | easy day feeling sick went through paper work | 8 | 9 |
| √3 | 8 | Talked with John Nolan about Telem tanks | 8 | 14 |
| √3 | 9 | Gathered & tested inverter & 12V DC telem equip | 8 | 18 |
| √3 | 10 | HYACK New PC, Mar & I 5 random ^{water} samples | 8 | 12 |
| √3 | 11 | ran plant as normal, got UPS parts for Hypo | 8 | 8 |
| | 12 | came in 3 times to do numbers | 6 | 20 |
| | 13 | came in to check #'s did a cip, started ^{plant} ^{up} | 6 | 20 |
| 3V | 14 | cleaned, gathered all papers for meeting, Board meeting, Times | 8 | 12 |
| | 15 | Lions Club leak | 8 | 24 |
| 3V | 16 | B-DAY, cleaned rd to Tanks, pulled Ronnie's Trailer out | 8 | 14 |
| 3V | 17 | orderd Hydrochloric Acid, talked to Dave, M, Kay, Billy | 5 | 8 |
| √3 | 18 | Lions Club leak fixed & let rest | 8 | 12 |
| √3 | 19 | Chlor Tank pipe broke, fixed & made new 150gal Hypo VIC | 8 | 8 |
| √3 | 20 | checked out Auto Mix & ran plant as normal. changed ^{on} ^{the} ^{seals} | 8 | 10 |
| √3 | 21 | Doctors, ¹¹ easy day @ plant | 8 | 12 |
| √3 | 22 | Stubbed & removed 6 inch main from 1st room. | 8 | 8 |
| 3V | 23 | Cleaned & calibrated continous chlor dpa | 8 | 9 |
| 3V | 24 | Cleaned behind plant & weeds eaten, Mar helped | 8 | 8 |
| 3V | 25 | PH rising, cleaned machine probes & sensors. | 8 | 18 |
| √3 | 26 | walked creek, cleaned intake, flushed sed tank, Ronnie | 11 | 14 |
| √3 | 27 | Major leak @ mapleton, used Tippiers, run ^{pipe} ^{&} ^{hills} | 12 | 41 |
| √3 | 28 | Finished on emapleton, killing the leaks thru creek | 8 | 36 |
| 3V | 29 | Leak @ Bank, used Kevin & Brody, worked on ph ^{part} | 10 | 24 |
| 3V | 30 | Fixed ph issue, Bad glass on lazer membrane eye. | 8 | 12 |
| 3V | 31 | easy day stayed out testing with Mar & Simplex | 8 | 30 |
| | | | TOTAL: | 246 470 |

√ = DPO
3 = water 4 hr cont

53 OT



September 1, 2023

Dear Vanessa,

In accordance with our ongoing effort to keep our clients up to date with current laws, we are issuing this letter to inform you of Oregon's Unclaimed Property law. While this law is not new, we have recently seen an uptick in the number of random audits, which requires a business owner to go back 10 years to be compliant.

Unclaimed property is defined as any funds or property that have not been cashed or delivered for more than 3 years. This may include items such as payroll checks, vendor checks, accounts payable, customer credits, etc.

The State of Oregon requires that you make a diligent effort to deliver funds, and if still after three years you have been unable to do so, then you must turn those funds over to the State Treasury.

Reports can be submitted between October 1st and November 1st for each fiscal year reporting cycle ended June 30th.

If you have no property to report, a zero report may be filed, which may lessen the likelihood of audit. Reports are required if you have any property to report (items that have been considered non-deliverable after 3 years) or if you have been audited within the last 5 years.

For more information on Oregon's Unclaimed Property law or if you have more detailed questions, please visit <https://unclaimed.oregon.gov/>. We have also attached a short brochure for your reference.

Sincerely,
Buckwald & Hornung CPAs, PC

TAKE ONE MORE STEP

Help Your Employees Find Their Unclaimed Money

Oregon may be holding unclaimed property for someone in your organization. It's easy for anyone to search our online unclaimed property database and file a claim, and there is no time limit to recover unclaimed property. Go to www.unclaimed.oregon.gov to start an unclaimed property search.

Oregon State Treasury Oregon's Unclaimed Property Program

Phone: 503-986-5290 • Fax: 503-364-3606

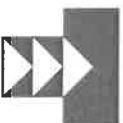
Email: holder@ost.state.or.us

www.unclaimed.oregon.gov

www.oregon.gov/treasury

Reporting questions, voluntary disclosure:
holder@ost.state.or.us

Reporting to other states:
www.unclaimed.org



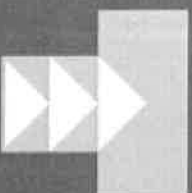
OREGON
STATE
TREASURY

Rev. 06/21



Complying with Oregon's Unclaimed Property Law

A step-by-step guide
for businesses, public agencies,
and organizations



OREGON
STATE
TREASURY

In Oregon, all organizations are required to report unclaimed funds to Oregon State Treasury. If your business holds unclaimed financial assets for Oregonians and you haven't been able to contact the owner, it's your job to report this unclaimed property.

Oregon's unclaimed property laws, created in 1957, protect consumers through a central registry of unclaimed funds. Oregon State Treasury administers Oregon's unclaimed property program and works to reunite as many people as possible with their money.

Unclaimed property is any amount of money that has not been returned to an individual or entity. It becomes unclaimed once a business (aka the holder) cannot contact the owner for a specified time period.

There are four simple steps to track and report unclaimed funds.

STEP 1

Check Your Records for Unclaimed Property

Review outstanding checks, customer credits, and similar liabilities. Many businesses are surprised to find they have unclaimed property once they check. Report any unclaimed property you hold, even if it has been written off or the owner's legal right to the property is presumed to be expired.

Examples of unclaimed property include:

- Uncashed checks, including payroll checks
- Security deposits
- Unpaid wages and commissions
- Refunds or other deposits

Unclaimed property is not land/real estate, personal items (like clothing), or lost and found items.

STEP 2

Contact Owners to Return Their Property

Attempt to contact the owner of the unclaimed property. If the amount is \$100 or more, state law requires that you make good faith to contact the owner via phone, mail, or email before reporting. Inform owners their funds will be sent to Oregon



State Treasury if they do not respond. You can begin trying to contact an owner as soon as there is a lack of account activity, but you must complete outreach attempts at least 60 days before you file a report.

If you are unable to reach the owner in a specified time period, you must include that information in your annual report. The time within which businesses are required to report unclaimed property varies from one to 15 years, depending on the asset. For example, utility deposits should be reported in one year, while unclaimed payroll checks are reported in three years. Read on for more details on holding periods.

STEP 3

File Your Report

All unclaimed property, no matter how small, must be reported. Report and submit the unclaimed property between October 1 and November 1 each year. If an owner's last known address was Oregon, the unclaimed property should be reported to the state of Oregon.

If Oregon is your state of incorporation, or you are a non-corporate business headquartered in Oregon, you must also report to the state amounts owed to:

- Unknown or unidentified owners
- Owners with foreign addresses
- Owners with unknown addresses

TIPS FOR MANAGING CUSTOMER ASSETS

Create and submit your report electronically, following the National Association of Unclaimed Property Administrators (NAUPA) format. You must request an exemption if you are unable to report electronically.

Helpful and free reporting tools include:

- <https://unclaimed.oregon.gov>
- hrspyo.unclaimedproperty.com

STEP 4

Keep Updated Records

Maintain records and documents related to unclaimed property reports and your efforts to contact owners for three years after reporting.



FREQUENTLY ASKED QUESTIONS

What if I've Never Filed a Holder Report?

If you're unfamiliar with reporting unclaimed property, one option is to go through our Voluntary Disclosure Program. The program gives you time to research and report unreported unclaimed property without fear of penalties that might otherwise apply. You can request to participate in the Voluntary Disclosure Program at unclaimed.oregon.gov/app/forms.

What if I Don't Comply?

Oregon State Treasury routinely performs compliance audits. Companies that do not comply with unclaimed property laws may be subject to late-reporting interest and a civil penalty of up to \$50,000 for corporations and \$1,000 for individuals. It's in your and your customers' best interest to comply.

What Happens to Property Once It's Turned Over to the State?

We make an effort to reunite owners with their funds, including through direct mail and media that encourage Oregonians to search their names on our registry.

While the property is waiting to be claimed, funds earn interest in the Treasury-managed Common School Fund. Investment earnings from the fund are sent twice a year to Oregon's 197 K-12 public school districts. In the last five years, schools received almost \$300 million from the Common School Fund.

How Much Money is Involved?

Oregon State Treasury holds more than \$700 million for claim by rightful owners. Each year the reported amounts grow, so we encourage people to search our owner database regularly.

Do I Have to Report Small Amounts, Even 20 Cents?

Yes, all unclaimed property should be reported. You may aggregate small items under \$50 when reporting, but we request you send the individual information to Treasury as aggregating makes it difficult to reunite owners with their property.

Manage Uncashed Checks

Set up procedures to review outstanding checks more than six months old:

- Contact payees and encourage them to cash checks. Your research might uncover accounting errors, such as duplicate payments, or that a check was issued in error.
- If your business has branch or satellite offices, contact the unit manager to make sure any uncashed payroll checks have been distributed to employees.

Manage Credit Memos, Credit Balances and Refunds

Set up procedures to review credit balances more than six months old:

- Contact customers about their credit balance. Mail a statement of account or make contact by phone, mail, or email.
- Give customers the option of using the credit with their next purchase or refund the amount.

Simplify Reporting Everything Else

Transfer any remaining unclaimed items to a liability account. Set up the subsidiary ledger of the liability account to include:

- Owner's name, address, Social Security number or tax identification number.
- Check date or last date of positive contact and check amount.

Perform due diligence to find the owner if the value is \$100 or more. Consider contacting owners with less than \$100 when it is practical. Maintain proof of your required due-diligence efforts. Submit your report to Treasury in an electronic file through <https://unclaimed.oregon.gov/>.



UNCLAIMED PROPERTY HOLDING PERIODS

Different categories of unclaimed property have different reporting timeframes. Holding periods are based on fiscal years ending June 30, and all reports are due by November 1 annually.

ONE YEAR

- Utility deposits
- Proceeds of dissolved corporations (including employee benefits)

TWO YEARS

- Tangible property in safekeeping depositories
- Intangible property held by courts, public authorities, or fiduciaries

THREE YEARS

- Unclaimed payroll checks (except public authorities)
- Credit memos or accounts receivable

SEVEN YEARS

- Stocks and proceeds
- Other intangible property
- Unclaimed checks from general disbursement accounts

FIFTEEN YEARS

- Savings and checking accounts
- Mutual Funds
- Money orders
- Traveler's checks





Jordan Walker <walkejor@gmail.com>

Revenue increases - Rates and Fees plus rate study

Kim Anderson <KAnderson@rcac.org>

Tue, Aug 29, 2023 at 4:27 PM

To: Jordan Walker <walkejor@gmail.com>, Julie Doran-Lee <blueeyes3871@yahoo.com>, Nancy Pettibon <nancypettibon@gmail.com>, Sharon Kelly <shaq_4@yahoo.com>, vwest <vwest@windermere.com>, Art Donnelly - Commissioner <adonnelly@mapletonwd.org>

Board Members:

I understand that there have been conversations happening about the need for the Mapleton Water District to increase revenues and that it was on your agenda as Item 1.6 on Monday. These are well founded discussions and the Board should consider methods to address the issue both in the short term and long term. Rate and fee increases are a touchy subject in most communities. From what I have been told about the relationship between the Water District board and the community, building trust must be a significant concern for the Board. Transparency is a key factor in building trust over time. Any action you take to resolve the District's financial shortfalls through rate or fee increases should be defensible, grounded in facts, and occur in a transparent process to assure that the board continues to build community trust in the organization.

In the short term, an option the Board could consider would be to increase the service charge (meter charge, base fee, or whatever Mapleton calls it). This is a fee and does not require the same process under statute for modification. Adoption by resolution during a public board meeting meets the minimum requirements. As the District has had several large unbudgeted expenditures since the budget was approved (you are operating now on the fiscal 2022-23 budget and will be rolling into the fiscal 2023-24 budget shortly), there is likely a need to complete a supplemental budget (amended budget, if you will). Taking a serious look at revenues to expenditures after accounting for the increased spending will likely provide the Board with a better picture of the actual revenue shortfall and can be used as the basis for a needed fee increase.

My understanding is that Mapleton's rates have not been raised for a number of years. RCAC has an inflation calculator that could be applied to current rates to calculate a rate increase in the near term. Increasing rates in alignment with inflation is generally considered a defensible rationale for rate increases. Any rate increase would need to be conducted per ORS 264.312.

If you decide to proceed with raising both rates and fees, you will likely need to go through an exercise to determine the fiscal impact to the budget under a few different increase scenarios.

For the long term, RCAC does provide rate studies at no cost to the water system. They are conducted by RCAC staff but do require significant participation on the part of the District board and staff, as you will be the ones to provide the information that informs the analysis. I've attached a list of the documents and information that is necessary to complete a full and comprehensive rate analysis. In terms of schedule, that would largely depend on when the District would have this information available. As you can see, the preparation for this process could take a bit of time. RCAC staff availability fluctuates based on the projects underway at any given time. Although RCAC acknowledges that the need is significant, there's no guarantee that the process could be started right when you are ready to go. In most cases, a full-fledged rate study will take anywhere from 6 months to a year, largely dependent on how much of the required information is readily available at the start of the project.

Two of the items on the list of required information that have application on other projects facing Mapleton are the asset inventory, which is needed to complete a capital improvement plan (E-1 on the list) and the summary report on grants and

loans (F-8 on the list), which has multiple uses. I would propose moving ahead on those two projects as soon as time and resources permits and urge the board to make the grants and loans summary the highest priority.

I would be more than happy to answer any questions you may have either individually or as a group.

KIM ANDERSON

RCAC | Environmental

Small Utility Consultant | Oregon

971-930-2490 (cell)

www.rcac.org

RCAC is an equal opportunity provider, employer, and lender



Rate Study Data Needs.docx

21K

Financial Records

*If these could be in Excel format that would be beneficial

F-1: *Financial Statements.*

Most current (preferably last two years') Statement of Financial Position (Balance Sheet) and Statement of Activities (Income Statement).

F-2: *Actual Revenues and Expenditures*

Last completed fiscal year's (preferably last two completed years') actual revenues and expenditures in line item detail. The report(s) to be provided would ideally contain "budgeted amounts", "year-end actual amounts", and "difference from budget" or "variance".

F-3: *Budgeted Revenues and Expenditures*

Current fiscal year budget; revenues and expenditures in line-item detail. The reports to be provided would ideally contain "budgeted amounts", "year-to-date actuals", and "remaining budgets".

F-4: *Cash Balances*

Last completed fiscal year's ending (i.e. current fiscal year's beginning) cash balances for all utility funds (i.e. reserve accounts); such as operating reserve, debt reserve, emergency reserve, capital construction fund, etc. Any information on the breakdown of available cash such as "free cash reserves", "restricted cash balances", "encumbered cash balances" would be helpful.

F-5: *Debt Service Repayment Schedules*

Data ideally should include detail for annual principal and interest payments over the term of the loan, debt reserve requirements, coverage requirements, and any other relevant information on outstanding debt/loans. If readily available, please also provide copies of loan/debt agreements.

F-6: *Fixed Asset / Depreciation Schedules*

If available, please provide the utility's fixed asset / depreciation schedules or asset management plan for plant and equipment. The data ideally would include year of purchase/ construction, original cost, annual depreciation, accumulated depreciation, estimated useful life (years).

F-7: *Financial Policies and Guidelines*

Relevant items include policies related to minimum cash balances and use of reserves, repair and replacement or depreciation funding, capital financing strategies or methods (i.e. debt vs. cash), and etc. Even if you do not have officially adopted policies, any information about informal practices or guidelines you have been internally using would be helpful.

F-8: *Grants and Loans Summary Report*

Spreadsheet identifying all grants and loans applied for, awarded, funded or in process, including award or application amounts, location of original documents, designated contact, conditions, terms, procedure to draw against awarded grants, current balances available, timeframes and other applicable conditions or requirements.

Administrative / Legal Documents

A-1: ***Rate Resolutions / Ordinances.*** Please provide a copy of the most current rate schedules. If rates or charges were changed in the last two years, please provide the previous rate resolutions / ordinances.

A-2: ***Schedule of Other Utility Related Fees and Charges.*** Examples are hook-up fees, account set-up fees, disconnect fees, penalties, local utility taxes, connection charges (a.k.a. impact fees, system development charges, general facilities charges).

A-3: ***Special Service Agreements.*** If applicable, provide copies of wholesale service agreements (e.g. wholesale water purchase, wholesale wastewater treatment, etc.) and/or special service contracts with major customers.

Customer / System Data

C-4: Detailed customer data

Please provide detailed customer data by account for the most recent 14-month period where information is available. If possible, 26 months of data would be preferable. Please provide this information electronically (preferably as Excel file) so that we are able to review, manipulate, and analyze the data as needed.

Ideally, detailed customer data would include some of the following information for each account depending on the utility service and rate structure. Please provide all applicable data items to the extent applicable and possible:

- Account number,
- Customer class / rate code (if there are more than one customer class such as single-family residential, multi-family residential, commercial, etc.),
- Meter size,
- Number of dwelling units / number of Equivalent Residential Units (ERUs),
- Location (inside City / outside City),
- For each account and each billing period (i.e. monthly or bi-monthly) consumption data (e.g. water usage, billed wastewater flow), and bill adjustments due to misreads, etc.,
- For each account and each billing period (i.e. monthly or bi-monthly) bill totals (i.e. actual dollar amount of bill), and bill adjustments due to misreads, etc.,

Engineering / Planning Documents

E-1: Capital Improvement Program

If available, provide the schedule of planned annual capital improvement projects for the next 6 to 10-year period. Ideally, information should include

- planned year of construction,
- estimated costs (current year dollars and/or inflated dollars; whatever is available),
- project characteristics (such as repair and replacement versus capacity increasing to serve new growth, etc.), and
- (if known) anticipated funding sources and amounts such as debt financing, grant financing, cash financing, etc.

E-2: Projected Growth Rates

Provide any projections related to number of new customers and relevant volume growth (water sales, wastewater flow, etc.) on the system.

E-3: Projected Changes to O&M Costs Due to Capital Improvements

If applicable and available, please provide projected operating and maintenance cost increases or decreases, if not included in budget documents.

E-4: Other Plans / Studies

Please provide any other relevant engineering / planning documents you think might be helpful and informative for the study such as the most recent Comprehensive Plan documents.

E-5: Construction Work in Progress

If applicable, provide information on any capital improvement project that is currently underway or in contracting phase. Information should include anticipated funding source(s), dedicated (encumbered) cash if any, expected completion date, and other relevant information.

Customer / System Data

C-1: System-wide Production Data

For two prior years, if possible, please provide applicable system-wide production data on a monthly basis such as total water production (pumped, purchased, or treated), total treated wastewater flow and loadings, and etc.

C-2: Summary Level Customer Data

For two prior years, if possible, please provide total customer counts by class and total billed volumes (if applicable) by months. Standard reports internally used and readily available would be adequate.

C-3: Sample Customer Bills

Please provide copies of customer bills for a sample of 2 or 3 customers for two consecutive billing cycles. Please note that customers' personal information such as name, address, etc. are not needed, so any such information field on bills can be blocked.

Mapleton Water District

September 11, 2023 Regular Board Meeting

Agenda Item 4.2

Subject Billing Report

Presenter Jordan Walker

Attachments

Narrative

| | August 2022 | August 2023 |
|-----------------|-------------|-------------|
| Amount Billed | \$24,806.50 | \$28,289.20 |
| Amount Received | \$23,230.81 | \$29,743.34 |

| | August 14, 2023 | September 11, 2023 |
|-----------------|-----------------|--------------------|
| Past Due Totals | \$16,123.10 | \$15,380.67 |

Recommended Action Review figures.

Risk Management Visit for Mapleton Water District

| | | | |
|----------------------|---|----------------------|--------------|
| VRMC | | | |
| District | Mapleton Water District | Date of Visit | 9/6/2023 |
| Visit Contact | Jordan Walker | Consultant | Troy DeYoung |
| Visit Summary | Thank you for the opportunity to meet with the board and staff. The purpose of the visit was to conduct a voluntary risk management consultation, specifically to conduct a tour of district facilities and then join the district for a special board meeting to review risk exposures and answer questions the board had. Recommendations are included with this report that require the district to follow up with the consultant. | | |

Ad Hoc Assessments

| Premises | Property | Level | Recommendation | Photo |
|-----------------------|----------|----------|--|---------------------|
| Administration | | | | |
| | | Severe | The district does not currently have a manager and it was unclear how employees were managed on a day-to-day basis or who would conduct annual performance evaluations of the employees. It is recommended that the district reach out to our pre loss legal services at help@sdao.com to get guidance on how best to structure these processes. | Photo Not Available |
| | | Severe | The district does not currently have personnel policies in place. It is recommended that the district reach out to HR Consultant, Monica Shultz mschultz@sdao.com to assist you in this process. Per our discussions, this will include determining what benefits your employees have rights to, such as sick leave, and how best to address this moving forward. | Photo Not Available |
| | | Severe | We briefly discussed OR-OSHA requirements. This is another area that the district has very little in place. As we discussed the safety of your employees is more important to me than compliance with OR-OSHA rules, so if you have immediate safety concerns, please contact me and let's discuss those immediately. For the compliance side of things, the district will need to develop several safety programs such as lock out/tag out, confined space entry and hazard communication to name a few. It is recommended that the district reach out to me at tdeyoung@sdao.com when you are ready to begin tackling these requirements and I can provide you guidance and sample programs. | Photo Not Available |
| | | Moderate | The district should continue to secure and harden access to your facilities. This would include installing/improving fencing and gates around your sensitive sites. As well as adding signage stating no trespassing. Additionally, the district should look for opportunities to add video surveillance to these facilities as you can afford it to further deter criminal activity. | Photo Not Available |
| | | Moderate | The two water reservoirs both need some preventative maintenance to help with the longevity of their life space. The welded steel tank has significant areas of peeled paint. These areas should be prepped and repainted to prevent rusting and accelerated degradation of the metal. The bolted steel tank has an active leak through one of the bolt penetrations. This leak should be repaired to manufacturer specifications. | Photo Not Available |

Significant changes have occurred at the district since my last visit in March. At that time the district was struggling with fairly significant infrastructure issues, a cyber security breach and turnover of a large portion of the board. Although still working through infrastructure issues the other two areas are largely resolved. The board is up to full capacity and recently received training from SDAO's management consulting services program. They have also contracted with a local IT firm to install all new secured internet and connected devices. This same firm is on contract to provide ongoing security and support to the system. The district is also working with several local resources and industry partners on numerous other

Risk Management Visit for Mapleton Water District

improvements as well.

The district still does not have a licensed water operator and is operating under the license of another person who has oversight over the operations. The district employee will be attending training in the future to assist them in preparing to take their test to become licensed.

On the infrastructure side of things, strides have been made but as they harden one area, the next weak spot seems to give way to a new problem or failure. In March it was estimated that about 90% of their water was lost to leaks. It was reported that this number has decreased to around 20% on a normal month and a little higher when they have a major leak. They have recently repaired 4 major leaks and were able to abandon a section of main line and reroute the water through a newer section of pipe, creating a more resilient distribution system.

The district has secured funding to purchase and install a third 300,000-gallon water storage tank. They hope to have a cyclone separator skid installed by the end of October to help with the high turbidity they get in the winter months, which should help their treatment skid operate more efficiently for the winter months than it has in the past. They were hoping to have a new treatment skid installed and the current treatment plant building expanded this year, but it is looking like they will continue to use their rented skid into next year. The new skid is already built out and partially paid for, but they need to secure an estimated additional \$1,000,000 for this project.

Last on the infrastructure side of things the district thinks it has secured grant funding to do an audit of the distribution system. This will hopefully occur in the next several months and will be the basis to assist in applying for grant funds to begin replacing the current failing distribution system.

It is requested that the district provide a status report on the progress of the above-mentioned projects and attached recommendations at least every other month until they are completed.