September 16, 2026 AGENDA

Commissioner of Burlington Water District Board Meeting

Burlington Water District September 16, 2026 Remote Board Meeting

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Meeting called to order:

Announce Board members present to establish quorum for meeting:

Absent:

Public Comment (limited to 10 min./issue):

Welcome Guest: Teresa Hanford, Handford & Associates (Chair Lovett)

Guest: Report on the status of the BWD 2026 Audit, review her letter to the Oregon Secretary of State and answer Board Member questions. (Teresa Hanford, Handford & Associates)

Staff Reports:

1. Ed Hodges (no agenda topics)

2. Seth Olson, NWNWS Water Operator's Report
    a. Monthly report highlights.
    b. Current water loss practices – Board request Seth O. prepare report to explain water loss calculations; and consider directing NWNWS to eliminate 10% forgiveness practice on interim basis. See: Water Loss Memo Sept. 11, 2026
    c. Discuss with Seth O. broken weblinks to Online Bill Payment and NWNWS contact information on the BWD website.
    d. Board request Seth O. prepare Emergency Preparedness and Protocols Memorandum

3. Dan Zimmerman, Bookkeeper/Office Manager Report (see attached reports)

a. Monthly Report address anomalies if any; take questions from Board
b. BWD 2026-27 Water Rate Study (WRS) status

Consent Agenda:
a. Board approval to pay bills as presented
b. Board approval of August Board Meeting minutes

BOARD DISCUSSION: Water Rate Study (continued by Chair Lovett)

1. Should BWD Board approach Commissioner Clark to request the City of Portland, Water Bureau (City) co-develop or assist with BWD 2026-27 Water Rate Study?

2. Should goal be for the City to take over and BWD dissolved to improve efficiency?

3. Should WRS include a water rate forecast under: 1. City ownership; and 2. BWD ownership?

4. Should BWD 2025 Master Plan be used as a basis for infrastructure and maintenance needs? (Yes)

5. Should Portland Fire and Rescue (PFR) be brought into this discussion for same purpose to transfer services to PFR?

6. What are the risks and benefits of postponing and prolonging the WRS start to finish to engage the City?

7. Other discussion points.

8. Summarize next steps.

Old Business:
a. Storage files status report. (Anne S.)
b. Board member recruitment status – Report on August 29th Linnton Taco Party engagement and next steps (BWD Flyer developed by Sarah Brice attached).(Chair Lovett)
c. Administrator Assistant solicitation – determine next steps (Chair Lovett)
d. Fire and Emergence status of contact with the City and SDAO – status and next steps (Chair Lovett)

New Business:
a. Ballot Measure - Discuss ways to gain support. (Chair Lovett)

Announcements: Chair Lovett may be absent for Oct. and Nov. 2026 meetings.

Adjourn:

Next Board Meeting: October 21, 2026, 6:15 pm online

Location: All meetings held by GoToMeeting videoconference. See BWD website.

Attachments:
BWD 2026-27 Budget Audit Report
NWNWS monthly report (August, 2026 data)
Water Loss Memo, Sept. 11, 2026
Bookkeepers monthly Financial Report
BWD Flyer
August 19, 2026 Board Meeting Minutes Draft

Online Support Material Under September Board Meeting
2025 July Water Rate Checklist
Water Rate Study 2021

September 1, 2026

Board of Directors
Burlington Water District
Portland, Oregon

RE: COMMUNICATION TO THOSE CHARGED WITH GOVERNANCE — AUDIT OF FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2026

Dear Members of the Board of Directors:

INTRODUCTION

We have audited the financial statements of Burlington Water District (the "District") for the year ended June 30, 2026. This letter is intended to communicate matters arising from our audit that are required to be communicated to those charged with governance under AU-C Section 260, The Auditor's Communication With Those Charged With Governance, as issued by the American Institute of Certified Public Accountants (AICPA).

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

OUR RESPONSIBILITIES UNDER GENERALLY ACCEPTED AUDITING STANDARDS

Our audit was conducted in accordance with auditing standards generally accepted in the United States of America (GAAS). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Our audit does not relieve management or those charged with governance of their responsibilities. Management is responsible for the preparation and fair presentation of the financial statements and 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.

INDEPENDENCE

We are pleased to confirm that our firm is independent with respect to Burlington Water District within the meaning of the AICPA Code of Professional Conduct and the standards and rules of the applicable regulatory authorities. No independence matters arose during the course of the engagement that would require disclosure to the Board.

PLANNED SCOPE AND TIMING OF THE AUDIT

We communicated the planned scope and timing of our audit to management prior to commencement of fieldwork. Our audit was conducted for the year ended June 30, 2026. We designed our audit procedures to address the risks of material misstatement identified through our risk assessment process, including consideration of the District's internal control environment.

We encountered no significant difficulties in performing our audit and received the full cooperation and assistance of the District's management and staff.

SIGNIFICANT ACCOUNTING POLICIES

We reviewed the District's significant accounting policies as applied to the year ended June 30, 2026. We did not identify any matters related to the initial selection of, or changes in, significant accounting policies or the application thereof that we believe should be communicated to the Board.

SIGNIFICANT ACCOUNTING ESTIMATES

As part of our audit procedures, we evaluated management's significant accounting estimates. We did not identify any matters regarding significant estimates that require communication to the Board.

SIGNIFICANT DIFFICULTIES ENCOUNTERED DURING THE AUDIT

We encountered no significant difficulties in dealing with management related to the performance of our audit.

DISAGREEMENTS WITH MANAGEMENT

We had no disagreements with management, whether or not satisfactorily resolved, about matters that individually or in the aggregate could be significant to the District's financial statements or our auditor's report.

UNCORRECTED AND CORRECTED MISSTATEMENTS

We did not identify any misstatements — corrected or uncorrected — during the course of our audit that we are required to communicate to the Board.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express such an opinion.

We did not identify any deficiencies in internal control that we consider to be material weaknesses or significant deficiencies that are required to be communicated under GAAS.

GOING CONCERN

We did not identify any conditions or events that would cause us to conclude that there is substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

MANAGEMENT LETTER

We did not issue a separate management letter in connection with our audit for the year ended June 30, 2026. No matters were identified that warranted a separate communication to management regarding operational or other recommendations.

OTHER MATTERS

We are not aware of any other matters arising from the audit that are required to be communicated to those charged with governance under GAAS.

CLOSING

We thank Dan Zimmerman for his valuable assistance throughout the audit. His responsiveness and clear, informative support contributed significantly to an efficient engagement.

We appreciate the opportunity to serve Burlington Water District and thank management and staff for their assistance and cooperation throughout the audit. We are available to discuss any of the matters addressed in this letter or any other questions the Board may have.

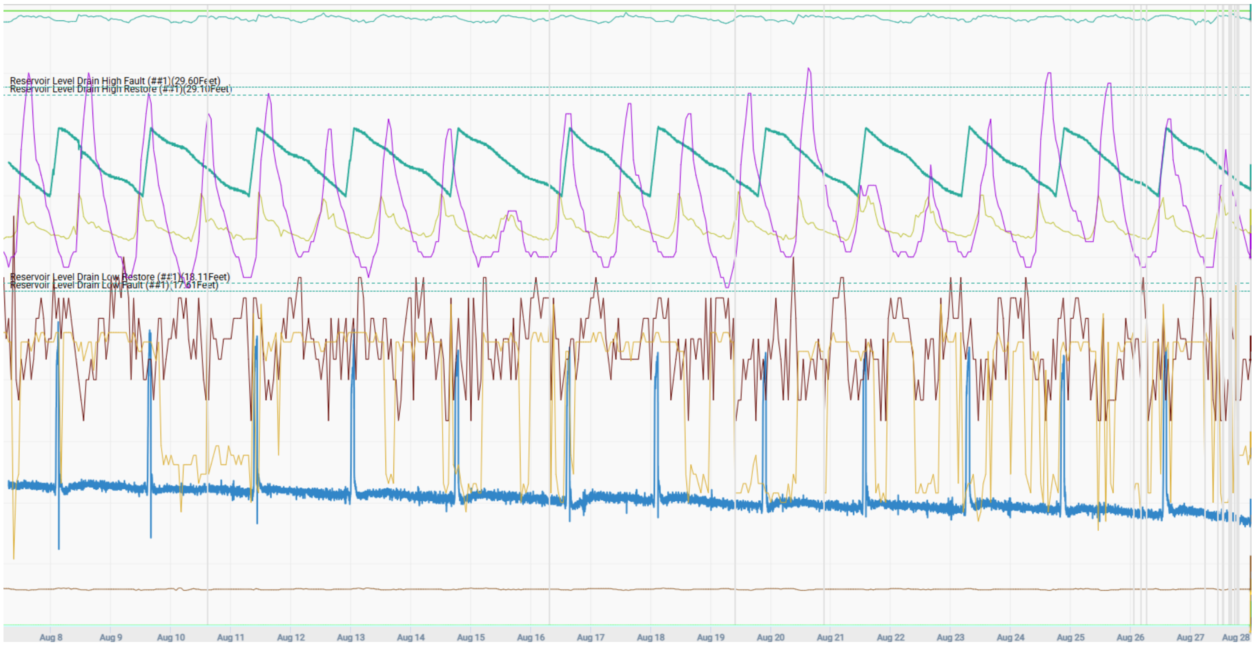
Respectfully submitted,

Hanford & Associates, LLC
West Richland, WA
September 1, 2026

NW Natural WATER™

Operations Report for 2026 Aug's Meeting

SCADA Report

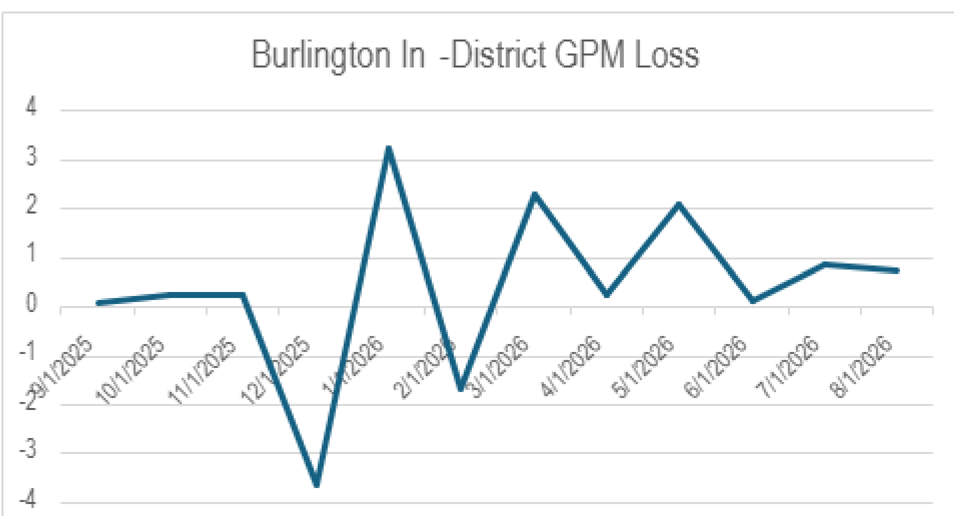


Distribution Overview In-District

Water Pumped: 1,091,248 Gallons

Water Sold: 1,056,429Gallons

Loss Factor: 3.19%



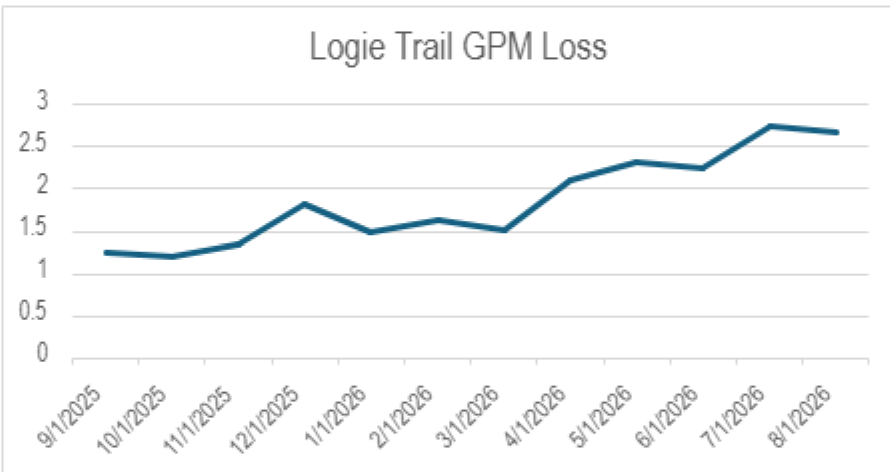
Distribution Overview Logie Trail

Water Pumped – 154,772 Gallons

Water Sold – 31,793 Gallons

Loss Factor = 79.46%

Charge per customer: $23.28



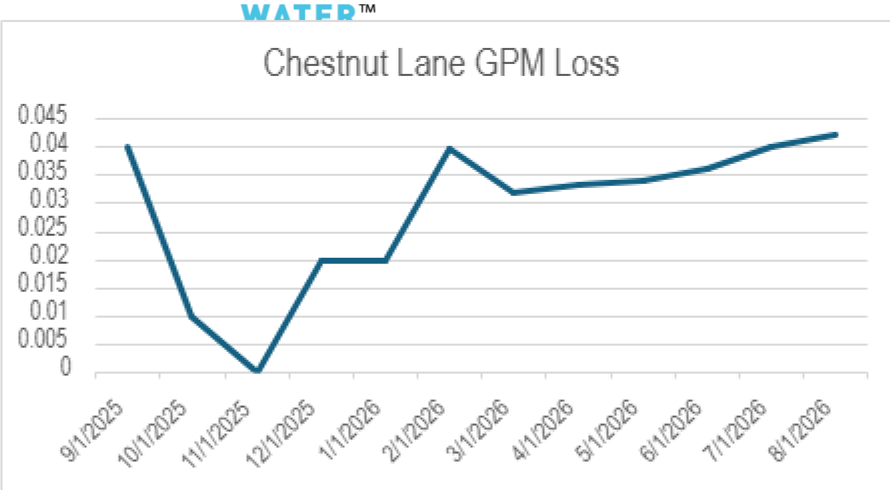
Distribution Overview Chestnut Lane

Water Pumped: 50,119 Gallons

Water Sold: 48,175 Gallons

Loss Factor: 3.88 %

Charge per customer: $0



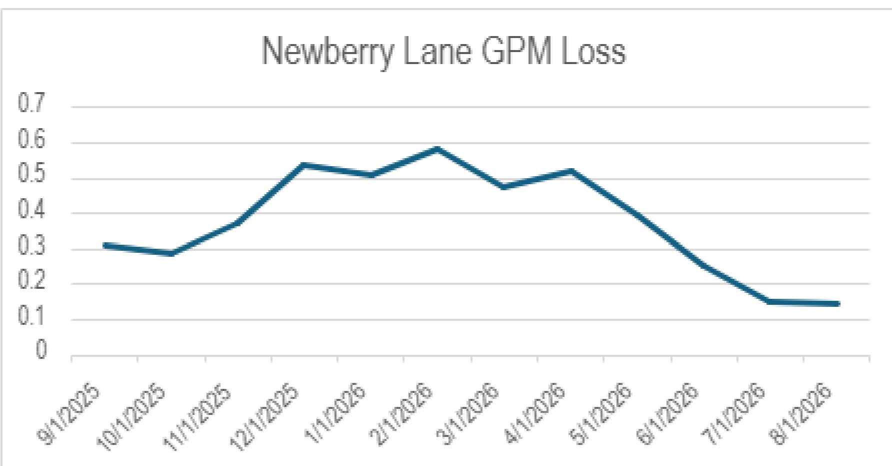
Distribution Overview Newberry Lane

Water Pumped – 37,080 Gallons

Water Sold – 30,446 Gallons

Loss Factor = 17.89 %

Charge per customer: $1.69



Compliance Analysis

Samples Collected: 1 of 1

1. 08/06 – Routine Bacterial Sample

Average Chlorine Residual: 0.974 PPM

Compliance Violations : None

Additional Services

8/6- Locates #26252736, #26252307, #26254435, #26251881

8/19 Locates #26268138, #26268151

8/21- Meter reading

8/27- Locate #26280608

Recommended Maintenance

I would like to cut down and clear the brush around the fence that is around the reservoir. This will help give a little more of a fire burrier.

Administrative Comments

FISCAL YEAR July 1 to June 30 In District

	2026						2026						
Report Month:	**August**	**Sept**	**Oct.**	**Nov.**	**Dec.**	**Jan.**	**Feb**	**March**	**April**	**May**	**June**	**July**	
Usage Month	july	august	sept	october	nov	dec	january	feb.	march	april	may	june	**TOTAL**
Water fr. City													
Water to Customers (gallons)	1166734	1091248					851243	763759	767567	749367	905081	1042011	7337010
Water Sold (gallons)	1127577	1056429					706979	835795	665790	739625	818062	1036602	6986859
Water Loss (gallons)	39157	34819					144264	-72036	101777	9742	87019	5409	350151
Water Loss %	3.36%	3.19%					16.95%	-9.73%	13.26%	1.30%	9.61%	0.52%	4.77%
Total Mo. Revenue	$ 28,934.58	$ 27,266.83					$ 23,043.12	$ 25,500.71	$ 22,640.99	$ 22,920.47	$ 23,827.41	$ 28,899.75	$ 203,034
Total Arrears	$ 13,711.88	$ 41,781.04					$ 7,155.60	$ 7,033.52	$ 6,154.15	$ 6,810.14	$ 6,137.18	$ 11,912.01	$ 100,696
Difference	$ 15,222.70	$ (14,514.21)	$ -	$ -	$ -	$ -	$ 15,887.52	$ 18,467.19	$ 16,486.84	$ 16,110.33	$ 17,690.23	$ 16,987.74	

FISCAL YEAR July 1 to June 30 Total System

	2026						2026						
Report Month:	**August**	**Sept**	**Oct.**	**Nov.**	**Dec.**	**Jan.**	**Feb**	**March**	**April**	**May**	**June**	**July**	
	july	august	sept	october	nov	dec	january	feb.	march	april	may	june	**TOTAL**
Water fr. City													
Water to Customers (gallons)	1166734	1091248					851243	763759	767567	749367	905081	1042011	7337010
Water Sold (gallons)	996854	924872					617443	736561	575418	632321	703219	926781	6113469
Water Loss (gallons)	169880	166376					233800	27198	192149	117046	201862	115230	1223541
Water Loss %	14.56%	15.25%					27.47%	3.56%	25.03%	15.62%	22.30%	11.06%	16.68%
Total Mo. Revenue	$ 34,697.05	$ 32,471.31					$ 26,945.06	$ 29,336.98	$ 26,283.49	$ 26,734.37	$ 27,813.69	$ 34,382.60	$ 238,665
Total Arrears	$ 33,305.56	$ 46,430.20					$ 20,630.50	$ 22,276.25	$ 26,077.11	$ 23,217.06	$ 22,891.92	$ 32,596.76	$ 227,425
Difference	$ 1,391.49	$ (13,958.89)	$ -	$ -	$ -	$ -	$ 6,314.56	$ 7,060.73	$ 206.38	$ 3,517.31	$ 4,921.77	$ 1,785.84	

Report Date:September 16th 2026

NW Natural Water Services

Monthly SUMMARY REPORT for the Burlington Water District

Note: Report includes Burlington In-District System, N.W. Newberry Road Out-of District System, N.W. Logie Trail Road Out-of-District System, N.W. Chestnut Lane System Out-of-District,

Meter Reading Date: July 21st - Aug 21st

Water to Reservoir (from City)		Gallons
Water fr. Reservoir (to customers)	1091248	Gallons
Water Sold	924872	Gallons
Water Loss	166376	Gallons
Water Loss %	15.25%	
Total Revenue (total charged in Aug billing)	$ 32,471.31	
Total Arrears	$ 46,430.20	
Difference	$ (13,958.89)	

Total Revenue Detail

Base Fees (in district and out of district)	$ 15,410.49	
Water Sales	$ 17,057.44	
Late Fees	$ -	
Over payments/Not deposited payments	$ (165.61)	
Total Receivables/Revenue	$ 78,735.90	
Total Receipts on Account	$ 21,816.32	Collected in August
Total Bank Deposit		
Average Usage for Active Meters	7,772	Gallons
Average Water Charge for Active Meters	$ 143.34	

Usage Groups g	# of Accounts	Gallons	% of Usage	Number of Accounts Paid in Full	Revenue Generated
Over 30,001	6	458389	49.56%	3	$ 15,103.54
20,001 to 30,00(	2	49072	5.31%	1	$ 2,369.00
6,001 to 20,000	23	200326	21.66%	13	$ 5,065.78
1 to 6,000	79	217085	23.47%	49	$ 9,317.64
Zero usage	9	0	0.00%	1	$ 611.97
Total Meters	119	924872	100.00%	67	$ 32,467.93

Report Date:September 16th 2026

Burlington In-District System Detailed Report (1 or 5)

NW Natural Water Services

Meter Reading Date: July 21st - Aug 21st

Water Pumped		1,091,248	Gallons
Water Sold		1,056,429	Gallons
Water Loss		34,819	Gallons
Water Loss %		3.19%	
Total Revenue	$	27,266.83	
Total Arrears	$	41,781.04	
Difference	$	(14,514.21)	

Revenue Detail

Base Fees Marinas	$	6,880.15
Base Fees all Others ($74.18 per home)	$	6,305.30
Water Sales Marinas	$	7,477.75
Water Sales all Others	$	6,603.63
Late Fees	$	-
Over Payments/Payments Not Deposited	$	(126.52)
Total Receivables/Revenue	$	68,921.35

Total Receipts on Account	$	18,336.78	
Average Usage for Active Meters		10,671	gallons
Average Water Charge for Active Meters	$	142.24	

Usage Groups Gallons per Month	No. of Accounts	Gallons	% of Usage	Number of Accounts Paid in Full	Revenue Generated
Over 30,001	9	700360	66.30%	3	$ 15,103.54
20,001 to 30,000	1	28201	2.67%	1	$ 626.70
6,001 to 20,000	19	168309	15.93%	9	$ 4,193.79
1 to 6,000	61	159559	15.10%	37	$ 6,823.54
Zero usage	8	0	0.00%	1	$ 519.26
Total Meters	98	1056429	100.00%	51	$ 27,266.83

Report Date:September 16th 2026

NW Newberry Road Out of District System Detailed Report (2 or 5)

NW Natural Water Services

Meter Reading Date: July 21st - Aug 21st

Water Pumped		37,080	Gallons
Water Sold		30,446	Gallons
Water Loss		6,634	Gallons
Water Loss %		17.89%	
Total Revenue	$	2,067.40	
Total Arrears	$	3,040.54	
Difference	$	(973.14)	

Revenue Detail

Base Fees Marinas	$	-	
Base Fees all Others $92.71	$	278.13	
Water Sales Marinas	$	-	
Water Sales all Others	$	1,789.27	
Late Fees	$	-	
Over Payments/Payments Not Deposited	$	-	
Total Receivables/Revenue	$	5,111.32	
Monthly adjustment for loss factor	$	1.69	per account
Total Receipts on Account	$	155.46	
Average Usage for Active Meters		10,149	Gallons
Average Water Charge for Active Meters	$	596.42	

Usage Groups Gallons per Month	**No. of Accounts**	**Gallons**	**% of Usage**	**Number of Accounts Paid in Full**	**Revenue Generated**
Over 30,001	0	0	0.00%	0	$ -
20,001 to 30,000	1	20871	68.55%	0	$ 1,742.30
6,001 to 20,000	0	0	0.00%	0	$ -
1 to 6,000	2	9575	31.45%	1	$ 325.10
Zero usage	0	0	0.00%	0	$ -
Total Meters	3	30446	100.00%	1	$ 2,067.40

Report Date:September 16th 2026

NW Logie Trail Road Out of District System Detailed Report (3 or 5)

NW Natural Water Services

Meter Reading Date: July 21st - Aug 21st

Water Pumped		154,772	Gallons
Water Sold		31,793	Gallons
Water Loss		122,979	Gallons
Water Loss %		79.46%	
Total Revenue	$	1,221.69	
Total Arrears	$	548.46	
Difference	$	673.23	

Revenue Detail

Base Fees Marinas	$	-	
Base Fees all Others $92.71	$	741.68	
Water Sales Marinas	$	-	
Water Sales all Others	$	480.01	
Late Fees	$	-	
Over Payments/Payments Not Deposited	$	(39.09)	
Total Receivables/Revenue	$	1,731.06	
Monthly adjustment for loss factor	$	23.28	per account
Total Receipts on Account	$	1,492.74	
Average Usage for Active Meters		3,974	Gallons
Average Water Charge for Active Meters	$	60.00	

Usage Groups Gallons per Month	No. of Accounts	Gallons	% of Usage	Number of Accounts Paid in Full	Revenue Generated
Over 30,001	0	0	0.00%	0	$ -
20,001 to 30,000	0	0	0.00%	0	$ -
6,001 to 20,000	2	16906	53.18%	2	$ 451.67
1 to 6,000	6	14887	46.82%	4	$ 770.02
Zero usage	0	0	0.00%	0	$ -
Total Meters	8	31793	100.00%	6	$ 1,221.69

Report Date:September 16th 2026

NW Chestnut Lane System Detailed Report (4 or 5)

NW Natural Water Services

Meter Reading Date: July 21st - Aug 21st

Water Pumped		50,119	Gallons
Water Sold		48,175	Gallons
Water Loss		1,944	Gallons
Water Loss %		3.88%	
Total Revenue	$	1,912.01	
Total Arrears	$	1,060.16	
Difference	$	851.85	

Revenue Detail

Base Fees Marinas	$	-	
Base Fees all Others $92.71	$	1,205.23	
Water Sales Marinas	$	-	
Water Sales all Others	$	706.78	
Late Fees	$	-	
Over Payments/Payments Not Deposited	$	-	
Total Receivables/Revenue	$	2,972.17	
Monthly adjustment for loss factor		0	per account
Total Receipts on Account	$	1,831.34	
Average Usage for Active Meters		3,706	Gallons
Average Water Charge for Active Meters	$	54.37	

Usage Groups Gallons per Month	**No. of Accounts**	**Gallons**	**% of Usage**	**Number of Accounts Paid in Full**	**Revenue Generated**
Over 30,001	0	0	0.00%	0	$ -
20,001 to 30,000	0	0	0.00%	0	$ -
6,001 to 20,000	2	15111	31.37%	2	$ 420.32
1 to 6,000	10	33064	68.63%	6	$ 1,398.98
Zero usage	1	0	0.00%	0	$ 92.71
Total Meters	13	48175	100.00%	8	$ 1,912.01

September 11, 2026

WATER LOSS MEMORANDUM

TO: Chair Lovett and Burlington Water District Board Members

FROM: Gail Curtis, former board member

SUBJECT: **10% Water Loss Forgiveness Practice**

The discussion needs to be tabled until a future meeting in order for NWNWS to explain how the current**, "Extra charge for water loss"** is calculated. Knowledge of this charge was not previously known. The Board should ask Seth Olson, NWNWS to prepare a detailed report on how the water loss calculation is done. Table 1 (below) was prepared by Seth and is an example of water loss on a monthly basis.

Water loss is not an in-district issue. The primary concern is Logie Trail Road water line that has up to 80% of the water delivered lost to water leaks. The BWD is currently subsidizing that cost. The Board could direct NWNWS to curtail the 10% loss provision on an interim basis without full understanding of the additional, "**Extra charge for water loss".**

<u>Regulatory Review</u>

There are no rules or regulations that apply to the 10% forgiveness practice. This provision and the "**Extra charge for water loss**" are purportedly, based on past verbal direction from the Board to NWNWS.[1]

The Burlington Wager District Rules and Regulations Section 10.c.[2] states: "…*the District may allow for a water usage adjustment as stated in the District's Water Rates and Other Fees ordinance."* The District's Water Rates and Other Fees ordinance is Ordinance 23-24-01 (attached). It is the most recently adopted fee ordinance, approved by the BWD Board on May 17, 2023. Although subsequent fee increases have been implemented, the ordinance was not updated accordingly. It should be revised and approved by Board action to reflect the current fees. Revisions can reflect changes to water loss charges once the current "**Extra charge for water loss**" is understood and other Board questions answered.

[1] Per NWNWS staff.

(continued on next page)

TABLE 1: Burlington Water Loss Analysis 4/1/2026-4/30/26 Prepared by Seth Olson, NWNWS

	In- District	Logie Trail	Chestnut	Newberry	Total
Value of water loss	-$16.88	-$147.11	-$2.33	-$36.48	-$202.80
Extra charge for water loss	$0.00	$133.44	$0.00	$7.56	$141.00
Base fee	$13,185.45	$741.68	$1,205.23	$278.13	$15,410.49
Water sold	$9,735.02	$301.67	$532.17	$448.57	$11,017.43
Late fees	$181.30	$18.24	$2.97	$0.00	$202.51
Total Revenue	$23,084.89	$1,047.92	$1,738.04	$697.78	$26,568.63
Net water loss cost	-$35.43	-$308.75	-$4.90	-$76.55	-$425.62

Attachment:

ORDINANCE 23/24-01, REVISED WATER RATES & OTHER FEES

GC/gc

ATTACHMENT A

ORDINANCE 23/24-01

REVISED WATER RATES & OTHER FEES

BURLINGTON WATER DISTRICT

MULTNOMAH COUNTY, OREGON

THIS MATTER, came before the Board of Directors of the Burlington Water District (BWD) at its regular meeting on February 15, 2023, to consider service charge and water rate increases; and

WHEREAS, the Board finds that the District needs to raise its water rates to meet the rising costs of water purchase from Portland Water Bureau; and

NOW, THEREFORE, BE IT RESOLVED BY THE DISTRICT'S BOARD OF DIRECTORS AS FOLLOWS:

1. **New Account set up requirements:**

   a. Full name, phone number, driver's license number, date of expiration or date of birth, place of employment, and email address (if applicable).

2. Billing:

   a. Hiland Water Corp. will read customer water meters monthly, for BWD, and send water bills around the 25th of the same month on pre-printed Hiland billing cardstock. The due date will be on or near the 10th of the following month. Water rates and late fees will continue to be determined by the BWD Board of Directors.

   b. All bills are due and payable approximately 15 days after billing on or near the 10th of each billing month (Interest and late fees apply after the 28th).

c. Customers will have multiple payment options, including automatic recurring direct withdrawal, mailed payments, e-checks, and credit/debit cards. The latter two options can be completed through our website (https://burlingtonwater.specialdistrict.org/), Hiland's website (www.hilandwater.com) or over the phone each month. For those who choose credit/debit card payments, there will be a fee per transaction, based upon the prevailing rate, charged directly to the customer.

d. Any billing disputes shall be presented in writing to the District's Board of Commissioners. Any such disputes must be submitted within 120 days of the date of the billing in dispute. Any and all final decisions on billing disputes shall only be made by a decision from the District's Board.

3. **Collections:**

a. Disconnection notices are sent at least 15 calendar days in advance of disconnection, if there are any charges that were overdue at the time of billing.

b. For any payments not received 5 business days in advance of disconnection, another disconnection notice is sent. 48 hours prior to scheduled disconnection, the office (Hiland Water Corp.) attempts to contact any customers scheduled for disconnection, to collect payment.

c. If payment is not received before the disconnection visit, a Hiland staff person will go to the residence and attempt to collect payment in person. If successful, the customer will be assessed a $35 fee, which will be retained by Hiland. If unsuccessful, the staff person will disconnect water service until payment is received.

d. Upon reconnection, a $60 fee will be assessed to the customer and retained by Hiland.

e. Checks remitted to Hiland with non-sufficient funds will generate customer fees ranging from $4-$25 depending on number of occurrences by that customer and the discretion of Hiland's office manager. Hiland will retain these fees.

4. **Property Owners Responsibility**:

a. The area around the meter is to be kept clear and accessible; if the District needs to provide service to the meter and the meter needs to be cleared, a minimum charge of $25, or more as necessary to cover the actual time involved, will apply per occurrence.

b. All water charges, interest, re-billing charge, and fees relating or associating with restoring water service in the event of a water service shut-off.

c. When a property is purchased that has a locked meter due to a delinquent balance, the debt is to be satisfied before the water service is restored.

d. The minimum monthly rate for water service shall apply, and shall be paid, for all periods during which the customer is entitled to use the water service if a water meter is in place, unless:

1. The customer by written request applies for the removal of his/her meter (water service) and terminates the account. In order to reinstate the service; the customer

will cover charges for a new water meter plus parts and labor to install the meter back

in the original location. The cost for the meter will be for the same size meter that was

previously removed. If a larger meter is requested, all new installation and the cost

difference of the system development charges (SDC) upgrade will apply.

e. The moorages within and outside of the District that receive a water distribution service from Burlington Water District will receive a monthly service charge for each home or floating home that resides within the moorage. The District is scheduled to count the homes and floating homes within each moorage annually. This procedure will take place between June 1st and July 1st of each year. The moorage's total service charge will be based on the number of homes, floating homes, and habitable dwellings and the total charge will apply for one full year until the next annual home count. Adjustments will be made and will reflect the July statement of each year. The water usage breakdown is based on the number of homes and floating homes that reside within the moorage. Example from within district boundaries:

4 floating homes = 4 service charges

+ 1st 500 cubic feet of water @ $9.88 per 100 cf.

+ 501 to 1000 cubic feet of water @ $11.74 per 100 cf.

5. <u>Landlord/Tenant agreement</u>:

A mandatory contract between Burlington Water District and the landlord for his/her rental served by the District states that the landlord is responsible for any outstanding water bill that the tenant fails to pay. The contract is to be signed and returned to the District office before a tenant is allowed to put the water service in his/her name.

6. Service Charge:

a. A monthly service charge, based on 12 months a year, shall be levied on water services connected directly to the District system. The service charge shall be in addition to the rates charged for water used:

Within District Boundaries: $74.18

Outside District Boundaries: $92.71

b. The service charge shall apply to any unused water service when the owner, other city, water district, bank, realtor or water company desires the service retained for future use. Failure to pay the charge within sixty (60) days of the bill for the charge will be sufficient cause for the service to be shut off and the meter locked or disconnected from the main (the monthly minimum service charge will apply). The Board of the District may direct a waiver of the charge because of a special need to retain the service when the public health or welfare or the convenience of the Bureau is served.

7. Rates:

For water used through metered services, the charge per 100 cubic feet shall be as follows:

a.	**Inside District Boundaries:**	**New rate per 100 cubic feet**
	First 500 cubic feet	$ 9.88
	501 to 1000 cubic feet	$ 11.74
	1001 to 2000 cubic feet	$ 14.16
	2001 to 3000 cubic feet	$ 16.07
	Any additional cubic feet	$ 17.43

b.	**Outside District Boundaries:**	**New rate per 100 cubic feet**
	First 500 cubic feet	$ 10.31
	501 to 1000 cubic feet	$ 12.12
	1001 to 2000 cubic feet	$ 14.33
	2001 to 3000 cubic feet	$ 16.21

Any additional cubic feet $
17.95

8. **Other Water Usage**

a. Whenever the potential contamination or pollution of the District Water supply may exist, the District shall require an approved backflow prevention device be installed, at the owner's expense (refer to Rules and Regulations Section 1.22 for further details). Testing of the device is required annually, which will be performed by the District's hired certified contractor, Hiland Water.

For inspection of backflow prevention, the District shall charge:
$50.00

b. For the use of fire hydrants,

(1) Monthly hydrant permits $50.00

(2) For water used per cubic foot $ .13

c. Use of fire hydrant without permit, the charges shall be as follows:

(1) Each access $75.00

(2) In addition, water used, minimums, and service charge shall be charged at double the regular rates.

d. When there are extraordinary circumstances, the Board of the Burlington Water District may adjust rates for using the hydrants.

9. Other Service Charges

1.	Interest charged after the 28th of each month for accounts past due at the monthly rate	1.5%
2.	For special shut off or turn on at consumer's or owner's request	$25.00
3.	Additional charges for non-payment of bill or unauthorized water usage	
	a. Removal of meter	$250.00
	b. Reinstallation of meter	$250.00

10. Water Adjustments:

One water adjustment allowed per water service for the recovery of up to one half of one month's water leak amount expense if the leak is fixed within a one-month time of discovery. The adjustment will be based on the average monthly use, and cost of excess water, or a Board authorized adjustment.

11. The District's system development charges for water are hereby as follows:

References: Resolution No. 15/16-01 and the June 17, 2015 adopted Water System Development Charge Methodology; and Resolution No 19/20-02 adopting a Water System Development Charge rate increase.

All residential units are assigned one Equivalent Dwelling Unit (EDU) per dwelling unit. Commercial and industrial developments are assessed proportionate SDC charges based on the capacity of water meter used to service the facility. All SDC costs also include a charge of 2% for staff administration.

BURLINGTON WATER DISTRICT

WATER SYSTEM DEVELOPMENT CHARGE (SDC) FEE SCHEDULE

METER SIZE	EDU FACTOR	IMPROVEMENT FEE	REIMBURSEMENT FEE	ADMINISTRATION FEE (2%)	TOTAL SDC
3/4" *	1	$546	$1,887	$49	$2,482
1"	1.66	$921	$3,182	$82	$4,185
1 1/2"	3.33	$1,849	$6,382	$165	$8,396
2"	5.33	$2,959	$10,216	$264	$13,439
3"	11.67	$6,479	$22,369	$576	$29,424
4"	20	$11,104	$38,334	$989	$50,427

*Includes 5/8" x 3/4" and 3/4" x 3/4" meters

System Development Charge Project Plan: The Burlington Water District's Board has adopted the June 2015 capital improvement program. The costs supporting development of the District's fee are consistent with those projects contained in the capital improvement plan which add to the capacity of the District's water system or increase the system's level of performance in order to accommodate the impacts of new development on the District's water system.

12. New Service Expense for Water Meter and Installation:

A onetime charge will be assessed for the water meter, necessary piping, and installation expenses for each new water service purchased from Burlington Water District. That combined charge will be a Burlington Water cost. A cash deposit is required at the time the new service is ordered. The difference between the deposit amount and the actual equipment/installation cost will either be returned to the purchaser or an additional billing will be issued. The normal deposit is listed below for the following meter/service line sizes. Burlington Water District does retain the right to assess the meter location with respect to the nearest water supply line and make adjustments to the amount of deposit required.

1. ¾" through 2" meter/service line $3,500.00
2. 3" meter/service line $6,700.00
3. 4" meter/service line $7,800.00

Payment must be made before installation.

Service charge starts at time of installation.

All meters are the property of Burlington Water District.

13. **Main line extension**: plan review fee starts at **$**750.00. (See Burlington Water District Public Works Design Standards for details.)

THE FIRST reading of Ordinance 23/24-01 to take place on February 15th, 2023.

SECOND READING and ADOPTION by the Burlington Water District Board of Directors to take place on

March 15th, 2023.

Ron Yann - Chairman

Susie Hasty - Secretary

NW Natural Water Services, LLC
PO Box 699
Newberg, OR 97132 US
5035548333
accountsreceivable@nwnaturalwaterservices.com

Credit Memo

CREDIT TO
Burlington Water District
PO Box 1827
Fairview, OR 97024

CREDIT # 83848
DATE 08/31/2026

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
08/31/2026	**Receipts this month**	Receipts this month	1	22,912.19	22,912.19

SUBTOTAL	22,912.19
TAX	0.00
TOTAL	22,912.19
TOTAL CREDIT	**$22,912.19**

NW Natural Water Services, LLC
PO Box 699
Newberg, OR 97132 US
5035548333
accountsreceivable@nwnaturalwaterservices.com

Invoice

BILL TO
Burlington Water District PO Box 1827 Fairview, OR 97024

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
83871	08/31/2026	$4,513.62	09/30/2026	Net 30	

DATE	DESCRIPTION	QTY	RATE	AMOUNT
	Operations Base Fee.	1	1,835.00	1,835.00
	Billing Base Fee.	1	1,181.00	1,181.00
	Service Fee - 20%	0.20	3,016.00	603.20
				Subtotal: 3,619.20
	T&M Charges:			
	August Locates Marked (Tickets ##26252736, #26252307, #26254435, #26251881, #26268151, #26268138, #26280608)			
	Area Supervisor	2	95.00	190.00
	Operator 2	2.50	87.00	217.50
	Operator Technician	1	70.00	70.00
	Mileage	19	0.76	14.44
	Service Fee - 20%	0.20	491.94	98.39
				Subtotal: 590.33
08/19/2026	Monthly Meeting			
	Operations Manager	1.25	137.00	171.25
	Service Fee - 20%	0.20	171.25	34.25
				Subtotal: 205.50
	Reimbursable Expenses:			
08/31/2026	One Call Concepts			82.16
	Service Fee - 20%	0.20	82.16	16.43
				Subtotal: 98.59

SUBTOTAL	4,513.62
TAX	0.00
TOTAL	4,513.62
BALANCE DUE	**$4,513.62**

Burlington Water District
Balance Sheet
As of August 31, 2026

	Aug 31, 26
ASSETS	
Current Assets	
Checking/Savings	
10.01 · Bank of the West-General acct.	207,687.00
1004 · OR STATE TREATX POOL-FIRE 4563	9,702.10
1006 · STATE POOL -GEN Savings 3564	630,015.13
1010 · PETTY CASH	30.00
Total Checking/Savings	847,434.23
Other Current Assets	
6000 · DUE FROM (DUE TO) NWNWS	-4,513.62
Total Other Current Assets	-4,513.62
Total Current Assets	842,920.61
TOTAL ASSETS	**842,920.61**
LIABILITIES & EQUITY	
Liabilities	-30.00
Equity	
3000 · Opening Bal Equity	-656,421.00
3900 · Retained Earnings	1,436,136.36
Net Income	63,235.25
Total Equity	842,950.61
TOTAL LIABILITIES & EQUITY	**842,920.61**

Burlington Water District
Profit & Loss Budget vs. Actual
August 2026

	Aug 26	Budget	$ Over Budget	% of Bud...
Ordinary Income/Expense				
Income				
4000 · INCOME				
4013 · Grant Proceeds	20,000.00			
4002 · WATER SALES	22,912.19	37,000.00	-14,087.81	61.9%
4004 · CURRENT LEVIED TAXES	551.73	0.00	551.73	100.0%
4005 · NEW WATER SERVICE/OTHER	0.00	0.00	0.00	0.0%
4011 · INTEREST INCOME	2,164.67	666.66	1,498.01	324.7%
Total 4000 · INCOME	45,628.59	37,666.66	7,961.93	121.1%
7000.01 · Fire & Emergency Serv. Revenue				
7000.02 · Permanant Rate Property Tax	0.00	500.00	-500.00	0.0%
7000.03 · Local Option Levy	0.00	500.00	-500.00	0.0%
7000.04 · Fire Fund Interest	0.00	250.00	-250.00	0.0%
7000.05 · Transferred IN from other Funds	0.00	0.00	0.00	0.0%
Total 7000.01 · Fire & Emergency Serv. Revenue	0.00	1,250.00	-1,250.00	0.0%
Total Income	45,628.59	38,916.66	6,711.93	117.2%
Expense				
5100 · GENERAL OPERATING EXPENSES				
5153 · FIRE PROTECTION FEE	0.00	0.00	0.00	0.0%
5152 · CONSULTANTS	0.00	0.00	0.00	0.0%
5151 · PROCESSING FEES	0.00	0.00	0.00	0.0%
5150 · ACCOUNTING	1,694.40	1,750.00	-55.60	96.8%
5147 · OPERATIONS MANAGEMENT FEE	3,824.70	5,316.74	-1,492.04	71.9%
5109 · GENERAL OPERATING EXPENSES	0.00	70.00	-70.00	0.0%
5102 · ADVERTISING/COLLECTIONS	0.00	0.00	0.00	0.0%
5103 · BANK FEES	7.79	16.74	-8.95	46.5%
5111 · ELECTRIC	178.88	350.00	-171.12	51.1%
5119 · INSURANCE	0.00	0.00	0.00	0.0%
5123 · LEGAL	0.00	1,360.00	-1,360.00	0.0%
5127 · OFFICE EXPENSE & POSTAGE	0.00	500.00	-500.00	0.0%
5141 · MAINTENANCE	688.92	7,500.00	-6,811.08	9.2%
5142 · WATER PURCHASES	4,575.20	9,500.00	-4,924.80	48.2%
5143 · LEASE FEES	0.00	0.00	0.00	0.0%
5145 · ENGINEER	0.00	1,250.00	-1,250.00	0.0%
Total 5100 · GENERAL OPERATING EXPENSES	10,969.89	27,613.48	-16,643.59	39.7%
Total Expense	10,969.89	27,613.48	-16,643.59	39.7%
Net Ordinary Income	34,658.70	11,303.18	23,355.52	306.6%
Other Income/Expense				
Other Expense				
5149 · OPERATING CONTINGENCY	0.00	51,322.97	-51,322.97	0.0%
5410 · TRANSFERS OUT				
5410.1 · TRANSFER TO FIRE FUND	0.00	0.00	0.00	0.0%
Total 5410 · TRANSFERS OUT	0.00	0.00	0.00	0.0%
5200 · CAPITAL OUTLAY				
5200.1 · CAPITAL OUTLAY	0.00	18,181.90	-18,181.90	0.0%
Total 5200 · CAPITAL OUTLAY	0.00	18,181.90	-18,181.90	0.0%
5300 · DEBT SERVICE				
5300.1 · IFA Loan Debt - S01006	0.00	0.00	0.00	0.0%
5300.2 · IFA Loan Debt - S01005	0.00	0.00	0.00	0.0%
5300.3 · IFA Loan Debt - S22014	0.00	0.00	0.00	0.0%
5300.4 · IFA Loan Debt - S23003	0.00	0.00	0.00	0.0%
5300.5 · Debt Service Interest	0.00	0.00	0.00	0.0%
Total 5300 · DEBT SERVICE	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	69,504.87	-69,504.87	0.0%
Net Other Income	0.00	-69,504.87	69,504.87	0.0%
Net Income	34,658.70	-58,201.69	92,860.39	-59.5%

Burlington Water District
Profit & Loss Budget vs. Actual
July through August 2026

	Jul - Aug...	Budget	$ Over Budget	% of Bud...
Ordinary Income/Expense				
Income				
4000 · INCOME				
4013 · Grant Proceeds	20,000.00			
4002 · WATER SALES	59,547.95	65,000.00	-5,452.05	91.6%
4004 · CURRENT LEVIED TAXES	551.73	0.00	551.73	100.0%
4005 · NEW WATER SERVICE/OTHER	0.00	0.00	0.00	0.0%
4011 · INTEREST INCOME	4,290.53	1,333.40	2,957.13	321.8%
Total 4000 · INCOME	84,390.21	66,333.40	18,056.81	127.2%
7000.01 · Fire & Emergency Serv. Revenue				
7000.02 · Permanant Rate Property Tax	483.56	900.00	-416.44	53.7%
7000.03 · Local Option Levy	0.00	700.00	-700.00	0.0%
7000.04 · Fire Fund Interest	30.13	450.00	-419.87	6.7%
7000.05 · Transferred IN from other Funds	0.00	0.00	0.00	0.0%
Total 7000.01 · Fire & Emergency Serv. Revenue	513.69	2,050.00	-1,536.31	25.1%
Total Income	84,903.90	68,383.40	16,520.50	124.2%
Expense				
5100 · GENERAL OPERATING EXPENSES				
5153 · FIRE PROTECTION FEE	0.00	0.00	0.00	0.0%
5152 · CONSULTANTS	0.00	0.00	0.00	0.0%
5151 · PROCESSING FEES	0.00	0.00	0.00	0.0%
5150 · ACCOUNTING	3,123.86	3,500.00	-376.14	89.3%
5147 · OPERATIONS MANAGEMENT FEE	7,786.20	10,633.40	-2,847.20	73.2%
5109 · GENERAL OPERATING EXPENSES	0.00	130.00	-130.00	0.0%
5102 · ADVERTISING/COLLECTIONS	0.00	0.00	0.00	0.0%
5103 · BANK FEES	17.69	33.40	-15.71	53.0%
5111 · ELECTRIC	362.55	575.00	-212.45	63.1%
5119 · INSURANCE	0.00	0.00	0.00	0.0%
5123 · LEGAL	0.00	1,360.00	-1,360.00	0.0%
5127 · OFFICE EXPENSE & POSTAGE	0.00	1,000.00	-1,000.00	0.0%
5141 · MAINTENANCE	2,877.09	9,000.00	-6,122.91	32.0%
5142 · WATER PURCHASES	7,501.26	14,000.00	-6,498.74	53.6%
5143 · LEASE FEES	0.00	0.00	0.00	0.0%
5145 · ENGINEER	0.00	2,500.00	-2,500.00	0.0%
Total 5100 · GENERAL OPERATING EXPENSES	21,668.65	42,731.80	-21,063.15	50.7%
Total Expense	21,668.65	42,731.80	-21,063.15	50.7%
Net Ordinary Income	63,235.25	25,651.60	37,583.65	246.5%
Other Income/Expense				
Other Expense				
5149 · OPERATING CONTINGENCY	0.00	102,645.30	-102,645.30	0.0%
5410 · TRANSFERS OUT				
5410.1 · TRANSFER TO FIRE FUND	0.00	0.00	0.00	0.0%
Total 5410 · TRANSFERS OUT	0.00	0.00	0.00	0.0%
5200 · CAPITAL OUTLAY				
5200.1 · CAPITAL OUTLAY	0.00	18,181.90	-18,181.90	0.0%
Total 5200 · CAPITAL OUTLAY	0.00	18,181.90	-18,181.90	0.0%
5300 · DEBT SERVICE				
5300.1 · IFA Loan Debt - S01006	0.00	0.00	0.00	0.0%
5300.2 · IFA Loan Debt - S01005	0.00	0.00	0.00	0.0%
5300.3 · IFA Loan Debt - S22014	0.00	0.00	0.00	0.0%
5300.4 · IFA Loan Debt - S23003	0.00	0.00	0.00	0.0%
5300.5 · Debt Service Interest	0.00	0.00	0.00	0.0%
Total 5300 · DEBT SERVICE	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	120,827.20	-120,827.20	0.0%
Net Other Income	0.00	-120,827.20	120,827.20	0.0%
Net Income	**63,235.25**	**-95,175.60**	**158,410.85**	**-66.4%**

Burlington Water District
Profit & Loss Budget vs. Actual
July 2026 through June 2027

	Jul '26 - ...	Budget	$ Over Budget	% of Bu...
Ordinary Income/Expense				
Income				
4000 · INCOME				
4013 · Grant Proceeds	20,000.00			
4002 · WATER SALES	59,547.95	330,000.00	-270,452.05	18.0%
4004 · CURRENT LEVIED TAXES	551.73	0.00	551.73	100.0%
4005 · NEW WATER SERVICE/OTHER	0.00	0.00	0.00	0.0%
4011 · INTEREST INCOME	4,290.53	8,000.00	-3,709.47	53.6%
Total 4000 · INCOME	84,390.21	338,000.00	-253,609.79	25.0%
7000.01 · Fire & Emergency Serv. Revenue				
7000.02 · Permanant Rate Property Tax	483.56	182,000.00	-181,516.44	0.3%
7000.03 · Local Option Levy	0.00	82,000.00	-82,000.00	0.0%
7000.04 · Fire Fund Interest	30.13	4,000.00	-3,969.87	0.8%
7000.05 · Transferred IN from other Funds	0.00	15,000.00	-15,000.00	0.0%
Total 7000.01 · Fire & Emergency Serv. Revenue	513.69	283,000.00	-282,486.31	0.2%
Total Income	84,903.90	621,000.00	-536,096.10	13.7%
Expense				
5100 · GENERAL OPERATING EXPENSES				
5153 · FIRE PROTECTION FEE	0.00	0.00	0.00	0.0%
5152 · CONSULTANTS	0.00	10,000.00	-10,000.00	0.0%
5151 · PROCESSING FEES	0.00	0.00	0.00	0.0%
5150 · ACCOUNTING	9,874.14	25,000.00	-15,125.86	39.5%
5147 · OPERATIONS MANAGEMENT FEE	7,786.20	63,800.00	-56,013.80	12.2%
5109 · GENERAL OPERATING EXPENSES	0.00	1,000.00	-1,000.00	0.0%
5102 · ADVERTISING/COLLECTIONS	0.00	500.00	-500.00	0.0%
5103 · BANK FEES	17.69	200.00	-182.31	8.8%
5111 · ELECTRIC	532.76	3,520.00	-2,987.24	15.1%
5117 · ELECTIONS	106.36	500.00	-393.64	21.3%
5119 · INSURANCE	0.00	13,200.00	-13,200.00	0.0%
5123 · LEGAL	0.00	15,000.00	-15,000.00	0.0%
5127 · OFFICE EXPENSE & POSTAGE	0.00	6,000.00	-6,000.00	0.0%
5141 · MAINTENANCE	2,877.09	80,000.00	-77,122.91	3.6%
5142 · WATER PURCHASES	11,466.74	80,000.00	-68,533.26	14.3%
5143 · LEASE FEES	0.00	2,420.00	-2,420.00	0.0%
5145 · ENGINEER	380.00	15,000.00	-14,620.00	2.5%
Total 5100 · GENERAL OPERATING EXPENSES	33,040.98	316,140.00	-283,099.02	10.5%
Total Expense	33,040.98	316,140.00	-283,099.02	10.5%
Net Ordinary Income	51,862.92	304,860.00	-252,997.08	17.0%
Other Income/Expense				
Other Expense				
5149 · OPERATING CONTINGENCY	0.00	615,875.00	-615,875.00	0.0%
5410 · TRANSFERS OUT				
5410.1 · TRANSFER TO FIRE FUND	0.00	15,000.00	-15,000.00	0.0%
Total 5410 · TRANSFERS OUT	0.00	15,000.00	-15,000.00	0.0%
5200 · CAPITAL OUTLAY				
5200.1 · CAPITAL OUTLAY	0.00	200,000.00	-200,000.00	0.0%
Total 5200 · CAPITAL OUTLAY	0.00	200,000.00	-200,000.00	0.0%
5300 · DEBT SERVICE				
5300.1 · IFA Loan Debt - S01006	0.00	29,345.00	-29,345.00	0.0%
5300.2 · IFA Loan Debt - S01005	0.00	30,450.00	-30,450.00	0.0%
5300.3 · IFA Loan Debt - S22014	0.00	11,915.00	-11,915.00	0.0%
5300.4 · IFA Loan Debt - S23003	1,596.35	1,640.00	-43.65	97.3%
5300.5 · Debt Service Interest	1,677.23	17,635.00	-15,957.77	9.5%
Total 5300 · DEBT SERVICE	3,273.58	90,985.00	-87,711.42	3.6%
7000.1 · FIRE & EMERGENCY SERVICE FUND				
7100.1 · Emergency Services Contract	0.00	225,000.00	-225,000.00	0.0%
Total 7000.1 · FIRE & EMERGENCY SERVICE FUND	0.00	225,000.00	-225,000.00	0.0%
Total Other Expense	3,273.58	1,146,860.00	-1,143,586.42	0.3%
Net Other Income	-3,273.58	-1,146,860.00	1,143,586.42	0.3%
Net Income	**48,589.34**	**-842,000.00**	**890,589.34**	**-5.8%**

Burlington Water District

9/12/2026 5:34 PM

Register: 10.01 · Bank of the West-General acct.

From 09/01/2026 through 09/30/2026

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/01/2026	3685	BUSINESS OREGO...	-split-	LOAN # 89-05...	3,273.58			204,413.42
09/01/2026			1006 · STATE POOL -...	Funds Transfer ...	80,000.00			124,413.42
09/15/2026	AUTO P...	PGE	5100 · GENERAL OP...	electricity	170.21			124,243.21
09/16/2026	3686	NW NATURAL WA...	6000 · DUE FROM (D...	INV:83871	4,513.62			119,729.59
09/16/2026	3687	HANFORD & ASSO...	-split-	INV: 1354	5,250.00			114,479.59
09/16/2026	3688	DANIEL ZIMMER...	5100 · GENERAL OP...	INV: 407 - AU...	1,500.28			112,979.31
09/16/2026	3689	Multnomah County ...	5100 · GENERAL OP...	CINV: 000169...	106.36			112,872.95
09/16/2026	3690	MACKAY SPOSIT...	5100 · GENERAL OP...	INV: 17052	380.00			112,492.95
09/23/2026	AUTO P...	CITY OF PORTLAND	5100 · GENERAL OP...	AUGUST 2026...	3,965.48			108,527.47

OREGON STATE TREASURY Local Government Investment Pool

Accounts Dashboard

Activity History

Statements & Documents

Organizational Settings

CONTACT US

Secure Contact

View Fund Website

FAQ

BURLINGTON WATER DIST

DZ

Transfer ACH Submitted

ACH Purchase Amount

Print Confirmation

$80,000.00

Confirmation #	4519369
Transaction Type	ACH Purchase
Account/Investment Type	3564 - BURLINGTON WATER DISTRICT/GENERAL SAVING Oregon LGIP
Bank Account	Bank of the West-*5607
Nick Name	
Date Scheduled	Sep 01, 2026

Make Another Transaction

Done

BURLINGTON WATER DISTRICT

Contact: Dan Zimmerman dzimmermn4085@yahoo.com 503-318-7732

Chair Lovett: ricardolovettbwd@gmail.com

Operator: NW Natural Water Services - P.O. Box 699 Newberg, OR 97132

Phone: 503-554-8333; 1-855-554-8333 (TF)

Internet: BWD Website https://burlingtonwater.specialdistrict.org/

August 19, 2026
Board Meeting DRAFT Minutes

Call to Order: Chair Lovett called to order the August 19, 2026 Burlington Water District Board Meeting at 6:05 pm.

Board Members Present: Anne Squire, Ricardo Lovett, Tami Ege, creating a quorum. Staff and Guest: Dan Zimmerman, Bookkeeper/Office Manager; Ed Hodges, PE Engineer of Record; Seth Olson, NWNWS Water Operator's Report; and Gail Curtis, former board member

Discussion and Actions:

1. **Meeting Minutes:** The Board discussed using AI to prepare meeting minutes from meeting transcripts. Tami E. reported that AI-generated minutes from the August 12 meeting were well received and included useful action items. The Board agreed to continue testing this approach before hiring an administrative assistant to prepare minutes.

2. **Operations Report** — Seth Olson, Northwest Natural Water Services, (NWNWS) water operator's for BWD representative, reported that district operations are running smoothly. Meter reading has been completed, the reservoir has been painted, and a second leak at the Portland meter connection valve has been repaired by replacing the valve packing. Water-loss factors remain approximately normal. Seth O. reported the graffiti on the reservoir has been painted over. Ed Hodges discussed methyl ethyl ketone (MEK) and alternative solvents that could potentially be used in the future. Because of the potential hazards associated with MEK, the Board agreed to leave the current paint treatment in place and revisit the matter if necessary.

3. **Water-Loss / Leak Forgiveness** – The Board intends to eliminate the 10% water-loss forgiveness provision. The Board agreed that additional review is needed to ensure all rule-change notification requirements are met, including public notice. Gail C. offered to work with Anne S. to research the applicable regulations, notice requirements, and procedures for making the change. The goal is to hold the first reading of the ordinance change at the September meeting and adopt it at the October meeting.

4. Dan Zimmerman, Contracted Bookkeeper, Monthly Financial Report

a. Financial Reports: Dan Z. reviewed the current financial reports and reported that the balance sheet was in good condition. The new fiscal-year budget has been entered into the system, with revenues and expenditures now organized by fund, including the Fire and Emergency Services Fund (fire fund) and General Fund. Dan noted that the fire fund interest is being tracked separately as requested by the Board and that $483.56 in taxes and $30.13 in interest have been collected.

b. Invoices Per the Board's request, invoices are part of the monthly reports. Excess funds from the general checking account are being moved to the LGI savings account to generate interest payments. Per the Board's request and for transparency, Dan Z. will include account transfers in future monthly reports. The July/August monthly expenses included the PGE bill, City of Portland wholesale water, NWNWS and other invoices shown in the monthly report.

c. Audit Update: Dan reported that the audit is progressing and that most of the requested materials have been submitted. Dan will send the executed loan contracts to the auditor. Dan Z. said he plans to present the finished audit at the September Board Meeting. The Board advised that they prefer a thoroughly completed audit versus a rushed report.

d. Water Rate Study: Dan reported that he has completed most of the water rate study questionnaire provided by Tim Tice but needs the Board's input (on what specifically?) to finish it. Next steps Board input and Dan Z. confirming the cost quote for the study remains accurate and the timeline to complete the study. Chair Lovett agreed to send Seth Olson and Ed Hodges the water-rate-study questionnaire for their review and input.

e. Wholesale Water Bill: Dan reported that the July wholesale water bill was $4,575.20. This is the first bill under the new contract based on actual usage rather than the previous minimum purchase amount. The Board discussed the significant increase compared with the June bill of approximately $2,926.06. Dan said he has no current concerns about the District's ability to cover the increased water costs. The increased costs were anticipated and more than twice the prior year's amount was budgeted this year.

f. Dan Zimmerman's Contract: The Board unanimously approved Dan Zimmerman's 2026-27 contract with the first motion to approve by Tami E. and seconded by Anne S.. Dan is to sign and return a fully executed copy.

Unanimous Board Approvals

1. Motion to approve the bills as presented by Anne S. and seconded by Tami E..

2. Chair Lovett motioned to approve the July 2026 meeting minutes with the following corrections; seconded by Anne S..
   • Add the word "rate" to the reference to a possible water rate increase.
   • Correct numbering between pages 2 and 3.
   • Correct the word "potion" to "position."
   • Correct the spelling of Tami Ege's name.
   • Add the previously approved $400 expenditure for the Linnton Picnic banner.

Old Business

1. Fire and Emergency Services Status: Chair Lovett reported that he sent the Board's questions about potential next steps to Fire Marshal Kari Schmiel. Chair Lovett said he would follow up since there had been no response to date.

2. Administrative Assistant Position: The Board tabled the hiring discussion to test the AI-generated minutes. Tami E. said she would send the Chair additional applicant names to ensure the list is complete.

3. Newsletter and Community Outreach: The Board thanks Tami E. for creating and seeing the newsletter was distributed. Chair Lovett and Gail C. plan to have a table at the August Linnton Taco Party/community event. The board approved, banner and information flyers are being developed for the event by Sarah Brice, a graphic artist (and assistant admin. applicant) coordinated by Gail C.. [Note: 20 flyers were printed rather than the Board requested, 150 due to printing cost. Gail C. will send the flyer pdf to Board Members for future use].

New Business

1. Wildfire Preparedness: The Board said they would like a better understanding of the effect wildfire on District customers, infrastructure and water usage. Ed Hodges noted that a concrete, water reservoir tank would generally be expected to withstand fire, but he did not have a definitive answer regarding the AquaStore tank under conditions involving an intense fire surrounding the tank. He said the tank would likely be fine if the fire remained a reasonable distance away. Gail C. said the 2025 Master Plan broadly addresses this topic. The Board requested Seth report on NWNWS' emergency response procedures and priorities including "lessons learned" about fires and emergency power outages from past experience. [Note: Subsequent to the Board meeting there has been discussion about Seth's report being in the form of a memo (rather than verbal) for the October meeting.] Gail C. said she would send Board Members the August 29th community meeting (at Marina Way Moorage) on this topic. She also noted there are several community

members, namely Nancy Hiser and Shawn Looney who have worked tirelessly on this topic, along with Portland Fire and Rescue, for the past 5-10 years. [Many resources exist including on the Linnton Neighborhood Association website]. The Board may incorporate emergency preparedness information in a future newsletter.

September Action Items

1. Dan Z. send water rate study punch list to Seth Olson and copy Ed Hodges and Chair Lovett.
2. Chair Lovett follows up with fire/emergency contacts.
3. Gail Curtis / Anne Squire prepare memo for Board on eliminating the 10% water-loss forgiveness.
4. Dan Z. send executed loan contract for master plan.
5. Dan Z. send his signed, 2026-27 contract.
6. Dan Z. complete water rate study checklist for the Board approval.
7. Tami E. send Chair Lovett additional applicant names to compare and complete application lists.
8. Gail C. lead the development of BWD banner and information flyer for community outreach.
9. Gail C. send Board Members August 29th wildfire-preparedness meeting info.
10. Seth O. research NWNWS's protocols and priorities for water system emergencies.

Unanimous Motion to Adjourn at 7:28 pm: Tami E. moved and Anne S. seconded.

Next Board Meeting: September 16, 2026, 6:15 pm online. Location: All meetings held by GoToMeeting videoconference. See BWD website.

Respectfully Submitted,
Tami E. and Gail C.

Hanford & Associates, LLC

5119 Dove Ln
West Richland, WA 99353

Invoice

Date	Invoice #
9/4/2026	1354

Bill To
Burlington Water District

Terms
Due on receipt

Quantity	Description	Rate	Amount
	FY2026 Financial Statement and OMS Audit	5,000.00	5,000.00
	Audit Filing Fee - Oregon Secretary of State	250.00	250.00
	Thank you for your business!		

Total	$5,250.00

Dan Zimmerman
38468 Maple St
Sandy, OR 97055
Phone 503-318-7732

INVOICE

INVOICE #407

DATE: AUGUST 31, 2026

TO:
Burlington Water District Board
PO Box 1827
Fairview, OR 97024

FOR:
Burlington Water District services rendered for August 2026

DESCRIPTION	HOURS	RATE	AMOUNT
Monthly Accounting Fee – August 2026		$570/mo	$570.00
Attend August Board Meeting		140/meeting	$140.00
GoToMeeting Fee Reimburse	1 Months	14/Month	$14.00
Postage Reimburse	$3.00 + 4 stamps	.82/stamp	$6.28
Billable Work: Monitor District Email and PO box. Prepared Board packet for regular meeting. Prepared District mailing for newsletter. Time to go to the store and post office to get supplies and postage included. Retrieve current debt schedules for new loans from Business Oregon. Perform District Debt Verification with TSCC. Added new loans to the TSCC Debt verification schedule. Worked on Auditor to submit final audit documents, verify all drafts, create management letter for review and move audit to final and submission. Cut out of cycle check for debt service payment. Deposit District forgivable loan proceeds (Master Plan Project) at the bank. Backed up all district files on to a USB drive.	14.0	$70.00	$770.00
		TOTAL	$1.500.28

Make all checks payable to Dan Zimmerman

GoTo

PAID

GoTo Technologies USA, LLC
Fed ID# 81-2216538

INVOICE

Invoice Number	1209593074
Customer #	6013656290
Account Key #	2150381267102560526
Invoice Date	31-Aug-2026
Payment Terms	Net 30
Due Date	30-Sep-2026

Bill-To :

Burlington Water
Amanda Schehr
PO Box 1827
Fairview, OR 97024-1802
US

Invoice Total : USD 14.00

#	Service Description	Billing Period	Qty	Unit Price	Total
1	GoToMeeting Business Billing Frequency : **Monthly**	31-Aug-2026 to 29-Sep-2026	1	USD 14.00	USD 14.00

SUBTOTAL Excl. Tax & Fee	USD 14.00
Invoice Total :	**USD 14.00**

Please cut here and send with Payment

GoTo

PAID

GoTo Technologies USA, LLC
Fed ID# 81-2216538

Thank you for your payment.
We've successfully processed the card on file: MasterCard XXXXX0017.

PAYMENT INFORMATION	
Account Info	Burlington Water
Customer #	6013656290
Invoice Number	1209593074
Due Date	30-Sep-2026
Balance Due	**USD 0.00**

Please do not send cash or include correspondence.

Manage your products and payments from the Billing Portal

Your self-service billing portal is a one-stop location for your billing needs:

✓ Make payments
✓ Purchase new products or licenses
✓ Update payment methods and payment contact
✓ Manage your invoices and purchase orders
✓ Update your billing address

Sign in now with the username you received in this invoice email.

Have billing questions?

Find answers on our support site or feel free to contact us directly.

August 17, 2026

Burlington Water District
PO Box 1827
Fairview, OR 97024

For address corrections, please mark up and return entire page.

Loan #: 89-05-01 Loan Amount: $68,264.00 Loan Balance: $64,369.06

Reference #: S23003

Burlington Water District, Corp #: 1310

Property: 14962 NW. Mill Road

Invoice

Our records indicate that payment for this loan is due as shown below. If you have already sent payments for past due amounts, please disregard the amount. If you are interested in establishing automatic payments, please visit the following weblink and complete the form as directed:

https://www.oregon.gov/biz/Forms/ACH_Form.pdf

Interest Accrued up to 9/15/26:	1,596.35
Principal Due 9/15/26:	1,677.23
Your Payment is Due 9/15/26 Total Due:	**$3,273.58**

Please return bottom portion with your payment.

*** Check or Money Order Only, Please Do Not Send Cash ***

Loan # 89-05-01

Burlington Water District
Corp #: 1310, Reference #: S23003

Payment due by 9/15/26: $3,273.58

Additional Principal: ________________

Total Amount Enclosed: ________________

Business Oregon Attn: Fiscal Services
775 Summer Street NE, Suite 310
Salem, OR 97301-1280

501 SE Hawthorne Blvd. Ste 400
Portland, OR 97214
United States of America

Invoice

Customer ID: 200958
Invoice Date: 09/01/2026
Invoice Number: CINV.000169555

Please notify us of address corrections

BURLINGTON WATER DISTRICT
PO BOX 270
ST HELENS, OR 97051
United States of America

Invoice For: BURLINGTON WATER DISTRICT

Reference: Apportioned Cost of 05/19/2026 Primary Election

Payment is due within 30 days of invoice date.

Item Description	Amount
Apportioned Cost of 05/19/2026 Primary Election	$ 288.17

Total $ 288.17

Customer ID: 200958
BURLINGTON WATER DISTRICT

Invoice Date: 09/01/2026
Due Date: 10/01/2026
Invoice Number: CINV.000169555

Make Checks Payable to Multnomah County
Amount Due: $ 288.17
Write Amount Paid Below

Multnomah County
Department of Community Services (DCS)
425/00/0000 Yeon Bldg
1620 SE 190th Ave
Portland, OR 97233-5910

Project Manager **Edward Hodges**

Burlington Water District
P.O. Box 1827
Fairview, OR 97024

August 14, 2026
Project No: 010476.000
Invoice No: 17052

Project 010476.000 Burlington Water District - Engineer of Record (1008)

Professional Services through July 31, 2026

0001 General Engineering

Professional Fees

	Hours	Rate	Amount	
Principal Engineer				
Hodges, Edward	2.00	190.00	380.00	
Monthly Meeting				
Total Labor				**$380.00**
			Total this Phase	**$380.00**
			Total this Invoice:	**$380.00**

ACH Payments may be made to:
Account: 9100163877
Routing: 323370666

Remittance Address:
MacKay Sposito, LLC
18405 SE Mill Plain Blvd, Suite 100
Vancouver, WA 98683

Please include the project number on your check - Thank you!

Bureau of Environmental Services
Portland Water Bureau
664 N Tillamook St.
Portland, OR 97227-1828
www.portland.gov/bes
www.portland.gov/water
Telephone: 503-823-7770
Email: PWBCustomerService@portlandoregon.gov

09022026 173004 16

Thank you for paying your utility bill
Your timely payment supports the operation, maintenance, and improvement of Portland's water, sewer, and stormwater systems. This ensures we can provide Portlanders with clean drinking water and reliable sewer and stormwater services 24 hours a day, every day. Learn more about the work your bill payment supports at portland.gov/water/know-your-bill

Account Number **299-230-450-0**
Customer Name BURLINGTON WATER DISTRICT
Service Address 16501 NW WAPATO DR

Account Activity

Previous Bill Amount	$	4,575.20
Net Adjustments	$	0.00
Late Fees	$	0.00
Payments - Thank you	$	-4,575.20
Balance Forward	$	0.00
Current Charges	$	3,965.48
Amount Due	**$**	**3,965.48**
Due Date		**Sep 23, 2026**

Billing Details

Billing Date	Billing Period	Days of Service	Billing Type
09/02/26	08/01/26-08/31/26	31	Wholesale/Monthly

Service	Meter Number	Usage	Rate		Charges	
Water Volume	101489	0 CCF	$	2.720	$	0.00
Water Volume	20154307	1397 CCF	$	2.720	$	3,799.84
Base Charge					$	165.64
		Total Current Charges			**$**	**3,965.48**

Meter Detail

Meter	Size	Previous Read	Current Read	Usage
101489M	4"	0	0	0
20154307M	4"	18919	20316	1397

Please detach and return this portion with payment payable to: City of Portland

Bureau of Environmental Services
Portland Water Bureau
664 N Tillamook St.
Portland, OR 97227-1828

Account Number	Address Served
299-230-450-0	16501 NW WAPATO DR

Bill Date	Due Date	Amount Due
Sep 02, 2026	Sep 23, 2026	$3,965.48

Amount Enclosed $ **DO NOT PAY**

The amount due shown on this statement will be automatically paid on the due date in accordance with your Auto Pay authorization.

☐ Check this box if you have changes or comments. Note changes on reverse.

☐ Check here to sign up for GreenBucks (please see reverse).

PDZ0904A
4000000005 4/1

BURLINGTON WATER DISTRICT
PO BOX 1827
FAIRVIEW OR 97024-1802

CITY OF PORTLAND, OR
PO BOX 4216
PORTLAND, OR 97208-4216

99 000029923045008000000003965481

Payment Methods

- Mailing Address ....PO Box 4216, Portland, OR, 97208-4216
- Online Payments........................... www.portland.gov/utilitybill
- Payment via Phone 503-823-7770
- In Person Payments.... 664 N. Tillamook St. Portland, OR 97227
- Drop Box Payments..... 664 N. Tillamook St. Portland, OR 97227

Sign Up for AutoPay online at

www.portland.gov/utilitybill

Explanation of Billing Details

The charges described below help pay for operations, maintenance, repairs, and upgrades to the water, sewer, and stormwater systems. These essential systems protect public health and the environment by delivering clean drinking water, managing stormwater runoff, and treating wastewater.

www.portland.gov/utilitybill

A small percentage covers utility license fees, which help fund general city services like public safety and parks.

- **Sewer volume charge:** Residential sewer volume charges are based on winter average water use or actual use, whichever is lower. Commercial sewer charges are based on actual water use.
- **Stormwater charges:** Include stormwater service unit and stormwater billable area. For single-dwelling residential properties, the stormwater service unit is equal to one, and stormwater billable area is based on size and classed as small, standard, or large. For more information or other customer types, see **www.portland.gov/bes/stormwater-charges.**
- **Portland Harbor Superfund charge:** Helps fund the city's required participation in the ongoing federal Superfund investigation into historic pollution of the Willamette River.
- **Base charge:** pays for the meter reading, billing, collection, and customer support. This is a daily fixed charge.
- **Water volume charge:** pays for repairs, maintenance, and renewal of the water system. This charge is measured in units of 100 cubic feet (called CCF) used. One CCF = 748 gallons.
- **Flood safety:** pays for flood safety infrastructure along the Columbia River. More information: Portland.gov/fsb

Important Information

Customer Services

Phone 503-823-7770

Call In Hours .... Monday-Friday, 8:00 a.m. - 5:00 p.m.

In Person Payments .... Monday-Friday, 8:00 a.m. - 4:00 p.m.

Paperless Billing Enrollment

Sign up at www.portland.gov/utilitybill

Payments

- Paying by check? You are authorizing us to make a one-time electronic funds transfer from your account or to process the payment as a check transaction.
- Deposits made to the drop box after 2:00 pm will be posted to accounts on the next business day.

Having trouble paying your bill?

- Avoid late payment fees by paying the balance in full or by making payment arrangements prior to the due date.
- Bills become delinquent if not paid by the due date printed on the initial bill or notice.
- Fees may continue to be assessed against any unpaid charges, even after water has been shut off.
- Personal information may be used for account management and collection services.

Financial Assistance

- You may qualify for financial assistance. Please contact Customer Service for information or go to **www.portland.gov/water/financialassistance**

Typical Billing and Collection Cycle

Day 0	Bill Date	
Day 21	Due Date	
Day 28	Carrying Charge................................	1% penalty
Day 35	Reminder Late Fee...........................	$5.00 charge
Day 42	Pre Shut Off / Urgent Notice Fee.....	$14.00 charge
Day 56	Shut Off Authorization Late Fee....	$120.00 charge

Your voluntary GreenBucks contribution helps protect water quality in local rivers and streams.

Select your GreenBucks Contribution Level ☐ **$1** ☐ **$3** ☐ **$5** Contributions will be charged each billing period.

New Mailing Address? Please note changes below and check the box on the reverse side.

New Address ____________________

Phone Number ____________________

Comments ____________________

This change affects your mailing address only and does not close your account.

To close this account and receive a final bill, call Customer Services at 503-823-7770.

Account
299-230-450-0

Burlington Water District

JOIN THE BOARD: just a few hours a month to prevent private ownership of our water

Join the Burlington Water District Board

We're a group of up to five community members overseeing water delivery, at a reasonable cost, to you and about 400 neighbors. **The board meets online the 3rd Wednesday of each month at 6:15 pm.**

Our goal is to keep the district publicly owned, as it has been since 1927. Without board members, the district risks dissolving into private ownership, with rates skyrocketing as a result.

Our 2025 master plan prioritizes maintenance and infrastructure work. Contracted fire and emergency, engineers, operators and a bookkeeper support the board.

You are invited to join a meeting anytime. Agendas and meeting materials are posted by the meeting date at **burlingtonwater.specialdistrict.org**, or contact board chair **Ricardo Lovett** at **ricardolovettbwd@gmail.com**

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