



**REGULAR MEETING
RIVERBEND WATER RESOURCES DISTRICT
PUBLIC NOTICE OF BOARD OF DIRECTORS' MEETING
WEDNESDAY, OCTOBER 26, 2022
12:00 P.M.
228 TEXAS AVENUE, SUITE A, NEW BOSTON, TX 75570**

*Notice is hereby given pursuant to V.T.C.A., Government Code, Chapter 551, that the Board of Directors of the Riverbend Water Resources District will conduct a meeting; open to the public, on **Wednesday, October 26, 2022, at 12:00 p.m.**, at the Riverbend Water Resources District ("Riverbend") office, in the **Conference Room** located at **228 Texas Avenue, Suite A, New Boston, TX 75570.***

The Board of Directors is authorized by the Texas Open Meetings Act to convene in closed or executive session for certain purposes. These purposes include receiving legal advice from its attorney (Section 551.071); discussing real property matters (Section 551.072); discussing gifts and donations (Section 551.073); discussing personnel matters (Section 551.074); discussing security personnel or devices (Section 551.076); or discussing economic development matters (Section 551.087). If the Board of Directors makes a determination to go into executive session on any item on this agenda, the Presiding Officer will announce that an executive session will be held and will identify the item to be discussed and provision of the Open Meetings Act that authorizes the closed or executive session.

A G E N D A

- I. **CALL TO ORDER & ROLL CALL**
- II. **INVOCATION & PLEDGE**
- III. **PUBLIC COMMENTS**

The Board of Directors allows individuals to speak to the Board. Prior to the meeting, speakers must sign in on the public comment sheet. The time limit is five (5) minutes per speaker. Subject to the provisions set forth under Section 551.007 of the Government Code

- IV. **CONSENT AGENDA ITEMS**

- A. Discussion and possible action regarding September 28, 2022 Regular Meeting Minutes.



- B. Discussion and possible action regarding approval of a resolution to authorize the Executive Director/CEO to enter into an agreement for services with Wilf Henderson, PC for annual audit services for FY 2022.

V. PRESENTATION

Presentation by Dr. Shambarger and Dr. Burks regarding fluoride and drinking water.

No Action required on this item.

VI. REGIONAL ENTITY REPORTS

- A. Discussion and possible action regarding activities with Sulphur River Basin Authority.
- B. Discussion and possible action regarding activities with TexAmericas Center.
- C. Discussion and possible action regarding activities with REDI.

VII. AGENDA ITEMS FOR INDIVIDUAL CONSIDERATION

The Board of Directors will consider, discuss, and if appropriate, take action on the following item(s):

- A. Discussion and possible action regarding approval of a resolution ratifying the service contract executed by the Executive Director/CEO with Red River Army Depot for analytical services.**

This agenda items pertains to the annual service contract RWRD typically has in place for analytical testing of waste water. Red River Army Depot has provided this service for a number of years. The current contract was to expire on October 10, 2022 and the new contract was scheduled to start on October 11, 2022. We received the final copy of the contract to consider for execution on October 5, 2022. The testing we need provided is continual, so the contract needed to be signed so as not to allow an interruption in service. Upon guidance from our legal counsel, the Executive Director executed the contract and is asking for ratification for the new contract. Staff recommends approval.



VIII. RIVERBEND REPORTS

A. Board Members

B. Executive Director/CEO

IX. EXECUTIVE SESSION

The Board of Directors is authorized by the Texas Open Meetings Act to convene in closed or executive session for certain purposes. These purposes include receiving legal advice from its attorney (Section 551.071); discussing real property matters (Section 551.072); discussing gifts and donations (Section 551.073); discussing personnel matters (Section 551.074); discussing security personnel or devices (Section 551.076); or discussing economic development matters (Section 551.087). If the Board of Directors makes a determination to go into executive session on any item on this agenda, the Presiding Officer will announce that an executive session will be held and will identify the item to be discussed and provision of the Open Meetings Act that authorizes the closed or executive session.

X. NEXT REGULAR MEETING

Riverbend Regular Meeting, Wednesday, November 16, 2022 at 12:00 p.m. at Riverbend Offices, 228 A Texas Avenue, New Boston, Texas 75570.

XI. ADJOURNMENT

Kyle Dooley

Kyle Dooley, Executive Director/CEO
Riverbend Water Resources District

*Persons with disabilities who plan to attend the RWRD Board of Directors' meeting and who may need auxiliary aids or services are requested to contact the RWRD Administrative Offices at (903) 831-0091, as soon as possible. All reasonable efforts will be taken to make the appropriate arrangements.

**REGULAR CALLED MEETING
RIVERBEND WATER RESOURCES DISTRICT
WEDNESDAY, OCTOBER 26, 2022**

**CONSENT AGENDA ITEM IV. A.
September 28, 2022
Regular Meeting Minutes**

**Regular Called Meeting
Riverbend Water Resources District
Board Meeting Minutes
September 28, 2022**

228 Texas Avenue, Suite A, New Boston, Texas 75570

M I N U T E S

I. Call to Order, Roll Call, and Establishment of Quorum and Certification of Notice

Pursuant to a notice posted on the District website, the Chair, Tina Veal-Gooch, President of the Board, called the meeting to order at 12:05 p.m.

Directors Present:

Tina Veal-Gooch, President
Van Alexander, Vice President
Fred Milton, Secretary
Sonja Hubbard, Past President

Directors Absent:

Steve Mayo, Treasurer

Administration Present:

Kyle Dooley, Executive Director/CEO
Tara Houck, CFO
Eli Hunt, Director of Operations
Becky Melton, HR Manager/Executive Assistant

Public Present:

Please see the attached list for additional guests.

II. Invocation & Pledge

Sonja Hubbard led the invocation and the pledge of allegiance.

III. Public Comments

None.

IV. CONSENT AGENDA ITEMS

- A. Discussion and possible action regarding the August 24, 2022 Regular Meeting minutes.

A motion was made by Van Alexander and seconded by Fred Milton to approve the Consent Agenda Item. The motion passed unanimously.

VI. Regional Entity Reports

- A. Discussion and possible action regarding activities with Sulphur River Basin Authority (SRBA).

No report. No action taken.

- B. Discussion and possible action regarding activities with TexAmericas Center (TAC).

Scott Norton, Executive Director, provided that the TAC board met yesterday with 36 items on the agenda for discussion and or approval. A company that is buying the spec building from TAC signed the contract last week. Rowe Casa is buying 24,000 square feet of space for their operations, production, and shipping. There is another company buying “F-Line” plus 45 acres of land. Their budget was also approved yesterday. An interlocal agreement with Bowie County was also approved for a Texas Rural Business Fund Grant on TAC’s behalf. An alteration to their legislation will be sought after for their third party logistics services to fulfill requests to perform services that the existing charter does not allow. In addition, these changes to their legislation would allow them to do work that could potentially bring business to RRAD and or the TAC footprint.

No action taken.

- C. Discussion and possible action regarding activities with Ar-Tex REDI.

Sonja Hubbard provided information that discussions are still ongoing with entities interested in the available tracts of land in Texas and in Arkansas.

No action taken.

Additional news: Sharon Elkins provided that Representative VanDeaver is planning a Fall Townhall meeting in Texarkana at Texarkana College on October 14th. Judge Bobby Howell provided that Bowie County budget was approved in August.

VII. Agenda Items for Individual Consideration

- A. Discussion and possible action regarding approval of a resolution adopting the Member Entities’ True-Up for use in FY 2023.

Kyle Dooley provided that TWU made their annual presentation of the Member Entities’ True-Up report on Wednesday, July 13th. The proposed water production rate is shown to increase from \$1.0043/1000 Gallons used to \$1.2341/1000 Gallons used. This is a 22.88% increase overall. The administrative overhead cost is proposed to go from 6.11% to 6.57%. The board has had this item on the past two agendas to allow for any questions or comments from members. Staff has not received any comments or questions since the July 13th meeting.

A motion was made by Fred Milton and seconded by Van Alexander to approve RWRD RESO 20220928-01 adopting the Member Entities' True-Up for use in FY 2023. The motion passed unanimously.

- B. Discussion and possible action regarding approval of a resolution appointing the officers of the Board of Directors for FY 2023.

Kyle Dooley provided that the Directors have followed a rotation system for officers each year. This allows for maximum participation and leadership opportunities for each director. Following that system, the proposed officers for this year would be:

Van Alexander, President
Steve Mayo, Vice President
Fred Milton, Treasurer
Sonja Hubbard, Secretary
Tina-Veal Gooch, Past President

A motion was made by Sonja Hubbard and seconded by Van Alexander to approve RWRD RESO 20220928-02 appointing the officers of the Board of Directors for FY 2023 as presented. The motion passed unanimously.

- C. Discussion and possible action regarding the Riverbend Calendar and Board Meeting Schedule for FY 2023.

Kyle Dooley provided that the yearly calendar has been presented and approved without a resolution. The proposed calendar and board meeting schedule for FY 2023 is attached in the packet for consideration.

A motion was made by Fred Milton and seconded by Sonja Hubbard to approving the Riverbend Calendar and Board Meeting Schedule as presented. The motion passed unanimously.

- D. Discussion and possible action regarding approval of a resolution adopting the Revised 2022 Administrative Member Fund Budget, the Revised 2022 Wet Utilities Fund Budget, and the Revised 2022 Regional Water System Facilities Fund Budget of Riverbend Water Resources District.

Tara Houck, CFO, presented the Revised 2022 Administrative Member Fund Budget, the Revised 2022 Wet Utilities Fund Budget, and the Revised 2022 Regional Water System Facilities Fund Budget.

A motion was made by Sonja Hubbard and seconded by Fred Milton to approve RWRD RESO 20220928-03 adopting the Revised 2022 Administrative Member Fund Budget, the Revised 2022 Wet Utilities Fund Budget, and the Revised 2022 Regional Water System Facilities Fund Budget of Riverbend Water Resources District. The motion passed unanimously.

- E. Discussion and possible action regarding approval of a resolution adopting the FY 2023 Administrative Member Fund Budget, the FY 2023 Wet Utilities Fund Budget, and the FY 2023 Regional Water System Facilities Fund Budget of Riverbend Water Resources District.

Tara Houck, CFO, presented the FY 2023 Administrative Member Fund Budget, the FY 2023 Wet Utilities Fund Budget, and the FY 2023 Regional Water System Facilities Fund Budget by Tara Houck.

A motion was made by Van Alexander and seconded by Fred Milton to approve RWRD RESO 20220928-04 adopting the FY 2023 Administrative Member Fund Budget, the FY 2023 Wet Utilities Fund Budget, and the FY 2023 Regional Water System Facilities Fund Budget of Riverbend Water Resources District. The motion passed unanimously.

- F. Discussion and possible action regarding approval of a resolution authorizing the Executive Director/CEO to elect board trustees of Nationwide Life Insurance Company.

Kyle Dooley provided that Riverbend staff received a letter from the Nationwide Life Insurance Company on September 14, 2022. There is a Board of Directors Election this year. The ballot is due October 13, 2022. There are 5 candidates on the ballot, for 5 director positions on the Board of Directors. This resolution, if approved, would allow the Executive Director to submit the ballot on behalf of Riverbend this time, and also in future years, when requested by Nationwide.

A motion was made by Sonja Hubbard and seconded by Van Alexander to approve RESO 20220928-05 authorizing the Executive Director/CEO to cast votes, when requested, for the Nationwide Life Insurance Company Board of Trustees. The motion passed unanimously.

VII. Riverbend Reports

- A. Board Members

No reports.

- B. Executive Director/CEO

Kyle Dooley provided the following updates:

Regional Water System Project: Matt Garcia with Pape-Dawson provided an update. The deliverables are with the RWRD staff for review. Work continues with the USACE. They have updated the schedule in light of the delays with the Corps and they are still shooting for the same deadlines. Construction costs are being watched very closely. Kyle Dooley also provided that the reset meeting with the USACE went well. Pape-Dawson is working on the application based on the wording guidance from the Corps at that meeting. Once that application is completed and submitted, then design RFQs can be finalized for publication. Releasing the RFQs will signal to the Corps to let TWDB know that there is a way forward with the Regional Water System project so that TWDB can release design and construction funds. There is about a three-month process window once the RFQs are

posted to get into selection and negotiation. We would like to time the posting up with getting to sending in the intake application giving TWDB a three-month window to release funding. We do still have one more meeting with USACE before the intake application will be submitted.

Ultimate Rule Curve: They are working towards having a draft programmatic agreement and environmental assessment document completed by the USACE soon. The Corps held a meeting with the Caddo Nation, Riverbend, and the City of Texarkana, Texas on Saturday September 17th. It was a progress meeting on the timeline of the Cultural Resources Study as well as to address any questions any participants have leading up to the preparation of the documents. The USACE and the Caddo Nation were there to visit known cultural sites around Lake Wright Patman. Currently, those known sites are covered by riprap and to see how that preservation method is working and to confirm that is the preferred method of protection. There is still a standing biweekly call with USACE. This week we are hoping to hear discussion on the policy issues we have asked for clarification on. The decisions they make on those policies questions we have will have to address the top and the bottom of the Ultimate Rule Curve and the actual bottom of the storage elevation.

RRAD: Kyle, Eli Hunt, Director of Operations, and Tara Houck, CFO held a budget meeting with the contracting office last week that went well. The Army does want to replace all of their older lines and asked Riverbend to draft a preliminary schedule and a budget for that project. There has not been a study or a plan of this nature for them in the past. Riverbend staff will continue to meet with them regarding the plan for this study. There was also discussion on the Industrial Wastewater Plant. They would like for Kyle to reach out to our financial advisors to research payback options over 20 to 30 years. The schedule they choose will dictate the need for a contract modification.

Retail rates: Staff will continue to watch how retail business changes over the upcoming fiscal year and then address the need for an adjustment next year.

No action taken.

VIII. Executive Session

The board stood at ease at 12:42 p.m.

The board reconvened in Executive Session at 12:45 p.m. with quorum pursuant to sections 551.071 and 551.074 of the Texas Open Meetings Act.

The board came out of Executive Session at 1:40 p.m.

The board reconvened with quorum at 1:42 p.m.

IX. Next Riverbend Meetings

Riverbend Regular Meeting, October 26, 2022 at 12:00 p.m. at Riverbend Offices, 228 A Texas Avenue, New Boston, Texas 75570.

X. Adjournment

With no additional business to be discussed, a motion was made by Steve Mayo and seconded by Fred Milton to adjourn the meeting at 1:45 p.m. The motion passed unanimously.

The minutes of the Riverbend Water Resources District Board of Directors meeting, held on September 28, 2022, were read, and approved on the _____ day of _____, 2022.

Van Alexander, President

Attest:

Kyle Dooley, Executive Director/ CEO

**REGULAR CALLED MEETING
RIVERBEND WATER RESOURCES DISTRICT
WEDNESDAY, OCTOBER 26, 2022**

**CONSENT AGENDA ITEM IV. B.
RWRD RESO 20221026-01
Wilf Henderson Contract**



RIVERBEND RESOLUTION NO. 20221026-01

**AUTHORIZING THE EXECUTIVE DIRECTOR/CEO TO EXECUTE AN
INTERLOCAL AGREEMENT/CONTRACT FOR SERVICES WITH WILF &
HENDERSON, PC FOR ANNUAL AUDIT SERVICES**

WHEREAS, Riverbend Water Resources District is a conservation and reclamation district created under and essential to accomplish the purposes of Section 59 Article XVI, Texas Constitution, existing pursuant to and having the powers set forth in Chapter 9601 of the Special District Local Laws Code of the State of Texas; and

WHEREAS, Riverbend Water Resources District has a need for annual year-end audit for FY 2022, including the Administrative Member Funds at Texana Bank and the Wet Utilities' Funds at State Bank of DeKalb; and

WHEREAS, Wilf & Henderson, PC provides certain needed accounting and financial services and is fully qualified and certified to perform these services; and

NOW, THEREFORE, BE IT RESOLVED that the Executive Director/CEO shall be and is hereby authorized to enter into an interlocal agreement/contract for services with Wilf & Henderson, PC to provide annual year-end audit services for Riverbend Water Resources District on terms substantially the same as attached hereto and further reviewed by general counsel.

PASSED and APPROVED this 26th day of October 2022

Van Alexander, President

ATTEST:

Sonja Hubbard, Secretary

Attached: Engagement Letter with Wilf & Henderson, PC





September 30, 2022

To the Board of Directors
Riverbend Water Resources District
228 Texas Avenue, Suite A
New Boston, Texas 75570

We are pleased to confirm our understanding of the services we are to provide for Riverbend Water Resources District for the year ended September 30, 2022.

Audit Scope and Objectives

We will audit the financial statements of the business-type activities, including the disclosures, which collectively comprise the basic financial statements of Riverbend Water Resources District as of and for the year ended September 30, 2022. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Riverbend Water Resources District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Riverbend Water Resources District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods or preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary Comparison Schedule – Regional Water System Administration Fund
3. Budgetary Comparison Schedule – Wet Utilities Fund
4. Budgetary Comparison Schedule – Regional Water System Facilities Fund

We have also been engaged to report on supplementary information other than RSI that accompanies Riverbend Water Resources District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a separate written report accompanying our auditor's report on the financial statements.

1. Schedule of Expenditures of Federal Awards

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

1. Schedule of Services and Rates
2. Schedule of Enterprise Fund Expenses
3. Schedule of Temporary Investments
4. Schedule of Texas Levies and Receivable
5. Schedule of Long-Term Debt service Requirements Series 2016A by Years
6. Schedule of Long-Term Debt service Requirements Series 2016B by Years
7. Schedule of Long-Term Debt service Requirements Series 2020A by Years
8. Schedule of Long-Term Debt service Requirements Series 2020B by Years
9. Schedule of Changes in Long-Term Bonded Debt
10. Comparative Schedule of Revenues and Expenses – Last Five Years
11. List of Board Members, Key Personnel and Consultants

The objective of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major programs in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitation of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representation from your attorneys as part of the engagement and they may bill you for responding to this inquiry.

We have identified the following significant risks of material misstatement as part of our audit planning:

1. Improper revenue recognition in the audit area of revenues, receivables, and receipts.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures – Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have direct and material effect of the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Riverbend Water Resources District's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Riverbend Water Resources District's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Riverbend Water Resources District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Riverbend Water Resources District in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related

notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, and the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect of the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant

agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting

package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to Riverbend Water Resources District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Wilf & Henderson, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a relevant agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you any such request. If requested, access to such audit documentation will be provided under the supervision of the Wilf & Henderson, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by relevant agencies. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Carolyn Wilder is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately November 1, 2022.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$25,400. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Directors of Riverbend Water Resources District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal

control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to Riverbend Water Resources District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,


Wilf & Henderson, P.C.

RESPONSE:

This letter correctly sets forth the understanding of Riverbend Water Resources District.

Management signature: _____	Governance signature: _____
Title: _____	Title: _____
Date: _____	Date: _____

**REGULAR CALLED MEETING
RIVERBEND WATER RESOURCES DISTRICT
WEDNESDAY, OCTOBER 26, 2022**

**AGENDA ITEM VII. A.
RWRD RESO 20221026-02
RRAD Service Contract**



RIVERBEND RESOLUTION NO. 20221026-02

RATIFYING THE SERVICE CONTRACT EXECUTED BY THE EXECUTIVE DIRECTOR/CEO WITH RED RIVER ARMY DEPOT FOR ANALYTICAL SERVICES

WHEREAS, Riverbend Water Resources District is a conservation and reclamation district created under and essential to accomplish the purposes of Section 59 Article XVI, Texas Constitution, existing pursuant to and having the powers set forth in Chapter 9601 of the Special District Local Laws Code of the State of Texas;

WHEREAS, Riverbend Water Resources District has a need for laboratory services to support its utility and other environmental services; and

WHEREAS, Red River Army Depot's Chemistry Laboratory provides certain needed services and is fully qualified and certified to perform these services;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of Riverbend Water Resources District ratifies the service contract executed by the Executive Director/CEO. In addition, the Executive Director/CEO shall be and is hereby authorized to enter into a service contract with Red River Army Depot to provide analytical services for Riverbend Water Resources District as needed on terms substantially the same as attached hereto and further reviewed by general counsel.

PASSED and APPROVED this 26th day of October 2022

Van Alexander, President

Sonja Hubbard, Secretary

Attached: Direct Sales Contract with Red River Army Depot



DIRECT SALES CONTRACT W911RQ-23-C-DS01
Riverbend Water Resources District
228 Texas Ave. Suite A
New Boston, TX 75570

This Direct Sales Contract, **W911RQ-23-C-DS01**, is entered into as of the day signed by the Government Contracting Officer, between Riverbend Water Resources District, hereinafter referred to as the Buyer, and Red River Army Depot (RRAD), hereafter referred to as the seller.

1. PURPOSE. This contract establishes a contractual relationship and agreement between Riverbend Water Resources District, as the Buyer, and Red River Army Depot, as the seller, for the analytical testing of wastewater samples.

The testing and analytical services will be accomplished IAW Attachment A, Scope of Work/Specification for Analytical Services, dated 27 September 2022.

2. PRICING. Contract pricing is **\$5,065.00 per month** or \$60,780.00 per year for the services listed in the reportable analysis category for outfalls from the Industrial Waste Treatment Plant (IWTP) and the Sewage Treatment Plant (X-Plant), along with daily screening analysis of IWTP

3. TERMS AND CONDITIONS.

- A. **AUTHORITY.** This contract is entered into by the parties hereto under the authority of Title 10 US Code 2539b (a) (3) for the purposes set forth above.
- B. **ACCEPTANCE – ENTIRE AGREEMENT.** This document shall constitute the entire agreement between the parties, and no change or modifications thereof shall be binding upon the parties unless mutually agreed to and signed by an authorized representative of each party.
- C. **STANDARD OF SERVICE.** The Seller shall be responsible for, and shall cause others to be responsible for, compliance with all applicable laws, ordinances, rules, and regulations now in force or enacted or adopted in the future which pertain in any manner to the work to be performed under this agreement. Further, Seller shall ensure that all work under this agreement is performed in a professional manner. Seller warrants that all services performed under this contract will, at the time of acceptance, be free from defects in workmanship and conform to the requirements of this contract. The Buyer shall have 30 days from receipt of items from Seller to inspect and accept the items. If any defect is discovered, Buyer shall give written notice within the 30-day acceptance period of the defect or nonconformance to the seller. This notice shall state

either (1) that the Seller shall correct or remedially perform any defective or nonconforming services, or (2) that the Buyer does not require correction or remediation.

- D. **PAYMENT TERMS.** The Seller agrees to exert its best efforts to perform the services called for herein based on the Contract prices set forth herein, but the parties further understand and agree that Federal law (10 US Code 4543) requires advance incremental funding by the Buyer before any such work is undertaken by the Seller. The advanced incremental funding required by this contract is set forth in the payment schedule below. The Buyer also understands and agrees that the Seller will perform no work if such advance funding has not been received. The Buyer further understands and agrees that the Seller is legally prohibited from incurring costs in excess of the funds actually received from the Buyer as advanced funding. When the advanced funding limit is reached and all such funds are expended, the Seller will cease performance of work and will not initiate further work until additional funding is received. Funds should be made payable to the U.S. Treasury and sent to the following address:

Red River Army Depot
Directorate for Resource Management TARR-R
Bldg. 15
Attention: Jeff Fluegee
100 James Carlow Drive
Texarkana, TX 75507-5000

- E. **PAYMENT SCHEDULE.** The Buyer agrees to provide incremental funding for this contract in the amount of \$5,065.00 upon contract execution and an additional \$5,065.00 per month for the performance of work in the SOW. Additional analysis requested by Riverbend Water Resources District outside the normal scope of work will be billed on a per sample basis according to the Price List Guidelines found within the SOW.
- F. Payment to the Seller will be in accordance with the payment instructions to be provided by the Seller.
- G. **PRODUCTION AND DELIVERY SCHEDULE.** Buyer will provide samples to be tested to the Seller in accordance with Attachment A, Scope of Work/Specification for Analytical Services, 27 September 2022.

Seller will perform analytical service called for in this contract in accordance with the delivery requirements in the attached Scope of Work/Specification.

The period of service is 11 October 2022 through 10 October 2023.

- H. **DELAYS.** Seller agrees to notify the Buyer immediately if progress under this agreement is delayed in any manner. If delay is due to material breach in the responsibilities of the Buyer and over which the Buyer has control, the Seller agrees to notify the Buyer in writing of such a breach. However, in no case shall work be delayed due to a dispute under this contract. Any delay accepted by the Buyer shall be evidenced by written modification to this agreement. Seller shall continue to perform to the best of their ability until all work under this agreement is complete, subject to the availability of funding.
- I. **INDEMNIFICATION.** As required by Title 10 US Code 4543(a)(6), the Buyer expressly agrees to hold harmless and indemnify the Seller and the United States to the extent authorized by applicable law, except in a case of willful misconduct or gross negligence, from any and all claims for property damage (including repair and replacement cost, and loss of beneficial use) and all claims for injury (including bodily injury and disease) or death to any person arising out of the performance of this contract or the sale of any article or service contracted for in this agreement. This hold harmless and indemnification requirement includes, but is not limited to, the cost of litigation (including Alternate Dispute Resolution (ADR) expenses, court costs, and Government attorney's fees) and all reasonable settlement expenses and costs.
- J. **TERMINATION.** The Buyer may terminate this Agreement, in whole or in part, at any time by providing written notice via registered or certified mail to the Seller. Such notice must be signed by an official of the Riverbend Water Resources District with actual authority to issue such a contract termination. In such event the Seller will immediately comply with the termination directive and take all reasonable steps to minimize the incurrence of costs allocable to the termination. To the extent that an order is not terminated in whole, the Seller shall continue performance. Advanced incremental funding received in excess of cost incurred which results from such complete or partial termination will be reimbursed to the Buyer in an amount negotiated between the parties.
- K. **CANCEL OR SUSPEND.** The Seller and the US Government reserve the right to cancel or suspend all or part of its performance under this contract in the event that such performance is deemed by the Department of Defense, the Department of the Army, or other Defense Command Agency (e.g. US Army Tank-automotive and Armaments Command), to interfere, for any reason, with the performance of work by the Seller on behalf of the Department of Defense in support of one of its contracts, or for any reason is determined to

not be in the best interest of the United States. The right to cancel or suspend performance hereunder shall be in addition to the right reserved by the US Government to cancel or suspend performance under this contract for unusual and compelling circumstances when the national interest of the United States so requires. The Buyer agrees that the seller shall not become liable to the Buyer as a result of such cancellation or suspension. When such a cancellation or suspension occurs, the Seller will return to the Buyer any advanced incremental funding received but not yet expended or incurred against the contract. Seller agrees to promptly notify the Buyer in the event the performance of this Contract is canceled or suspended pursuant to this provision.

- L. **CHANGES.** During the performance of this Contract, the Buyer may require addition to, alterations of, or deductions or deviations (all hereinafter referred to as a "change") to the scope of work for services to be furnished by the seller. No change shall be considered as an addition, alteration, or deduction, or deviation to the scope of work, nor shall Seller be required to perform such "change" services, nor be entitled to compensation for performance of same or work done pursuant to or in contemplation of a change unless a written modification to this Agreement is mutually agreed to and signed by an authorized representative of each party.

- M. **DISPUTE PREVENTION.** Each party is committed to a dispute prevention atmosphere during the performance of this Agreement and each party recognizes that cooperation, rather than confrontation, is an effective and efficient way to accomplish a joint work effort. In furtherance of that goal, the parties agree to take steps to establish a cooperative process for evaluating progress and solving problems. The parties recognize that the development of a cooperative and structured team process for dealing with unexpected problems is a useful mechanism for establishing open communication and dispute prevention. The parties agree that the settlement of a dispute through a negotiated settlement or through alternate dispute resolution (ADR) methods to avoid litigation will increase the opportunity for relatively inexpensive and expeditious resolution of issues in controversy. The parties further agree that when both parties recognize the existence of an issue in controversy that cannot be resolved by a timely negotiated settlement, the parties will elect to participate in an ADR process by agreeing to alternate procedures and processes to be used in lieu of formal litigation which includes participation by officials, or their representatives, of both parties that have the authority to resolve the issue in controversy.

- N. **COMPLIANCE WITH LAWS.** Both parties recognize their responsibility to comply with all applicable federal laws, executive orders, and rules and

regulations applicable to a Federal Installation during the performance of this Contract.

O. **DURATION.** This Contract is effective from the date of execution and will terminate upon 30 days written notice by either party, upon the completion of all Seller obligations under this Contract, or operation of Law.

P. **OPTIONS.**

- a. Option for Increased Quantity. The Buyer may have a requirement for the Seller to produce and deliver additional items identified in paragraph 1 or may have a requirement for the Seller to produce other similar items or to perform additional services during the course of this contract. Upon notification by the Buyer and agreement of the Seller that additional quantities or items may be added or services performed, a modification to the contract will be prepared to identify those items, quantities, prices, and delivery requirement. Additional funding will be provided with the executed modification prior to the Seller beginning the added work.
- b. Option to Extend the Term of the Contract. The term of this contract will not exceed 12 months unless otherwise extended. The contract may be extended beyond the 12-month period by modification of the contract; however, the contract, to include extensions, will not exceed a total of 24 months unless otherwise agreed to by both the Buyer and the Seller

IN WITNESS WHEREOF, the Parties hereto have executed this Contract effective as of the date indicated above.

REID.JUSTIN.SUTTON.1236496828
Digitally signed by
REID.JUSTIN.SUTTON.123649682
Date: 2022.10.11 06:57:42 -05'00'

Justin S. Reid
Contracting Officer
Red River Army Depot

Date: 11 Oct 2022



Kyle Dooley
Executive Director/CEO
Riverbend Water Resources District

Date: 10/10/22

27 September 2022

Scope of Work/Specification for Analytical Services

The services provided under this agreement are critical to the operation of the water, wastewater and industrial wastewater treatment systems of the Buyer and are needed by Buyer in the operation of its systems in a time critical environment. The services are not immediately available by another supplier in the area which can meet the time constraints and requirements for operation of the systems. The provision of these services by Seller largely benefits Red River Army Depot by insuring that the quality of the potable water provided to Red River Army Depot is sufficient for Red River Army Depot to meet (its mission requirements and that the treatment of the wastewater and industrial wastewater complies with applicable laws in order that the operations of Red River Army Depot in fulfilling its mission requirements may go unimpeded. Seller is to provide analytical laboratory testing of wastewater samples supplied by the Buyer. Testing will be for those chemical types, frequencies, methods and sample types, for both reportable and screening analysis, as outlined in this scope of work. Protocols and processes to be followed:

1. **Sample Custody-** A record of chain of custody will be maintained within the laboratory. A copy of that record can be made available to Riverbend Water Resources District when requested.
2. **Sample Handling-** All samples will be received, preserved and stored in accordance with established regulatory requirements. Holding times will be met and evidence of compliance will be available within the laboratory.
3. **Method Compliance-** Published methodology as listed in the scope of work will be complied with. Methods listed as "screen" are in-house variations documented in laboratory SOPs which provide quick predictive results suitable for operational purposes (as opposed to regulatory reporting requirements).
4. **Detection Limits-** Laboratory determination of method detection limits will be accomplished according to regulatory guidelines for applicable parameters. Records of such determinations will be maintained in the laboratory and made available upon request.
5. **Standard Traceability-** Records reflecting the traceability of reference standard materials used will be kept within the lab and made available upon request.
6. **Reporting-** Analytical results will be reported on our standard form and can be faxed, or emailed. Verbal notification of quick screen results will be made as requested. The applicable method detection limit or "minimum analytical level (MAL)" as specified by permit will be reported where appropriate. All measurements will be subjected to "statistical control" as delineated within the Laboratory Quality Control Plan.

7. **QC Data-** Records reflecting the results of QC measurements relevant to each analytical result will be maintained within the laboratory and made available upon request.
8. **Electronic Data-** Analytical results can be transmitted electronically as Excel files when requested. These can be converted to ASCII format if required.
9. **Turn Around Time-** Completed analytical results of monthly samples will be reported to Riverbend Water Resources District on or before the 15th of the following month. In the event of lab equipment failure that will affect this delivery requirement for analytical results, RRAS will immediately notify Riverbend Water Resources District of the equipment failure. Riverbend Water Resources District will be responsible for obtaining the required services from other laboratories until such time equipment is restored to an operating condition. Adjustments will be made to the RRAS monthly invoice for analytical services not provided as a result of such failure.
10. **Disposal-** Buyer will be responsible for the disposal of unused sample portions returned to them. Sample portions used for analysis will be disposed of upon successful analysis provided that all results are well within permit limitations. Any sample for which high or unusual results were obtained will be held in the laboratory for 30 days following delivery of the final report to Riverbend Water Resources District, upon request
11. **Record Keeping-** The laboratory will maintain adequate records to support all analytical data relevant to analysis of Riverbend Water Resources District's samples for a period of three (3) years from the date of sample receipt.
12. **Quality Program-** The laboratory will maintain an on-going quality management program. No certifications are required for the performance of the analyses contained in this scope of work. However, the laboratory will participate at least once annually in an externally administered assessment of laboratory performance.
13. **Sample Delivery-** Sample delivery will be made to the lab during normal operating hours of 0615 to 1645 hours, Monday through Thursday. Provision of the appropriate sampling containers is the responsibility of Riverbend Water Resources District
14. **Additional Pricing-** Services rendered outside of normal operating hours will be an additional cost billed at the current prevailing overtime rate of the depot. Additional analysis requested by Riverbend Water Resources District outside of the normal scope of work will be billed on a per sample basis according to the Price List Guidelines in this SOW.

Scope of Work

Yearly Workload (Approximation)

Reportable Analysis

IWTP	Frequency	Method	Sample Type	# Analyses
pH	each release Tues-Thurs	SM 4500-H+B	Grab	156
TSS	3 per week	SM 2540 D	Grab	156
TPO4	each release Tues-Thurs	EPA 365.3	Grab	156
Cadmium	each release Tues-Thurs	EPA 200.7 /200.8	Grab	156
Chromium	each release Tues-Thurs	EPA 200.7 /200.8	Grab	156
Copper	each release Tues-Thurs	EPA 200.7 /200.8	Grab	156
Lead	each release Tues-Thurs	EPA 200.7 /200.8	Grab	156
Nickel	each release Tues-Thurs	EPA 200.7 /200.8	Grab	156
Silver	each release Tues-Thurs	EPA 200.7 /200.8	Grab	156
Zinc	each release Tues-Thurs	EPA 200.7 /200.8	Grab	156
Aluminum	each release Tues-Thurs	EPA 200.7 /200.8	Grab	156
HEM	1 per week	EPA 1664A	Grab	52
Cyanide	1 per week	ASTM D 7511-09	Grab	52

Collins	Frequency	Method	Sample Type	# Analyses
NH3	1 per day	SM 4500-NH3 C	Composite	365
TSS	2 per week	SM 2540 D	Composite	104
HEM	1 per week	EPA 1664A	Grab	52
TRC	1 per week	SM 4500-Cl I	Grab	52
Al,Cu,Ag	1 per week	EPA 200.7 /200.8	Composite	52
Cd,Cr,Pb,Ni	1 per year	EPA 200.7 /200.8	Composite	1
COD	1 per year	EPA 410.4	Composite	1
TPO4	1 per year	EPA 365.3	Composite	1

Screening Analysis

IWTP	Frequency	Method	Sample Type	# Analyses
pH	1 per day Tues-Thurs	Screen	Grab	156
TSS	1 per day Tues-Thurs	Screen	Grab	156
Metals	1 per day Tues-Thurs	Screen	Grab	156

Addtl screens	Frequency	Method	Sample Type	# Analyses
Cr Tanks PH	each release Tues-Thurs	Screen	Grab	156
PO4 side PH	each release Tues-Thurs	Screen	Grab	156
Cr Tanks Metals	each release Tues-Thurs	Screen	Grab	156
PO4 side Metals	each release Tues-Thurs	Screen	Grab	156
Collins	1 per day	Screen	Composite	365

Additional Testing Price List

<u>Screening Test</u>	<u>Cost</u>
pH	\$6.00
Total Phosphate	\$12.00
Oil & Grease (HEM)	\$42.00
Total Suspended Solids	\$10.00
Chemical Oxygen Demand	\$30.00
Total Residual Chlorine	\$24.00
Ammonia-Nitrogen	\$22.00
Cyanide	\$40.00
Metals, TPDES	\$24.00