

**MAPLETON WATER DISTRICT**  
PO BOX 435, MAPLETON, OREGON, 97453

**RESOLUTION 2026-09**

**A RESOLUTION CLOSING THE RIVERVIEW CULVERT SPECIAL PROJECT FUND AND  
AUTHORIZING ALL NECESSARY ACCOUNTING ENTRIES**

**WHEREAS**, the Mapleton Water District established the Riverview Culvert Special Project Fund for the purpose of separately accounting for revenues, transfers, and expenditures related to the Riverview Culvert project; and

**WHEREAS**, the Riverview Culvert project has been completed and is no longer required to be separately accounted for in a special project fund; and

**WHEREAS**, the District's financial statements reflect activity in the Riverview Culvert Special Project Fund, including expenditures for Riverview Culvert improvements; and

**WHEREAS**, the Board of Commissioners finds that it is in the best interest of the District to close the Riverview Culvert Special Project Fund and return any remaining accounting activity to the General Fund or other appropriate District fund; and

**WHEREAS**, closing the Riverview Culvert Special Project Fund will simplify the District's financial reporting and ensure that the District's fund structure accurately reflects current operations and projects;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE MAPLETON WATER DISTRICT AS FOLLOWS:**

**Section 1. Closure of Fund**

The Riverview Culvert Special Project Fund is hereby closed effective upon adoption of this Resolution, or as soon thereafter as the necessary accounting entries may be completed.

**Section 2. Transfer or Reclassification of Remaining Balance**

The District's accountant, bookkeeper, Office Administrator, or other authorized financial representative is authorized and directed to transfer, reclassify, or otherwise account for any remaining balance, deficit, revenue, expenditure, or other activity in the Riverview Culvert Special Project Fund to or from the General Fund, or to another appropriate District fund as required for accurate financial reporting.

**Section 3. Authority to Make Accounting Entries**

The District's accountant, bookkeeper, Office Administrator, or other authorized financial representative is authorized to make all journal entries, fund transfers, budgetary entries, and

related financial adjustments necessary to close the Riverview Culvert Special Project Fund and properly reflect the closure in the District’s financial records.

**Section 4. No Further Activity**

Following closure of the Riverview Culvert Special Project Fund, no further revenues, expenditures, transfers, or other financial activity shall be recorded to that fund unless specifically authorized by the Board of Commissioners.

**Section 5. Effective Date**

This Resolution shall take effect immediately upon its adoption.

**ADOPTED** by the Board of Commissioners of the Mapleton Water District this \_\_\_\_ day of \_\_\_\_\_, 2026.

	Commissioner	Aye	Nay	Present, Not Voting	Absent
Position 1	A. Donnelly				
Position 2	S. Elliott				
Position 3	<i>Vacant</i>				
Position 4	V. West				
Position 5	S. Kelly				
Vote Totals					

BOARD OF COMMISSIONERS  
MAPLETON WATER DISTRICT

---

Vanessa West, Chair

---

Art Donnelly, Vice Chair