



TUESDAY- MARCH 19, 2024 – 9:30 A.M.

S.V.I.D. FIELD OFFICE – 1105 Yakima Valley Hwy., Sunnyside, WA 98944

Microsoft Teams meeting call in: +1 323-538-4434 Phone conference ID: 212 782 945#

1. Call to order.
2. Minutes of November 14, 2023.
3. \*Approval of water quality long term/short term plans.
4. Year End Financial Report.
5. Approve payment of bills (Musson).
6. \*Water Quality summary (Mr. Chapin).
7. \*Occupational Health & Safety Coordinator annual training summary report (Timmy K.).
8. \*Legislative update with Mike Schwisow.
9. \*Appointment of Secretary and Auditing Officer (Revell), Treasurer (Felman) and  
Deputy Treasurer (Musson).
10. Set Next Board Meeting Date.
11. Other Business.
12. Adjourn.

# Item #2

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Roza-Sunnyside Board of Joint Control  
Meeting Minutes

The November meeting of the Roza-Sunnyside Board of Joint Control (RSBOJC) was called to order by Chairman Ric Valicoff at 9:32 a.m. Those in attendance were Vice-Chairman Doug Simpson, Directors Will Scarlett, Jim Willard, Paul Groeneweg, Jason Don, and Mike Hogue. Staff members present were, Roza Irrigation District (RID) District Manager/(RSBOJC) Secretary/Auditing Officer Scott Revell, (RID) Assessment Clerk/Assistant Secretary Kristel Espinoza, (RID) Engineering Manager Wayne Sonnichsen. Sunnyside Valley Irrigation District (SVID) District Manager/(RSBOJC) Treasurer Lori Brady, (SVID) Assistant Manager – Operations Dave Bos, (SVID) Assistant Manager-Engineering Ron Cowin and (SVID) Office Manager/(RSBOJC) Deputy Treasurer Nikki Musson, Water Quality Specialist Forrest Chapin and Gavin March, Health & Safety Coordinator Tim King, David Felman, Legal Counsel Larry Martin and Stuart Crane, Yakama Nation hydrologist.

Via telephone conference Washington State Lobbyist Mike Schwisow

The first item of business was approval of the March 14, 2023, RSBOJC meeting minutes. Upon a motion made by Director Willard, which was seconded by Director Hogue and unanimously carried, the March RSBOJC meeting minutes were approved as presented.

The Board reviewed the water quality plans in need of approval; Scott Revell recognized the Roza Irrigation District did not have water quality plans in need of approval. Lori Brady presented the SVID Water Quality Plans for approval. Upon a motion By Director Simpson which was seconded by Director Michels and unanimously carried, the Board approved the Water Quality Plans.

The Board received the RSBOJC check register. Vouchers numbered 6120 – 6279, totaling \$605,001.81, were submitted for approval. Upon a motion by Director Hogue, which was seconded by Director Michels and unanimously carried, the vouchers were approved.

Washington State Lobbyist Mike Schwisow –RSBOJC governmental affairs specialist updated the Board on the 2024 legislative session issues.

Deputy Treasurer Nikki Musson presented the 2023 Year End Financials reports for information. No action was required.

Secretary-Auditing Officer Scott Revell updated the Board on the Riparian Roundtable advisory group which was established after the Salmon Buffer bill failed to advance during the 2022 legislative session. Roza hosted part of a tour for Riparian Roundtable group in October and is examining issues statewide in anticipation of the latest version of the salmon buffer bill in the 2024 or 2025 legislative session. Mr. Revell noted the working relationships with the state and federal fish and wildlife management agencies in recent years have been very constructive.

Secretary-Auditing Officer Scott Revell presented to the Board of Directors the Schwisow and Associates contract. RSBOJC has utilized Mike Schwisow of Schwisow & Associates for governmental relations services in Olympia since 1998. This contract needs renewal and the

services provided have been very good over a long period. Upon a motion by Director Willard, which was seconded by Director Hogue and unanimously carried, to authorize the Secretary to execute a professional services agreement with Schwisow & Associates for governmental relations services for 2024.

Secretary-Auditing Officer Scott Revell reported to the Board on the recent National Pollutant Discharge Elimination System (NPDES) Aquatic Herbicide permit renewal for Roza. Roza submitted detailed comments on the draft permit in March and Ecology issued partial permit revisions in May, which did not address many of the issues identified previously. Roza staff is preparing to meet with the Pollution Control Hearings Board.

RSBOJC Occupational Health & Safety Coordinator Timothy King briefed the board on his activities and gave an overview of this year's projects.

Treasurer, Lori Brady, presented the 2024 budget. Upon a motion by Director Hogue, which was seconded by Director Michels and unanimously carried, the 2024 budget was approved.

The next meeting date was set for March 19, 2024.

In other business, Secretary-Auditing Officer Scott Revell reported on cloud seeding, Roza drought prep for 2024 and new Roza Policy Director Sage Park.

There being no further business, the meeting was adjourned at 10:52 A.M.

Attest:

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Secretary

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Chairman

# Item #4

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**ROZA SUNNYSIDE BOARD OF JOINT CONTROL  
NOTES TO FINANCIAL STATEMENTS  
For Year Ended December 31, 2023**

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**ROZA SUNNYSIDE BOARD OF JOINT CONTROL  
NOTES TO FINANCIAL STATEMENTS  
For Year Ended December 31, 2023**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of Roza Sunnyside Board of Joint Control (RSBOJC) conform to generally accepted accounting principles (GAAP) as applicable to proprietary funds of governmental units. The RSBOJC elected to apply Financial Accounting Standards Board (FASB) guidance issued after November 30, 1989, to the extent that it does not conflict with or contradict guidance of the Governmental Accounting Standards Board (GASB). GASB is the accepted standard setting body for establishing governmental accounting and financial reporting principles. In June 1999, GASB approved Statement 34, Basic Financial Statements- and Management Discussion and Analysis-for State and Local Governments. In 2012, GASB 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position, was implemented. This and consecutive statements are reflected in the accompanying financial statements (including notes to financial statements). The following is a summary of the more significant policies (including identification of those policies which result in material departures from generally accepted accounting principles). In 2013, GASB 65, which reclassifies assets and liabilities, was implemented. In 2023, GASB 96, Subscription-Based Information Technology Arrangements, is currently being evaluated for the impact it will have on financial statements.

a. Reporting Entity

Roza Sunnyside Board of Joint Control (RSBOJC) is a municipal corporation governed by a twelve-member board. As required by generally accepted accounting principles, management has considered all potential component units in defining the reporting entity. The Roza Sunnyside Board of Joint Control has no component units but is a joint venture between Sunnyside Division Board of Control and Roza Irrigation District.

b. Basis of Accounting and Presentation

The accounting records of the board are maintained in accordance with methods prescribed by the State Auditor under the authority of Chapter 43.09 RCW. The board uses the Uniform System of Accounts for Irrigation Districts.

The board uses the full-accrual basis of accounting where revenues are recognized when earned and expenses are recognized when incurred. Fixed asset purchases are capitalized, and long-term liabilities are accounted for in the appropriate funds.

RSBOJC distinguishes between operating revenues and expenses from non-operating ones. The term “Operating Revenues” used in connection with the proprietary fund statement of revenues, expense, and changes in net assets is not defined as such in the authoritative accounting and financial reporting standards, although financial statement preparers are advised to consider the definition of operating activities for cash flows reporting in establishing their own definition. Operating revenues and expenses result from providing services in connection with RSBOJC’s principal ongoing operations. The principal operating revenues of the entity are charges to its two members for enhancing water supply, improvement of water quality, health and safety of work force, and information technology. This is a departure from GAAP. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

c. Cash and Cash Equivalents

For purposes of the statement of cash flows, RSBOJC considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

d. Capital Assets

See Note 3

e. Receivables

RSBOJC has no receivables.

f. Prepaid

RSBOJC had \$46,499 in prepaid expenses and prepaid insurance.

g. Payables

The payable amount represents the December 2023 expenses. At the end of 2023, RSBOJC had payables in the amount of \$32,038 to Sunnyside Valley Irrigation District, \$9,317 to Roza Irrigation District and \$59,594 to various vendors.



NOTE 2 - DEPOSITS

Custodial credit risk for deposits is the risk that, in event of a failure of a depository financial institution, RSBOJC would not be able to recover deposits or will not be able to recover collateral securities that are in possession of an outside party. The Board's deposits and certificates of deposit are entirely covered by federal depository insurance (FDIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission (PDPC).

As of December 31, 2023, the RSBOJC does not have a deposit policy for custodial credit risk. The bank balances that were exposed to custodial credit risks are:

	<u>2023</u>
Banner Bank	\$ 206,271
Banner Bank Money Market Account	<u>\$ 59,318</u>
Total	\$ 265,589

NOTE 3 - CAPITAL ASSETS

Capital assets are defined by the Board.

Land assets are recorded at cost. The original cost of operating property retired or otherwise disposed of and the cost of installation, less salvage, is charged to accumulated depreciation. However, in case of the sale of a significant operating unit or system, the original cost is removed from the plant accounts, accumulated depreciation is charged with the accumulated depreciation related to the property sold, and the net gain or loss on disposition is credited or charged to income. RSBOJC has capitalized land, which occurred in a prior period. The threshold for depreciating a capital asset is \$15,000 with a life over 5 years.

Major expenses for capital assets, including major repairs that increase useful lives, are capitalized. Maintenance, repairs, and minor renewals are accounted for as expenses when incurred. The RSBOJC has not capitalized and depreciated the upgrades to the computer system. The upgrades are considered to be upgrades to make the user more efficient and have not extended the life of the system.

Capital asset activity for the year ended December 31, 2023, was as follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Capital assets not being depreciated:				
Land	121,876			121,876
<b>Total capital assets not being depreciated:</b>	<b>121,876</b>			<b>121,876</b>

Capital assets being depreciated:				
Plant, Equipment and Software	901,670	80,209	(18,847)	963,032
Less accumulated depreciation	(630,645)		(91,734)	(722,379)
<b>Total capital assets being depreciated:</b>	<b>271,025</b>	<b>80,209</b>	<b>(110,582)</b>	<b>240,652</b>
<b>Total Capital Assets, Net</b>	<b>392,901</b>	<b>80,209</b>	<b>(110,582)</b>	<b>362,528</b>

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset</u>	<u>Years</u>
Equipment	5-15
Phone Software	5
Water Quality Lab	10

**NOTE 4 - RISK MANAGEMENT**

The RSBOJC is exposed to various risks of loss related to damage to errors and omissions, and natural disasters for which it carries commercial insurance. The economic viability of the RSBOJC is reliant on its member entities. RSBOJC’s function is to equitably distribute the cost of construction, re-construction, operating and maintaining the joint use facilities of its members. The RSBOJC has the option to increase assessments to meet any unforeseen events.

RSBOJC is a member of Cities Insurance Association of Washington (CIAW). Chapter 48.62 RCW authorizes the governing body of any one or more governmental entities to form together into or join a program or organization for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure, or hire or contract for risk management services. An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The program was formed on September 1, 1988, when 34 cities in the state of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of November 30, 2023, membership includes 196 members in the program.

The program provides the following forms of joint self-insurance and reinsurance coverage for its members: Property, including Automobile Comprehensive and Collision, Equipment Breakdown, and Crime Protection, and Liability, including General, Automobile, and Wrongful Acts, and Cyber, which are included to fit the member’s various needs.

The program acquires reinsurance through their administrator, Clear Risk Solutions. Liability coverage is purchased to a group aggregate limit of \$50,000,000 with a self-insured retention (SIR) of \$750,000. Members are responsible for a \$1,000 to \$50,000 deductible for each claim (can vary by member), while the program is responsible for the \$750,000 SIR. Since the program is a cooperative program, there is joint liability among the participating members toward the sharing of the \$750,000 SIR, in addition to the deductible. The program also purchases a Stop Loss Policy as another layer of protection to its membership, with an attachment point of \$8,347,047, which is fully funded in its annual budget.

Property insurance is subject to a per occurrence SIR of \$750,000. Members are responsible for a \$1,000 deductible for each claim (some member deductibles vary). The program bears the \$750,000 SIR, in addition to the deductible.

Crime insurance is subject to a per occurrence SIR of \$25,000. Members are responsible for a \$1,000 deductible for each claim (some member deductibles vary). The program bears the \$25,000 SIR, in addition to the deductible.

Equipment Breakdown insurance is subject to a per occurrence deductible of \$2,500 (cities and special districts) and \$500 (fire districts), which may vary per member, with the exception of Pumps & Motors, which is \$10,000. Members are responsible for the deductible amount of each claim. There is no program SIR on this coverage, with the exception of Pumps & Motors, which is \$15,000 and is covered by CIAW.

Cyber liability insurance is subject to a per-occurrence SIR of \$50,000. Members are responsible for a \$10,000 deductible for each claim, while the program is responsible for the remaining \$40,000 SIR.

Members contract to remain in the program for a minimum of one year and must give notice before December 1 to terminate participation the following December 1. The Interlocal Agreement is renewed automatically each year. In the event of termination, a member is still responsible for contributions to the program for any unresolved, unreported, and in-process claims for the period they were a signatory to the Interlocal Agreement.

The program has no employees. Claims are filed by members/brokers with Clear Risk Solutions, who has been contracted to perform program administration, underwriting, claims adjustment, and loss prevention for the program. Fees paid to the third-party administrator under this arrangement for the year ending December 1, 2023, were \$3,172,936.78.

A board of ten members is selected by the membership from three geographic areas of the state on a staggered-term basis and the Board is responsible for conducting the business affairs of the program.

## ROZA SUNNYSIDE BOARD OF JOINT CONTROL DIRECTORY OF OFFICIALS

### Appointed Officials

Secretary	Scott Revell
Treasurer	Lori A. Brady
Deputy Treasurer	Nikki Musson

### Elected Officials

<u>Title</u>	
Chairman	Ric Valicoff
Vice Chairman	Douglas Simpson
Director	Tanner Winckler
Director	Kevin Golob
Director	Dave Michels
Director	Jason Don
Director	Paul Groeneweg
Director	Will Scarlett
Director	Michael Hogue
Director	Jim Willard
Director	Jason Sheehan

### Mailing and Street Addresses

Mailing Address	P.O. Box 239, Sunnyside, WA 98944 P.O. Box 810, Sunnyside, WA 98944
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Legal Counsel	Lawrence E. Martin Halverson Northwest PO Box 22550 405 East Lincoln Avenue Yakima, WA 98907
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**ROZA SUNNYSIDE BOARD OF JOINT CONTROL**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL & STATE AWARDS**  
**December 31, 2023**

NOTE 1 - BASIS OF ACCOUNTING

This schedule is prepared on the same basis of accounting as the Roza Sunnyside Board of Joint Control's financial statements. The Board uses the full-accrual basis of accounting where revenues are recognized when earned and expenses are recognized when incurred. Fixed asset purchases are capitalized and long-term liabilities are accounted for in the appropriate fund.

NOTE 2 - PROGRAM COSTS

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including the Board of Control's portion, are more than shown.

NOTE 3 - FEDERAL GRANT

N/A

NOTE 4 - STATE LOANS

N/A

**ROZA SUNNYSIDE BOARD OF JOINT CONTROL  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

<b>Grantor/ Pass-Through Grantor/ Program Title</b>	<b>CFDA Number</b>	<b>Other Identification Number</b>	<b>Current Year Expenditures</b>
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N/A

TOTAL FEDERAL AWARDS EXPENDED

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**ROZA SUNNYSIDE BOARD OF JOINT CONTROL  
SCHEDULE OF EXPENDITURES OF STATE LOAN  
FOR THE YEAR ENDED DECEMBER 31, 2023**

<u>Grantor/ Pass-Through Grantor/ Program Title</u>	<u>CFDA Number</u>	<u>Other Identification Number</u>	<u>Current Year Expenditures</u>
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N/A

TOTAL STATE LOAN EXPENDED

**Roza Sunnyside Board of Joint Control  
Management's Discussion & Analysis  
For Year Ended December 31, 2023**

This section provides an overview and analysis of key data presented in the basic financial statements for the year ended December 31, 2023. Information within this section should be used in conjunction with the basic financial statements and accompanying notes.

Overview of Roza Sunnyside Board of Joint Control

Roza Sunnyside Board of Joint Control (RSBOJC) was created in 1996 by resolution passed by the Yakima County Commissioners between the Roza Irrigation District and the Sunnyside Division Board of Control (SDBOC). Its primary purpose was to enhance water supply by supporting storage development, conservation, improve water quality, and increase overall management efficiency.

Overview of the Financial Statements

The RSBOJC accounts for its financial activities through the use of a proprietary fund. Fund segments are used to account for the construction, re-construction, operation, and maintenance of its joint use facilities.

The accounting records of RSBOJC are maintained in accordance with the requirements set forth by the Governmental Accounting Standards Board and the methods prescribed by the State Auditor under the authority of Chapter 43.09 RCW. RSBOJC uses the Uniform System of Accounts for Irrigation Districts. RSBOJC uses the full-accrual basis of accounting where revenues are recognized when earned and expenses are recognized when incurred, regardless of when cash is received or paid. Long-term liabilities are accounted for in the appropriate fund. The financial statements, presented for the year ended December 31, 2023, are comprised of:

**Statement of Net Position** – The RSBOJC presents its statement of position using the net position format. The Statement of Net Position reflects the assets, liabilities, and net position of the RSBOJC at year-end. The equity section of the Statement of Net Position is comprised of the balance in “Net Position”. The total net position has decreased from 2022.

**Statement of Revenues, Expenses, and Changes in Fund Net Position** – This statement reflects the events and transactions that have increased or decreased the RSBOJC's net position. Revenues and expenses are classified as operating or non-operating and equity is classified as entity equity. In 2023, RSBOJC operating revenue has increased, and total operation expense has increased.

**Statement of Cash Flows** – The Statement of Cash Flows is presented in the direct method and reflects the sources and uses of cash in the following activities: Operating, investing, and financing activities.



**Condensed Financial Information**

The following condensed financial information includes the fiscal years 2023 and 2022.

**ROZA SUNNYSIDE BOARD OF JOINT CONTROL  
STATEMENT OF NET POSITION  
December 31, 2023 and 2022**

	2023	2022
<b>ASSETS</b>		
<b>Total Current Assets</b>	<b>312,088</b>	<b>415,247</b>
<b>Non-Current Assets</b>		
Land	121,876	121,876
Office Equip, Software, Water Quality	963,031	901,670
Less Accumulated Depreciation	(722,379)	(630,645)
<b>Total Non-Current Assets</b>	<b>362,528</b>	<b>392,901</b>
<b>TOTAL ASSETS</b>	<b>674,616</b>	<b>808,148</b>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>
<b>LIABILITIES</b>		
<b>Total Current Liabilities</b>	100,949	93,638
<b>Total Non-Current Liabilities</b>	-	-
<b>TOTAL LIABILITIES</b>	<b>100,949</b>	<b>93,638</b>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>
<b>TOTAL NET POSITION</b>	<b>573,667</b>	<b>714,510</b>

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION**  
**For the Year Ended December 31, 2023 and 2022**

	2023	2022
<b>OPERATING REVENUES:</b>		
Assessments	777,954	676,332
<b>TOTAL OPERATING REVENUES</b>	<u>777,954</u>	<u>676,332</u>
<b>OPERATING EXPENSES:</b>		
Maintenance	398,843	350,644
Administration	409,372	381,101
Depreciation	110,582	103,941
<b>TOTAL OPERATING EXPENSES</b>	<u>918,797</u>	<u>835,686</u>
<b>OPERATING INCOME</b>	<b>(140,843)</b>	<b>(159,354)</b>
<b>NON-OPERATING REVENUES (EXPENSES):</b>		
Grant Received	-	-
Interest and Dividend Income	-	-
Interest Expense	-	-
Gain (Loss) on Sale of Equipment	-	-
<b>TOTAL NON-OPERATING REVENUES (EXPENSES):</b>	<u>-</u>	<u>-</u>
<b>CHANGE IN NET POSITION</b>	<b>(140,843)</b>	<b>(159,354)</b>
<b>TOTAL NET POSITION JANUARY 01</b>	741,510	873,864
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-
<b>TOTAL NET POSITION DECEMBER 31</b>	<u>600,667</u>	<u>714,510</u>

Financial Position

The overall financial position of the RSBOJC has decreased from 2022 to 2023. The financial position is directly related to the member entities and the Board may have to increase assessments to generate additional cash if needed.

Economic Outlook

RSBOJC's function is to equitably distribute the cost of constructing, re-constructing, operating, and maintaining the joint use programs and facilities of its members.

The RSBOJC has the option to increase assessments to meet any unforeseen events.

Facts or Conditions

There are no other facts or conditions that are expected to affect the RSBOJC's financial condition.

**ROZA SUNNYSIDE BOARD OF JOINT CONTROL**  
**STATEMENT OF NET POSITION**  
December 31, 2023

**DRAFT**

2023

**ASSETS**

Cash in Revolving Fund	206,271
Cash In Transit	-
Cash in Investments	59,318
Accounts Receivables	-
Accounts Receivable-Interest	-
Prepaid Expenses	46,499
On-Farm Loan Receivable	-
<b>Non current assets:</b>	
On-Farm Loan Receivable	-
<b>Capital assets not being depreciated:</b>	
Land	121,876
<b>Capital assets being depreciated:</b>	
Office Equip, Software, Water Quality	963,031
Less Accumulated Depreciation	(722,379)
<b>TOTAL ASSETS</b>	<b>674,616</b>

**DEFERRED OUTFLOWS OF RESOURCES**

**TOTAL DEFERRED OUTFLOWS OF RESOURCES**

-

-

**LIABILITIES**

Accounts Payable	100,949
Other Liabilities Clearing	-
Accrued Interest	-
On-Farm Loan-Current Portion	-
<b>Non-Current Liabilities</b>	
On-Farm Loan Payable-Long Term	-
<b>TOTAL LIABILITIES</b>	<b>100,949</b>

**DEFERRED INFLOWS OF RESOURCES**

**TOTAL DEFERRED INFLOWS OF RESOURCES**

-

-

**NET POSITION**

Net Investment in Capital Asset	362,528
Unrestricted (Deficit)	211,140
<b>TOTAL NET POSITION</b>	<b>573,667</b>

**TOTAL LIABILITIES AND NET POSTION**

**674,616**

The notes to the financial statements are an integral part of this statement

**DRAFT****ROZA SUNNYSIDE BOARD OF JOINT CONTROL****STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION****For the Year Ended December 31, 2023**

	<b>2023</b>
<b>OPERATING REVENUES:</b>	
Assessments	777,954
<b>TOTAL OPERATING REVENUES</b>	<u>777,954</u>
<b>OPERATING EXPENSES:</b>	
Maintenance	398,843
Administration	409,372
Depreciation	110,582
<b>TOTAL OPERATING EXPENSES</b>	<u>918,797</u>
<b>OPERATING INCOME</b>	<b>(140,842.59)</b>
<b>NON-OPERATING REVENUES (EXPENSES):</b>	
Grant Received	-
Interest and Dividend Income	-
Interest Income (Expense)	-
Gain (Loss) on Sale of Equipment	-
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<u>-</u>
<b>CHANGE IN NET POSITION</b>	<b>(140,843)</b>
<b>TOTAL NET POSITION JANUARY 01</b>	741,510
<b>PRIOR PERIOD ADJUSTMENT</b>	-
<b>TOTAL NET POSITION DECEMBER 31</b>	<u>600,667</u>

The notes to the financial statements are an integral part of this statement

Roza-Sunnyside Board of Joint C  
BALANCE SHEET  
December 31, 2023

**DRAFT**

December 2023    December 2022

ASSETS

CURRENT ASSETS

CASH AND CASH EQUIVALENTS

PETTY CASH	0	0
OFFICE CHANGE	0	0
SURPLUS ACCOUNT	0	0
REVOLVING CASH	206,271	319,408
O&M FUND	59,318	59,318
CASH IN TRANSIT	0	0
TOTAL CASH	<u>265,589</u>	<u>378,726</u>

ACCOUNTS RECEIVABLE

ACCT RECEIVABLE	0	0
ACCT RECEIVABLE-INTEREST	0	0
ON FARM LOANS 2006	0	0
TOTAL ACCOUNTS RECEIVABLE	<u>0</u>	<u>0</u>

PREPAID EXPENSES

PREPAID EXPENSES-DUES	41,758	32,584
PREPAID EXPENSES-INSURANCE	4,741	3,937
TOTAL PREPAID EXPENSES	<u>46,499</u>	<u>36,521</u>

TOTAL CURRENT ASSETS

312,088    415,247

PROPERTY, PLANT AND EQUIPMENT

DISTRICT LAND	121,876	121,876
EQUIPMENT-OFFICE	443,059	399,514
SOFTWARE	369,720	351,902
WATER QUALITY	150,253	150,253
TOTAL PROPERTY, PLANT AND EQUIPMENT	<u>1,084,907</u>	<u>1,023,546</u>

ACCUMULATED DEPRECIATION

EQUIPMENT-OFFICE DEPRECIATION	(346,866)	(312,984)
SOFTWARE-DEPRECIATION	(254,059)	(211,232)
WATER QUALITY-DEPRECIATION	(121,454)	(106,429)
TOTAL ACCUMULATED DEPRECIATION	<u>(722,379)</u>	<u>(630,645)</u>

TOTAL ASSETS

674,616    808,148

LIABILITIES AND EQUITY

CURRENT LIABILITIES

ACCOUNTS PAYABLE

ACCOUNTS PAYABLE-O&M	100,949	93,638
ACCTS PAYABLE-CONSTRUCTION	0	0
TOTAL ACCOUNTS PAYABLE	<u>100,949</u>	<u>93,638</u>

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Roza-Sunnyside Board of Joint C  
BALANCE SHEET  
December 31, 2023

	December 2023	December 2022
OTHER CURRENT LIABILITIES		
OTHER CURRENT LIABILITIES-CLEARING ACCOUNT	0	0
ACCURED INTEREST	0	0
TOTAL OTHER CURRENT LIABILITIES	<u>0</u>	<u>0</u>
TOTAL CURRENT LIABILITIES	100,949	93,638
LONG -TERM DEBT		
LOAN PAY-ON FARM LOAN 2006	0	0
NOTES PAYABLE	0	0
TOTAL LONG-TERM DEBT	<u>0</u>	<u>0</u>
TOTAL LIABILITIES	100,949	93,638
EQUITY		
RETAINED EARNINGS- UNRESERVED	714,510	873,864
NET PROFIT/(LOSS)	(140,843)	(159,354)
TOTAL EQUITY	<u>573,667</u>	<u>714,510</u>
TOTAL LIABILITIES AND EQUITY	<u><u>674,616</u></u>	<u><u>808,148</u></u>

Roza-Sunnyside Board of Joint C  
 INCOME AND EXPENSE STATEMENT  
 AS OF December 31, 2023

**DRAFT**

	CURR MONTH	YTD 2023	2023 BUDGET	% OF BUDGET REMAINING
<b>REVENUE</b>				
ASSESSMENTS- O&M	0	777,954	777,954	0%
EQUIPMENT SALES	0	0	0	0%
<b>TOTAL REVENUE</b>	<b>0</b>	<b>777,954</b>	<b>777,954</b>	<b>0%</b>
<b>EXPENDITURES</b>				
<b>OPERATING AND MAINTENANCE EXPENSES</b>				
SALARY & BENEFITS-WATER QUALITY	29,932	186,078	177,699	(5%)
SALARY & BENEFITS-HEALTH AND SAFETY	9,317	121,573	121,761	0%
MATERIAL & SUPPLIES-HEALTH AND SAFETY	(587)	1,342	6,300	79%
MATERIAL & SUPPLIES-WATER QUALITY	7,471	32,895	23,750	(39%)
REPAIRS & CONSTRUCTION-CANALS AND BASINS	0	5,660	7,000	19%
ECOLI PROJECT	0	0	0	0%
UTILITIES-PUMP STATIONS	14	2,553	3,500	27%
COMMUNICATIONS-PHONE	4,872	44,376	40,000	(11%)
INSURANCE-LIABILITY	0	4,368	5,344	18%
<b>TOTAL O &amp; M EXPENSES</b>	<b>51,019</b>	<b>398,843</b>	<b>385,354</b>	<b>(4%)</b>
<b>ADMINISTRATIVE EXPENSE</b>				
PROF SERV-LEGAL FEES	15,891	55,441	60,000	8%
PROF SERV-ACCTG AND AUDIT FEES	0	525	600	13%
PROF SERV-NITRATE STUDY	0	0	600	100%
PROF SERV-POLICY FACILITOR	900	10,800	10,800	0%
PROF SERV-DUES	0	1,775	4,000	56%
PROF SERV-COMMUNICATIONS	332	3,974	3,500	(14%)
PROF SERV-ENGINEERING	0	0	2,000	100%
PROF SERV-PUBLICATION	234	462	2,000	77%
OFFICE MATERIALS & SUPPLIES	0	861	100	(761%)
OFFICE-SOFTWARE AND PROGRAMS	17,246	255,714	275,000	7%
OFFICE EQUIPMENT MAINTENANCE	(47,428)	79,256	129,000	39%
MEDIA MATERIALS	0	0	200	100%
TAXES-WEED,DRAINAGE,IRRIGATION	0	15	0	0%
HS TRAVEL, LODGING, MEALS, EDUCATION, TRAINING	0	0	1,800	100%
WQ TRAVEL, LODGING, MEALS, EDUCATION, TRAINING	0	550	3,000	82%
OTHER GENERAL EXPENSES	0	0	0	0%
<b>TOTAL ADMINISTRATIVE EXPENSE</b>	<b>(12,824)</b>	<b>409,372</b>	<b>492,600</b>	<b>17%</b>
<b>DEPRECIATION EXPENSE</b>				
EQUIPMENT DEPRECIATION-OFFICE	33,882	33,882	0	0%
SOFTWARE DEPRECIATION-OFFICE	61,675	61,675	0	0%
WATER QUALITY DEPRECIATION	15,025	15,025	0	0%
<b>TOTAL DEPRECIATION EXPENSE</b>	<b>110,582</b>	<b>110,582</b>	<b>0</b>	<b>0%</b>
<b>INTEREST EXPENSE</b>				
INTEREST - OTHER	0	0	0	0%
<b>TOTAL INTEREST EXPENSE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>TOTAL EXPENSES</b>	<b>148,777</b>	<b>918,797</b>	<b>877,954</b>	<b>(5%)</b>
<b>OTHER INCOME</b>				
INTEREST INCOME	0	0	0	0%
O&M INVESTMENT INTEREST	0	0	0	0%
<b>TOTAL OTHER INCOME</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>GRANT INCOME</b>				
GRANTS	0	0	0	0%
<b>TOTAL GRANT INCOME</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>NET INCOME (LOSS)</b>	<b>(148,777)</b>	<b>(140,843)</b>	<b>(100,000)</b>	<b>(41%)</b>



**ROZA SUNNYSIDE BOARD OF JOINT CONTROL  
STATEMENT OF CASH FLOWS**

**For the Year Ended December 31, 2023**

DRAFT

**2023**

**CASH FLOWS FROM OPERATING ACTIVITIES:**

Cash received from customers	777,954
Cash paid to suppliers	(810,882)
<b>Net cash (used) provided by operating activities</b>	<b>(32,928)</b>

**CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:**

Grand Proceeds	-
Proceeds received from the On-Farm Loan Program	-
Proceeds made on On-Farm Loan Program	-
Loan Proceeds-Interest	-
Loans made from the on-Farm Loan program-Interest	-
<b>Net cash provided (used) by investing activities</b>	<b>-</b>

**CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:**

Purchase of Fixed Assets	(80,209)
Increase in Accounts Payable-Construction	-
Sale of Capital Assets	-
<b>Net cash provided (used) by capital activities</b>	<b>(80,209)</b>

**CASH FLOWS FROM INVESTING ACTIVITIES:**

Investment liquidations	-
Interest Income (Expense)	-
<b>Net cash provided (used) by investing activities</b>	<b>-</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(113,137)</b>

Cash and Cash Equivalents - beginning of year	378,729
Cash and Cash Equivalents - end of year	265,589

**Reconciliation of operating income to net cash provided (used) by operating activities:**

Net operating income	(140,843)
Depreciation Expense	110,582
<b>Net cash provided (used) by operating activities</b>	<b>(30,261)</b>

**Change in assets and liabilities:**

(Increase) decrease in Accounts Receivables	-
(Increase) decrease in Prepaid Expenses	(9,978)
(Decrease) Increase in Accounts Payable-operations	7,311
(Decrease) in Other Liabilities	-
<b>Total adjustments</b>	<b>(2,668)</b>

<b>Net cash provided by operating activities</b>	<b>(32,928)</b>
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MCAG	Fund #	Fund Name	BARS Account	BARS Account Title	2,023
	401	Operations	3081900	Restricted Net Position - Beginning	
	401	Operations	3086000	Net Investment in Capital Assets - Beginning	392,901
	401	Operations	3088900	Unrestricted Net Position - Beginning	321,609
	401	Operations	3311000	Federal Direct Grant from Department of Agriculture	-
	401	Operations	3311100	Federal Direct Grant from Department of Commerce	-
	401	Operations	3311400	Federal Direct Grant from Department of Housing and Urban Development	-
	401	Operations	3311500	Federal Direct Grant from Department of Interior	-
	401	Operations	3311600	Federal Direct Grant from Department of Justice	-
	401	Operations	3312000	Federal Direct Grant from Department of Transportation	-
	401	Operations	3312100	Federal Direct Grant from Department of Treasury	-
	401	Operations	3316600	Federal Direct Grant from Environmental Protection Agency	-
	401	Operations	3318100	Federal Direct Grant from Department of Energy	-
	401	Operations	3319300	Federal Direct Grant from Department of Health and Human Services	-
	401	Operations	3319700	Federal Direct Grant from Department of Homeland Security	-
	401	Operations	3322110	COBRA Payroll Tax Credit	-
	401	Operations	3329210	COVID-19 Non-Grant Assistance	-
	401	Operations	3331000	Federal Indirect Grant from Department of Agriculture	-
	401	Operations	3331100	Federal Indirect Grant from Department of Commerce	-
	401	Operations	3331400	Federal Indirect Grant from Department of Housing and Urban Development	-
	401	Operations	3331500	Federal Indirect Grant from Department of Interior	-
	401	Operations	3331600	Federal Indirect Grant from Department of Justice	-
	401	Operations	3332000	Federal Indirect Grant from Department of Transportation	-
	401	Operations	3332100	Federal Indirect Grant from Department of Treasury	-
	401	Operations	3336600	Federal Indirect Grant from Environmental Protection Agency	-
	401	Operations	3338100	Federal Indirect Grant from Department of Energy	-
	401	Operations	3338400	Federal Indirect Grant from Department of Education	-
	401	Operations	3339300	Federal Indirect Grant from Department of Health and Human Services	-
	401	Operations	3339700	Federal Indirect Grant from Department of Homeland Security	-
	401	Operations	3340030	State Grant from Secretary of State	-
	401	Operations	3340040	State Grant from Office of Financial Management	-
	401	Operations	3340070	State Grant from Department of Enterprise Services	-
	401	Operations	3340150	State Grant from Department of Corrections	-
	401	Operations	3340170	State Grant from Other Correctional Agencies	-
	401	Operations	3340180	State Grant from Military Department	-
	401	Operations	3340210	State Grant from Department of Agriculture	-

**DRAFT**

2,023

MCAG	Fund #	Fund Name	BARS Account	BARS Account Title	
	401	Operations	3340230	State Grant from Department Natural Resources	-
	401	Operations	3340240	State Grant from Parks and Recreation Commission	-
	401	Operations	3340250	State Grant from Department of Fish and Wildlife	-
	401	Operations	3340270	State Grant from Recreation and Conservation Office	-
	401	Operations	3340310	State Grant from Department of Ecology	-
	401	Operations	3340320	State Grant from Other Environmental Agencies	-
	401	Operations	3340330	State Grant from Conservation Commission	-
	401	Operations	3340360	State Grant from Department of Transportation	-
	401	Operations	3340380	State Grant from Transportation Improvement Board (TIB)	-
	401	Operations	3340390	State Grant from Other Transportation Agencies	-
	401	Operations	3340410	State Grant from Department of Children, Youth and Families	-
	401	Operations	3340420	State Grant from Department of Commerce	-
	401	Operations	3340460	State Grant from Department of Social and Health Services	-
	401	Operations	3340470	State Grant from Department of Employment Security	-
	401	Operations	3340490	State Grant from Department of Health	-
	401	Operations	3340580	State Grant from Arts Commission	-
	401	Operations	3340690	State Grant from Other State Agencies	-
	401	Operations	3370000	Local Grants, Entitlements, Tribal Government Distributions, and Other Payments	-
	401	Operations	3431000	Storm Drainage Sales and Services	-
	401	Operations	3433000	Electricity/Gas Sales and Services	-
	401	Operations	3434000	Water Sales and Services	-
	401	Operations	3435000	Sewer/Reclaimed Water Sales and Services	-
	401	Operations	3439000	Irrigation/Reclamation Sales and Services	-
	401	Operations	3590000	Non-Court Fines and Penalties	777,954
	401	Operations	3611000	Investment Earnings	-
	401	Operations	3613000	Gains (Losses) on Sale of Investments	-
	401	Operations	3614000	Other Interest	-
	401	Operations	3620000	Rents and Leases	-
	401	Operations	3670000	Contributions and Donations from Nongovernmental Sources	-
	401	Operations	3681000	Special Assessments - Capital	-
	401	Operations	3685000	Special Assessments - Service	-
	401	Operations	3691000	Sale of Surplus	-
	401	Operations	3693000	Confiscated and Forfeited Property	-
	401	Operations	3694000	Judgments and Settlements	-
	401	Operations	3697000	Pension/OPEB Contributions	-

MCAG	Fund #	Fund Name	BARS Account	BARS Account Title	2,023
	401	Operations	3698000	Cash Adjustments	-
	401	Operations	3699100	Miscellaneous Other Operating	-
	401	Operations	3699200	Miscellaneous Other Nonoperating	-
	401	Operations	3710000	Share in the Joint Venture Income (Increase/Decrease)	-
	401	Operations	3720000	Insurance Recoveries	-
	401	Operations	3730000	Gains (Losses) on Capital Assets	-
	401	Operations	3740310	Capital Contributions - State Grant from Department of Ecology	-
	401	Operations	3740320	Capital Contributions - State Grant from Other Environmental Agencies	-
	401	Operations	3741500	Capital Contribution - Direct Federal Grant from Department of Interior	-
	401	Operations	3751500	Capital Contribution - Indirect Federal Grant from Department of Interior	-
	401	Operations	3790000	Capital Contributions	-
	401	Operations	3850000	Special or Extraordinary Items	-
	401	Operations	3881000	Prior Period Adjustment(s)	-
	401	Operations	3885000	Cumulative Effect of Changes in Accounting Principle(s)	-
	401	Operations	3911000	General Obligation Bonds Issued	-
	401	Operations	3912000	Revenue Bonds Issued	-
	401	Operations	3913000	Special Assessment Bonds Issued	-
	401	Operations	3914000	Revenue Warrants	-
	401	Operations	3915000	Installment Sales	-
	401	Operations	3917000	Other Note/Contracts/Line of Credits	-
	401	Operations	3918000	Intergovernmental Loans	-
	401	Operations	3919000	Other Long-Term Debt Issued	-
	401	Operations	3920000	Premiums on Bonds Issued	-
	401	Operations	3930000	Refunding Long-Term Debt Issued	-
	401	Operations	5013900	Depreciation, Depletion, Amortization - Irrigation/Reclamation Utilities	110,582
	401	Operations	5390010	Irrigation/Reclamation Utilities - Salaries	-
	401	Operations	5390020	Irrigation/Reclamation Utilities - Benefits	-
	401	Operations	5390030	Irrigation/Reclamation Utilities - Supplies	91,192
	401	Operations	5390040	Irrigation/Reclamation Utilities - Services	808,215
	401	Operations	5850000	Special or Extraordinary Items	-
	401	Operations	5881000	Prior Period Adjustment(s)	-
	401	Operations	5885000	Cumulative Effect of Changes in Accounting Principle(s)	-
	401	Operations	5913970	Debt Repayment - Irrigation/Reclamation Utilities	-
	401	Operations	5923980	Interest and Other Debt Service Cost - Irrigation/Reclamation Utilities	-
	401	Operations	5943960	Capital Expenditures/Expenses - Irrigation/Reclamation Utilities	-

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MCAG	Fund #	Fund Name	BARS Account	BARS Account Title	2,023
	401	Operations	5981000	Other Operating Expenses - Amortization	-
	401	Operations	5981010	Other Operating Expenses - Salaries	-
	401	Operations	5981020	Other Operating Expenses - Benefits	-
	401	Operations	5981030	Other Operating Expenses - Supplies	-
	401	Operations	5981040	Other Operating Expenses - Services	-
	401	Operations	5985000	Other Nonoperating Expenses - Amortization	-
	401	Operations	5985010	Other Nonoperating Expenses - Salaries	-
	401	Operations	5985020	Other Nonoperating Expenses - Benefits	-
	401	Operations	5985030	Other Nonoperating Expenses - Supplies	-
	401	Operations	5985040	Other Nonoperating Expenses - Services	-
	401	Operations	5081900	Restricted Net Position - Ending	-
	401	Operations	5086000	Net Investment in Capital Assets - Ending	362,528
	401	Operations	5088900	Unrestricted Net Position - Ending	211,140
	401	Operations	8100000	Current Assets	265,589
	401	Operations	8200000	Other Current Assets	46,499
	401	Operations	8300000	Noncurrent Assets	362,528
	401	Operations	8400000	Deferred Outflows	-
	401	Operations	8500000	Current Liabilities	100,949
	401	Operations	8600000	Noncurrent Liabilities	-
	401	Operations	8700000	Deferred Inflows	-

ID. No.	Description	Maturity/Payment Due Date ___/___/23	Beginning Balance 01/01/2023	Additions	Reductions	BARS Code for Redemption (Optional)	Ending Balance 12/31/2023
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# Item #5

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Roza-Sunnyside Board of Joint Control  
Check Register

Check Number	Vendor ID	Vendor Check Name	Document Date	Document Amount	Batch Number	Voided
6280	FIS002	FISHER SCIENTIFIC CO LLC	11/2/2023	222.01	OCT2023-1102	No
6281	PAC005	PACIFIC POWER	11/2/2023	14.33	OCT2023-1102	No
6282	SCH011	SCHWISOW & ASSOCIATES	11/2/2023	900.00	OCT2023-1102	No
6283	KEL003	KELLEY CONNECT	11/2/2023	9789.03	NOV2023-1102	No
6284	KEL004	KELLEY CONNECT	11/2/2023	2595.00	NOV2023-1102	No
6285	WHO001	WHOLESALE NETWORKS	11/2/2023	750.00	NOV2023-1102	No
6286	KEL003	KELLEY CONNECT	11/15/2023	6710.00	OCT2023-1115	No
6287	CHA001	CHARTER COMMUNICATIONS	11/16/2023	155.00	NOV2023-1116	No
6288	CIT001	CITIES INSURANCE ASSN OF WA	11/16/2023	5172.17	NOV2023-1116	No
6289	FIS002	FISHER SCIENTIFIC CO LLC	11/16/2023	680.53	NOV2023-1116	No
6290	HAC001	HACH COMPANY	11/16/2023	27.76	NOV2023-1116	No
6291	ONS001	ONSET COMPUTER CORPORATION	11/16/2023	124.67	NOV2023-1116	No
6292	RIN001	RING CENTRAL INC	11/16/2023	1878.52	NOV2023-1116	No
6293	USC002	US CELLULAR	11/20/2023	108.04	NOV2023-1121	No
6294	HAL001	HALVERSON NORTHWEST	11/30/2023	3060.69	NOV2023-1201	No
6295	RIN001	RING CENTRAL INC	11/30/2023	696.77	NOV2023-1201	No
6296	ROZ001	ROZA IRRIGATION DISTRICT	11/30/2023	9939.11	NOV2023-1201	No
6297	SVI001	SUNNYSIDE VALLEY IRRIGATION DISTRICT	11/30/2023	17565.49	NOV2023-1201	No
6298	ANI001	ANIMAL HEALTH INTERNATIONAL INC	12/8/2023	22.21	NOV2023-1208	No
6299	BEN001	BENTON REA	12/8/2023	964.57	NOV2023-1208	No
6300	FED001	FEDEX	12/8/2023	7.26	NOV2023-1208	No
6301	HAC001	HACH COMPANY	12/8/2023	130.32	NOV2023-1208	No
6302	KEL003	KELLEY CONNECT	12/8/2023	5170.00	NOV2023-1208	No
6303	PAC005	PACIFIC POWER	12/8/2023	737.48	NOV2023-1208	No
6304	SCH011	SCHWISOW & ASSOCIATES	12/8/2023	900.00	NOV2023-1208	No
6305	CHA001	CHARTER COMMUNICATIONS	12/8/2023	155.00	DEC2023-1208	No
6306	KEL003	KELLEY CONNECT	12/8/2023	10683.27	DEC2023-1208	No
6307	KEL004	KELLEY CONNECT	12/8/2023	2595.00	DEC2023-1208	No
6308	RIN001	RING CENTRAL INC	12/8/2023	1878.52	DEC2023-1208	No
6309	WHO001	WHOLESALE NETWORKS	12/8/2023	750.00	DEC2023-1208	No
6310	ARM001	ARMANINO	12/14/2023	9135.00	NOV2023-1214	No
6311	ROZ001	ROZA IRRIGATION DISTRICT	12/14/2023	10219.11	NOV2023-1214	No
6312	RIN001	RING CENTRAL INC	12/21/2023	1393.15	DEC2023-1221	No
6313	FIS002	FISHER SCIENTIFIC CO LLC	1/9/2024	927.44	DEC2023-0105	No
6314	IDE001	IDEXX DISTRIBUTION INC	1/9/2024	1339.02	DEC2023-0105	No
6315	PAC005	PACIFIC POWER	1/9/2024	14.46	DEC2023-0105	No
6316	ROZ001	ROZA IRRIGATION DISTRICT	1/9/2024	9317.02	DEC2023-0105	No
6317	SCH011	SCHWISOW & ASSOCIATES	1/9/2024	900.00	DEC2023-0105	No
6318	SVI001	SUNNYSIDE VALLEY IRRIGATION DISTRICT	1/9/2024	18603.87	DEC2023-0105	No
6319	USC002	US CELLULAR	1/9/2024	108.04	DEC2023-0105	No
6320	CHA001	CHARTER COMMUNICATIONS	1/9/2024	155.00	JAN2024-0105	No
6321	FIS002	FISHER SCIENTIFIC CO LLC	1/9/2024	458.99	JAN2024-0105	No
6322	KEL003	KELLEY CONNECT	1/9/2024	8283.27	JAN2024-0105	No
6323	KEL004	KELLEY CONNECT	1/9/2024	2595.00	JAN2024-0105	No
6324	RIN001	RING CENTRAL INC	1/9/2024	2574.81	JAN2024-0105	No
6325	TRU001	TRUE POINT SOLUTIONS	1/9/2024	43497.00	JAN2024-0105	No
6326	WHO001	WHOLESALE NETWORKS	1/9/2024	750.00	JAN2024-0105	No
6327	DAI002	DATA ASSOCIATES INC	1/19/2024	36322.00	DEC2023-0119	No
6328	HAL001	HALVERSON NORTHWEST	1/19/2024	0.00	DEC2023-0119	Yes
6329	IDE001	IDEXX DISTRIBUTION INC	1/19/2024	4091.67	DEC2023-0119	No
6330	HAL001	HALVERSON NORTHWEST	1/22/2024	8908.20	DEC2023-0122	No
6331	SVI001	SUNNYSIDE VALLEY IRRIGATION DISTRICT	1/26/2024	13433.82	DEC2023-0126	No

Roza-Sunnyside Board of Joint Control  
Check Register

Check Number	Vendor ID	Vendor Check Name	Document Date	Document Amount	Batch Number	Voided
6332	CNA001	CNA SURETY	1/26/2024	600.00	JAN2024-0126	No
6333	ENV002	ENVIRONMENTAL RESOURCE ASSOCIATES	1/26/2024	791.00	JAN2024-0126	No
6334	USC002	US CELLULAR	1/26/2024	108.07	JAN2024-0126	No
6335	FED001	FEDEX	2/5/2024	9.83	JAN2024-0205	No
6336	KEL003	KELLEY CONNECT	2/5/2024	2400.00	JAN2024-0205	No
6337	KEL005	KELLEY CREATE	2/5/2024	37210.95	JAN2024-0205	No
6338	PAC005	PACIFIC POWER	2/5/2024	14.33	JAN2024-0205	No
6339	ROZ001	ROZA IRRIGATION DISTRICT	2/5/2024	53.53	JAN2024-0205	No
6340	SCH011	SCHWISOW & ASSOCIATES	2/5/2024	900.00	JAN2024-0205	No
6341	CHA001	CHARTER COMMUNICATIONS	2/9/2024	155.00	FEB2024-0209	No
6342	FIS002	FISHER SCIENTIFIC CO LLC	2/9/2024	580.42	FEB2024-0209	No
6343	KEL003	KELLEY CONNECT	2/9/2024	8186.66	FEB2024-0209	No
6344	KEL004	KELLEY CONNECT	2/9/2024	2595.00	FEB2024-0209	No
6345	RIN001	RING CENTRAL INC	2/9/2024	2574.81	FEB2024-0209	No
6346	SVI001	SUNNYSIDE VALLEY IRRIGATION DISTRICT	2/9/2024	5965.04	FEB2024-0209	No
6347	WHO001	WHOLESALE NETWORKS	2/9/2024	750.00	FEB2024-0209	No
6348	FED001	FEDEX	2/15/2024	12.24	FEB2024-0215	No
6349	ONS001	ONSET COMPUTER CORPORATION	2/15/2024	134.22	FEB2024-0215	No
6350	ARM001	ARMANINO	2/23/2024	367.50	FEB2024-0223	No
6351	KEL006	KELLEY CREATE	2/23/2024	2400.00	FEB2024-0223	No
6352	TRU001	TRUE POINT SOLUTIONS	2/23/2024	13135.00	FEB2024-0223	No
6353	USC002	US CELLULAR	2/23/2024	109.51	FEB2024-0223	No
6354	FED001	FEDEX	3/1/2024	12.67	FEB2024-0301	No
6355	HAC001	HACH COMPANY	3/1/2024	206.00	FEB2024-0301	No
6356	HAL001	HALVERSON NORTHWEST	3/1/2024	2327.70	FEB2024-0301	No
6357	QUA001	QUALITY CONTROL SERVICES INC	3/1/2024	301.75	FEB2024-0301	No
6358	ROZ001	ROZA IRRIGATION DISTRICT	3/1/2024	10390.03	FEB2024-0301	No
6359	SCH011	SCHWISOW & ASSOCIATES	3/1/2024	900.00	FEB2024-0301	No
6360	SVI001	SUNNYSIDE VALLEY IRRIGATION DISTRICT	3/1/2024	16204.95	FEB2024-0301	No
				<b>\$366,805.83</b>		