



TUESDAY- MARCH 17, 2026 – 9:30 A.M.

S.V.I.D. FIELD OFFICE – 1105 Yakima Valley Hwy., Sunnyside, WA 98944  
Microsoft Teams Meeting: +1 323-538-4434 Phone conference ID: 175 416 128#

1. Call to order.
2. Minutes of November 18, 2025.
3. \*Approval of water quality long term/short term plans.
4. Year End Financial Report.
5. Approve payment of bills (Musson).
6. \*Appointment of Secretary and Auditing Officer (Revell), Treasurer (Felman) and Deputy Treasurer (Musson).
7. \*Water Quality summary (Mr. Chapin).
8. Set the next board meeting date.
9. Other business.
10. Adjourn.

# Item #2

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MEETING OF THE ROZA-SUNNYSIDE BOARD OF JOINT CONTROL

The regular meeting of the Roza-Sunnyside Board of Joint Control (RSBOJC) was held in person and was called to order by Chairman Doug Simpson on November 18, 2025, at 9:33 AM. Present in addition to Chairman Simpson were Vice-Chairman Ric Valicoff, Directors; Jason Don, Jim Willard, Paul Groeneweg, Kevin Golob, Tanner Winckler; Marcus Rollinger, Roza Irrigation District (RID) District Manager/(RSBOJC) Secretary/Auditing Officer Scott Revell, (RID) Policy Director, Sage Park, (RID) Assessment Clerk/Assistant Secretary Kristel Espinoza, Sunnyside Valley Irrigation District (SVID) District Manager/(RSBOJC) Treasurer David Felman, (SVID) Assistant Manager-Engineering Ron Cowin, (SVID) Office Manager/(RSBOJC) Deputy Treasurer Nikki Musson, (SVID) Assistant Manager – Operations Dave Bos, SVID/SDBOC Legal Counsel Paul Dempsy and Yakama Nation Hydrologist Stuart Crane.

The first item of business was approval of March 18, 2025, RSBOJC meeting minutes. Upon a motion made by Director Willard, seconded by Director Golob and unanimously carried, the March RSBOJC meeting minutes were approved as presented.

The Board discussed the water quality plans in need of approval; Mr. Revell stated Roza Irrigation District did not have water quality plans in need of approval. Mr. Felman stated Sunnyside Valley Irrigation District did not have water quality plans in need of approval.

Ms. Musson presented the vouchers. Vouchers numbered 6572 – 6683, totaling \$485,323.17 were submitted for approval. Upon a motion by Director Willard, seconded by Director Golob and unanimously carried, the vouchers were approved.

Ms. Musson presented the 2025 Year End Financials reports for information. No action was required.

Treasurer, Mr. Felman, presented the 2026 budget. Upon a motion by Director Valicoff, which was seconded by Director Willard and unanimously carried, the 2026 budget was approved.

The next meeting date was set for March 17, 2026.

In other business, Mr. Revell reported on the 2025 drought and thanked the SVID Board for their support with Trout Unlimited landowner leases. Mr. Revell briefed the Board on assessment rates from other Districts.

There being no further business, the meeting was adjourned at 10:20 A.M.

Attest:

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Chairman

# Item #4

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**ROZA SUNNYSIDE BOARD OF JOINT CONTROL  
DIRECTORY OF OFFICIALS**

Appointed Officials

Secretary	Scott Revell
Treasurer	David Felman
Deputy Treasurer	Nikki Musson

Elected Officials

<u>Title</u>	
Chairman	Ric Valicoff
Vice Chairman	Douglas Simpson
Director	Tanner Winckler
Director	Kevin Golob
Director	Markus Rollinger
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

## **Roza Sunnyside Board of Joint Control Management's Discussion & Analysis For Year Ended December 31, 2025**

This section provides an overview and analysis of key data presented in the basic financial statements for the year ended December 31, 2025. 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, 2025, are comprised 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 2024.

**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 2025, RSBOJC operating revenue has increased, and total operating expenses have decreased from 2024.

**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 2025 and 2024.

**ROZA SUNNYSIDE BOARD OF JOINT CONTROL**  
**NET POSITION**  
**December 31, 2025 and 2024**

	<b>2025</b>	<b>2024</b>
<b>ASSETS</b>		
<b>Total Current Assets</b>	<b>360,407</b>	<b>255,952</b>
<b>Total Non-Current Assets</b>	<b>143,933</b>	<b>300,568</b>
<b>TOTAL ASSETS</b>	<b>504,340</b>	<b>556,520</b>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>
<b>LIABILITIES</b>		
<b>Total Current Liabilities</b>	<b>42,999</b>	<b>81,872</b>
<b>Total Non-Current Liabilities</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>	<b>42,999</b>	<b>81,872</b>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>
<b>TOTAL NET POSITION</b>	<b>461,341</b>	<b>474,648</b>

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

**ROZA SUNNYSIDE BOARD OF JOINT CONTROL**  
**REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION**  
**For the Year Ended December 31, 2025 and 2024**

	<b>2025</b>	<b>2024</b>
<b>OPERATING REVENUES:</b>		
Assessments	799,394	798,600
<b>TOTAL OPERATING REVENUES</b>	<b>799,394</b>	<b>798,600</b>
<b>OPERATING EXPENSES:</b>		
Maintenance	230,997	344,476
Administration	423,756	399,151
Depreciation	156,635	155,543
<b>TOTAL OPERATING EXPENSES</b>	<b>811,388</b>	<b>899,170</b>
<b>OPERATING INCOME</b>	<b>(11,994)</b>	<b>(100,570)</b>
<b>NON-OPERATING REVENUES (EXPENSES):</b>		
Interest Expense	(1,313)	(2,541)
<b>TOTAL NON-OPERATING REVENUES (EXPENSES):</b>	<b>(1,313)</b>	<b>(2,541)</b>
<b>CHANGE IN NET POSITION</b>	<b>(13,307)</b>	<b>(103,111)</b>
<b>TOTAL NET POSITION JANUARY 01</b>	474,648	577,759
<b>TOTAL NET POSITION DECEMBER 31</b>	<b>461,341</b>	<b>474,648</b>

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

### Financial Position

The overall financial position of the RSBOJC has decreased from 2024 to 2025. 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 RSBOJC's financial condition.

Draft

**ROZA SUNNYSIDE BOARD OF JOINT CONTROL**  
**STATEMENT OF NET POSITION**  
**December 31, 2025**

**2025**

**ASSETS**

Cash in Revolving Fund	273,049
Cash in Investments	59,318
Prepaid Expenses	28,040
Land	121,876
<b>Capital assets being depreciated:</b>	
Office Equip, Software, Water Quality	534,664
Less Accumulated Depreciation	(512,606)

<b>TOTAL ASSETS</b>	<b>504,340</b>
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<b>DEFERRED OUTFLOWS OF RESOURCES</b>	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	-

<b>LIABILITIES</b>	
Accounts Payable	42,999
<b>TOTAL LIABILITIES</b>	<b>42,999</b>

<b>DEFERRED INFLOWS OF RESOURCES</b>	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	-

<b>NET POSITION</b>	
Net Investment in Capital Asset	143,933
Unrestricted (Deficit)	317,408
<b>TOTAL NET POSITION</b>	<b>461,341</b>

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

**ROZA SUNNYSIDE BOARD OF JOINT CONTROL**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION**  
**For the Year Ended December 31, 2025**

**2025**

**OPERATING REVENUES:**

Assessments 799,394

**TOTAL OPERATING REVENUES**

799,394

**OPERATING EXPENSES:**

Maintenance 230,997

Administration 423,756

Depreciation 156,635

**TOTAL OPERATING EXPENSES**

811,388

**OPERATING INCOME**

**(11,994)**

**NON-OPERATING REVENUES (EXPENSES):**

Interest Income (Expense) (1,313)

**TOTAL NON-OPERATING REVENUES (EXPENSES)**

(1,313)

**CHANGE IN NET POSITION**

**(13,307)**

**TOTAL NET POSITION JANUARY 01**

474,648

**TOTAL NET POSITION DECEMBER 31**

461,341

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

**ROZA SUNNYSIDE BOARD OF JOINT CONTROL**  
**STATEMENT OF CASH FLOWS**  
For the Year Ended December 31, 2025

**2025**

**CASH FLOWS FROM OPERATING ACTIVITIES:**

Cash received from customers	799,394
Cash paid to suppliers	(691,247)
<b>Net cash (used) provided by operating activities</b>	<b>108,147</b>

**CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:**

Net cash provided (used) by investing activities	-
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**CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:**

Net cash provided (used) by capital activities	-
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**CASH FLOWS FROM INVESTING ACTIVITIES:**

Interest Income (Expense)	(1,313)
Net cash provided (used) by investing activities	<b>(1,313)</b>
Net increase (decrease) in cash and cash equivalents	106,833

Cash and Cash Equivalents - beginning of year	225,533
Cash and Cash Equivalents - end of year	332,367

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

Net operating income	(11,994)
Depreciation Expense	156,635
	144,641

**Change in assets and liabilities:**

(Increase) decrease in Prepaid Expenses	2,379
(Decrease) Increase in Accounts Payable-operations	(20,110)
(Decrease) in Other Liabilities	(18,762)
<b>Total adjustments</b>	<b>(36,494)</b>

<b>Net cash provided by operating activities</b>	<b>108,147</b>
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The notes to the financial statements are an integral part of this statement

**ROZA SUNNYSIDE BOARD OF JOINT CONTROL**  
**NOTES TO FINANCIAL STATEMENTS**  
**For Year Ended December 31, 2025**

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**ROZA SUNNYSIDE BOARD OF JOINT CONTROL**  
**NOTES TO FINANCIAL STATEMENTS**  
**For Year Ended December 31, 2025**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Roza Sunnyside Board of Joint Control (RSBOJC) have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The significant accounting policies are described below.

a. Reporting Entity

Roza Sunnyside Board of Joint Control (RSBOJC) was incorporated on August 13, 1996, and operates under the laws of the state of Washington applicable to a municipal corporation. RSBOJC was formed as a joint venture between the Sunnyside Division Board of Control and Roza Irrigation District.

As required by the generally accepted accounting principles the financial statements present RSBOJC, as the primary government with no component unit.

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 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 principle ongoing operations. The principle operating revenues of the entity are charges to its two members for enhancing water supply, improving water quality, 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

The RSBOJC considers cash and cash equivalents to be cash on hand and demand deposits.

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

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 \$50,000 with a life over 1 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 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
SBITA's	> 1

See Note 3, Capital Assets, for additional information.

e. Receivables

RSBOJC has no receivables.

f. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. RSBOJC had \$28,040 in prepaid expenses and prepaid insurance.

g. Payables

The payable amount represents the December 2025 expenses. At the end of 2025, RSBOJC had payables in the amount of \$31,912 to Sunnyside Valley Irrigation District, and \$11,087 to various vendors.

h. Leases & SBITAs

Lessee/SBITA: The RSBOJC recognizes a lease/SBITA liability and an intangible right-to-use lease/SBITA asset in the government-wide and proprietary fund financial statements. The RSBOJC recognizes lease/SBITA liabilities with an initial, individual value of \$50,000 or more.

The lease/ SBITA asset is amortized using the straight-line basis over its useful life.

The RSBOJC uses the interest rate charged by the lessor/vendor as the discount rate. When the interest rate charged by the lessor/vendor is not provided, the RSBOJC generally uses its incremental borrowing rate as the discount rate.

Lessor: The RSBOJC recognizes a lease receivable and a deferred inflow of resources in the government-wide and fund financial statements.

The deferred inflow of resources is recognized as revenue over the life of the lease term using the straight-line method.

The RSBOJC uses its estimated incremental borrowing rate as the discount rate for leases

i. Net Position Classification

For government-wide reporting as well as in proprietary funds, the difference between assets and deferred outflows of resources less liabilities and deferred

inflows of resources is called net position. Net position is comprised of two components: net investment in capital assets, and unrestricted.

j. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position includes a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expenditure) until then.

In addition to liabilities, the statement of financial position includes a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Unavailable revenue is reported only in the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

NOTE 2 – DEPOSITS

The RSBOJC does not have a deposit policy for custodial credit risk.

Custodial credit risk for deposits is the risk that, in event of a failure of a depository financial institution, the 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 RSBOJC deposits and certificates of deposit are mostly 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). FDIC deposit insurance covers \$250,000 per depositor, per FDIC-insured bank.

As of December 31, 2025, the bank balances that were exposed to custodial credit risks are:

	Fair Value
Banner Bank	\$ 273,049
Banner Bank Money Market Account	<u>\$ 59,318</u>
Total	\$ 332,367

NOTE 3 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2025, 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, Software	941,388	0	(406,724)	534,664
Less accumulated depreciation	(762,696)	294,774	(44,684)	(512,606)
<b>Total capital assets being depreciated:</b>	<b>178,692</b>	<b>294,774</b>	<b>(451,408)</b>	<b>22,058</b>
<b>Total Capital Assets, Net</b>	<b>300,568</b>	<b>294,774</b>	<b>(451,408)</b>	<b>143,934</b>

#### NOTE 4 - RISK MANAGEMENT

The 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 agreement 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, 2025, membership includes 188 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, Crime Protection and Liability, including General, Automobile, 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 \$1000 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 \$9,393,598**, 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 and 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 and 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 are 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, 2025, were \$3,805,790**.

The 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.

#### **NOTE 5 - SUBSCRIPTION BASED INFORMATION TECHNOLOGY ARRANGEMENTS (SBITA)**

Effective March 1, 2025, Resolution 2025-03-01 amended the capitalization policy for SBITAs, raising the threshold to recognize an initial cost of more than \$50,000 and an estimated useful life of more than five years. Arrangements that no longer meet this revised threshold are

considered terminated for accounting purposes. The following changes related to SBITAs occurred during the year ended December 31, 2025.

	Beginning Balance	Increases	Decreases	Ending Balance
Subscription Assets	56,372		(56,372)	0
Less Accumulated Amortization	(37,582)	56,372	(18,790)	0
Net Subscription Asset	18,790	56,372	(75,162)	0

As of December 31, 2025, the principal and interest requirements to maturity are as follows:

Year ended December 31	Principal	Interest	Total
2025	0	0	0
Total	0	0	0

#### NOTE 6 – ACCOUNTING CHANGES & ERROR CORRECTIONS

GASB Statement No. 102 – In December 2023, GASB issued Statement 102, Certain Risk Disclosures. State and local governments face a variety of risks that could negatively affect the level of service they provide or their ability to meet obligations as they come due. Although governments are required to disclose information about their exposure to some of those risks, essential information about other risks that are prevalent among state and local governments is not routinely disclosed because it is not explicitly required. The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government’s vulnerabilities due to certain concentrations or constraints. The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. The RSBOJC implemented the requirements of this Statement in fiscal year 2025.

#### NOTE 7 – CERTAIN RISK DISCLOSURES

In the fiscal year ended December 31, 2025, RSBOJC implemented the requirements of GASB Statement No. 102, Certain Risk Disclosures. Based on this evaluation, it was determined that RSBOJC did not meet the established criteria for disclosure in the financial statements.

**ROZA SUNNYSIDE BOARD OF JOINT CONTROL**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL & STATE AWARDS**  
**December 31, 2025**

**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 and in accordance with the requirements contained in Uniform Guidance. 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. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**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, 2025**

Grantor/ Pass-Through Grantor/ Program Title	CFDA Number	Other Identification Number	Current Year Expenditures
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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, 2025**

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

TOTAL STATE LOAN EXPENDED

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Fund Name	BARS Account	BARS Account Title	2025
Operations	3081900	Restricted Net Position - Beginning	-
Operations	3086000	Net Investment in Capital Assets - Beginning	300,568
Operations	3088900	Unrestricted Net Position - Beginning	174,080
Operations	3311000	Federal Direct Award from Department of Agriculture	-
Operations	3311100	Federal Direct Award from Department of Commerce	-
Operations	3311400	Federal Direct Award from Department of Housing and Urban Development	-
Operations	3311500	Federal Direct Award from Department of Interior	-
Operations	3311600	Federal Direct Award from Department of Justice	-
Operations	3312000	Federal Direct Award from Department of Transportation	-
Operations	3312100	Federal Direct Award from Department of Treasury	-
Operations	3316600	Federal Direct Award from Environmental Protection Agency	-
Operations	3318100	Federal Direct Award from Department of Energy	-
Operations	3319300	Federal Direct Award from Department of Health and Human Services	-
Operations	3319700	Federal Direct Award from Department of Homeland Security	-
Operations	3322110	COBRA Payroll Tax Credit	-
Operations	3322140	Federal Tax Credits	-
Operations	3329210	COVID-19 Non-Grant Assistance	-
Operations	3331000	Federal Indirect Award from Department of Agriculture	-
Operations	3331100	Federal Indirect Award from Department of Commerce	-
Operations	3331400	Federal Indirect Award from Department of Housing and Urban Development	-
Operations	3331500	Federal Indirect Award from Department of Interior	-
Operations	3331600	Federal Indirect Award from Department of Justice	-
Operations	3332000	Federal Indirect Award from Department of Transportation	-
Operations	3332100	Federal Indirect Award from Department of Treasury	-
Operations	3336600	Federal Indirect Award from Environmental Protection Agency	-
Operations	3338100	Federal Indirect Award from Department of Energy	-
Operations	3338400	Federal Indirect Award from Department of Education	-
Operations	3339300	Federal Indirect Award from Department of Health and Human Services	-
Operations	3339700	Federal Indirect Award from Department of Homeland Security	-
Operations	3340030	State Award from Secretary of State	-
Operations	3340040	State Award from Office of Financial Management	-
Operations	3340070	State Award from Department of Enterprise Services	-
Operations	3340150	State Award from Department of Corrections	-
Operations	3340170	State Award from Other Correctional Agencies	-

Operations	3340180	State Award from Military Department	-
Operations	3340210	State Award from Department of Agriculture	-
Operations	3340230	State Award from Department Natural Resources	-
Operations	3340240	State Award from Parks and Recreation Commission	-
Operations	3340250	State Award from Department of Fish and Wildlife	-
Operations	3340270	State Award from Recreation and Conservation Office	-
Operations	3340310	State Award from Department of Ecology	-
Operations	3340320	State Award from Other Environmental Agencies	-
Operations	3340330	State Award from Conservation Commission	-
Operations	3340360	State Award from Department of Transportation	-
Operations	3340380	State Award from Transportation Improvement Board (TIB)	-
Operations	3340390	State Award from Other Transportation Agencies	-
Operations	3340410	State Award from Department of Children, Youth and Families	-
Operations	3340420	State Award from Department of Commerce	-
Operations	3340460	State Award from Department of Social and Health Services	-
Operations	3340470	State Award from Department of Employment Security	-
Operations	3340490	State Award from Department of Health	-
Operations	3340580	State Award from Arts Commission	-
Operations	3340690	State Award from Other State Agencies	-
Operations	3370000	Local Awards, Entitlements, Tribal Government Distributions, and Other Payments	-
Operations	3431000	Storm Drainage Sales and Services	-
Operations	3433000	Electricity/Gas Sales and Services	-
Operations	3434000	Water Sales and Services	-
Operations	3435000	Sewer/Reclaimed Water Sales and Services	-
Operations	3439000	Irrigation/Reclamation Sales and Services	799,394
Operations	3590000	Non-Court Fines and Penalties	-
Operations	3611000	Investment Earnings	-
Operations	3613000	Gains (Losses) on Sale of Investments	-
Operations	3614000	Other Interest	-
Operations	3620000	Rents and Leases	-
Operations	3670000	Contributions and Donations from Nongovernmental Sources	-
Operations	3681000	Special Assessments - Capital	-
Operations	3685000	Special Assessments - Service	-
Operations	3691000	Sale of Surplus	-
Operations	3693000	Confiscated and Forfeited Property	-
Operations	3694000	Judgments and Settlements	-

Operations	3697000	Pension/OPEB Contributions	-
Operations	3698000	Cash Adjustments	-
Operations	3699100	Miscellaneous Other Operating	-
Operations	3699200	Miscellaneous Other Nonoperating	-
Operations	3710000	Share in the Joint Venture Income (Increase/Decrease)	-
Operations	3720000	Insurance Recoveries	-
Operations	3730000	Gains (Losses) on Capital Assets	-
Operations	3740310	Capital Contributions - State Grant from Department of Ecology	-
Operations	3740320	Capital Contributions - State Grant from Other Environmental Agencies	-
Operations	3741500	Capital Contribution - Direct Federal Grant from Department of Interior	-
Operations	3751500	Capital Contribution - Indirect Federal Grant from Department of Interior	-
Operations	3790000	Capital Contributions	-
Operations	3850000	Special or Extraordinary Items	-
Operations	3883000	Error Correction	-
Operations	3884000	Change to or within Reporting Entity	-
Operations	3885000	Change in Accounting Principle	-
Operations	3911000	General Obligation Bonds Issued	-
Operations	3912000	Revenue Bonds Issued	-
Operations	3913000	Special Assessment Bonds Issued	-
Operations	3915000	Installment Sales	-
Operations	3917000	Other Note/Contracts/Line of Credits	-
Operations	3918000	Intergovernmental Loans	-
Operations	3919000	Other Long-Term Debt Issued	-
Operations	3920000	Premiums on Bonds Issued	-
Operations	3930000	Refunding Long-Term Debt Issued	-
Operations	3959000	Gain/Loss on Lessor Lease Termination (GAAP Only)	-
Operations	5013900	Depreciation, Depletion, Amortization - Irrigation/Reclamation Utilities	156,635
Operations	5390010	Irrigation/Reclamation Utilities - Salaries	-
Operations	5390020	Irrigation/Reclamation Utilities - Benefits	-
Operations	5390030	Irrigation/Reclamation Utilities - Supplies	60,040
Operations	5390040	Irrigation/Reclamation Utilities - Services	594,713
Operations	5850000	Special or Extraordinary Items	-
Operations	5883000	Error Correction	-
Operations	5884000	Change to or within Reporting Entity	-
Operations	5885000	Change in Accounting Principle	-
Operations	5913970	Debt Repayment - Irrigation/Reclamation Utilities	-

Operations	5923980	Interest and Other Debt Service Cost - Irrigation/Reclamation Utilities	1,313
Operations	5943960	Capital Expenditures/Expenses - Irrigation/Reclamation Utilities	-
Operations	5981000	Other Operating Expenses - Amortization	-
Operations	5981010	Other Operating Expenses - Salaries	-
Operations	5981020	Other Operating Expenses - Benefits	-
Operations	5981030	Other Operating Expenses - Supplies	-
Operations	5981040	Other Operating Expenses - Services	-
Operations	5985000	Other Nonoperating Expenses - Amortization	-
Operations	5985010	Other Nonoperating Expenses - Salaries	-
Operations	5985020	Other Nonoperating Expenses - Benefits	-
Operations	5985030	Other Nonoperating Expenses - Supplies	-
Operations	5985040	Other Nonoperating Expenses - Services	-
Operations	5081900	Restricted Net Position - Ending	-
Operations	5086000	Net Investment in Capital Assets - Ending	143,933
Operations	5088900	Unrestricted Net Position - Ending	317,408
Operations	8100000	Current Assets	332,367
Operations	8200000	Other Current Assets	28,040
Operations	8300000	Noncurrent Assets	143,933
Operations	8400000	Deferred Outflows	-
Operations	8500000	Current Liabilities	42,999
Operations	8600000	Noncurrent Liabilities	-
Operations	8700000	Deferred Inflows	-

ID. No.	Description	Beginning Balance 01/01/2025	Additions	Reductions	Ending Balance 12/31/2025
263.57	SBITAs	18,762		18,762	0

Draft

# Item #5

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RSBOJC  
CHECK REGISTER

Check Number	Vendor ID	Vendor Check Name	Document Date	Document Amount	Batch Number	Voided
6684	ARM001	ARMANINO	11/7/2025	341.25	NOV2025-1107	No
6685	KEL006	KELLEY CREATE	11/7/2025	16693.50	NOV2025-1107	No
6686	RIN001	RING CENTRAL INC	11/7/2025	2306.40	NOV2025-1107	No
6687	WHO001	WHOLESAIL NETWORKS	11/7/2025	750.00	NOV2025-1107	No
6688	CHA001	CHARTER COMMUNICATIOI	11/14/2025	160.00	NOV2025-1114	No
6689	CIT001	CITIES INSURANCE ASSN OI	11/14/2025	5763.62	NOV2025-1114	No
6690	HAL001	HALVERSON NORTHWEST	11/14/2025	371.00	NOV2025-1114	No
6691	USC002	US CELLULAR	11/21/2025	106.44	NOV2025-1121	No
6692	FIS002	FISHER SCIENTIFIC CO LLC	12/2/2025	463.44	NOV2025-1202	No
6693	SVI001	SUNNYSIDE VALLEY IRRIGA'	12/2/2025	18961.86	NOV2025-1202	No
6694	ARM001	ARMANINO	12/10/2025	170.63	DEC2025-1210	No
6695	FIS002	FISHER SCIENTIFIC CO LLC	12/10/2025	417.38	DEC2025-1210	No
6696	HAL001	HALVERSON NORTHWEST	12/10/2025	711.50	DEC2025-1210	No
6697	KEL006	KELLEY CREATE	12/10/2025	16693.50	DEC2025-1210	No
6698	PAC005	PACIFIC POWER	12/10/2025	996.18	DEC2025-1210	No
6699	RIN001	RING CENTRAL INC	12/10/2025	2306.40	DEC2025-1210	No
6700	UPS001	UPS	12/10/2025	19.64	DEC2025-1210	No
6701	WHO001	WHOLESAIL NETWORKS	12/10/2025	750.00	DEC2025-1210	No
6702	BEN001	BENTON REA	12/16/2025	594.57	NOV2025-1216	No
6703	CHA001	CHARTER COMMUNICATIOI	12/17/2025	160.00	DE2025-1217	No
6704	USC002	US CELLULAR	12/17/2025	106.44	DE2025-1217	No
6705	IDE001	IDEXX DISTRIBUTION INC	12/26/2025	1861.58	DEC2025-1226	No
6706	ARM001	ARMANINO	1/8/2026	10579.00	DEC2025-0108	No
6707	HAC001	HACH COMPANY	1/8/2026	390.00	DEC2025-0108	No
6708	PAC005	PACIFIC POWER	1/8/2026	92.81	DEC2025-0108	No
6709	SVI001	SUNNYSIDE VALLEY IRRIGA'	1/8/2026	14435.09	DEC2025-0108	No
6710	UPS001	UPS	1/8/2026	25.50	DEC2025-0108	No
6711	CHA001	CHARTER COMMUNICATIOI	1/8/2026	160.00	JAN2026-0108	No
6712	KEL006	KELLEY CREATE	1/8/2026	17096.30	JAN2026-0108	No
6713	RIN001	RING CENTRAL INC	1/8/2026	2202.27	JAN2026-0108	No
6714	SVI001	SUNNYSIDE VALLEY IRRIGA'	1/8/2026	6292.18	JAN2026-0108	No
6715	ARM001	ARMANINO	1/16/2026	853.13	JAN2026-0116	No
6716	FIS002	FISHER SCIENTIFIC CO LLC	1/16/2026	1044.05	JAN2026-0116	No
6717	KEL005	KELLEY CREATE	1/16/2026	37850.00	JAN2026-0116	No
6718	WHO001	WHOLESAIL NETWORKS	1/16/2026	1032.00	JAN2026-0116	No
6719	CNA001	CNA SURETY	1/23/2026	600.00	JAN2026-0123	No
6720	ENV002	ENVIRONMENTAL RESOURC	1/23/2026	200.00	JAN2026-0123	No
6721	FED001	FEDEX	1/23/2026	12.18	JAN2026-0123	No
6722	QUA001	QUALITY CONTROL SERVICI	1/23/2026	342.05	JAN2026-0123	No
6723	USC002	US CELLULAR	1/23/2026	106.41	JAN2026-0123	No
6724	SVI001	SUNNYSIDE VALLEY IRRIGA'	1/30/2026	17476.79	DEC2025-0130	No
6725	ENV002	ENVIRONMENTAL RESOURC	1/30/2026	857.00	JAN2026-0130	No
6726	FED001	FEDEX	1/30/2026	9.60	JAN2026-0130	No
6727	FIS002	FISHER SCIENTIFIC CO LLC	1/30/2026	284.06	JAN2026-0130	No
6728	FED001	FEDEX	2/6/2026	9.60	FEB2026-0206	No

RSBOJC  
CHECK REGISTER

Check Number	Vendor ID	Vendor Check Name	Document Date	Document Amount	Batch Number	Voided
6729	FIS002	FISHER SCIENTIFIC CO LLC	2/6/2026	633.70	FEB2026-0206	No
6730	KEL005	KELLEY CREATE	2/6/2026	1241.40	FEB2026-0206	No
6731	PAC005	PACIFIC POWER	2/6/2026	103.37	FEB2026-0206	No
6732	RIN001	RING CENTRAL INC	2/6/2026	612.41	FEB2026-0206	No
6733	SVI001	SUNNYSIDE VALLEY IRRIGA'	2/6/2026	108909.74	FEB2026-0206	No
6734	CHA001	CHARTER COMMUNICATIOI	2/13/2026	160.00	FEB2026-021326	No
6735	IDE001	IDEXX DISTRIBUTION INC	2/13/2026	708.14	FEB2026-021326	No
6736	KEL006	KELLEY CREATE	2/13/2026	17138.30	FEB2026-021326	No
6737	RIN001	RING CENTRAL INC	2/13/2026	1589.86	FEB2026-021326	No
6738	WHO001	WHOLESAIL NETWORKS	2/13/2026	1032.00	FEB2026-021326	No
6739	YAK010	YAKIMA COUNTY TREASURI	2/13/2026	14.62	FEB2026-021326	No
6740	CNA001	CNA SURETY	2/24/2026	750.00	FEB2026-0224	No
6741	FIS002	FISHER SCIENTIFIC CO LLC	2/24/2026	152.75	FEB2026-0224	No
6742	KEL005	KELLEY CREATE	2/24/2026	4167.00	FEB2026-0224	No
6743	USC002	US CELLULAR	2/24/2026	106.40	FEB2026-0224	No
				<b>\$319,975.04</b>		