

Santiam Water Control District Meeting Notice and Agenda

Monday, December 16, 2024 10:00 am

A regular meeting of the Santiam Water Control District's Board of Directors will be held at the District Office located at 284 E. Water Street, Stayton, Oregon.

Minutes of the Regular Meeting held November 12, 2024

- Public Comment
- New Business
 - A Stayton Washington LLC Update
 - B Wallace Pipeline Memo and costs Informational
 - C OWRC Charitable Foundation Donation Motion
- Old Business
 - 1 Insurance renewal and property values Update
- Manager's Report
- Treasurer's Report
 - Accounts Receivable
 - Accounts Payable
 - Review monthly payroll checks.
 - Financial Statement Review

Regular Board Meeting is adjourned.

ANNUAL MEETING

- Review budget information and assumptions for 2025 budget development.
- 2025 Budget Amendment #2024-2
- 2025 Fee Resolution #2024-3
- 2025 O&M Assessments resolution #2024-4

Annual meeting is adjourned.

_ An Executive Session will be held for the purpose of (enter text) pursuant to ORS (enter text)
Executive Sessions are closed to the public.

The meeting is open to the public. This public meeting is being conducted in-person and allows access or remote attendance, excluding executive sessions, to members of the public when requested. Please inform the District at 503-769-2669 or office@santiamwater.gov if you would like to attend virtually or in-person (as space is limited), at least 24 hours prior to the meeting. If special physical, language, or other accommodations are needed to attend this meeting, contact the District as soon as possible, and at least 48 hours prior to the meeting. Please enter at 280 East Water Street and proceed upstairs.

SANTIAM WATER CONTROL DISTRICT

Minutes of the Regular meeting on November 12, 2024 at 2:00pm

President Dalke called the meeting to order at 2:01 pm. In attendance were Directors Butler, Dalke, Gilbert, Keudell, Koenig and Schelske. District Manager Brent Stevenson and Office Manager Diana Shapiro from SWCD were also in attendance. Community member John Lindback attended as an observer.

Minutes-

The Board reviewed the minutes from the October 14th, 2024, Regular Board meeting, *Director Keudell made a motion to approve the October 14th minutes as presented, seconded by Director Koenig, the motion passed unanimously.*

Public Comment-

None

New Business-

Board discussed annual OWRC conference and reviewed the agenda. Directors will let District office know if they will be in attendance.

District Manager presented information on FSA/HRA options available to District after the change made to insurance plan in July due to limited budget. Plan change increased employee deductible and out of pocket costs but kept District paid premium costs lower. Efforts to keep employees out of pocket costs down could include District contributions to employee HRA accounts used for qualified expenses. If funds are not used could be rolled over or returned to the District. With 2024-2025 plan change max out of pocket up 1K per employee. Director Keudell proposed budget at 2K per employee into HRA as employee "benefit", with further discussion on rollover options at upcoming annual meeting. Board consensus on this amount. Manager Stevenson will use 2K in proposed budget scenario, Manager current expectation is for insurance costs to increase at a similar level for 2025/2026 plan year. An HRA plan would be structured to coincide with annual insurance renewal.

Special District annual liability and property insurance renewal presented for Board review. Annual exercise to evaluate current "replacement value" levels set in policy. Bennett dams remain uncoverable, Board would like to re-evaluate values of fish screen coverage and hydro lost revenue coverages, as District is not producing income at this time. Consideration to cancel lost revenue and apply funds towards increased coverage for fish screens. *Director Butler made a motion to proceed with cancelation of hydro lost income insurance and use funds to increase coverage on the fish screens, seconded by Director Keudell, the motion passed unanimously.*

Update on foreclosure status within District. Patron Lewis has paid 2019 balances and is no longer subject to 2024 Foreclosure. Taxlot 092W13AD00100 payments made Sept 12, 2022, and posted by district, were not applied to the oldest balances per District policy but to 2021/2022 invoices. Had payment posted correctly property would not yet be subject to foreclosure so outstanding balances being treated as such.

Special Districts is offering safety and Security grant funds. District Manager would like to apply for the 50/50 cost share funds to obtain a laptop for remote work that would be District owned and managed under new cybersecurity programs, additionally, to obtain SWCD logo clothing to safely identify staff to public. The total project cost is estimated at \$2100. *Director Butler made a motion to approve the submission of the 2024 SDIS Safety and Security grant application totaling \$2100, seconded by Director Koenig, motion passed unanimously.*

Board reviewed information about the Irrigation Modernization Funding program now open for application towards District improvements. Discussed possible projects including;

1. Coates Lateral- design and engineering of annexation lands,
2. Marion Lateral- water savings/water loss identified in Drought Contingency Plan.

District does not conserve water as much as we improve water quality. Coates is hard to get to, engineering estimate on Coates annexation for preliminary engineering and project scoping is 130K. Manager Stevenson reviewed scoring criteria for the grant programs and also match requirements which vary from 50/50 to 75/25 fed to local (state funding meets local match requirements). *Director Butler made a motion to approve the submission of application for Irrigation Modernization Funding, seconded by Director Koenig, motion passed unanimously.*

Old Business-

Coates annexation project has received a preliminary budget for the scoping and preliminary engineering needed to study supplying water to the newly annexed lands (including potential future lands) up on the top of the large steep hill. The Investigation will include items such as- where to divert out of mill creek, screening needs, methods and amounts of delivery needs and then identify costs of construction, operations and maintenance. The planning process would be inclusive of the landowners' wants and needs to be obtained via site visits and coordination meetings. If a project was deemed feasible it would then move forward to the next step. A successful project would be owned and operated by the district.

The engineering quote is \$130,000. The District has available water rights to feed the lands. The Board consensus and direction to Manager is to discuss engineering quote with annexation group including their payment of these planning costs. If not agreeable, potential to look for grants to fund, but scoping projects can be difficult to qualify for grant funding.

Manager's Report-

District Manager updated Board on status of water delivery contract with the City of Stayton. Contract to be renewed for one year at same terms with CPI-W increase. Single payment to be made by July 1, 2025 coinciding with the city's new budget year. Work continues on a Master Services Agreement expected to include general terms of working together specific amendments for municipal water delivery, dilution water delivery, stormwater conveyance and wilderness park.

District Mercury TMDL draft plan submitted to DEQ has been approved and the District has received a letter of compliance. Requirements will include annual reporting and monitoring components. The plan submitted is a silt minimization plan and includes Best Management Practices to control silt. Ditches and canals will act as silt traps and District will have to perform maintenance in dryest possible environment. The plan identifies erosion as a main cause of

mercury with other parties contributing to district facilities. District plan includes education component to incorporate training, website information, newsletters and Board education, with continued education of Patrons and must be updated every 5 years. Likely Department of Agriculture will also begin implementing regulations on farming to comply with water quality regulations set by the EPA.

The City of Stayton has an engineer working to update Stormwater Master Plan, which will now include modeling of the Salem Ditch. The District manager discussed other City planning projects relating to the District.

District Manager made Board aware of development proposed near Coates lateral off of Langley St SE . The proposed development plans submitted to the City of Salem is for 46 acres of land, with District ditches located within the land. District is already having issues with drainage into our ditches with flooding potential showing a need for a long-term strategy. Development has negatively impacted the district and at some point, District cannot overcome ditch loss and would not be able to actually deliver the water rights. In general, the Coates area has become very difficult to maintain, with easements being breached, parking lots being built within easements, our revenue in the area is way down and not much acreage is being irrigated.

Manager Stevenson presented request to increase Geosyntec contract amount from \$5,000 to \$20,000, all time and material billing. 2024 budget is currently \$16,500. District has been spending small amounts on work and now needs to review City stormwater information to keep up with City efforts. Currently, stormwater work is falling under master agreement with Geosyntec, we will now track stormwater as a separate project so that those expenses are segregated. *Director Keudell made a motion to approve the change in the Geosyntec contract from \$5K to \$20K, an increase of \$15K, seconded by Director Butler, the motion passed unanimously.*

Treasurer's Report-

A/R reviewed. City of Stayton 69K is final portion of 2024 domestic water billing due end of 2024 and 30K is due on MOU agreement. Don Etzel came in and requested balances due, sounds like payment possible. Lewis paid 2019, additional payment possible by end of year. C Schelske is pending sale. MWSH is Coates Lateral and expected to develop.

A/P, the Board reviewed the monthly bills, including monthly payroll checks. Nothing out of the ordinary this month. *Motion was made by Director Koenig to approve the bills, including payroll checks, Seconded by Director Gilbert. Motion to pay the monthly bills was carried and passed unanimously.*

Financial Statement – Looks healthy overall. Other income, service construction was reviewed, income and expense offset with difference actual District improvement expense, NRCS and other grants were reviewed, 100% funded and will be reimbursed. Board reviewed bank balances, District improvement funds are available if improvements or projects are needed. *A motion was made by Director Keudell to approve the monthly financial statement, Seconded by Director Koenig. Motion carried, passed unanimously.*

Adjourn-

The Regular Meeting was adjourned at 4:44 pm by President Dalke.

Wallace Pump and Pipeline MEMO

To: Board of Directors

From: Brent Stevenson, General Manager

Date: November 22, 2024

Subject: Cost of Service and Income Per Acre for Wallace Pump and Pipeline

Overview:

This memo provides an analysis of the cost of service for the Wallace Pump and Pipeline project in relation to the income generated per acre served. The income per acre is set at \$32.50.

Cost Analysis:

The Wallace Pump 2024 electric cost breakdown is as follows^[1]:

- **May:** \$0.79
- **June:** \$251.06
- **July:** \$340.45
- **August:** \$437.28
- **September:** \$340.74
- **October:** \$392.04
- **November:** \$253.17
- **December (estimated):** \$120.51

These costs reflect the charges from Pacific Power for the operation of the Wallace Pump.

Service Area and Income:

The Wallace Pipeline serves a total of 129.5 water right acres^[2]. The income generated per acre served is calculated based on the set rate of \$32.50 per acre.

Income Calculation:

- **Total Income from Water Right Acres:** 129.5 acres * \$32.50/acre = \$4,208.75

Pump Cost Analysis:

The total electric cost for the Wallace Pump in 2024 is estimated to be \$2,135.54[1]. This cost needs to be fairly assessed among the users to ensure equitable distribution of expenses.

Recommendation for Cost Assessment:

To fairly assess the pump costs among the users, I recommend the following approach:

1. **Proportional Allocation Based on Acreage:**
 - Allocate the total pump cost proportionally based on the number of water right acres each user has. This ensures that users with larger acreages contribute more towards the pump costs.
2. **Calculation Example:**
 - For a user with 10 water right acres:
 - Proportion of total acres: $10 \text{ acres} / 129.5 \text{ acres} = 0.0772$
 - User's share of pump cost: $0.0772 * \$2,135.54 = \164.88

Other Methods to Assess Pumping Costs:

1. **Flat Rate Per Acre:**
 - Charge a flat rate per acre regardless of the total number of acres a user has. This method simplifies the calculation but may not reflect the actual usage and benefit each user receives.
2. **Tiered Pricing:**
 - Implement a tiered pricing structure where users with larger acreages pay a higher rate per acre. This method can help balance the cost burden more equitably among users with varying acreages.
3. **Usage-Based Allocation:**
 - Assess costs based on actual water usage data if available. This method ensures that users who consume more water contribute more towards the pump costs.

Pipe Replacement rough estimate:

The current pipe starts as a thin walled 12" pvc, with only general alignment understood. I estimate a complete project cost of around 150+k for materials. A budget of 70k should get the first critical stretch done and the crossing under the road complete, pipe sizing would lower from there.

A total cost of 150k would require \$1150 per acre (129.5 acres) or an improvement assessment of 115 per acre for ten years.

Potential Methods to Collect Pipeline Replacement Costs:

1. **District improvement funding:**

- Use District improvement funds direct from all assessments.

2. **Sinking Fund:**

- Establish a sinking fund where a portion of the income generated per acre is set aside annually for future pipeline replacement. This method ensures that funds are available when needed without imposing a sudden financial burden on users.

3. **Special Assessments:**

- Implement special assessments where users are charged an additional fee specifically for pipeline replacement costs. This fee can be collected over a period of up to 10 years or as a one-time charge when replacement is necessary.

4. **Grants and Subsidies:**

- Seek grants to cover a portion of the pipeline replacement costs. This method can reduce the financial burden on users but could delay first phase implementation.

5. **Loan Financing:**

- Obtain a loan to cover the pipeline replacement costs (potentially from the reserve fund account?) and repay it over time through additional charges to users. This method spreads the cost over several years, making it more manageable for users.

Conclusion:

The total income generated from the service area, based on the set rate of \$32.50 per acre, is \$4,208.75. This income is used to pay the O&M fees for the whole district, each acre being assessed equally. The Wallace pipeline users enjoy a benefit above and beyond other users of the system. Their pumps are provided with some pressure lowering the pumping costs for those patrons relative to all other users, while costing more to operate for those same lands. The recommended cost assessment method will ensure a fairer distribution of pump costs among the users.

References

[1] [Wallace_Pipeline_Delivery_FCA_Review](#)

[2] [Wallace Pump 2024 elec cost](#)

| Wallace Pipeline Delivery Summary | |
|-----------------------------------|--------|
| Total WR Acres Fed | 129.5 |
| Total Taxlot Acres Fed | 186.69 |
| Count of Taxlots Fed | 22 |

| Crop Type | WR Acres | Taxlot Acres | Count of Crop Type |
|--------------------------|--------------|---------------|--------------------|
| Christmas Trees, Pasture | 9.2 | 9.63 | 1 |
| Corn | 35.3 | 58.36 | 7 |
| Grass | 24.3 | 33.28 | 7 |
| Hay | 17.9 | 20 | 1 |
| Hemp | 6.2 | 6.71 | 1 |
| Pasture | 24.1 | 28.58 | 4 |
| Pasture, Hay | 9.4 | 9.78 | 1 |
| Residential | 2.4 | 17.34 | 2 |
| Grand Total | 128.8 | 183.68 | 24 |

| Delivery Method | WR Acres | Taxlot Acres | Count of Delivery Method |
|--------------------|--------------|---------------|--------------------------|
| Big Gun | 41.1 | 59.57 | 10 |
| Drip | 6.2 | 6.71 | 1 |
| Hose Reel | 34.9 | 50.65 | 6 |
| Other | 22.9 | 40.56 | 5 |
| Wheel/Hand Lines | 5.8 | 6.19 | 1 |
| Grand Total | 110.9 | 163.68 | 23 |



OWRF Announces Scholarship Recipients for 2024-2025

The Oregon Water Resources Foundation (OWRF) recently awarded \$27,000 in scholarships to five outstanding students pursuing careers related to water, agriculture, and other natural resources fields in the 2024-2025 academic year.

- Tegan Macy, from Culver, Oregon, is studying Crop Science at the University of Idaho in Moscow, Idaho. “I am so grateful to receive this scholarship that is helping me obtain my bachelor’s degree from the University of Idaho in Crop Science. My ultimate goal is to be an agriculturist in Oregon and provide food for the world by returning to my family’s farm, Macy Farms. I am a seventh generation Oregon agriculturist and hope to continue my family’s legacy and have a positive impact on the agriculture industry by being involved in important organizations, advocating for farmers, and sustainable agricultural practices.”
- Tayleur Baker, from Burns, Oregon, is studying Speech Communication, with a minor in Agriculture Science, at Oregon State University in Corvallis, Oregon. “In the years to come, I hope to continue to be an advocate for the agriculture industry and give back to the community that has built me. I look forward to the opportunity to change the world through supporting and serving others! We all have a voice, and I would like to use mine for the betterment of others.” Tayleur previously received an OWRF scholarship in 2023.
- Kailee Macy, from Culver, Oregon is studying Agricultural Communications at Oklahoma State University in Stillwater, Oklahoma. “I am a seventh generation Oregon agriculturalist and care deeply about the future of agriculture. Through my education I hope to learn more about the agricultural industry and how I can be a better advocate. I was inspired to follow this path after learning more about how water issues have affected my family and other farmers and ranchers. My ultimate goal is to increase ag literacy among the consumer.”
- Macy Mornarich, from Glide, Oregon, is studying Agricultural Business and Agricultural Communications at Oklahoma State University in Stillwater, Oklahoma. “Water needs are the elephant in the room and the pawn to fight over to ensure the viability of farm businesses and the ability to sustain a growing world population. My goal is represent the agricultural and forestry industries including the people who live their lives as farmers, ranchers, loggers, and others who make a living off the land. I am appreciative of the OWRF for the support they have shown for me, my future, and my career goals.”
- Elliana Munk, from Ontario, Oregon, is studying Agribusiness at Utah State University in Logan, Utah. “In the future, I strive to continue being an advocate for the agricultural industry through both student and adult education. It is my hope that through genuine support and appreciation for this great industry that we can provide a nurturing environment for growing minds, and actively influence the future of agriculture.”

We are pleased to help support these future leaders in irrigated agriculture and look forward to seeing what they accomplish in college and beyond.

Santiam Water Control District
A/R Aging Summary
As of November 30, 2024

| | Current | 1 - 30 | 31 - 60 | 61 - 90 | > 90 | TOTAL |
|-------------------------------------------|------------------|-----------------|---------------|---------------|------------------|-------------------|
| Aleman, Tomas & Elizabeth Later, Urrea, C | 0.00 | 5.86 | 5.68 | 5.86 | 630.78 | 648.18 |
| Brown, Eddie W. & Karen L. Trust | 0.00 | 2.70 | 2.62 | 2.70 | 290.66 | 298.68 |
| Brown, Heather | 0.00 | 3.68 | 3.56 | 3.68 | 373.92 | 384.84 |
| Cardoza, Jose A. & Stacy L. | 0.00 | 29.43 | 28.49 | 29.43 | 3,800.13 | 3,887.48 |
| City of Stayton | 69,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 69,000.00 |
| Clack, Benjamin J & Brandy I. | 0.00 | 3.75 | 3.63 | 3.75 | 381.55 | 392.68 |
| Coleman, Tamra | 0.00 | 1.67 | 1.62 | 1.67 | 170.04 | 175.00 |
| Cortez-Ruiz, Alejandro & Evelyn | 0.00 | 3.12 | 3.01 | 3.12 | 350.85 | 360.10 |
| Crenshaw, Byran J. & Anita G. | 0.00 | 13.51 | 13.08 | 13.51 | 1,471.32 | 1,511.42 |
| DAS/OR Corrections Enterprises | 0.00 | 23.13 | 22.38 | 23.13 | 2,888.09 | 2,956.73 |
| Dominguez, Elvia G Sr | 0.00 | 1.60 | 1.55 | 1.60 | 162.45 | 167.20 |
| Dyk Trust, Arie, Jonathan, Grace | 0.00 | 92.38 | 89.41 | 92.38 | 10,496.74 | 10,770.91 |
| Etzel, Dean L. | 0.00 | 106.67 | 103.22 | 106.67 | 12,090.93 | 12,407.49 |
| Foster, Robert & Aimee | 0.00 | 7.39 | 7.15 | 7.39 | 838.65 | 860.58 |
| Garcia, Jose Robert | 0.00 | 0.51 | 0.50 | 0.51 | 52.11 | 53.63 |
| Haskell, Timothy James | 0.00 | 2.02 | 1.96 | 2.02 | 219.56 | 225.56 |
| Hedges, Richard & Kristin | 0.00 | 5.36 | 5.18 | 5.36 | 576.36 | 592.26 |
| Lewis, Joseph R. II | 0.00 | 88.24 | 109.94 | 113.62 | 13,984.55 | 14,296.35 |
| Lissy, Ernest Jr & Susan C | 0.00 | 3.99 | 3.87 | 3.99 | 456.24 | 468.09 |
| MWSH Boone Road | 0.00 | 50.12 | 48.50 | 50.12 | 5,677.08 | 5,825.82 |
| Penfold, Sandra | 0.00 | 0.31 | 0.30 | 0.31 | 31.64 | 32.56 |
| Robertson, Sandria L. | 0.00 | 43.17 | 41.79 | 43.17 | 5,216.40 | 5,344.53 |
| Rogers, Michael | 0.00 | 1.14 | 1.10 | 1.14 | 122.00 | 125.38 |
| Sawyer, Tim, Scott and Forrest, Sylvia | 0.00 | 15.00 | 14.52 | 15.00 | 1,614.76 | 1,659.28 |
| Schelske, Craig L. | 0.00 | 20.64 | 19.97 | 20.64 | 2,877.57 | 2,938.82 |
| Servin, Enrique Lopez | 0.00 | 2.62 | 2.52 | 2.62 | 281.37 | 289.13 |
| Smith, Steven H and Linda K | 0.00 | 1.33 | 1.28 | 1.33 | 134.99 | 138.93 |
| Smith, Timothy A. | 0.00 | 1.39 | 1.34 | 1.39 | 141.06 | 145.18 |
| Snow Peak Brewing, LLC | 0.00 | 1,600.00 | 0.00 | 0.00 | 0.00 | 1,600.00 |
| Snyders-Lance Inc | 0.00 | 8.73 | 8.45 | 8.73 | 926.06 | 951.97 |
| Stevens, Ruth | 0.00 | 12.72 | 12.31 | 12.72 | 1,293.70 | 1,331.45 |
| Thomas, Jessica | 0.00 | 1.41 | 1.36 | 1.41 | 143.08 | 147.26 |
| Vaughn, Thomas J. & Marie B. | 0.00 | 1.87 | 1.81 | 1.87 | 190.26 | 195.81 |
| W N Johnson Properties LLC | 0.00 | 3.84 | 3.72 | 3.84 | 391.45 | 402.85 |
| Wetteland, John A | 0.00 | 47.35 | 45.83 | 47.35 | 5,859.45 | 5,999.98 |
| TOTAL | 69,000.00 | 2,206.65 | 611.65 | 632.03 | 74,135.80 | 146,586.13 |

Santiam Water Control District Customer Balance Summary

As of December 12, 2024

| | <u>Dec 12, 24</u> | <u>Oldest Billing</u> |
|-------------------------------------------|-------------------------|-----------------------|
| Aleman, Tomas & Elizabeth Later, Urrea, C | 653.86 | 2023 |
| Brown, Eddie W. & Karen L. Trust | 301.30 | 2023 |
| Brown, Heather | 388.40 | 2024 |
| Cardoza, Jose A. & Stacy L. | 3,915.97 | 2020 |
| City of Salem Public Works | 5,000.00 | 2024 |
| Clack, Benjamin J & Brandy I. | 396.31 | 2024 |
| Coleman, Tamra | 176.62 | 2024 |
| Cortez-Ruiz, Alejandro & Evelyn | 363.11 | 2023 |
| Crenshaw, Byran J. & Anita G. | 1,524.50 | 2023 |
| DAS/OR Corrections Enterprises | 2,979.11 | 2021 |
| Dyk Trust, Arie, Jonathan, Grace | 10,860.32 | 2022 |
| Etzal, Dean L. | 12,510.71 | 2022 |
| Foster, Robert & Aimee | 867.73 | 2022 |
| Garcia, Jose Robert | 54.13 | 2024 |
| Haskell, Timothy James | 227.52 | 2022 |
| Hedges, Richard & Kristin | 597.44 | 2023 |
| Lewis, Joseph R. II | 14,381.73 | 2020 |
| Lissy, Ernest Jr & Susan C | 471.96 | 2022 |
| MWSH Boone Road | 5,874.32 | 2022 |
| Penfold, Sandra | 32.86 | 2024 |
| Robertson, Sandria L. | 5,386.32 | 2021 |
| Rogers, Michael | 126.48 | 2023 |
| Sawyer, Tim, Scott and Forrest, Sylvia | 1,673.80 | 2023 |
| Schelske, Craig L. | 2,958.79 | 2020 |
| Servin, Enrique Lopez | 291.65 | 2023 |
| Smith, Steven H and Linda K | 140.21 | 2024 |
| Smith, Timothy A. | 146.52 | 2024 |
| Snow Peak Brewing, LLC | 1,600.00 | 2024 |
| Snyders-Lance Inc | 960.42 | 2023 |
| Stevens, Ruth | 1,343.76 | 2024 |
| Thomas, Jessica | 148.62 | 2024 |
| Vaughn, Thomas J. & Marie B. | 197.62 | 2024 |
| W N Johnson Properties LLC | 406.57 | 2024 |
| Wetteland, John A | 6,045.81 | (foreclosure) 2018 |
| TOTAL | <u>83,004.47</u> | |

Resolution 2023-1

2020 delinquent, foreclose Nov 2025

2021/2022 delinquent, foreclose Nov 2026

2023 delinquent, foreclose Nov 2026

3:58 PM
12/05/24
Cash Basis

Santiam Water Control District
Monthly Check Register
November 13 - 30, 2024

| Date | Num | Name | Paid Amou... |
|------------------------|-------|--------------------------------------|--------------------------|
| Nov 13 - 30, 24 | | | |
| 11/15/2024 | 14705 | Diana M Shapiro | 2,126.04- |
| 11/15/2024 | 14703 | Beth M Tanner | 1,746.75- |
| 11/15/2024 | 14702 | Ben U Devine | 1,747.04- |
| 11/15/2024 | 14706 | John H Asman | 2,182.26- |
| 11/15/2024 | 14704 | Brent E Stevenson | 2,588.58- |
| 11/15/2024 | EFT | Nationwide Retirement Solutions 401A | 994.94- |
| 11/15/2024 | EFT | Nationwide Retirement Solutions 457 | 2,320.60- |
| 11/15/2024 | EFT | United States Treasury | 4,022.08- |
| 11/15/2024 | EFT | Oregon Department of Revenue | 1,183.10- |
| 11/21/2024 | 14712 | Best Western Hood River Inn | 2,089.32- |
| 11/21/2024 | | TRANSFER LGIP | 6,960.00 |
| 11/26/2024 | 14708 | Beth M Tanner | 1,505.05- |
| 11/26/2024 | 14710 | Diana M Shapiro | 1,951.67- |
| 11/26/2024 | 14711 | John H Asman | 1,966.47- |
| 11/26/2024 | 14707 | Ben U Devine | 1,503.54- |
| 11/26/2024 | 14709 | Brent E Stevenson | 2,588.58- |
| 11/29/2024 | EFT | Nationwide Retirement Solutions 401A | 922.67- |
| 11/29/2024 | EFT | Nationwide Retirement Solutions 457 | 2,320.60- |
| 11/29/2024 | EFT | Oregon Department of Revenue | 1,082.13- |
| 11/29/2024 | EFT | United States Treasury | 3,692.80- |
| Nov 13 - 30, 24 | | | <u>31,574.22-</u> |

GENERAL FUND

| Account # and Description | Nov-24 | Fiscal Year to Date | 2024 Budget | % of Budget | Remaining from Budget |
|-------------------------------------------|------------------|------------------------|---------------------|----------------|--------------------------|
| Receipts | | | | | |
| 10121-1 · GF-Service Const Finance Charge | 0.00 | 0.00 | 0.00 | 0% | 0.00 |
| 10131-1 · GF-Service Construct Principal | 0.00 | 15,571.43 | 2,500.00 | 623% | -13,071.43 |
| 10141-1 · Finance Charges on Past Due Inv | 0.00 | 0.00 | 0.00 | 0% | 0.00 |
| 41171-1 · GF-Deposit Interest | 0.00 | 0.00 | 0.00 | 0% | 0.00 |
| 41181-1 · GF-Refunds | 0.00 | 0.00 | 0.00 | 0% | 0.00 |
| 41191-1 · GF-Other Income | 0.00 | 24,291.70 | 24,000.00 | 101% | -291.70 |
| 41201-1 · GF-Sales, Property/Equipment | 0.00 | 11,371.00 | 10,000.00 | 114% | -1,371.00 |
| 42021-1 · GF-Irrigation Subdist O&M Fund | 82,000.00 | 784,000.00 | 877,789.00 | 89% | 93,789.00 |
| 42031-1 · GF-Irrigation Subd Improv Fund | 0.00 | 0.00 | 0.00 | 0% | 0.00 |
| 42051-1 · GF-MckA Improvement Fund | 0.00 | 0.00 | 0.00 | 0% | 0.00 |
| 42061-1 · GF-MckA O&M Fund | 0.00 | 0.00 | 2,350.00 | 0% | 2,350.00 |
| 42071-1 · GF-MckB Improvement Fund | 0.00 | 0.00 | 0.00 | 0% | 0.00 |
| 42081-1 · GF-MckB O&M Fund | 0.00 | 0.00 | 4,610.00 | 0% | 4,610.00 |
| 42091-1 · GF-Water Street Hydro Fund | 0.00 | 0.00 | 0.00 | 0% | 0.00 |
| 42092-1 · GF-Watershed Plan Grant 566 | 0.00 | 0.00 | 0.00 | 0% | 0.00 |
| 42093-1 · GF-WaterSMART drought - UPDATE | 0.00 | 0.00 | 25,000.00 | 0% | 25,000.00 |
| 42094-1 · GF - NRCSP-566 Watershed Plan | 0.00 | 138,783.38 | 434,932.07 | 32% | 296,148.69 |
| 42096-1 · GF - FEMA - Ice Storm | 0.00 | 0.00 | 5,900.00 | 0% | 5,900.00 |
| 42097-1 · GF - FEMA - Fire | 0.00 | 0.00 | 0.00 | 0% | 0.00 |
| 42095-1 · GF-Reserve Fund | 0.00 | 0.00 | 0.00 | 0% | 0.00 |
| 42098-1 · GF - misc Grants | 0.00 | 0.00 | 0.00 | 0% | 0.00 |
| Total Income | 82,000.00 | 974,017.51 | 1,387,081.07 | 70% | 413,063.56 |
| 60170-1 · GF-Wages | 32,955.25 | 313,359.58 | 380,000.00 | 82% | 66,640.42 |
| 60171-1 · GF-Payroll Tax Expense | 2,891.72 | 30,883.95 | 44,500.00 | 69% | 13,616.05 |
| 60172-1 · GF-401A Retirement Plan | 2,018.12 | 19,142.42 | 22,800.00 | 84% | 3,657.58 |
| 60173-1 · GF-Health Benefits | 7,578.00 | 66,228.77 | 111,623.74 | 59% | 45,394.97 |
| 60176-1 · GF-Services Contracted | 217.66 | 4,191.59 | 1,400.00 | 299% | -2,791.59 |
| 60181-1 · GF-Legal Fees | 3,845.60 | 27,437.50 | 75,000.00 | 37% | 47,562.50 |
| 60182-1 · GF-Bank Service Charges | 0.00 | 15.00 | 250.00 | 6% | 235.00 |
| 60191-1 · GF-Elections | 0.00 | 0.00 | 0.00 | 0% | 0.00 |
| 60201-1 · GF-Insurance | 0.00 | 50,152.89 | 46,500.00 | 108% | -3,652.89 |
| 60221-1 · GF-Office Supplies | 905.66 | 10,082.69 | 8,000.00 | 126% | -2,082.69 |
| 60231-1 · GF-Utilities | 2,378.99 | 17,074.80 | 26,000.00 | 66% | 8,925.20 |
| 60251-1 · GF-Printing & Advertising | 0.00 | 297.35 | 1,800.00 | 17% | 1,502.65 |
| 60261-1 · GF-Postage | 82.68 | 476.78 | 1,600.00 | 30% | 1,123.22 |
| 60281-1 · GF-Audit | 0.00 | 25,500.00 | 24,000.00 | 106% | -1,500.00 |
| 60291-1 · GF-Equipment Hire | 0.00 | 0.00 | 2,500.00 | 0% | 2,500.00 |
| 60301-1 · GF-Fuel & Oil | 480.08 | 6,823.74 | 13,400.00 | 51% | 6,576.26 |
| 60311-1 · GF-Repair & Maintenance | 9,144.53 | 53,852.44 | 48,234.33 | 112% | -5,618.11 |
| 60321-1 · GF-Repair & Maintenance/Hydro | 0.00 | 6,045.83 | 8,000.00 | 76% | 1,954.17 |
| 60331-1 · GF-Repair & Maint/Land/Bldg | 0.00 | 1,795.00 | 35,000.00 | 5% | 33,205.00 |
| 60341-1 · GF-New Equipment | 339.00 | 339.00 | 2,500.00 | 14% | 2,161.00 |
| 60351-1 · GF-Chemicals | 4,255.05 | 5,724.78 | 8,500.00 | 67% | 2,775.22 |
| 60361-1 · GF-Service Construction | 0.00 | 19,967.77 | 3,500.00 | 571% | -16,467.77 |
| 60401-1 · GF-Materials and Supplies | 1,913.75 | 1,913.75 | 15,000.00 | 13% | 13,086.25 |
| 60411-1 · GF-Enginrng & Envrnmntal Mntrng | 2,336.25 | 2,336.25 | 16,500.00 | 14% | 14,163.75 |
| 60412-1 · GF-Water Rights | 0.00 | 10,727.25 | 12,500.00 | 86% | 1,772.75 |
| 60441-1 · GF-Other Expense | 0.00 | 312.00 | 5,500.00 | 6% | 5,188.00 |
| 60451-1 · GF-Travel | 764.65 | 7,596.72 | 14,000.00 | 54% | 6,403.28 |
| 60461-1 · GF-Dues & Membership | 1,190.55 | 5,183.05 | 32,000.00 | 16% | 26,816.95 |
| 60471-1 · GF-Geo-Spatial | 0.00 | 1,920.00 | 4,500.00 | 43% | 2,580.00 |
| 60521-1 · GF-Directors' Expense | 975.00 | 3,900.00 | 3,800.00 | 103% | -100.00 |
| 60531-1 · GF-Conference Expense | 370.00 | 2,636.71 | 8,000.00 | 33% | 5,363.29 |
| 60541-1 · GF-Bureau Water | 0.00 | 7,823.28 | 8,125.00 | 96% | 301.72 |
| 60571-1 · GF-Power Plant Project | 0.00 | 0.00 | 5,000.00 | 0% | 5,000.00 |
| 60581-1 · GF-WaterSmart Grant | 0.00 | 0.00 | 0.00 | 0% | 0.00 |
| 60582-1 · GF Watershed Plan NRCSP-566 | 5,501.25 | 120,362.12 | 375,000.00 | 32% | 254,637.88 |
| 60583-1 · GF - misc Grant funds | 1,493.71 | 2,323.71 | 0.00 | 0% | -2,323.71 |
| 60585-1 · GF-Penalties and Interest | 0.00 | 0.00 | 0.00 | 0% | 0.00 |
| 60592-1 · GF - Prior Period Payroll Taxes | 0.00 | 0.00 | 0.00 | 0% | 0.00 |
| 60601-1 · GF - FEMA - IceStorm | 0.00 | 0.00 | 0.00 | 0% | 0.00 |
| 60611-1 · GF - FEMA Fire | 0.00 | 0.00 | 0.00 | 0% | 0.00 |
| Total Expense | 83,842.50 | 846,339.22 | 1,387,081.07 | 61% | 540,741.85 |

IRRIGATION SUBDISTRICT O&M FUND

| Account # and Description | Nov-24 | Fiscal Year to Date | 2024 Budget | % of Budget | Remaining from Budget |
|-------------------------------------------|-----------|------------------------|----------------|----------------|--------------------------|
| Receipts | | | | | |
| 10221-2 · Irrig-O&M Assess Finance Charge | 631.30 | 6,341.59 | 7,500.00 | 85% | 1,158.41 |
| 10231-2 · Irrig-O&M Assessment Principal | 0.00 | 662,241.58 | 660,687.10 | 100% | -1,554.48 |
| 41121-2 · Irrig-New Water Rights Fee | 0.00 | 0.00 | 0.00 | 0% | 0.00 |
| 41141-2 · Irrig-Hydropower Revenue | 0.00 | 0.00 | 0.00 | 0% | 0.00 |
| 41151-2 · Irrig-Municipal Revenue | 30,669.38 | 169,669.38 | 175,602.41 | 97% | 5,933.03 |
| 41161-2 · Irrig-Fish Screen Grant | 0.00 | 0.00 | 0.00 | 0% | 0.00 |
| 41171-2 · Irrig-Deposit Interest | 3,529.53 | 35,960.39 | 28,000.00 | 128% | -7,960.39 |
| 41181-2 · Irrig-Fish Screen Loan | 0.00 | 0.00 | 0.00 | 0% | 0.00 |
| 41191-2 · Irrig-Other Income | 0.00 | 48.75 | 0.00 | 0% | -48.75 |
| 41201-2 · Irrig-WaterSMART Grant Auto | 0.00 | 0.00 | 0.00 | 0% | 0.00 |
| 41221-2 · Irrig-WaterSMART Drght UPDATE | 0.00 | 4,260.00 | 25,000.00 | 17% | 20,740.00 |
| 41231-2 · Irrig-WaterSMART GrntDrt CstShr | 0.00 | 0.00 | 0.00 | 0% | 0.00 |
| 41241-2 · Irrig - NRC SPL Watershed Plan | 0.00 | 174,792.94 | 434,932.00 | 40% | 260,139.06 |
| 41251-2 · Irrig - FEMA - Ice Storm | 0.00 | 0.00 | 5,900.00 | 0% | 5,900.00 |
| 41261-2 · Irrig - FEMA - Fire | 0.00 | 0.00 | 0.00 | 0% | 0.00 |
| 41271-2 · Irrig - misc Grant funds | 0.00 | 0.00 | 0.00 | 0% | 0.00 |
| Subtotal | 34,830.21 | 1,053,314.63 | 1,337,621.51 | 78.75% | 284,306.88 |

Transfers In

| | | | | | |
|--------------------------------------|------|------|------|------|---|
| 42051-2 · Irrig-From ISD Improvement | 0.00 | 0.00 | 0 | 0 | 0 |
| 42061-2 · Irrig-From Hydro | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| Subtotal | 0.00 | 0.00 | 0.00 | 0.00 | 0 |

| | | | | |
|---------------------|-----------|--------------|--------------|------|
| Total Income | 34,830.21 | 1,053,314.63 | 1,337,621.51 | 0.00 |
|---------------------|-----------|--------------|--------------|------|

Expenditures

| | | | | | |
|--------------------------------------------|-----------|--------------|--------------|---------|-------------|
| 60441-2 · Irrig-Other Expense | 0.00 | 21,153.13 | 0.00 | 0.00% | -21,153.13 |
| 60451-2 · Irrig-LGIP Monthly Maint Fee | 0.20 | 5.00 | 0.00 | 0.00% | -5.00 |
| 61041-2 · Irrig-To Reserve Fund | 0.00 | 100,000.00 | 0.00 | 0.00% | -100,000.00 |
| 61255-2 · Irrig-To General Fund WS Auto | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |
| 61265-2 · Irrig-To Gen Fund WS Drt UPDATE | 0.00 | 0.00 | 22,048.00 | 0.00% | 22,048.00 |
| 61275-2 · Irrig- To Gen Fund NRC SPL-566WS | 0.00 | 138,783.38 | 434,481.64 | 31.94% | 295,698.26 |
| 61285-2 · Irrig-To General Fund | 82,000.00 | 784,000.00 | 717,500.00 | 109.27% | -66,500.00 |
| 61295-2 · Irrig - To Gen Fund FEMA ICE | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |
| 61305-2 · Irrig - To Gen Fund FEMA Fire | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |
| 61315-2 · Irrig -to Gen fund- misc Grants | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |
| Subtotal | 82,000.20 | 1,043,941.51 | 1,174,029.64 | 88.92% | 130,088.13 |

IRRIGATION SUBDISTRICT IMPROVEMENT FUND #4999

Receipts

| | | | | | |
|-------------------------------------------|------|------------|------|-------|-------------|
| 10321-3 · Irrig-Const Assessment Interest | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |
| 10331-3 · Irrig-Cons Assessment Principal | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |
| 41171-3 · ISD Reserve Acct Deposit Int | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |
| 41191-3 · Irrig SD Imp Other Income | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |
| 42021-3 · Irrig-From O&M Fund | 0.00 | 100,000.00 | 0.00 | 0.00% | -100,000.00 |

Expenditures

| | | | | |
|-------------------------------------------|------|------|------|------|
| 61299-3 · Irrig IMP 4999 -To ISD O&M 4998 | 0.00 | 0.00 | 0.00 | 0.00 |
| Subtotal | 0.00 | 0.00 | 0.00 | 0.00 |

MCKINNEY A SUBDISTRICT O&M FUND

| Account # and Description | Nov-24 | Fiscal Year to Date | 2024 Budget | % of Budget | Remaining from Budget |
|-------------------------------------------|--------|------------------------|----------------|----------------|--------------------------|
| Receipts | | | | | |
| 10621-6 · MckA-O&M Assess Finance Charges | 0.00 | 0.00 | 100.00 | 0.00% | 100.00 |
| 10631-6 · MckA-O&M Assessment Principal | 0.00 | 3,290.45 | 3,221.30 | 102.15% | -69.15 |
| Subtotal | 0.00 | 3,290.45 | 3,321.30 | 99.07% | 30.85 |

Transfers Out

| | | | | | |
|--------------------------------|------|------|----------|-------|------|
| 61285-6 · MckA-To General Fund | 0.00 | 0.00 | 2,350.00 | 0.00% | 2350 |
| Subtotal | 0.00 | 0.00 | 2,350.00 | 0.00% | 2350 |

MCKINNEY A SUBDISTRICT IMPROVEMENT FUND

Receipts & Transfers In

| | | | | | |
|--------------------------------------|------|----------|------|-------|-----------|
| 42061-5 · MckA-Surplus from O&M Fund | 0.00 | 2,000.00 | 0.00 | 0.00% | -2,000.00 |
| Subtotal | 0.00 | 2,000.00 | 0.00 | 0.00% | -2,000.00 |

MCKINNEY B SUBDISTRICT O&M FUND

| Account # and Description | Nov-24 | Fiscal Year to Date | 2024 Budget | % of Budget | Remaining from Budget |
|------------------------------------------|--------|------------------------|----------------|----------------|--------------------------|
| Receipts | | | | | |
| 10821-8 · MckB-O&M Assess Finance Charge | 0.00 | 0.00 | 100.00 | 0.00% | 100.00 |
| 10831-8 · MckB-O&M Assessment Principal | 0.00 | 6,050.48 | 6,119.58 | 98.87% | 69.10 |
| 41171-8 · MckB-Deposit Interest | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |
| Total Income | 0.00 | 6,050.48 | 6,219.58 | 97.28% | 169.10 |

Transfers Out

| | | | | | |
|--------------------------------|------|------|----------|-------|----------|
| 61285-8 · MckB-To General Fund | 0.00 | 0.00 | 4,610.00 | 0.00% | 4,610.00 |
| Total Expense | 0.00 | 0.00 | 4,610.00 | 0.00% | 4,610.00 |

MCKINNEY B SUBDISTRICT IMPROVEMENT FUND

Receipts & Transfers In

| | | | | | |
|--------------------------------------|------|----------|------|-------|-----------|
| 42081-7 · MckB-Surplus from O&M Fund | 0.00 | 8,000.00 | 0.00 | 0.00% | -8,000.00 |
| Subtotal | 0.00 | 8,000.00 | 0.00 | 0.00% | -8,000.00 |

WATER STREET HYDRO FUND

| Account # and Description | Nov-24 | Fiscal Year to Date | 2024 Budget | % of Budget | Remaining from Budget |
|------------------------------------------|--------|------------------------|----------------|----------------|--------------------------|
| Receipts | | | | | |
| 41131-9 · WSH-Water Street Hydro Revenue | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |
| 41171-9 · WSH-Deposit Interest | 229.97 | 2,256.73 | 0.00 | 0.00% | -2,256.73 |
| 41191-9 · WSH-Other Income | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |
| Total Income | 229.97 | 2,256.73 | 0.00 | 0.00% | -2,256.73 |

| | | | | | |
|-------------------------------------------|------|------|------|-------|------|
| Expenditures | | | | | |
| 60441-9 · Trans Repair & Replace Reserve | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |
| 60451-9 · WSH-LGIP Monthly Maintenanc Fee | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |
| Total Expense | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |

| | | | | | |
|------------------------------------------|------|------|------|-------|------|
| Transfers Out | | | | | |
| 61021-9 · Transfer from Hydro 5001 to GF | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |
| 61044-9 · WSH-Repair & Replacement | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |
| 61285-9 · WSH-Operation & Maintenance | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |
| 61288-9 · WSH-Improve Projects/Irrig Imp | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |
| Subtotal | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |

| ACCOUNT | TOTAL | QB Balance Sheet Inputs | CB Checking Account / LGIP |
|-----------------------------------|----------------------|----------------------------------------------|------------------------------------------|
| CB CHECKING ACCOUNT | | | |
| Beginning Balance | \$ 37,083.59 | Petty Cash \$ 208.15 | |
| Total Cleared Transactions | \$ (4,788.13) | \$ 32,295.46 | |
| Uncleared Transactions | \$ (6,880.94) | \$ 25,414.52 | \$ 32,295.46 |
| | | | Cleared Transactions Register Balance |
| LGIP 4998 | | | |
| Irrigation O&M | \$ 346,058.12 | | |
| McKinney A O&M | \$ 6,083.94 | Petty Cash \$ 208.15 | |
| McKinney B O&M | \$ 11,866.44 | | |
| | \$ 364,008.50 | \$ 364,008.50 | \$ - |
| LGIP 4999 | | | |
| Irrigation Improvement | 350,000.00 | | |
| McKinney A Improvement | 7,000.00 | | |
| McKinney B Improvement | 19,500.00 | | |
| | \$ 376,500.00 | 376,500.00 | \$ - |
| LGIP 5001 - HYDRO | | | |
| O&M | \$ 13,349.42 | | |
| Improvement | \$ 40,218.21 | | |
| | \$ 53,567.63 | 53,567.63 | \$ 53,567.63 |
| TOTAL COMBINED ENDING CASH | \$ 819,698.80 | Bal Sheet Total \$ 819,698.80 | |
| | | Uncleared Transactions | Bank Stmt's Total |
| | | \$ 819,698.80 | \$ 79,190.30 |
| | | A/R \$ 474.51 | \$ 474.51 |
| | | Undeposited Funds \$ - | |
| | | Other Current Assets (534.35) | (534.35) |
| | | Total Assets / Uncleared Trans \$ 819,638.96 | \$ (18,506.68) |
| | | Balance Sheet Total \$ 60,623.78 | |
| | | | \$ 759,015.18 |
| | | | \$ 819,638.96 |

Santiam Water Control District
Balance Sheet
 As of November 30, 2024

| | Nov 30, 24 |
|-----------------------------------------------|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 2018 Columbia/Umpqua Checking | 25,414.52 |
| LGIP 4998 Sub-district O & M | |
| LGIP 4998 Irrigation O & M -200 | 346,058.12 |
| LGIP 4998 McKinney A O & M-600 | 6,083.94 |
| LGIP 4998 McKinney B O & M-800 | 11,866.44 |
| Total LGIP 4998 Sub-district O & M | 364,008.50 |
| LGIP 4999 Sub-district Improve | |
| LGIP 4999 Irrig Improve - 300 | 350,000.00 |
| LGIP 4999 McK A Improve - 500 | 7,000.00 |
| LGIP 4999 McK B Improve - 700 | 19,500.00 |
| Total LGIP 4999 Sub-district Improve | 376,500.00 |
| Petty Cash | 208.15 |
| 5001 · LGIP Hydro Fund - 5001 | |
| LGIP 5001 Hydro Improvement 900 | 40,000.00 |
| LGIP 5001 Hydro O & M - 900 | 13,567.63 |
| Total 5001 · LGIP Hydro Fund - 5001 | 53,567.63 |
| Total Checking/Savings | 819,698.80 |
| Accounts Receivable | |
| 11000 · Accounts Receivable | 1,813.97 |
| Total Accounts Receivable | 1,813.97 |
| Other Current Assets | |
| 12200 · Prepaid Expenses | 474.51 |
| 12300 · Prepaid Insurance | -534.35 |
| Total Other Current Assets | -59.84 |
| Total Current Assets | 821,452.93 |
| TOTAL ASSETS | 821,452.93 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Credit Cards | |
| 2200 · Umpqua Bank CC - 4597 | |
| 2200.01 · Brent Stevenson - 3890 | 46,857.31 |
| 2200.02 · John Asman - 3908 | 11,154.50 |
| 2200.03 · Ben Devine - 3932 | 14,798.51 |
| 2200 · Umpqua Bank CC - 4597 - Other | -71,287.91 |
| Total 2200 · Umpqua Bank CC - 4597 | 1,522.41 |
| Total Credit Cards | 1,522.41 |
| Other Current Liabilities | |
| 2100 · Payroll Liabilities | |
| PR 401(a) Company | 15.66 |
| PR 401k Nationwide | 1,434.46 |
| PR 457 Nationwide Employee | -335.06 |
| PR 457 Nationwide Roth Employee | 150.00 |
| PR Federal Unemployment | -126.00 |
| PR Federal W/H | 127.42 |
| PR Health Insurance | 434.66 |
| PR Medicare Employer | -10.07 |
| PR Medicare W/H | -10.07 |
| PR OR Statewide Transit Tax | -61.44 |
| PR Oregon Unemployment | 15.12 |
| PR Social Security Employer | -43.21 |
| PR Social Security Withholding | -43.21 |
| PR State W/H | 1,733.00 |
| PR WBF Employee W/H | -1.47 |

Santiam Water Control District
Balance Sheet
As of November 30, 2024

| | <u>Nov 30, 24</u> |
|---------------------------------------|---------------------------------|
| PR WBF Employer | -114.36 |
| 2100 · Payroll Liabilities - Other | <u>94.42</u> |
| Total 2100 · Payroll Liabilities | <u>3,259.85</u> |
| Total Other Current Liabilities | <u>3,259.85</u> |
| Total Current Liabilities | <u>4,782.26</u> |
| Total Liabilities | <u>4,782.26</u> |
| Equity | |
| 30000 · Opening Balance Equity | 416,488.86 |
| 32000 · Retained Earnings | 292,752.50 |
| Net Income | <u>107,429.31</u> |
| Total Equity | <u>816,670.67</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>821,452.93</u></u> |

Santiam Water Control District
Profit & Loss
November 2024

12/05/24

Accrual Basis

| | Nov 24 | Jan - Nov 24 |
|--------------------------------------------|------------------|---------------------|
| Ordinary Income/Expense | | |
| Income | | |
| 10131-1 · GF-Service Construct Principal | 0.00 | 15,571.43 |
| 10151-1 · License and Agreement Charges | 0.00 | 1,250.65 |
| 10221-2 · Irrig-O&M Assess Finance Charge | 623.89 | 6,965.48 |
| 10231-2 · Irrig-O&M Assessment Principal | 0.00 | 662,241.58 |
| 10631-6 · MckA-O&M Assessment Principal | 0.00 | 3,290.45 |
| 10831-8 · MckB-O&M Assessment Principal | 0.00 | 6,050.48 |
| 41151-2 · Irrig-Municipal Revenue | 0.00 | 169,669.38 |
| 41171-2 · Irrig-Deposit Interest | 3,065.67 | 39,026.06 |
| 41171-9 · WSH-Deposit Interest | 218.21 | 2,474.94 |
| 41191-1 · GF-Other Income | 2,800.00 | 28,691.70 |
| 41191-2 · Irrig-Other Income | 0.00 | 48.75 |
| 41201-1 · GF-Sales, Property/Equipment | 0.00 | 11,371.00 |
| 41221-2 · Irrig-WaterSMART DroughtUPDATE | 0.00 | 4,260.00 |
| 41241-2 · Irrig - NRC SPL Watershed Plan | 0.00 | 180,294.19 |
| 42021-1 · GF-Irrigation Subdist O&M Fund | 70,000.00 | 854,000.00 |
| 42021-3 · Irrig-From O&M Fund | 0.00 | 100,000.00 |
| 42061-1 · GF-MckA O&M Fund | 2,350.00 | 2,350.00 |
| 42061-5 · MckA-Surplus from O&M Fund | 0.00 | 2,000.00 |
| 42081-1 · GF-MckB O&M Fund | 4,610.00 | 4,610.00 |
| 42081-7 · MckB-Surplus from O&M Fund | 0.00 | 8,000.00 |
| 42093-1 · GF-WaterSMART drought - UPDATE | 4,260.00 | 4,260.00 |
| 42094-1 · GF - NRC SPL-566 Watershed Plan | 0.00 | 144,284.63 |
| Total Income | 87,927.77 | 2,250,710.72 |
| Gross Profit | 87,927.77 | 2,250,710.72 |
| Expense | | |
| 60170-1 · GF-Wages | 31,280.01 | 344,639.59 |
| 60171-1 · GF-Payroll Tax Expense | 2,567.28 | 33,451.23 |
| 60172-1 · GF-401A Retirement Plan | 1,917.61 | 21,060.03 |
| 60173-1 · GF-Health Benefits | 7,578.00 | 73,806.77 |
| 60176-1 · GF-Services Contracted | 108.83 | 4,300.42 |
| 60181-1 · GF-Legal Fees | 3,146.40 | 30,583.90 |
| 60182-1 · GF-Bank Service Charges | 0.00 | 15.00 |
| 60201-1 · GF-Insurance | 0.00 | 50,152.89 |
| 60221-1 · GF-Office Supplies | 581.06 | 10,718.59 |
| 60231-1 · GF-Utilities | 1,658.08 | 18,732.88 |
| 60251-1 · GF-Printing & Advertising | 0.00 | 297.35 |
| 60261-1 · GF-Postage | 0.00 | 476.78 |
| 60281-1 · GF-Audit | 0.00 | 25,500.00 |
| 60301-1 · GF-Fuel & Oil | 320.04 | 7,143.78 |
| 60311-1 · GF-Repair & Maintenance | 533.72 | 54,386.16 |
| 60321-1 · GF-Repair & Maintenance/Hydro | 1,741.06 | 7,786.89 |
| 60331-1 · GF-Repair & Maint/Land/Bldg | 2,368.73 | 4,163.73 |
| 60341-1 · GF-New Equipment | 0.00 | 339.00 |
| 60351-1 · GF-Chemicals | 0.00 | 5,724.78 |
| 60361-1 · GF-Service Construction | 0.00 | 19,967.77 |
| 60401-1 · GF-Materials and Supplies | 0.00 | 1,913.75 |
| 60411-1 · GF-Enginrng & Envrnmntal Mntrng | 0.00 | 2,336.25 |
| 60412-1 · GF-Water Rights | 0.00 | 10,727.25 |
| 60441-1 · GF-Other Expense | 2,878.94 | 4,435.52 |
| 60441-2 · Irrig-Other Expense | 0.00 | 21,153.13 |
| 60451-1 · GF-Travel | 1,043.39 | 8,640.11 |
| 60451-2 · Irrig-LGIP Monthly Maint Fee | 0.15 | 5.15 |
| 60461-1 · GF-Dues & Membership | 914.00 | 6,097.05 |
| 60471-1 · GF-Geo-Spatial | 0.00 | 1,920.00 |
| 60521-1 · GF-Directors' Expense | 0.00 | 3,900.00 |
| 60531-1 · GF-Conference Expense | 2,089.32 | 4,726.03 |
| 60541-1 · GF-Bureau Water | 0.00 | 7,823.28 |
| 60582-1 · GF Watershed Plan NRC SPL-566 | 8,142.43 | 128,504.55 |
| 60583-1 · GF - misc Grant funds | 7,710.40 | 10,034.11 |
| 60591-1 · GF-WaterSMART Drought UPDATE | 1,088.75 | 21,001.25 |
| 61041-2 · Irrig-To Reserve Fund | 0.00 | 100,000.00 |
| 61051-6 · MckA-Surplus to Improvement | 0.00 | 2,000.00 |
| 61071-8 · MckB-Surplus to Improvement Fund | 0.00 | 8,000.00 |
| 61265-2 · Irrig-To Gen Fund WS Drt UPDATE | 4,260.00 | 4,260.00 |
| 61275-2 · Irrig- To Gen Fund NRC SPL-566WS | 0.00 | 144,284.63 |

Santiam Water Control District
Profit & Loss
November 2024

| | <u>Nov 24</u> | <u>Jan - Nov 24</u> |
|---------------------------------|--------------------------|--------------------------|
| 61285-2 · Irrig-To General Fund | 70,000.00 | 854,000.00 |
| 61285-6 · MckA-To General Fund | 2,350.00 | 2,350.00 |
| 61285-8 · MckB-To General Fund | 4,610.00 | 4,610.00 |
| Total Expense | <u>158,888.20</u> | <u>2,065,969.60</u> |
| Net Ordinary Income | <u>-70,960.43</u> | <u>184,741.12</u> |
| Net Income | <u><u>-70,960.43</u></u> | <u><u>184,741.12</u></u> |