

Terrebonne Domestic Water District

Check Detail

May 14 - June 10, 2025

| DATE | TRANSACTION TYPE | NUM | NAME | MEMO/DESCRIPTION | CLR | AMOUNT |
|---------------------------------------|----------------------|------|--|---|-----|----------|
| 10100 Bank-4506 | | | | | | |
| 06/03/2025 | Expenditure | | MRCHNT PMNT PROC | | C | -93.25 |
| | | | | MRCHNT PMNT PROC SETTLEMENT XXXXXXXXX1135 693 | | 93.25 |
| 06/05/2025 | Expenditure | | WEBPAYMENT GATEWAY SERVICES | | C | -100.83 |
| | | | | GATEWAY SERVICES WEBPAYMENT | | 100.83 |
| 10200 First Interstate -3877- General | | | | | | |
| 05/14/2025 | Expenditure | | FIRST INTERSTATE BANK | | R | -141.16 |
| | | | | SERVICE CHARGES APRIL 2025 | | 141.16 |
| 05/27/2025 | Bill Payment (Check) | | Eurofins (Formerly Edge Analytical) | | | -84.00 |
| | | | | | | -84.00 |
| 05/27/2025 | Bill Payment (Check) | | OREGON HEALTH AUTHORITY | | | - |
| | | | | | | 1,125.00 |
| | | | | | | - |
| | | | | | | 1,125.00 |
| 05/27/2025 | Bill Payment (Check) | | Umpqua Valley Financial LLC | | | - |
| | | | | | | 4,000.00 |
| | | | | | | - |
| | | | | | | 4,000.00 |
| 05/27/2025 | Expenditure | | PACIFIC POWER | | R | - |
| | | | | ROCKYMTN/PACIFIC POWER BILL XXXXX7940ACH PAY | | 2,969.84 |
| | | | | | | 2,969.84 |
| 05/28/2025 | Bill Payment (Check) | | ED STAUB & SONS PETROLEUM | | | -36.84 |
| | | | | | | -36.84 |
| 06/04/2025 | Check | 4389 | US POSTAL SERVICE | | C | -335.44 |
| | | | | CHECK 4389 | | 335.44 |
| 06/05/2025 | Bill Payment (Check) | | ONE CALL CONCEPTS INC | | | -87.78 |
| | | | | | | -87.78 |
| 06/05/2025 | Bill Payment (Check) | | US POSTAL SERVICE | | | -226.00 |
| | | | | | | -226.00 |
| 06/05/2025 | Bill Payment (Check) | | Umpqua Valley Financial LLC | | | - |
| | | | | | | 2,000.00 |
| | | | | | | - |
| | | | | | | 2,000.00 |
| 06/05/2025 | Bill Payment (Check) | | CMGEO Oregon (formerly EO Media Group) | | | -157.50 |
| | | | | | | -157.50 |
| 06/05/2025 | Bill Payment (Check) | | James Loverro | | | -73.72 |
| | | | | | | -73.72 |
| 06/05/2025 | Bill Payment | | MASTERCARD (FIB) #2575 | | | - |

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|------------|-------------------------|-----|---------------------------------------|--|-----|----------|
| | (Check) | | | | | 1,170.43 |
| | | | | | | - |
| | | | | | | 1,170.43 |
| 06/05/2025 | Bill Payment (Check) | | REVEAL ACCOUNTING SOLUTIONS | | | -864.80 |
| | | | | | | -864.80 |
| 06/05/2025 | Bill Payment (Check) | | MASTERCARD (FIB) #1292 | | | -320.67 |
| | | | | | | -320.67 |
| 06/05/2025 | Bill Payment (Check) | | CENTRATEL TELEPHONE ANSWERING SERVICE | | | -305.80 |
| | | | | | | -305.80 |
| 06/05/2025 | Bill Payment (Check) | | SAIF | | | - |
| | | | | | | 2,881.48 |
| | | | | | | - |
| | | | | | | 2,881.48 |
| 06/05/2025 | Bill Payment (Check) | | SPECIAL DISTRICTS INSURANCE SERVICES | | | -665.00 |
| | | | | | | -665.00 |
| 06/05/2025 | Bill Payment (Check) | | AMERICAN BUSINESS SOFTWARE INC | | | -70.40 |
| | | | | | | -70.40 |
| 06/06/2025 | Payroll Check | DD | Jennifer A. Komiskey | Pay Period: 06/01/2025-06/30/2025 | C | - |
| | | | | Direct Deposit | | 3,253.13 |
| | | | | | | - |
| | | | | | | 3,253.13 |
| 06/06/2025 | Payroll Check | DD | Daniel J. Bruce | Pay Period: 06/01/2025-06/30/2025 | C | - |
| | | | | Direct Deposit | | 6,175.95 |
| | | | | | | - |
| | | | | | | 6,175.95 |
| 06/06/2025 | Tax Payment | | QuickBooks Payroll | Tax Payment | C | - |
| | | | | Federal Taxes (941/943/944) | | 4,124.58 |
| | | | | OR Income Tax | | - |
| | | | | OR Employment Taxes | | 3,075.51 |
| | | | | OR Statewide Transit Taxes | | -837.38 |
| | | | | OR Paid Family and Medical Leave | | -122.31 |
| | | | | | | -12.45 |
| | | | | | | -76.93 |
| 06/09/2025 | Bill Payment (Check) | | MUCK SEPTIC SERVICE | | | -540.00 |
| | | | | | | -540.00 |
| 06/09/2025 | Bill Payment (Check) | | Eurofins (Formerly Edge Analytical) | | | -168.00 |
| | | | | | | -168.00 |
| 06/09/2025 | Check | | EDWARD JONES | FBO: Daniel Bruce \$788.23 - Employer Contribution, \$236.47 Employee Contribution | | - |
| | | | | Employer portion | | 1,024.70 |
| | | | | Employee portion | | -788.23 |
| | | | | | | -236.47 |

Terrebonne Domestic Water District

Check Detail

May 14 - June 10, 2025

| DATE | TRANSACTION TYPE | NUM | NAME | MEMO/DESCRIPTION | CLR | AMOUNT |
|------------|-------------------------|-----|---------------------------|--|-----|---------|
| 06/09/2025 | Check | | EDWARD JONES | FBO: Jennifer Komiskey \$435.98- Employer Contribution, \$130.80 | | -566.78 |
| | | | | Employee Contribution | | -435.98 |
| | | | | Employer portion | | -435.98 |
| | | | | Employee portion | | -130.80 |
| 06/10/2025 | Bill Payment (Check) | | TDS | | | -166.94 |
| | | | | | | -166.94 |
| 06/10/2025 | Bill Payment (Check) | | ED STAUB & SONS PETROLEUM | | | -39.49 |
| | | | | | | -39.49 |
| 06/10/2025 | Bill Payment (Check) | | REPUBLIC SERVICES #675 | | | -21.39 |
| | | | | | | -21.39 |

Terrebonne Domestic Water District

Statement of Activity

May 2025

| | TOTAL | |
|---|--------------------|--------------------|
| | MAY 2025 | MAY 2024 (PY) |
| Revenue | | |
| 40500 Investments | | |
| 45050 Interest Income | 3,068.61 | 3,755.20 |
| Total 40500 Investments | 3,068.61 | 3,755.20 |
| 40550 OR-LB-20 Water Income | | |
| 41100 Water | 40,544.49 | 34,326.20 |
| 41200 Service Fees | 152.77 | 570.00 |
| 41300 Backflow Fees | 730.00 | 0.00 |
| Total 40550 OR-LB-20 Water Income | 41,427.26 | 34,896.20 |
| 41600 System Development Fees | 0.00 | 0.00 |
| Total Revenue | \$44,495.87 | \$38,651.40 |
| GROSS PROFIT | \$44,495.87 | \$38,651.40 |
| Expenditures | | |
| 61000 OR-LB- 30 Personnel Services | | |
| 61020 Payroll Expenses | 12,821.25 | 11,683.34 |
| 61030 Payroll Taxes | 1,099.68 | 1,002.39 |
| 61040 Employee Health ins | 631.00 | 585.85 |
| 61070 Employee Retirement | 1,224.21 | 1,116.67 |
| 61080 Workers Comp | 0.00 | 252.90 |
| Total 61000 OR-LB- 30 Personnel Services | 15,776.14 | 14,641.15 |
| 62000 OR-LB-31 Operations | | |
| 62010 Utilities | | |
| 62011 Utilities - Electric | 2,969.84 | 2,305.25 |
| 62012 Utilities - Other | 120.00 | 20.77 |
| Total 62010 Utilities | 3,089.84 | 2,326.02 |
| 62020 Operating Supplies | 341.74 | 1,399.75 |
| 62030 Testing expense | 252.00 | 168.00 |
| 62040 Office Supplies | 810.36 | 91.97 |
| 62050 Postage, Mailing Service | 780.44 | 978.12 |
| 62060 Legal | | 1,155.00 |
| 62070 Insurance | | |
| 62071 Insurance - Liability, D and O | 311.67 | 415.00 |
| 62072 Property Insurance | 786.50 | 714.25 |
| Total 62070 Insurance | 1,098.17 | 1,129.25 |
| 62080 Bookkeeping | 864.80 | 771.00 |
| 62090 Directors Fees | | 2,187.00 |
| 62140 Auditing | 6,000.00 | |

Terrebonne Domestic Water District

Statement of Activity

May 2025

| | TOTAL | |
|--|--------------------|--------------------|
| | MAY 2025 | MAY 2024 (PY) |
| 62160 Bank Charges | | |
| 62161 Bank Service Fees | 141.16 | 182.20 |
| 62162 Merchant Services Proc Fee | 769.63 | 468.09 |
| Total 62160 Bank Charges | 910.79 | 650.29 |
| 62170 Billing support | 70.40 | 328.20 |
| 62180 Computer Software | 125.17 | 119.17 |
| 62190 Dues & Subscriptions | 1,125.00 | 1,125.00 |
| 62200 Fuel | 36.84 | 127.25 |
| 62220 Telephone, Telecommunications | 820.92 | 359.36 |
| 62230 Refund | 73.72 | 303.15 |
| Total 62000 OR-LB-31 Operations | 16,400.19 | 13,218.53 |
| Total Expenditures | \$32,176.33 | \$27,859.68 |
| NET OPERATING REVENUE | \$12,319.54 | \$10,791.72 |
| NET REVENUE | \$12,319.54 | \$10,791.72 |

Terrebonne Domestic Water District

Statement of Activity

July 2024 - May 2025

| | TOTAL | |
|---|---------------------|--------------------------|
| | JUL 2024 - MAY 2025 | JUL 2023 - MAY 2024 (PY) |
| Revenue | | |
| 40500 Investments | | |
| 45050 Interest Income | 33,743.04 | 36,060.38 |
| Total 40500 Investments | 33,743.04 | 36,060.38 |
| 40550 OR-LB-20 Water Income | | |
| 41100 Water | 410,781.94 | 385,903.53 |
| 41200 Service Fees | 9,590.79 | 8,344.59 |
| 41300 Backflow Fees | 7,370.00 | 6,097.50 |
| Total 40550 OR-LB-20 Water Income | 427,742.73 | 400,345.62 |
| 41600 System Development Fees | 0.00 | 235.00 |
| Total Revenue | \$461,485.77 | \$436,641.00 |
| GROSS PROFIT | \$461,485.77 | \$436,641.00 |
| Expenditures | | |
| 61000 OR-LB- 30 Personnel Services | | |
| 61020 Payroll Expenses | 141,252.01 | 127,154.70 |
| 61030 Payroll Taxes | 11,716.57 | 10,503.47 |
| 61040 Employee Health ins | 6,941.00 | 6,444.35 |
| 61070 Employee Retirement | 13,466.31 | 12,033.37 |
| 61080 Workers Comp | 2,772.78 | 3,548.43 |
| Total 61000 OR-LB- 30 Personnel Services | 176,148.67 | 159,684.32 |
| 62000 OR-LB-31 Operations | | |
| 62010 Utilities | | |
| 62011 Utilities - Electric | 37,523.20 | 30,860.21 |
| 62012 Utilities - Other | 3,154.73 | 2,273.07 |
| Total 62010 Utilities | 40,677.93 | 33,133.28 |
| 62020 Operating Supplies | 2,888.46 | 5,199.19 |
| 62024 Repair and Maintenance | | 1,940.46 |
| Total 62020 Operating Supplies | 2,888.46 | 7,139.65 |
| 62030 Testing expense | 1,223.00 | 1,238.00 |
| 62040 Office Supplies | 1,439.02 | 1,016.86 |
| 62050 Postage, Mailing Service | 4,373.14 | 4,797.57 |
| 62060 Legal | 10,797.70 | 4,606.25 |
| 62070 Insurance | | |
| 62071 Insurance - Liability, D and O | 4,048.35 | 6,812.51 |
| 62072 Property Insurance | 8,218.00 | 4,391.76 |
| Total 62070 Insurance | 12,266.35 | 11,204.27 |
| 62080 Bookkeeping | 9,493.29 | 8,440.78 |
| 62090 Directors Fees | | 2,187.00 |
| 62100 Vehicle Maintenance & Repair | 1,060.32 | 881.76 |

Terrebonne Domestic Water District

Statement of Activity

July 2024 - May 2025

| | TOTAL | |
|--|---------------------|--------------------------|
| | JUL 2024 - MAY 2025 | JUL 2023 - MAY 2024 (PY) |
| 62110 Education | | |
| 62114 Travel | 155.56 | 1,637.08 |
| 62212 Conference, Convention, Meeting | 1,490.00 | 790.00 |
| Total 62110 Education | 1,645.56 | 2,427.08 |
| 62140 Auditing | 6,597.50 | |
| 62150 Backflow Expense | 4,602.50 | 6,365.00 |
| 62160 Bank Charges | | |
| 62161 Bank Service Fees | 1,724.41 | 2,290.13 |
| 62162 Merchant Services Proc Fee | 8,573.65 | 6,593.75 |
| Total 62160 Bank Charges | 10,298.06 | 8,883.88 |
| 62170 Billing support | 3,726.89 | 1,707.65 |
| 62180 Computer Software | 3,664.69 | 2,529.91 |
| 62190 Dues & Subscriptions | 3,279.78 | 3,696.13 |
| 62200 Fuel | 2,011.55 | 2,082.78 |
| 62210 Printing and Copying | 647.98 | 115.00 |
| 62220 Telephone, Telecommunications | 5,758.41 | 5,763.14 |
| 62230 Refund | 970.45 | 1,954.25 |
| Total 62000 OR-LB-31 Operations | 127,422.58 | 110,170.24 |
| 70000 Capital Outlay | | |
| 70100 System Improvements | 32,801.47 | 30,533.88 |
| 70200 Equipment | 5,132.29 | |
| Total 70000 Capital Outlay | 37,933.76 | 30,533.88 |
| Total Expenditures | \$341,505.01 | \$300,388.44 |
| NET OPERATING REVENUE | \$119,980.76 | \$136,252.56 |
| NET REVENUE | \$119,980.76 | \$136,252.56 |

Management Report

Terrebonne Domestic Water District
For the period ended May 31, 2025

Prepared on
June 10, 2025

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Statement of Activity

May 2025

| | Total |
|---|------------------|
| REVENUE | |
| 40500 Investments | |
| 45050 Interest Income | 3,068.61 |
| Total 40500 Investments | 3,068.61 |
| 40550 OR-LB-20 Water Income | |
| 41100 Water | 40,544.49 |
| 41200 Service Fees | 152.77 |
| 41300 Backflow Fees | 730.00 |
| Total 40550 OR-LB-20 Water Income | 41,427.26 |
| Total Revenue | 44,495.87 |
| GROSS PROFIT | |
| 44,495.87 | |
| EXPENDITURES | |
| 61000 OR-LB- 30 Personnel Services | |
| 61020 Payroll Expenses | 12,821.25 |
| 61030 Payroll Taxes | 1,099.68 |
| 61040 Employee Health ins | 631.00 |
| 61070 Employee Retirement | 1,224.21 |
| Total 61000 OR-LB- 30 Personnel Services | 15,776.14 |
| 62000 OR-LB-31 Operations | |
| 62010 Utilities | |
| 62011 Utilities - Electric | 2,969.84 |
| 62012 Utilities - Other | 120.00 |
| Total 62010 Utilities | 3,089.84 |
| 62020 Operating Supplies | 341.74 |
| 62030 Testing expense | 252.00 |
| 62040 Office Supplies | 810.36 |
| 62050 Postage, Mailing Service | 780.44 |
| 62070 Insurance | |
| 62071 Insurance - Liability, D and O | 311.67 |
| 62072 Property Insurance | 786.50 |
| Total 62070 Insurance | 1,098.17 |
| 62080 Bookkeeping | 864.80 |
| 62140 Auditing | 6,000.00 |
| 62160 Bank Charges | |
| 62161 Bank Service Fees | 141.16 |
| 62162 Merchant Services Proc Fee | 769.63 |
| Total 62160 Bank Charges | 910.79 |
| 62170 Billing support | 70.40 |
| 62180 Computer Software | 125.17 |
| 62190 Dues & Subcriptions | 1,125.00 |

| | Total |
|--|--------------------|
| 62200 Fuel | 36.84 |
| 62220 Telephone, Telecommunications | 820.92 |
| 62230 Refund | 73.72 |
| Total 62000 OR-LB-31 Operations | 16,400.19 |
| Total Expenditures | 32,176.33 |
| NET OPERATING REVENUE | 12,319.54 |
| NET REVENUE | \$12,319.54 |

Statement of Financial Position

As of May 31, 2025

| | Total |
|---------------------------------------|-----------------------|
| ASSETS | |
| Current Assets | |
| Bank Accounts | |
| 10100 Bank-4506 | 13,547.57 |
| 10200 First Interstate -3877- General | 34,694.59 |
| 10500 LGIP Investments | |
| 10510 LGIP - Debit Service #4845 | 20,664.64 |
| 10520 LGIP Investment Fund #5534 | 606,787.45 |
| 10530 LGIP - SDC Fund #6271 | 7,984.47 |
| 15340 LGIP Deposit Fund #6272 | 153,076.99 |
| Total 10500 LGIP Investments | 788,513.55 |
| Total Bank Accounts | 836,755.71 |
| Other Current Assets | |
| 11500 Water Bills Receivable | 3,185.75 |
| 14000 Inventory | 6,451.05 |
| 14200 Prepaid Expenses | 12,865.95 |
| Total Other Current Assets | 22,502.75 |
| Total Current Assets | 859,258.46 |
| Fixed Assets | |
| 15000 Equipment | 85,813.68 |
| 15100 Water System | 3,565,410.59 |
| 15200 Water Rights Asset | 77,553.00 |
| 15300 Land | 35,512.00 |
| 15400 Easements & Permits | 2,800.00 |
| 15600 Vehicles | |
| 15610 Chevy Silverado HD2500 2011 | 39,993.00 |
| Total 15600 Vehicles | 39,993.00 |
| 15900 Accumulated Depreciation | -1,585,100.16 |
| Total Fixed Assets | 2,221,982.11 |
| TOTAL ASSETS | \$3,081,240.57 |
| LIABILITIES AND EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 20000 Accounts Payable | 8,528.28 |
| Total Accounts Payable | 8,528.28 |
| Other Current Liabilities | |
| 24300 Payroll payable | 1,918.62 |
| 25000 Customer deposits payable | 39,488.67 |

| | Total |
|--|-----------------------|
| Total Other Current Liabilities | 41,407.29 |
| Total Current Liabilities | 49,935.57 |
| Total Liabilities | 49,935.57 |
| Equity | |
| 32000 Retained Earnings S | 1,011,173.09 |
| 32500 Debt Service fund bal | 105,905.63 |
| 32600 SDC Revenues | 59,031.00 |
| 33000 Retained Earnings M | 1,735,214.52 |
| Net Revenue | 119,980.76 |
| Total Equity | 3,031,305.00 |
| TOTAL LIABILITIES AND EQUITY | \$3,081,240.57 |