

ORGANIZATIONAL MEETING 2024
JANUARY BOARD MEETING
West Extension Irrigation District
Columbia Improvement District Office
501 E. Columbia Avenue, Boardman
01/25/2024 9:00 AM

AGENDA

1. **Organizational Business**
 - Oath of Office—Director Division One
 - Election/Appointment of Officers
 - Chairman, Board of Directors
 - Vice Chairman, Board of Directors
 - Appointment of Secretary
 - Resolution No. 24-001—Establishing Board meetings for 2024 and set next organizational meeting
 - Resolution No. 24-002—Meetings outside WEID boundaries
 - Set banking institutions and authorize signatories
2. **Call Meeting To Order**
 - Approval of agenda
3. **Monthly Business**
 - Approval of Minutes—December meeting
 - Bills Payable
 - Financials reports review— Preliminary YE 2023
4. **Reports and Correspondence**
 - Operations Report
 - Updates
 - Report from OSHA consultations
 - Administrative Report
 - Audit Report 2022
 - Bids for 2023—2025 Auditor
 - District Manager Report
 - Report from meetings with City of Irrigon & representatives
5. **District Business**
 - 2024 Budget —Resolution No. 24-003
 - Charges and Collections—Resolution No. 24-004
 - Review Bridge Standards

(continued on back)

Review water right transfer policy
Review Development Policy
Fees—2024

6. **Executive Session**
May be called for in accordance with ORS 192.660.
7. **Adjournment**

Meeting Procedures: Agenda items will be taken in the order listed, unless changed by the Chairman. The public is reminded not to interrupt the Board members during their discussion. If you have specific questions that are not on the agenda or addressed during the meeting, please ask a Director or staff prior to or after the meeting.

Public Comment: Public comments are welcome during the public comment section of the meeting. These should be relative to District policies or Board actions. All speakers must be recognized by the Chairman prior to speaking. The Chairman reserves the right at any time to limit public comments due to time constraints and content. The public is reminded that all comments are directed to the Board.

How To Get an Item on the Agenda: First, be sure that your item is a matter of district policy or Board oversight. The Board sets the Policies of the District and delegates the authority of management of those policies to staff. Some of the questions you have may be management or operational questions and can be answered by staff. We encourage you to do so during regular office hours. If Staff is unable to answer your question, they will bring the issue to the Board as an agenda item. A Director may also request an agenda item. All requests go to the Board Secretary, Bev Bridgewater. Anyone having agenda items for the next meeting are asked to submit the request five business days in advance of the meeting in order to be included on the meeting agenda.

Executive Session: The Board may convene in an executive session. By law, an executive session is closed to all except the Board, District staff, legal counsel, members of the press, and persons reporting to it on the subject of the executive session or otherwise involved. Before convening such a session, the Chairman will make a public announcement and explain the necessary procedures.

If there are any questions about the agenda or Board procedures, please contact Bev Bridgewater, Secretary to the Board and District Manager, at 541-922-3814

**WEST EXTENSION IRRIGATION DISTRICT
RESOLUTION NO. 24-001**

2024 MEETING DATES

WHEREAS, ORS 545.185 requires that the Board of Directors sets its regular meeting dates by resolution, and

WHEREAS, the Board of Directors of the West Extension Irrigation District met on Thursday, January 25, 2024, for the purpose of organizing for the upcoming year, now

THEREFORE BE IT RESOLVED that the 2024 regular meetings of the Board of Directors of the West Extension Irrigation District will be the 3rd Thursday of each month at 9:00 a.m. There will be no meeting held in the month of August.

FURTHER, BE IT RESOLVED that, in accordance with ORS 545.181, the January 2025 Organizational and Board Meeting will be held on Thursday, January 16, 2025, at 9:00 am.

Meetings will be at the Columbia Improvement District office located at 501 E. Columbia Ave, Boardman, unless otherwise noticed and advertised. Meetings will follow Robert's Rules of Order, Simplified as conducted by the Board Chairman.

ADOPTED BY THE BOARD OF DIRECTORS OF THE WEST EXTENSION IRRIGATION DISTRICT THIS 25th DAY OF JANUARY, 2024.

Robert Mueller, Director Division 1

Abraham McNamee, Director Division 2

Von Studer, Director Division 3

Vern Frederickson, Director Division 4

Dalarie Philippi, Director Division 5

**WEST EXTENSION IRRIGATION DISTRICT
ALTERNATE MEETING LOCATIONS
RESOLUTION NO. 24-002**

WHEREAS, ORS 192.630 requires Public Meetings to be held within geographical boundaries of the District or the nearest practical location, and

WHEREAS, the Board of Directors meet on a monthly basis with its crew, contractors and interested parties, and

WHEREAS, the District office does not have adequate space or technology for Board meetings, now

THEREFORE BE IT RESOLVED that the 2024 regular meetings of the Board of Directors of the West Extension Irrigation District and the 2025 organizational meeting may be held at locations outside the District which are considered the nearest practical location. Such alternate locations include:

- Columbia Improvement District located at 501 E. Columbia Ave, Boardman (preferred)
- Port of Morrow located at One Marine Drive, Boardman
- Frederickson Farming located on Patterson Ferry Road, Irrigon.
- Sage Center located at 101 Olson Road, Boardman

This Resolution will remain in effect from year to year until changed by further Resolution of the Board of Directors.

ADOPTED BY THE BOARD OF DIRECTORS OF THE WEST EXTENSION IRRIGATION DISTRICT THIS 25th DAY OF JANUARY, 2024.

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Abraham McNamee, Director Division 2

Von Studer, Director Division 3

Vern Frederickson, Director Division 4

Dalarie Philippi, Director Division 5

WEST EXTENSION IRRIGATION DISTRICT

P.O. BOX 100 IRRIGON, OREGON 97844
PHONE: (541) 922-3814 FAX: (541) 922-9775

December 7, 2023

Monthly Board Meeting

Chairperson Philippi called the Board meeting to order on December 7, 2023, at 9:10 a.m. at the Columbia Improvement District meeting room located at 501 E. Columbia Ave. in Boardman. Those in attendance were: Board members, Dalarie Philippi, Vern Frederickson, Abe McNamee and Von Studer; Board Secretary/Manager, Bev Bridgewater; Administrative Services Manager, Lisa Baum; Operations Superintendent, Ben De Los Santos; Director Bob Mueller was not able to attend.

AGENDA: Chairperson Philippi asked for additions to the agenda. There were none. Frederickson moved to accept the agenda as presented. McNamee seconded. Motion passed.

MONTHLY BUSINESS

APPROVAL OF MINUTES: Frederickson moved to approve the minutes of the November Board meeting. McNamee seconded. Discussion. Motion passed.

BILLS PAYABLE: Frederickson moved to approve the November accounts payable list in the amount of \$147,545.24. McNamee seconded. Discussion. Motion passed.

FINANCIALS: The preliminary financial reports for the period ending November 30, 2023 were reviewed and discussed. One concern is the amount of funds spent to keep the KW dump truck running (truck No. 11). The board directed that if a major problem arises again, bring the issue to the Board before spending money to fix it. They also asked for a five-year look back on the vehicle and equipment repairs for the next meeting.

REPORTS AND CORRESPONDENCE

OPERATIONS:

De Los Santos reported:

- The excavator is back in service and new employee Don Schlosser started cleaning the main canal yesterday. Discussion.
- District has purchased seat covers and floor mats for all pickups and they are being installed. The Board noted the WEID decal is on the new truck.
- Discussion about the fuel pump issue for truck No. 9.

- He has reviewed the information and recommendations from the OSHA inspection but hasn't started addressing the issues yet. The costliest item will be the expanded metal for the pump station shafts. He has different crew assigned to areas of correction. He will meet the deadline of January 5, 2024 stated in the letter from OSHA.

ADMINISTRATIVE:

Baum reported:

- Her attendance at the recent OWRC conference was very informative. She attended a meeting with Regional BOR Director, Carrington – joining other local irrigation district managers.
- She has collected funds from two of the folks authorized for legal collections procedures. The rest will go to the attorney soon.
- She will start working on power bills next week.
- The 2022 audit report was distributed to the Board. They will review it and take action at the January meeting.
- She has put out RFP for a three year contract for District audit for 2024 – 2026.
- The office copier needs to be replaced. She presented her research into options. The board agreed with Lisa's recommendation, and this will be included in the 2024 budget.

MANAGER REPORT:

A written report was provided to the Board. It was reviewed and is attached to and part of these minutes.

MEMO FROM CITY MANAGER: The Board reviewed recent correspondence to the District from Irrigon City Manager, Aaron Palmquist. The Board discussed its concern wherein the City seems to believe it has jurisdiction over the WEID/BOR facilities and rights-of-way. Directors are concerned that past meetings (both WEID and BOR) with City officials are not being productive. The City continues to allow its contractors to tear up District facilities without consequence and installs its own facilities in federal ROW without proper authorization.

Past City Administrators have met with the WEID Board and clearly stated that they want the irrigation water to Irrigon patrons to continue. The entities have co-existed. Now, the City's current actions are jeopardizing delivery to customers, and the matter is becoming urgent. The Board directed Manager Bridgewater to attend a City Council meeting and state the problem directly to the Council.

Does this City Council and Administration want irrigation delivery in the City boundaries to cease and if so, are they willing to pay the costs of abandoning federal ROW, removing District and federal facilities and providing irrigation water to those that currently have that right? Or will they incorporate standards and actions into

their development code that will protect the irrigation facilities and those city patrons that have irrigation rights? What is the end game?

WATER RIGHT ENFORCEMENT: Some issues come up from time to time as ditchriders are on the canal or plats are being reviewed where we find land irrigated without a water right. Bridgewater stated that she addresses these as they come up. The crew can pay attention to the main canal, but over-irrigation in other parts of the District are difficult to identify. Philippi pointed out the federal ROW that we have moved folks off, which is true. Reclamation can't have a beneficial use on their fee-title ground without a federal permit, so we have to pay attention to fee title ground. Studer pointed out wind blow that moves the water. Discussion. The board agreed the current procedure is fine.

WATER MARKETING: Bridgewater reported that she has had the first request for a permanent water marketing customer for the reuse water. Currently, the water is in the main canal as supplemental to the rest of the District water. Wes and Mary Killion at 78852 Tom's Camp Road have requested irrigation water to replace their well. The rate for the water in 2024 is \$48 per acre foot. There may be a filing fee with the State. She will get the details and work on a contract for the water for the Board's review.

TEMPORARY WATER RIGHT TRANSFERS: Based on the fact that several of our larger landowners have standard water right transfers that they do each year, McNamee requested to find a way that the temporary transfer fee can be reduced. We use a statute that allows 13 Districts in the State to send their maps and information each season to the watermaster, and the transfer is effective immediately. There is a five-year temporary transfer for District water that goes through the standard State process that may save money. Or the District may be able to decrease its mapping fees for recurring transfers. Discussion. Bridgewater will bring the transfer policy and recommendations to the next meeting.

CANAL WATER STUDY: McNamee brought up a concern about groundwater coming under the canal from the Stahl's open ditch. Discussion about this and other areas of the canal. We will be sure the engineers look at this and include this area in the Canal water study. With a new Board member (Studer), staff briefly discussed what the purpose of the canal study is. Bridgewater explained it will become part of the District's Water Management and Conservation Plan, but the real purpose is to look at the future of the canal – what is the “dream plan” for the future of the canal – lining, piping, concrete? What areas need drainage. Frederickson stated it makes us “shovel ready” for getting big money down the road. More discussion. Staff will ask Reclamation's engineer to take a look at this area. Also, we will check for any agreements that address liability if the Stahl pond or canal fails and causes damage the WEID main canal.

DISTRICT BUSINESS

BUDGET 2024: A draft budget for 2024 was presented to the Board, acting as a Budget Committee. Budget line items were reviewed and discussed. The District will use the 3.2% COL increase for 2023 for wages. The same number will be used for its annual O&M fees. This keeps the District wages and rates up with inflation.

The Board reviewed what the O&M Fees will be for 2024.

The Budget will come to the Board at the January meeting as a Resolution to be reviewed and adopted.

OTHER BUSINESS

None.

ADJOURNMENT

With no further business, Chairperson Philippi adjourned the meeting at 12:15 pm.

Signed:

Bev Bridgewater, Secretary

Attest:

Dalarie Philippi, Chairperson

West Extension Irrigation District
 Check Register / Accounts Payable List
 December 2023

CHECK#	DATE	VENDOR	DESCRIPTION	TOTAL	WEID EXPENSE	PAYROLL EXPENSE	OTHER REIMB.
			WEID GENERAL ACCOUNT:				
US 12/12/23	12/15/23	US Tax Deposit	Payroll	4,671.19		4,671.19	
US 12/31/23	12/31/23	US Tax Deposit	Payroll	139.80		139.80	
OR 12/12/23	12/15/23	OR Tax Deposit	Payroll	1,072.76		1,072.76	
OR 12/27/23	12/28/23	OR Tax Deposit	Payroll	935.89		935.89	
PERS 12/12/23 PENSION	12/26/23	Oregon PERS	Payroll	2,686.26		2,686.26	
PERS 12/12/23 IAP	12/26/23	Oregon PERS	Payroll	703.25		703.25	
PERS 11/27/23 PENSION	12/26/23	Oregon PERS	Payroll	2,263.56		2,263.56	
US 12/27/23	12/28/23	US Tax Deposit	Payroll	3,897.21		3,897.21	
PERS 11/27/23 IAP	12/6/23	Oregon PERS	Payroll	608.18		608.18	
36864	12/7/23	A & M Supply	Telemetry	237.42	237.42		
36865	12/7/23	A-Plus Connectors	Safety, Telemetry	62.55	62.55		
36866	12/7/23	Abadan	Copier Agreement	164.07	164.07		
36867	12/7/23	Banner Bank	Lisa-Ofc,PU,Fees,Pstg,Travel	2,581.60	2,324.68		256.92
36868	12/7/23	Cascade Natural Gas	Utilities	92.19	92.19		
36869	12/7/23	Commercial Tire	Mower	1,222.02	1,222.02		
36870	12/7/23	Concrete Special Ties	MC Repairs, Fac.Mnt	102.50	102.50		
36871	12/7/23	Devin Oil Company	Fuel, Hydraulic Oil	1,023.03	1,023.03		
36872	12/7/23	Duke's Auto Repair	PU#9 Fuel Pump	630.00	630.00		
36873	12/7/23	Elmer's Irrigation	Stock/ Repairs	33.93	33.93		
36874	12/7/23	First BankCard	Bev - office	50.00	50.00		
36875	12/7/23	Hermiston Auto Parts	PU#7,Mower,Dmp Trlr,Telemet	519.11	519.11		
36876	12/7/23	High Performance Signs	New Truck Decals	100.00	100.00		
36877	12/7/23	City of Irigon	Utilities	439.73	439.73		
36878	12/7/23	Jimmy John's Portable Toilets	Port-a-Potty	80.00	80.00		
36879	12/7/23	J-U-B Engineers	Canal Study,GIS,Engineering	258.00	258.00		
36880	12/7/23	K.I.E. Supply	Shop, Proj-Meters	732.69	732.69		
36881	12/7/23	Les Schwab Tire Center	#28 Equip. Trailer	373.31	373.31		
36882	12/7/23	Mid Columbia Concrete	Acrolein Pad (Fac Mnt)	625.00	625.00		
36883	12/7/23	Morrow County Clerk	Deed Copies	17.25	17.25		
36884	12/7/23	Oxarc	Telemetry	130.45	130.45		
36885	12/7/23	Jack Paul	BlowOut Sprinklers, Leaf clean	84.50	84.50		
36886	12/7/23	Hermiston Quicky Lube	PU#2	57.95	57.95		
36887	12/7/23	Special Districts Insurance Serv.	Health Insurance	5,079.16		5,079.16	
36888	12/7/23	Shelco Electric	Telemetry (July)	375.00	375.00		
36889	12/7/23	Smity's Ace Hardware	Safety,Shop,Telemetry	342.59	342.59		
36890	12/7/23	Aqua Systems 2000	Telemetry - hardware/commiss	19,350.00	19,350.00		
36891	12/14/23	Lisa Baum	Payroll	1,942.75		1,942.75	
36892	12/14/23	Ben De Los Santos	Payroll	1,990.48		1,990.48	
36893	12/14/23	Seth Rhodes	Payroll	1,803.72		1,803.72	
36894	12/14/23	Bob Schlosser	Payroll	1,909.77		1,909.77	
36895	12/14/23	Don Schlosser	Payroll	847.53		847.53	

West Extension Irrigation District
 Check Register / Accounts Payable List
 December 2023

CHECK#	DATE	VENDOR	DESCRIPTION	TOTAL	WEID		PAYROLL		OTHER
					EXPENSE		EXPENSE		
36896	12/14/23	Alan Svatonsky	Payroll	1,281.85			1,281.85		
36897	12/14/23	Bev Bridgewater	Payroll	2,293.43			2,293.43		
36898	12/14/23	Bev Bridgewater	Health Reimb.	675.54			675.54		
36899	12/14/23	Seth Rhodes	Health Reimb.	880.00			880.00		
36900	12/14/23	Bob Schlosser	Health Reimb.	793.52			793.52		
36901	12/14/23	Barnett & Moro	Audit	12,421.00		12,421.00			
36902	12/14/23	NW Metal Fabricators	Telemetry	959.00		959.00			
36903	12/14/23	Special Districts Assoc. OR	Liab. Ins. - add new truck	91.00		91.00			
36904	12/14/23	Staples Business Advantage	Office Supplies	312.94		312.94			
36905	12/14/23	Umatilla Electric Coop	Power	196.83		196.83			
36906	12/28/23	Lisa Baum	Payroll	1,800.00			1,800.00		
36907	12/28/23	Bev Bridgewater	Payroll	2,293.45			2,293.45		
36908	12/28/23	Ben De Los Santos	Payroll	1,722.61			1,722.61		
36909	12/28/23	Seth Rhodes	Payroll	1,806.13			1,806.13		
36910	12/28/23	Bob Schlosser	Payroll	1,773.02			1,773.02		
36911	12/28/23	Don Schlosser	Payroll	1,653.25			1,653.25		
36912	12/28/23	Alan Svatonsky	Payroll	1,226.08			1,226.08		
36913	12/28/23	Cascade Natural Gas	Utilities	130.16		130.16			
36914	12/28/23	CenturyLink	Telephone	253.22		253.22			
36915	12/28/23	Devin Oil Company	Fuel	1,650.28		1,650.28			
36916	12/28/23	Irrigon Mini-Storage	Rent	52.00		52.00			
36917	12/28/23	J-U-B Engineers	WR Transfers, Engineering	410.40		410.40			
36918	12/28/23	Kuhn Law Offices	PU Lease, City/Planning	1,137.70		1,137.70			
36919	12/28/23	Oregon Water Resources Cong.	SDAO Conference-Lisa	415.00		415.00			
36920	12/28/23	Pape Machinery	Mower Blades	646.52		646.52			
36921	12/28/23	Verizon Wireless	Cell Phones	520.84		520.84			
36922	12/31/23	Lisa Baum	Payroll	465.90			465.90		
		TOTALS		98,098.07		48,624.86		49,216.29	256.92

West Extension Irrigation Dist

Balance Sheet

December 2023

PRELIMINARY

ASSETS

Current Assets

TOTAL AVAILABLE CASH		
PETTY CASH	300.00	
CASH - CHECKING / BANNER BANK	64,372.04	
CASH - SAVINGS / BANNER BANK	33,107.80	
CASH - LOCAL GOV INVEST POOL	248,389.78	
CASH - SQUARE / BANNER BANK	3,588.32	
CASH - MONEY MKT / BANK E. OREGON	2,505.35	
TOTAL TOTAL AVAILABLE CASH		352,263.29
A/R - CUSTOMER BILLINGS		123,204.97
CUSTOMER DEPOSITS - CREDIT CARD PMT		94.55
PREPAID EXPENSES		6,531.50

TOTAL Current Assets

482,094.32

Fixed Assets

INVENTORY	34,552.94	
INVENTORY - METERS	26,097.78	
INVENTORY - CHEMICAL	32,723.51	
LAND & BUILDINGS	141,006.58	
EQUIPMENT & VEHICLES	604,658.02	
PROJECT WORKS	2,700,698.94	
IRRIGON PUMP STATION	1,237,332.01	
CONSTRUCTION IN PROGRESS	72,996.74	
PUMPING STATIONS	127,698.00	
LESS: ACCUMULATED DEPRECIATION	(3,107,648.46)	

TOTAL Fixed Assets

1,870,116.06

Other Assets

UMATILLA ELECTRIC COOP CREDITS	129,265.74	
NET PENSION ASSET	(364,138.00)	
PENSION DEFERRED OUTFLOWS	242,100.00	

TOTAL Other Assets

7,227.74

TOTAL ASSETS

2,359,438.12

LIABILITIES

Current Liabilities

ACCOUNTS PAYABLE		44,915.87
ACCRUED WAGES		6,165.00
TOTAL PR TAXES/BENEFITS PYBLE		
ACCURED SUI/WC PAYABLE TO OR	606.38	
ACCURED STATE TRANSIT	105.41	
Accrued OR Paid Leave	632.24	
TOTAL TOTAL PR TAXES/BENEFITS PYBLE		1,344.03
TOTAL ACCRUALS PAYABLE		
ACCURED PERS PAYABLE	180.90	
ACCURED HEALTH BENEFITS PAYBLE	(596.70)	
ACCURED GARNISHMENTS PYBLE	(0.01)	
ACCURED COMPENSATED ABSENCES	9,685.03	
ACCURED INTEREST PAYABLE	4,346.00	
TOTAL TOTAL ACCRUALS PAYABLE		13,615.22

TOTAL Current Liabilities

66,040.12

Long-Term Liabilities

FUNDS PAYABLE BANK OF E. OREGON		124,949.00
CAPITAL LEASE - BOR		115,359.54
FUNDS PYBLE OSDCFP COP SERIES 2015A		224,999.61

TOTAL Long-Term Liabilities

465,308.15

Other Liabilities

PENSION DEFERRED INFLOWS		337,388.00
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TOTAL Other Liabilities

337,388.00

TOTAL LIABILITIES

868,736.27

CAPITAL

CONTRACTUALLY RESERVED		50,044.00
FUND BALANCE		1,344,447.75
Year-to-Date Fund Balance		96,210.09

TOTAL CAPITAL

1,490,701.84

TOTAL LIABILITIES & CAPITAL

2,359,438.12

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WEST EXTENSION IRRIGATION DISTRICT
 Reserved / Restricted Funds
 December 31, 2023 - Preliminary #1

		BEGINNING BALANCE 01/01/23	FUNDS RECVD	FUNDS SPENT	ENDING BALANCE 12/31/23
FUND DESCRIPTION:					
Contractually Reserved:					
1	O & M Emergency	35,000.00	-	-	35,000.00
2	Conjunctive Use Emergency	36,100.83	-	-	36,100.83
4	Conjunctive Use Funds- Future Expense	40,000.00	-	-	40,000.00
Restricted Reserves:					
5	WEID Conservation Funds	15,234.50	-	(632.35)	14,602.15
6	Conservation Plan Grant	-	-	-	-
7	Grant Matching from W/R Sales	55,528.67	6,707.61	-	62,236.28
8	Meter Expense Reserve	(2,759.62)	-	-	(2,759.62)
9	TOTAL RESERVED FUNDS	179,104.38	6,707.61	(632.35)	185,179.64
NOTES:					
5	Conservation - Nozzle Exchange	(210.00)			
5	Irrigon Water Savings Program	(422.35)			

WEST EXTENSION IRRIGATION DISTRICT
 BALANCE SHEET - CASH DESCRIPTIONS
 December 31, 2023 - Preliminary #1

TOTAL AVAILABLE CASH			
1	O & M Emergency	35,000.00	
2	Conjunctive Use Emergency	36,100.83	
4	Conjunctive Use - Future Expense	40,000.00	
5	WEID Conservation Funds	14,602.15	
7	Grant Matching from Water Right Sales	62,236.28	
8	Meter Expense Reserve	(2,759.62)	
12	<i>Available Cash</i>	<i>167,083.65</i>	
13	TOTAL AVAILABLE CASH - GENERAL FUND		352,263.29
CASH POSITION			
	Available Cash	167,083.65	
	Accounts Receivable	123,204.97	
	Accounts Payable	(44,915.87)	
	Project	(32,738.70)	
	Cash Position		212,634.05

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WEST EXTENSION IRRIGATION DISTRICT
CASH FLOW SHEET
2023

	January	February	March	April	May	June	July
BEGINNING CASH BALANCE (Available & Invested)	197,064.97	118,100.90	50,670.88	377,426.85	515,295.55	493,587.32	658,615.48
INCOME:							
CUSTOMER RECEIPTS	33,090.27	34,402.65	583,951.62	302,657.82	99,369.83	270,147.73	95,835.62
MISC. CASH RECEIPTS	450.00	240.00	90.00	210.00	210.00	-	210.00
GRANT FUNDS	-	15,000.00	-	-	-	-	55,000.00
BEO LOAN FUNDS	-	-	-	-	-	-	-
BOR CASH RECEIPTS (Ph.1)	-	-	-	-	-	-	-
OTHER INCOME	298.74	199.05	91.80	918.50	1,235.53	1,292.75	358.63
TOTAL INCOME	33,839.01	49,841.70	584,133.42	303,786.32	100,815.36	271,440.48	153,053.21
EXPENSES:							
WEID EXPENSES	53,174.73	35,667.38	180,859.02	81,775.92	60,063.22	28,102.14	79,247.68
PAYROLL EXPENSE	59,628.35	81,599.15	76,506.68	83,456.39	53,292.58	65,588.00	61,507.95
OTHER REIMBURSIBLE	-	5.19	11.75	685.31	9,167.79	12,722.18	14,578.14
TOTAL EXPENSES	112,803.08	117,271.72	257,377.45	165,917.62	122,523.59	106,412.32	155,333.77
ENDING CASH BALANCE Net Change +/-)	118,100.90 (78,964.07)	50,670.88 (67,430.02)	377,426.85 326,755.97	515,295.55 137,868.70	493,587.32 (21,708.23)	658,615.48 165,028.16	656,334.92 (2,280.56)
RESERVED/RESTRICTED FUNDS	179,104.38	179,104.38	179,104.38	178,644.38	178,644.38	116,688.05	116,688.05
AVAILABLE CASH	(61,003.48)	(128,433.50)	198,322.47	336,651.17	314,942.94	541,927.43	539,646.87

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WEST EXTENSION IRRIGATION DISTRICT
CASH FLOW SHEET
2023

	August	September	October	November	December	AMOUNT YTD
BEGINNING CASH BALANCE (Available & Invested)	656,334.92	622,323.11	507,095.03	496,981.35	376,518.15	197,064.97
INCOME:						
CUSTOMER RECEIPTS	73,022.28	20,429.37	63,917.44	25,224.33	72,223.92	1,674,272.88
MISC. CASH RECEIPTS	90.00	220.00	480.00	450.00	486.00	3,136.00
GRANT FUNDS	-	-	-	-	-	70,000.00
BEO LOAN FUNDS	-	-	-	-	-	-
BOR CASH RECEIPTS (Ph.1)	165.77	-	-	-	-	524.40
OTHER INCOME	1,839.44	1,794.31	1,819.39	1,407.71	1,133.29	13,679.47
TOTAL INCOME	75,117.49	22,443.68	66,216.83	27,082.04	73,843.21	1,761,612.75
EXPENSES:						
WEID EXPENSES	37,692.38	76,080.82	17,988.19	95,328.27	48,624.86	794,604.61
PAYROLL EXPENSE	54,218.64	45,715.13	46,797.01	43,894.24	49,216.29	721,420.41
OTHER REIMBURSIBLE	17,218.28	15,875.81	11,545.31	8,322.73	256.92	90,389.41
TOTAL EXPENSES	109,129.30	137,671.76	76,330.51	147,545.24	98,098.07	1,606,414.43
ENDING CASH BALANCE	622,323.11	507,095.03	496,981.35	376,518.15	352,263.29	352,263.29
Net Change +/-)	(34,011.81)	(115,228.08)	(10,113.68)	(120,463.20)	(24,254.86)	155,198.32
RESERVED/RESTRICTED FUNDS	116,688.05	178,472.03	178,472.03	178,472.03	178,472.03	178,472.03
AVAILABLE CASH	505,635.06	328,623.00	318,509.32	198,046.12	173,791.26	173,791.26

WEST EXTENSION SUBSTATION DISTRICT
 BUDGET COMPARISON SHEET
 December 31, 2023 - Preliminary #1

	GENERAL LEDGER	2023 BUDGET	WEID			PROJECT YTD 12/31/23	REIMB. YTD 12/31/23	METERS YTD 12/31/23	RESERVES AUDIT J.E. 12/31/23
			YTD 12/31/23	% USED	AMOUNT REMAINING				
1	CASH CARRY-OVER FROM 2022								
2		41,500	41,500						
3	INCOME:								
4	CUSTOMER BILLINGS:								
5	50100.100 O&M CHARGES	1,124,434	1,116,150	99%	8,284				
6	50200.100 CONSERVATION CHARGES								
7	50300.100 PRESSURIZATION CHARGES	45,942	44,983	98%	959				
8	50500.100 IMPROVEMENT CHARGES/IPS	22,662	22,828	101%	(166)				
9	50600.100 IMPROVEMENT CHARGES/MC	124,621	124,456	100%	165				
10	50800.100 LEGAL FUND CHARGE	59,845	60,874	102%	(1,029)				
11	50900.100 PUMP SURCHARGE								
12	REIMBURSIBLE								
13	50700.500 MISCELLANEOUS								
14	50800.500 REPAIRS		2,206			2,206			
15	50850.500 METER REPAIRS		7,166			7,166			
16	50900.500 LEGAL		796			796			
17	50950.500 POWER REIMBURSIBLE		15,813			15,813			
18	51200.500 ENGINEERING		816			83,885			
19	51400.500 WR TRANSFERS/MAPPING					816			
20	METERS								
21	50800.700 REPAIR LABOR								
22	50850.700 METERS / ASSEMBLIES		4,948						
23									
24									
25	TOTAL CUSTOMER BILLINGS	1,377,504	1,369,292		8,213	110,681	4,948		
26	FEE EARNED:								
27	51000.100 CONTRACT ADMINISTRATION		184		(184)				
28	51300.100 DEVELOPMENT FEES	2,000	4,200	210%	(2,200)				
29	51400.100 WATER RIGHT TRANSFERS	8,000	2,548	32%	5,453				
30	51500.100 LIEN SEARCHES/MISC	8,600	17,578	204%	(8,978)				
31	51600.100 DRAINAGE FEES	5,750	3,500	61%	2,250				
32	TOTAL FEES	24,350	28,009		(3,659)				
33									
34									

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WEST EXTENSION SUBSTATION DISTRICT
 BUDGET COMPARISON SHEET
 December 31, 2023 - Preliminary #1

	GENERAL LEDGER	2023 BUDGET	WEID			PROJECT YTD 12/31/23	REIMB. YTD 12/31/23	METERS YTD 12/31/23	RESERVES AUDIT J.E. 12/31/23
			YTD 12/31/23	% USED	AMOUNT REMAINING				
58	LABOR / OVERHEAD:								
59	WAGES:								
60	61000/64000 ADMINISTRATIVE	152,640	150,128	98%	2,512				
61	62000.100 DITCHRIDERS / MNTNCE	308,200	266,164	86%	42,036				
62	63500.100 SEASONAL - DR / MNTNCE	-	2,819						
63	61000.400 GRANT - ADMINISTRATION	-	225		(225)				
64	62200.400 GRANT - LATERAL 15	-	7,572		(7,572)				
65	62500.400 GRANT - BIL (XM)	-	29		(29)				
66	62600.400 GRANT - LATERAL 17	-	1,521		(1,521)				
67	62700.400 GRANT - CANAL STUDY	-	4,734		(4,734)				
68	62800.400 GRANT - METERS (R21AS00300)	-	956		(956)				
69	63500.100 GRANT - SEASONAL	-	-		-				
70	63520.400 GRANT - LEASED - LATERAL 15	-	-		-				
71	61000.500 REIMB - ADMINISTRATIVE	-	-		-				
72	62000.500 REIMB - DR / MNTNCE	-	-		-				
73	63500.500 REIMB - SEASONAL	-	-		-		1,163		
74	LABOR OVERHEAD & BENEFITS:								
75	65000.100 PAYROLL TAXES	44,600	35,701	80%	8,899				
76	65500.100 WORKERS' COMP INSURANCE	15,000	7,581	51%	7,419				
77	65500.100 WC REFUND - 2022/2023	-	(4,425)						
78	66000.100 HEALTH BENEFITS	96,800	80,286	83%	16,514				
79	67000.100 PERS RETIREMENT	70,650	62,074	88%	8,576				
80	68000.100 CONSULTANT / BARGAINING	1,000	-	0%	1,000				
81	69000.100 LABOR: PRISON CREW	20,700	8,280	40%	12,420				
82	69500.100 LABOR: CONTRACT/LEASED	-	43,007		(43,007)				
83	69600.100 LABOR: CONTRACT/SEASONAL	10,000	38,773		(28,773)				
85	TOTAL LABOR & OVERHEAD	719,590	705,426		12,558		1,163		
86									

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WEST EXTENSION IRRIGATION DISTRICT
 BUDGET COMPARISON SHEET
 December 31, 2023 - Preliminary #1

	GENERAL LEDGER	2023 BUDGET	WEID		AMOUNT REMAINING	PROJECT YTD 12/31/23	REIMB. YTD 12/31/23	METERS YTD 12/31/23	RESERVES AUDIT J.E. 12/31/23
			YTD 12/31/23	% USED					
87	GENERAL EXPENSES:								
88	ADMINISTRATIVE:								
89	70000.100 ADVERTISING/ELECTION	100	77	77%	23				
90	70000.500 REIMB - ADVERTISING	-	-	-					
91	70500.100 DIRECTORS/MTG. EXPENSE	900	113	13%	787				
92	71000.100 DUES, FEES, LICENSE*	17,200	18,710	109%	(1,510)				
93	71000.400 GRANT - MISC. FEES	-	-	-					
94	71100.400 BANK FEES, PROJECT LOAN	-	-	-		7,692			
95	71200.100 FEES: WATER RIGHT TRANSFERS	340	340	4%	7,260				
96	71200.500 REIMB - WR TRANSFERS	-	-	-					
97	71500.100 INSURANCE/LIABILITY/BONDS	54,000	57,305	106%	(3,305)				
98	71500.100 Less Longevity Credit	(4,000)	(4,638)	116%	638				
99	71800.100 MAP/WATER RIGHT SUPPLIES	2,500	2,086	83%	414				
100	71800.500 REIMB - WR MAPPING	-	-	-					
101	72000.100 OFFICE SUPPLIES & POSTAGE*	13,000	14,793	114%	(1,793)		2,206		
102	72000.500 REIMB - ADMINISTRATIVE	-	-	-					
103	PROFESSIONAL FEES:								
104	72500.100 AUDIT	12,421	12,421	99%	179				
105	72800.400 GRANT - SURVEY	-	-	-					
106	*see below* ENGINEERING*	3,000	2,935	98%	65				
107	73000.400 GRANT - ENGINEERING	-	-	-					
108	73000.500 REIMB - ENGINEERING	-	-	-			816		
109	73500.100 LEGAL*	5,500	3,040	55%	2,460				
110	73500.500 REIMB - LEGAL	-	-	-			813		
111	*see below* LEGAL/CONSULT/WATER ISSUES*	3,000	-	0%	3,000				
112	CANAL STUDY / WMCP	30,000	-	0%	30,000				
113	74000.100 TRAVEL/MEETINGS/MILEAGE*	7,200	7,402	103%	(202)				
114	UTILITIES:								
115	74500.100 GAS/WATER/GARBAGE	7,700	7,767	101%	(67)				
116	75000.100 POWER	2,500	2,107	84%	393				
117	75500.100 TELEPHONE	3,300	3,050	92%	250				
118	*see below* REIMB - POWER	-	-	-			83,890		
120	TOTAL GENERAL EXPENSES	166,100	127,509		38,591	14,580	87,725		
121									

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WEST EXTENSION IRRIGATION DISTRICT
 BUDGET COMPARISON SHEET
 December 31, 2023 - Preliminary #1

	GENERAL LEDGER	WEID			AMOUNT REMAINING	PROJECT YTD 12/31/23	REIMB. YTD 12/31/23	METERS YTD 12/31/23	RESERVES AUDIT J.E. 12/31/23
		2023 BUDGET	YTD 12/31/23	% USED					
167									
168	PAYMENTS/CAPITAL EXPENDITURES								
169	95200.000 US CONTRACT	2,961	2,961	100%	1				
170	85490.100 DR PICKUP PAYMENTS	15,958	15,958	(3,958)					
171	40750/98000 FLEXLEASE LOAN - IPS SCREENS	45,513	45,513	100%	1				
172	72200.100 SHOP IMPROVEMENTS	3,870	3,870	52%	3,630				
173	86050.100 CONSERVATION / RESERVE	632	-					632	
174	86000.100 SYSTEM IMPROVEMENTS	34,842	34,842	151%	(11,842)				
175	*see below* BOARDMAN PIPING PROJECT	-	20,000	0%	20,000				
177	TOTAL CAPITAL EXPENDITURES	103,776	110,974		7,831			632	
178									
179	OTHER (INCOME) / EXPENSES:								
180	90500.000* MISC. (INCOME)/EXPENSE	2,646	1,500	176%	(1,146)				
181	90600.000 CUSTOMER ADJUSTMENTS	-	-		-				
182	90700.000 CREDIT CARD PROCESSING	-	-		-				
184	TOTAL OTHER (INCOME) / EXPENSES	2,646	1,500		(1,146)				
185									
186	RESERVES FUNDED:								
187	O & M EMERGENCY	-	-		-				
188	CONJUNCTIVE USE EMERGENCY	-	-		-				
189	WEID CONSERVATION FUNDS	-	-		-				
190	GRANT MATCHING FROM W/R SALES	6,708	6,708	268%	(4,208)				
191	METER EXPENSE RESERVE	-	-		-				
193	TOTAL RESERVES FUNDED	6,708	6,708		(4,208)				
194									
195									
196	TOTAL EXPENDITURES	1,568,885	1,507,044		90,761	47,739	92,445	632	
197									
198									
199	FUND BALANCE		1,310		(116,665)	(32,739)	18,236	(632)	
200									
201									
202									
203									

WEST EXTENSION STATION DISTRICT
 BUDGET COMPARISON SHEET
 December 31, 2023 - Preliminary #1

	GENERAL LEDGER	2023 BUDGET	WEID		AMOUNT REMAINING	PROJECT YTD 12/31/23	REIMB. YTD 12/31/23	METERS YTD 12/31/23	RESERVES AUDIT J.E. 12/31/23
			YTD 12/31/23	% USED					
204	*DUES, FEES, LICENSE								
205	71000.100 DUES	17,200	18,709.88						
206	71000.100 FEES		12,976						
207	71000.100 LICENSES & PERMITS		4,475						
208			1,259						
209	*OFFICE/MAILING/COMPUTER SUPPLIES								
210	72000.100 OFFICE MACHINERY/REPAIRS	13,000	14,793.21						
211	72000.100 COMPUTER SOFTWARE/CONSULTING		2,801						
212	72000.100 HIRING / ADVERTISING		1,992						
213	72000.100 WEBSITE		462						
214	72000.100 OFFICE SUPPLIES		3,458						
215	72000.100 POSTAGE		2,155						
216			3,925						
217	*ENGINEERING								
218	73000.100 MISC / DISTRICT	3,000	2,935.40						
219	73000.100 HYDRO POTENTIAL/REPORT		380						
220	73150.100 GIS-MAPPING								
221	73250.100 GRANT MATCH		2,555						
222									
223	*LEGAL								
224	73500.100 MISC/DISTRICT	5,500	3,040.20						
225	73500.100 BOR CONTRACT - XMS		3,040						
226	73500.100 FORECLOSURE 1st LETTER								
227	73500.100 NPDES PERMIT / JOINT AGREEMENT								
228									
229	*PROF. FEES - LEGAL/CONSULT/WATER ISSUES								
230	73475.100 HYDROLOGIST - C87872	3,000							
231	73675.100 WELL USERS AGREEMENT								
232	73700.100 GROUNDWATER ISSUES								
233	73725.100 PERMIT 7400 / CERTIFICATE 87872								
234	73750.100 CITY OF HERMISTON								
235	73760.100 CITY OF UMATILLA								
236	73775.100 BOR ISSUES								
237	73825.100 MODELING								
238	73850.100 AQUIFER RECHARGE								
239	76875.100 CTUIR SETTLEMENT								
240	73900.100 WATER MEASUREMENT								
241	73925.100 PORT OF MORROW / TAILWATER								
242	73950.100 GENERAL WATER ISSUES								
243									
244	*TRAVEL/MEETINGS/MILEAGE								
245	74000.100 MANAGER TRAVEL/MEETINGS	7,200	7,402.40						
246	74000.100 STAFF TRAVEL/MEETINGS		3,595						
247	74000.100 BOARD TRAVEL/MEETINGS		3,807						
248									

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WEST EXTENSION IRRIGATION DISTRICT
 BUDGET COMPARISON SHEET
 December 31, 2023 - Preliminary #1

	GENERAL LEDGER	2023 BUDGET	WEID			PROJECT YTD 12/31/23	REIMB. YTD 12/31/23	METERS YTD 12/31/23	RESERVES AUDIT J.E. 12/31/23
			YTD 12/31/23	% USED	AMOUNT REMAINING				
287	*EQUIPMENT REPAIR/INTNCE								
288	85000.100 EQUIPMENT R & M MISC.	26,500	37,035						
289	85100.100 #10 INT'L DUMP TRUCK		6,293						
290	85110.100 #11 KW DUMP TRUCK		4,349						
291	85130.100 #13 JOHN DEERE/DIAMOND MOWER		13,240						
292	85160.000 #16 CAT BACKHOE		1,985						
293	85170.100 #17 JD EXCAVATOR		397						
294	85190.100 #19 FORD FIRE TRUCK		9,000						
295	85200.100 #20 500 GAL. BURN TRAILER		-						
296	85230.100 #23 HOBART TITAN WELDER		-						
297	85240.100 #24 260 GAL. FUEL TRAILER		-						
298	85250.100 #25 ACROLEIN TRAILER		-						
299	85260.100 #26 PIPE TRAILER		32						
300	85270.100 #27 WATER TANK		28						
301	85280.100 #28 EQUIPMENT TRAILER		-						
302	85290.100 #29 SPRAYER		840						
303	85310.100 #31 VICTOR CUTTING TORCH		351						
304	85320.100 #32 WELDER ON PU#2		-						
305	85330.100 #33 DUMP TRAILER		55						
306	85340.100 #34 WATER TRAILER		388						
307			79						
308	*SYSTEM - LATERAL REPAIRS								
309	86150.100 LATERAL - OPEN DITCH	14,880	20,071						
310	86200.100 LATERAL - LINES/VALVES		196						
311	86250.100 IPS - MAINLINE		19,875						
312			-						
313	*SYSTEM - MAIN CANAL REPAIRS								
314	86300.100 MC - MAIN CANAL REPAIRS (GENERAL)	44,000	20,404						
315	86350.100 MC - UPPER TO DIVISION		1,245						
316	86400.100 MC - MIDDLE TO I-84		2,323						
317	86450.100 MC - BOARDMAN		1,064						
318	86460.100 MC - DRAINAGE		5,970						
319	86470.100 MC - RIGHT OF WAY & EASEMENT		-						
320	86480.100 MC - LINER		6,109						
321	86500.100 MC - HEADGATE/OUTLET REPAIRS		-						
322	86510.100 MC - SCREENS		2,349						
323	86550.100 MC - NEW OUTLET COSTS		138						
324			1,206						

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WEST EXTENSION IRRIGATION DISTRICT
 BUDGET COMPARISON SHEET
 December 31, 2023 - Preliminary #1

	GENERAL LEDGER	2023 BUDGET	WEED		AMOUNT REMAINING	PROJECT		REIMB.		METERS		RESERVES AUDIT J.E.
			YTD 12/31/23	% USED		YTD 12/31/23	YTD 12/31/23	YTD 12/31/23	YTD 12/31/23	YTD 12/31/23		
*SYSTEM - PUMP STATION REPAIRS		18,000	12,617									
326	PUMP STA - 4TH STREET	-										
327	PUMP STA - 6TH STREET	219	219									
328	PUMP STA - 7TH STREET	418	418									
329	PUMP STA - OREGON STREET	533	533									
330	PUMP STA - COLUMBIA LANE	142	142									
331	PUMP STA - HUKU LINE	448	448									
332	PUMP STA - SOUTHSHORE DRIVE	4,650	4,650									
333	PUMP STA - WESTFALL	-										
334	PUMP STA - DIVISION	52	52									
335	PUMP STA - SUNRISE MEADOWS	370	370									
336	PUMP STA - HAMILTON	2,312	2,312									
337	PUMP STA - BONNERS MEADOWS	2,669	2,669									
338	PUMP STA - MCGRAW LANE	-										
339	PUMP STA - 16-D	-										
340	PUMP STA - MILLER	6										
341	PUMP STA - HORSESHOE	-										
342	PUMP STA - DONOVAN MEADOWS	-										
343	PUMP STA - RIPPEE RD. SCREEN	127	127									
344	PUMP STA - MATERIALS/SUPPLIES	671	671									
345												
*REIMBURSIBLE REPAIRS												
346	SHOP /EQUIPMENT R & M	-							3,557			
348	PUMP / SYSTEMS REPAIRS	-							-			
349	SYSTEM / MATERIALS	-							-			
350	METER REPAIRS	796							796			
351	LATERAL REPAIRS	2,761							2,761			
352												
*WEED CONTROL		96,000	106,054									
354	AQUATIC	-	102,206									
355	AQUATIC APPLICATION	-										
356	RIGHT OF WAY	-										
357	PESTICIDE TESTING	-	3,025									
358	EQUIPMENT	-	359									
359	TRAINING & MATERIALS	-	465									
360												
*VEHICLE REPAIR & MAINTENANCE		8,000	19,543									
362	VEHICLE R & M MISC.	1,631	1,631									
363	# 2 2010 FORD	2,482	2,482									
364	# 3 2004 CHEV (SPRAY RIG)	1,087	1,087									
365	# 4 2018 CHEV	1,026	1,026									
366	# 5 2023 GMC	3,328	3,328									
367	# 6 2016 FORD	2,064	2,064									
368	# 7 2013 FORD	4,988	4,988									
369	# 8 2001 CHEV (SHOP)	850	850									
370	# 9 2011 FORD	2,087	2,087									

WEST EXTENSION WASHINGTON DISTRICT
 BUDGET COMPARISON SHEET
 December 31, 2023 - Preliminary #1

	GENERAL LEDGER	2023 BUDGET	WEID		AMOUNT REMAINING	PROJECT YTD 12/31/23	REIMB. YTD 12/31/23	METERS YTD 12/31/23	RESERVES AUDIT J.E. 12/31/23
			YTD 12/31/23	% USED					
371									
372	*IMPROVEMENTS TO SYSTEM								
373	86000.100 SYSTEM IMPROVEMENTS / TOWER	13,000	34,842	79%	2,767				
374	86000.100 SYSTEM IMPROVEMENTS / RLC GATES	10,000	10,233	0%	10,000				
375	86000.100 SYSTEM IMPROVEMENTS / IRRIGON 1st ST.	-	3,750		(3,750)				
376	86000.100 SYSTEM IMPROVEMENTS / LATERAL 25 PS	-	20,859		(20,859)				
377									
378									
379	*OTHER (INCOME) / EXPENSE								
380	CUSTOMER PRIOR YEAR ADJ.		2,646						
381	INSURANCE DEDUCTIBLE - MATTHEWS		146						
382			2,500						

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WEST EXTENSION IRRIGATION DISTRICT
CONTRACT BUDGET COMPARISON
December 31, 2023

	GENERAL LEDGER	BOR		AUDIT J.E. YTD 12/31/23
		Dec-23	YTD 12/31/23	
INCOME:				
51000.200	FUNDS DUE FROM BOR			
		341		
	TOTAL INCOME	(115)	341	
EXPENSES:				
LABOR/OVERHEAD:				
	WAGES:			
62000.200	BOR - CONTRACT EMPLOYEES		317	
63500.200	BOR - SEASONAL EMPLOYEES			
	LABOR OVERHEAD & BENEFITS:			
65000.200	BOR - TAXES / BENEFITS		24	
	TOTAL LABOR & OVERHEAD		341	
OPERATING EXPENSES:				
BOR	SITE EXPENSES			
82000.200	1915 - EXCHANGE			
84000.200	WEID CANAL MAINTENANCE			
	TOTAL OPERATING EXPENSES			
	TOTAL EXPENSES		341	
	FUND BALANCE TO DATE	(115)		

FIELD SUPERINTENDENT OPERATIONS REPORT – JANUARY 2024

This report provides an overview of District vehicles, equipment and projects.

VEHICLES: All vehicles are running. Most have their new seat covers and floor mats installed. Two are left to be completed. Truck 7 will be headed into Duke's repair for oil temp gage not working. One-ton rear differential needs service. Others are up on maintenance. Vehicles were all inspected prior to "freeze" and caught up on fluids. We will install "Steps" on two vehicles this winter. Trucks 8 and 9 are marked for surplus. Plan to get them to a spring sale.

EQUIPMENT: Kenworth dump truck (red) developed a hydraulic leak on the cylinder right before the "freeze". It is at the shop waiting for further inspection. All other equipment is running with no known problems. Regarding the excavator, the turntable issue was a rotary manifold that needed resurfacing (\$3586) plus it needed new turntable packing and a gear box seal. We also had to replace the heater fan blower and install a new windshield wiper motor (additional \$5026). Total cost \$8612, so above the \$8000 estimated. The invoices for this work are in the accounts payable file which will be at the Board meeting if you want to look them over.

WINTER PROJECTS:

- Canal cleaning – work is complete to Lateral 18.
- Project 25: crossing over the canal is installed, pump can is installed, manifold being worked on in the shop, pump and motor are ordered. Screen and electrical still to be addressed. Note that the steel for the can/manifold and pipe for the project have been purchased and are in the improvement costs for 2023.
- Mowing: complete from Boardman to Kurz Lane
- Spraying: Nothing new. Still plan to use contractor from La Grande.
- Drainage – 16D to Paul Smith. Will do as we are coming up the canal with the excavator.
- Canal & Lateral cleaning – We will need to rent equipment to complete this work, see below. We have the operators. Will pick up a temp to help with the projects. We have one main canal delivery to replace near Umatilla and will do that as we are cleaning the canal.
- Concrete work – Canal inspection wasn't completed before snow hit. From what I've seen, we don't have a lot of panels to do in the upper. We are pulling panels as we clean.
- Relocation canal – Gates have been ordered. Will be here mid-February.

EQUIPMENT FOR WINTER WORK: We will need to rent a large excavator (\$7200/month) and a mini excavator (\$3050/month) to clean the main canal and laterals. We increased the rental number in the budget to accommodate this cost.

HEATING UNITS FOR THE SHOP: I've made arrangements with NW Natural Gss and American Heating to do the installation after the snow melts.

Operation's Report


Page 1 of 1

RFP

Rebecca Ramos-Bautista <rebecca@abr.cpa>

Fri 12/8/2023 8:55 AM

To:LISA BAUM <lisa@westextension.com>

 1 attachments (315 KB)

WEID proposal.pdf;

Good morning Lisa,

Attached is the bid for audit. Everything would be nearly the same as the prior years except instead of Kristie signing, it would be me. And whoever else I brought would not be the same, although Mitch has been there a few years and he's with me here. As far as the reporting deadline, we'd try to meet it, but there always seems to be something that comes up that delays it, so there's no guarantees on that.

If you decide to go with us, we'll get someone out there to do inventory counts towards the beginning of January, or as close to that as possible.

Thank you,

Rebecca K. Ramos, CPA



CERTIFIED PUBLIC ACCOUNTANTS

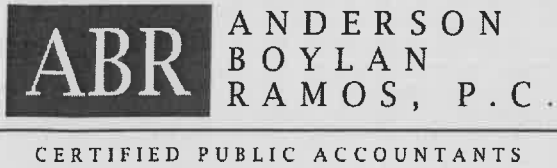
(541)564-2200

PO Box 999

985 N 1st St

Hermiston, OR 97838

2023
\$12,500



Cameron W. Anderson, CPA
Mitchell L. Boylan, CPA
Rebecca K. Ramos Bautista, CPA
Crystal R. Chase, CPA

PO Box 999
985 N 1st St.
Hermiston, OR 97838
(541) 564-2200

December 8, 2023

West Extension Irrigation District
PO Box 100
Irrigon, OR 97844

Board of Directors:

Thank you for the opportunity to provide our proposal for professional auditing services to West Extension Irrigation District. Our proposal to provide professional auditing services is included on the following pages. We are properly licensed to perform the audit as outlined in the RFP dated November 17, 2023. We agree to perform all of the work as outlined in the RFP within established time periods. We are independent of West Extension Irrigation District and we understand that this proposal is a firm and irrevocable offer through the December 31, 2023 audit period.

I certify that I am a shareholder of Anderson Boylan Ramos, P.C. and am entitled to represent the firm, am empowered to submit the bid, and am authorized to sign a contract on behalf of Anderson Boylan Ramos, P.C.

Thank you,

Rebecca Ramos Bautista

Rebecca Ramos Bautista, Shareholder

PROPOSAL TO PROVIDE AUDIT SERVICES
WEST EXTENSION IRRIGATION DISTRICT
DECEMBER 8, 2023

Name of Firm: Anderson Boylan Ramos, P.C.

Mailing Address: PO Box 999
Hermiston, OR 97838

Phone Number: 541-564-2200

Engagement Shareholder: Rebecca Ramos Bautista, CPA

E-mail Address: rebecca@abr.cpa

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ORGANIZATION AND ASSIGNED PERSONNEL

- Scope of Practice: Anderson Boylan Ramos, P.C. is a new firm located in Hermiston, Oregon (started August 1, 2023). We perform income tax services, accounting services, and audit and review services for a wide variety of for-profit, not-for-profit and governmental entities in Oregon.
- Licensing: Anderson Boylan Ramos, P.C. is a professional corporation licensed to practice public accounting in Oregon. Our staff includes Certified Public Accountants and Municipal Auditors licensed to practice in the State of Oregon.
- Staffing: Anderson Boylan Ramos, P.C. has three shareholders, one staff CPA and one staff accountant. Shareholders include: Cameron Anderson, Mitchell Boylan and Rebecca Ramos Bautista. All shareholders are Certified Public Accountants and on the municipal roster.
- Personnel Assignments: Rebecca K. Ramos Bautista, CPA will be the primary engagement shareholder. She has twelve years of governmental and not-for-profit auditing experience. She has experience planning and performing governmental audits.
- Additional staff deemed best suited to the District's circumstances will be selected after an initial risk assessment and walkthrough of the District's internal control.

LOCAL OFFICE TECHNICAL QUALIFICATIONS

- Personnel Qualifications: All Certified Public Accountants at Anderson Boylan Ramos, P.C. are members of the American Institute of Certified Public Accountants and the Oregon Society of Certified Public Accountants. All shareholders and staff receive a minimum of 40 hours annually of continuing education related to auditing and accounting within the governmental environment.

Since we are a new firm, we have no prior audits to list completed by the firm, however, all shareholders have led or signed audits under our prior firm (Barnett & Moro, P.C.). Those audits include the following:

- | | |
|-----------------------------------|---|
| Morrow County (10+ years) | Kevin Ince, https://www.co.morrow.or.us/finance |
| City of Hermiston (10+) | Mark Krawczyk, https://www.hermiston.or.us/finance/home |
| Gilliam County (3) | Nathan Hammer, https://www.co.gilliam.or.us/ |
| Hermiston School District 8R (5+) | Katie Saul, http://hermiston.k12.or.us/departments/business-office/ |
| Umatilla County (6) | Robert Pahl, http://www.co.umatilla.or.us/index.html |

QUALITY CONTROL

Peer Review: As a new firm, Anderson Boylan Ramos, P.C. has not completed a peer review. However, the peer review will be completed as required, to stay licensed in the state of Oregon.

COMPLIANCE

Disciplinary Investigations: No shareholders or staff are the subject of disciplinary investigations. Additionally, we are aware of no allegations of substandard work.

Litigation and Judgements: Anderson Boylan Ramos, P.C. is not currently involved in litigation, and none is expected. Anderson Boylan Ramos, P.C. is not subject to a judgement.

USE OF SUBCONTRACTORS

Subcontractors: Anderson Boylan Ramos, P.C. does not plan to use subcontractors to perform any part of its audit engagement.

AUDIT APPROACH

Our Audit Approach: Our objective is to provide West Extension Irrigation District with a high quality audit at a reasonable cost. The audit will consist of three phases:

1. Audit planning
2. Year-end tests
3. Review and finalization

Audit planning will consist of the following:

- A. Review prior year working papers
- B. Review and document the District's accounting system and internal controls
- C. Preparation of audit programs

Our tests of year-end balances will center on the substantiation of selected account balances. These tests will include:

- A. Review of account reconciliations, working trial balances, and other work papers
- B. Confirmation or other substantiation of:
 - Cash
 - Debt payable
 - State and federal revenues and grants

AUDIT APPROACH (continued)

- C. Examination of supporting evidence for:
Current year additions to property, plant, and equipment
- D. Analytical review and other appropriate substantive tests of
revenues and expenditures

Upon completion of our year-end tests, we will finalize and review audit adjustments, if any, with the appropriate District personnel and draft the auditor's reports. Rebecca Ramos Bautista will be the engagement shareholder for the duration of the engagement. Our policy is to keep continuity on the engagement team as strong as possible, but circumstances sometimes arise where engagement team members will turnover. We will communicate any changes in audit teams as they occur.

Technical Review:

After the accountant in-charge completes the review and finalization, a shareholder technical reviewer reviews the work papers and the deliverable report. The technical reviewer scans each work paper to determine that sufficient meaningful testing has been done to support our opinion on the financial statements and to determine that the results of the work papers agree to the financial statements. As part of the quality control process, we also determine that references within the report agree with each other and that mathematical computations are accurate.

Constructive Suggestions:

Anderson Boylan Ramos, P.C. personnel discuss a variety of issues and provide suggestions to improve performance during audit engagements. We accept phone calls to discuss management's concerns about accounting and operating matters throughout the year. For brief discussions, there is no additional charge.

USE OF DISTRICT PERSONNEL

District Personnel:

Anderson Boylan Ramos, P.C. would expect management to provide client prepared work papers as appropriate. Management would also be expected to answer questions and to provide additional details, explanations, and supporting documents for accounts and transactions selected for testing.

REPORTING DEADLINES

December 31, 2023

We will attempt to meet the submission deadline of June 30th.

REFERENCES

See references listed under Local Office Technical Qualifications.

PROPOSED FEES FOR SERVICES (SEE ATTACHMENT A)

Proposed Fee Schedule:	December 31, 2023	\$12,500
Included Services:	The fees listed above include financial statement preparation (up to 10 hard copies plus a PDF).	
Single Audit:	Should a single audit be required, an additional audit fee of \$3,000 will be added to the above proposed fee.	
Subsequent years:	For the December 31, 2024 and 2025 audit, our fee will be calculated by using the prior year's fee as a base and will be increased by any respective increase in the June Consumer Price Index.	
Changes in Scope of Work:	Additional services may be requested by the District and will be subject to additional fees at our standard hourly rates. Fees will be mutually agreed to before services are performed.	

Rebecca Ramos Bautista

Rebecca Ramos Bautista
Anderson Boylan Ramos, PC

STANDARD AUDIT CONTRACT

THIS CONTRACT, made this 16th day of January 2024 in accordance with the requirements of Oregon Revised Statutes 297.405 through 297.555 between Anderson Boylan Ramos, P.C. Certified Public Accountants of Hermiston, Oregon, and the West Extension Irrigation District, provides as follows:

It is hereby agreed that Anderson Boylan Ramos, P.C. shall conduct an audit of the accounts and fiscal affairs of the West Extension Irrigation District, annually for the period beginning January 1, 2023, and ending December 31, 2025, in accordance with the Minimum Standards of Audits of Municipal Corporations as prescribed by law. The audits shall be undertaken in order to express an opinion upon the financial statements of the West Extension Irrigation District, and to determine if the West Extension Irrigation District, has complied substantially with appropriate legal provisions.

Anderson Boylan Ramos, P.C. agree that the services they have contracted to perform under this contract shall be rendered by them or under their supervision and that the work will be faithfully performed with care and diligence.

It is understood and agreed that, should unusual conditions arise or be encountered during the course of the audits whereby the services of Anderson Boylan Ramos, P.C. are necessary beyond the extent of the work contemplated, written notification of such unusual conditions shall be delivered to the West Extension Irrigation District, who shall instruct in writing Anderson Boylan Ramos, P.C. concerning such additional services, and that a signed copy of each notification and instruction shall be delivered immediately to the Secretary of State by the Party issuing the same.

The audits shall be started as soon as is agreeable to the Parties hereto and shall be completed and a written report thereon delivered within a reasonable time, but not later than six months, after the close of the audit periods covered by this contract. Adequate copies of such reports shall be delivered to the West Extension Irrigation District, and their form and content shall be in accordance with and not less than that required by the Minimum Standards for Audits of Oregon Municipal Corporations.

It is understood and agreed that the West Extension Irrigation District is responsible for such financial statements as may be necessary to fully disclose and fairly present the results of operations for the periods under audit and the financial condition at the end of those periods. Should such financial statements not be prepared and presented within a reasonable period of time, it is understood that Anderson Boylan Ramos, P.C. shall draft them for the West Extension Irrigation District. The cost of preparing such financial statements shall be included in the fee for conducting the audits as set forth in the paragraph below.

This contract is for three, one-year periods, ending December 31, 2023, 2024 and 2025.

In consideration of the faithful performance of the conditions, covenants, and undertakings herein set forth, the West Extension Irrigation District, hereby agrees to pay Anderson Boylan Ramos, P.C. a reasonable fee (as discussed in our engagement letter) after completion of each audit. The West Extension Irrigation District, hereby affirms that proper provision for the payment of such fees has been or will be duly made and that funds for the payment thereof are or will be made legally available.

Either party may cancel this contract by giving written notice prior to September 1st of the year to be audited.
ANDERSON BOYLAN RAMOS, P.C. WEST EXTENSION IRRIGATION DISTRICT

By Rebecca Ramos Bautista
Rebecca Ramos Bautista, CPA

By _____
Director

Date: 1/16/24

Date: _____

January 16, 2024

Board of Directors
West Extension Irrigation District
PO Box 100
Irrigon, OR 97844

Dear Board Members:

We are pleased to confirm our understanding of the services we are to provide West Extension Irrigation District for the year ending December 31, 2023.

Audit Scope and Objectives

We will audit the financial statements of the business-type activities and each major fund, and the disclosures, which collectively comprise the basic financial statements of West Extension Irrigation District as of and for the year ending December 31, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement West Extension Irrigation District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to West Extension Irrigation District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Pension and OPEB Schedules

We have also been engaged to report on supplementary information other than RSI that accompanies the West Extension Irrigation District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

1. Schedule of Operating Expenses
2. Audit Comments and Disclosures Required by State Regulations

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial

institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures--Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risks of material misstatement as part of our audit planning:

According to GAAS, significant risks include management override of controls and revenue recognition. Accordingly, we have considered these as significant risks.

Audit Procedures--Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the West Extension Irrigation District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also prepare the financial statements of West Extension Irrigation District in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial

statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.

Management is responsible for making drafts of financial statements, all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all confirmations we request and locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Anderson Boylan Ramos, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and

January 16, 2024

appropriate individuals will be made available upon request and in a timely manner to the State of Oregon or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Anderson Boylan Ramos, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Rebecca Ramos Bautista is the engagement shareholder and is responsible for supervising the engagements and signing the report or authorizing another individual to sign it.

Our fee is based upon the scope of the services stated in this letter. If the scope of our work changes because of a request from you or from unusual circumstances that arise, a change in our fee will be mutually agreed to before we proceed.

Our fee for the December 31, 2023 audit will be \$12,500. The price for subsequent years under contract will be the prior year fee plus any increase in the December 2023 consumer price index (Table A, all items). An additional fee of \$3,000 will be charged for any year in which you need a single audit in compliance with the Uniform Guidance.

It is our policy to keep records related to this engagement for seven years. However, Anderson Boylan Ramos, P.C. does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

Reporting

We will issue a written report upon completion of our audit of the West Extension Irrigation District's financial statements. Our report will be addressed to the Board of Directors of the West Extension Irrigation District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions or add an emphasis-of-matter or other-matter paragraph to our auditor's reports, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or may withdraw from this engagement.

We will provide copies of our reports to the West Extension Irrigation District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection by Oregon state.

We appreciated the opportunity to be of service to the West Extension Irrigation District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

West Extension Irrigation District
Page 6
January 16, 2024

Sincerely,

Anderson Boylan Ramos, P.C.

Rebecca Ramos Bautista

Rebecca Ramos Bautista, CPA

This letter correctly sets forth the understanding of the West Extension Irrigation District.

By: _____

Title: _____

Date: _____

Re: Audit Proposal

LISA BAUM <lisa@westextension.com>

Thu 1/4/2024 9:00 AM

To: Dennis Barnett <dennis@barnettandmoro.com>

Hi Dennis:

Just checking in – I have not received the Audit Proposal yet.

Lisa M. Baum

Administrative Services Manager

West Extension Irrigation District

840 E. Highway 730, PO Box 100

Irrigon, OR 97844

Tel. 541-922-3814

Fax. 541-922-9775

www.westextension.com

2022
\$ 12,421⁰⁰

From: Dennis Barnett <dennis@barnettandmoro.com>**Sent:** Monday, December 11, 2023 1:46 PM**To:** LISA BAUM <lisa@westextension.com>**Subject:** FW: Audit Proposal2023
\$ 16,000.

Good afternoon Lisa:

You have probably received our bill by now. It was being issued when you contacted Kristie.

I will be sending an Audit Proposal to your office this week.

Thank you for the inquiry.

Dennis Barnett

Firefox about:blank

Barnett & Moro, P.C.

Certified Public Accountants

975 S.E. 4th St.

Hermiston, OR 97838

(541) 567-5215

www.barnettandmoro.com

DENNIS L. BARNETT, C.P.A.

PAULA A. BARNETT, C.P.A.

RICHARD L. STODDARD, C.P.A.

BETSY J. BENNETT, C.P.A.

DAVID J. BARNETT, C.P.A.

January 5, 2024

Board of Directors and

Lisa Baum, Administrative Services Manager

West Extension Irrigation District

PO Box 100

Irrigon, OR 97844

Board members and Lisa:

Barnett and Moro, P.C. proposes to audit the financial statements of West Extension Irrigation District for the years ending December 31, 2023, 2024, and 2025. Our fee will be \$16,000 for the December 31, 2023 audit. The fee for subsequent years under contract will be the prior year fee plus any increase in the respective December CPI index. Our fee will increase by \$3,000 in any year that the District needs a single audit in accordance with the Uniform Guidance. Barnett and Moro, P.C. does not bill separately for out-of-pocket costs. The all-inclusive price includes the services described above. We are willing to perform additional services outside the scope of this proposal upon request. Prices will be negotiated as part of a separate engagement before services are provided.

Barnett and Moro, P.C. is a professional corporation licensed to practice public accounting in Oregon and Washington. Our staff includes Certified Public Accountants and Municipal Auditors. We have significant auditing experience with a large list of clients.

We will perform the audit in accordance with auditing standards generally accepted in the United States of America at the District's facilities at a time mutually agreeable to Barnett and Moro, P.C. and the District. The District will also provide a short list of other documents to facilitate planning before the audit starts in an effort to reduce the time our auditors will be at the District's facilities.

Near the end of the audit, we will provide: a copy of the closing and adjusting journal entries we propose, a draft copy of the audited financial statements, governance letter, and management letter (if applicable) before we finalize the audit. When finalized, we will provide the District copies of: the audited financial statements, the governance letter, and the management letter (if applicable.) We will also submit the audited financial statements and related Summary of Revenues and Expenditures electronically to the Oregon Secretary of State's office.

Enclosed is an engagement letter for the December 31, 2023 audit year, and a contract for years 2023 through 2025. Engagement letters are updated annually. If the District chooses to engage us for the audit services, please sign the engagement letter and contract and return them to us.

Sincerely,



Dennis L. Barnett, Shareholder

STANDARD AUDIT CONTRACT

THIS CONTRACT, made this 5th day of January 2024, in accordance with the requirements of Oregon Revised Statutes 297.405 through 297.555 between Barnett & Moro, P.C. Certified Public Accountants of Hermiston, Oregon, and the West Extension Irrigation District, provides as follows:

It is hereby agreed that Barnett & Moro, P.C. shall conduct an audit of the accounts and fiscal affairs of the West Extension Irrigation District, annually for the period beginning January 1, 2023, and ending December 31, 2025, in accordance with the Minimum Standards of Audits of Municipal Corporations as prescribed by law. The audits shall be undertaken in order to express an opinion upon the financial statements of the West Extension Irrigation District, and to determine if the West Extension Irrigation District, has complied substantially with appropriate legal provisions.

Barnett & Moro, P.C. agree that the services they have contracted to perform under this contract shall be rendered by them or under their supervision and that the work will be faithfully performed with care and diligence.

It is understood and agreed that, should unusual conditions arise or be encountered during the course of the audits whereby the services of Barnett & Moro, P.C. are necessary beyond the extent of the work contemplated, written notification of such unusual conditions shall be delivered to the West Extension Irrigation District, who shall instruct in writing Barnett & Moro, P.C. concerning such additional services, and that a signed copy of each notification and instruction shall be delivered immediately to the Secretary of State by the Party issuing the same.

The audits shall be started as soon as is agreeable to the Parties hereto and shall be completed and a written report thereon delivered within a reasonable time, but not later than six months, after the close of the audit periods covered by this contract. Adequate copies of such reports shall be delivered to the West Extension Irrigation District, and their form and content shall be in accordance with and not less than that required by the Minimum Standards for Audits of Oregon Municipal Corporations.

It is understood and agreed that the West Extension Irrigation District is responsible for such financial statements as may be necessary to fully disclose and fairly present the results of operations for the periods under audit and the financial condition at the end of those periods. Should such financial statements not be prepared and presented within a reasonable period of time, it is understood that Barnett & Moro, P.C. shall draft them for the West Extension Irrigation District. The cost of preparing such financial statements shall be included in the fee for conducting the audits as set forth in the paragraph below.

This contract is for three, one-year periods, ending December 31, 2023, 2024 and 2025.

In consideration of the faithful performance of the conditions, covenants, and undertakings herein set forth, the West Extension Irrigation District, hereby agrees to pay Barnett & Moro, P.C. a reasonable fee (as discussed in our engagement letter) after completion of each audit. The West Extension Irrigation District, hereby affirms that proper provision for the payment of such fees has been or will be duly made and that funds for the payment thereof are or will be made legally available.

Either party may cancel this contract by giving written notice prior to September 1st of the year to be audited.

Standard Audit Contract
Page 2

BARNETT & MORO, P.C.

WEST EXTENSION IRRIGATION DISTRICT

By *Dennis L. Barnett*
Dennis L. Barnett

By _____
Director

Date: 1/5/24

Date: _____

Barnett & Moro, P.C.

Certified Public Accountants

975 S.E. 4th St.

Hermiston, OR 97838

(541) 567-5215

www.barnettandmoro.com

DENNIS L. BARNETT, C.P.A.

PAULA A. BARNETT, C.P.A.

RICHARD L. STODDARD, C.P.A.

BETSY J. BENNETT, C.P.A.

DAVID J. BARNETT, C.P.A.

January 5, 2024

Board of Directors
West Extension Irrigation District
PO Box 100
Irrigon, OR 97844

Dear Board Members:

We are pleased to confirm our understanding of the services we are to provide West Extension Irrigation District for the year ending December 31, 2023.

Audit Scope and Objectives

We will audit the financial statements of the business-type activities and each major fund, and the disclosures, which collectively comprise the basic financial statements of West Extension Irrigation District as of and for the year ending December 31, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement West Extension Irrigation District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to West Extension Irrigation District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Pension and OPEB Schedules

We have also been engaged to report on supplementary information other than RSI that accompanies the West Extension Irrigation District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

1. Schedule of Operating Expenses

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

Our audit of the financial statements does not relieve you of your responsibilities.

West Extension Irrigation District
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January 5, 2024

Audit Procedures--Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We will identify any significant risks of material misstatement as part of our planning to be performed prior to scheduled fieldwork.

Audit Procedures--Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the West Extension Irrigation District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also prepare the financial statements of West Extension Irrigation District in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.

Management is responsible for making drafts of financial statements, all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information

West Extension Irrigation District

Page 4

January 5, 2024

of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all confirmations we request and locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Barnett & Moro, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of Oregon or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Barnett & Moro, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

West Extension Irrigation District

Page 5

January 5, 2024

Dennis L. Barnett is the engagement shareholder and is responsible for supervising the engagements and signing the report or authorizing another individual to sign it.

Our fee is based upon the scope of the services stated in this letter. If the scope of our work changes because of a request from you or from unusual circumstances that arise, a change in our fee will be mutually agreed to before we proceed.

Our fee for the December 31, 2023 audit will be \$16,000. An additional fee of \$3,000 will be charged for any year in which you need a single audit in compliance with the Uniform Guidance.

It is our policy to keep records related to this engagement for seven years. However, Barnett & Moro, P.C. does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

Reporting

We will issue a written report upon completion of our audit of the West Extension Irrigation District's financial statements. Our report will be addressed to the Board of Directors of the West Extension Irrigation District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions or add an emphasis-of-matter or other-matter paragraph to our auditor's reports, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or may withdraw from this engagement.

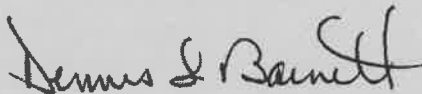
We will provide copies of our reports to the West Extension Irrigation District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection by Oregon state.

We appreciated the opportunity to be of service to the West Extension Irrigation District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Our 2020 peer review report and letter of comment accompanies this letter.

Sincerely,

Barnett & Moro, P.C.



Dennis L. Barnett, CPA

This letter correctly sets forth the understanding of the West Extension Irrigation District.

West Extension Irrigation District
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January 5, 2024

By: _____

Title: _____

Date: _____



OSCPA Peer Review Program
Administered in Oregon by
Oregon Society of CPAs



AICPA Peer Review Program
Administered in Oregon, Hawaii, Guam,
and Northern Mariana Islands by
Oregon Society of CPAs

October 03, 2023

Dennis Barnett
Barnett & Moro, P. C.
975 SE 4th ST
Hermiston, OR 97838-2653

Dear Dennis Barnett:

It is my pleasure to notify you that on September 29, 2023, the Oregon Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is August 31, 2026. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

OSCPA Peer Review Committee

Peer Review Committee
Oregon Society of CPAs
peerreview@orcpa.org
503-641-7200 / 800-255-1470, ext. 5

cc: Angela Pratt, Cameron Anderson

Firm Number: 900010082753

Review Number: 600478

10206 SW Laurel Street, Beaverton, Oregon 97005-3209 • Telephone 503-641-7200 • Toll Free 800-255-1470 • Fax 503-626-5328

MANAGER'S REPORT - JANUARY 2024

This report provides an overview of District issues and projects that we have been working on since the last board meeting.

TAYLOR/STIFFLER BRIDGE: Reclamation completed their work. I talked to both Joe and Jim McClelland from Westen Mortgage. As of Jan. 4, everyone has all relevant copies, and I signed the amendment. I heard from Joe this morning (Mon, Jan. 22) that the amendment has not been signed by the parties yet. He seems to be on it.

PHILLIPS' BRISTOL ESTATES: From our perspective, everything is complete for this subdivision. We had to amend the original water delivery agreement as the County renumbered the lots for the final plat. But, that is done now and I anticipate the final plat will be approved. Phillips agreed to a 4-inch HDPE line under Columbia at his cost. This is in line with our own policies for road crossings. Al has been very easy to work with.

NEW DREAMS SUBDIVISION: Meetings have been held with surveyor, Ron McKinnis who represents both the City and the developer. Nothing of substance to move forward; still waiting on new specifications for lowering the RL-2 irrigation line off Division and how the remaining lots on the system will be served. A demand letter to developer for amounts due from removing District irrigation facilities last spring, to the District is being processed by our attorney.

CANAL BRIDGES: We were notified by Umatilla Fire Department that two of the bridges crossing the canal may not meet their specifications for bringing their trucks across, which means they are out of specs for us. We talked at a previous board meeting about contacting landowners after the first of the year. Chris Grant, the new fire chief, is offering to help put together a broad team of folks that should be involved with these bridges – City, County, Fire, Police, BOR for instance. We plan to meet with him next week to discuss how to move forward. **ON AGENDA FOR DISCUSSION.**

LAMB WESTON MEETING: Lamb Weston reached out to me in September about the possibility of sending their process water to our canal. We have had several emails back and forth. We have a meeting set on Friday, Dec. 15 at 2 pm for discussion. If one of the board members could attend, that would be great.

THREE AGENDA ITEMS FOR REVIEW: Changes listed in red.

WATER RIGHT TRANSFERS

DEVELOPMENT POLICIES

FEE SCHEDULE 2024

CITY OF UMATILLA DEVELOPMENT: A new school is being proposed by the City that will be south of the canal, adjacent to the McClenahan subdivision. We have opened conversation with the City about our concern for pedestrian and bicycle traffic, mainly kids.

They are aware and are working on our discussion from over a year ago wherein they are planning a bridge over the main canal west of Shady Rest. They are planning for pathways from there and from Powerline to the new school. This doesn't solve our immediate concern with kids crossing the canal at the 4X4 building. I believe we should discuss fencing that area from the Washington bridge past the 4X4. It would need to be six-foot high, no climb fence. This would also cut down the grass clippings tossed in the canal each season from this area. This is not in the current budget.

CITY OF IRRIGON COUNCIL MEETING: Chet and I went to the City Council meeting on Tuesday, Jan. 16. We were listed as an "Information only" item on the agenda by the City Manager, but it was a discussion. I have enclosed a copy of the agenda, the City Manager's memo to the Council and a copy of a letter that I gave Palmquist.

The Councilors asked immediately about the court decree. I had a copy with me (132 pages), Chet stated he was sure Wendy sent one to Aaron and they would do so again. I gave Aaron a copy of a 2009 letter to former City Manager, Gerald Breazeale, where the Federal rights and information were clearly stated. I explained to the Council that the intent at that time was to address any overlapping jurisdiction issues, but changes at Reclamation and the City put that aside. But, here we are today.

We found the Councilors very engaged and asking good questions. We thought that the Manager was very protective of the City, which frankly is his job.. One Councilor asked if the federal rights were "over" the City rights. Chet made it clear that they needed to be recognized, and there is a process for working within them. While the City Manager was not interested in a resolution to the competing interests, the Council was. Chet and I both explained to them that we are protecting the federal interests, the facilities and the rights of the water users to get their water at a reasonable cost. We used examples of what has been happening. A hired planning contractor sitting next to the Manager, Carla McLane, former planner for Morrow County, who I've always thought well of until very recently, brought up a few things that she must've been "handfed" by the Manager as they were out of context and misinformative. But, I was able to thank her for bringing them up so I could correct the information.

Chet did a great job explaining the trespass issues and that the City could hire an attorney and Reclamation can send their solicitor, but does everyone really want to spend that time and money? He would prefer working together. Yes, it's a process, but one Reclamation has been doing for many years. It was a perfect statement.

A council member asked if we were getting information on development/planning commission meetings, and I said we were. But, in the case of Walnut Grove (off Oregon Street), our information was withheld from the Planning Commission and the surveyor. I looked at Aaron stating that I sent the information to him. At first, he tried to deny that he didn't know, etc. He had lots of words, trying to deflect. I reminded him about when Rhonda Riley partitioned the same lot, the surveyor located our line, put it on the plat, and he would not accept the plat. He then stated that as long as our line was in the City ROW, he didn't need to consider it as part of the development. I was able to point out the fallout of that decision to the Council. The area was

a large open ditch until 1998, which many folks on the Council recalled. The Rileys had a bridge over the ditch. When the District piped the open ditch, there was still a berm giving the pipeline about 24-30 inches of cover. As development continued, that berm has been removed and we only have 8 – 10 inches of cover now. Utilities, driveways are all going in and we cannot protect our line. The new landowners will be responsible for any repairs, which won't make any of them happy..

I stated to the Council that working together, we can have the development that the city needs and protect the facilities. Continuing to use Walnut Grove as an example, if the city would work with the District, we could've had the irrigation facilities lowered, replaced with HDPE at developer's cost) and have room for the City and other utilities (and asphalted driveways) to be installed. This is what we and the county did on the Phillips subdivision just down the road. Chet reiterated that Reclamation works on these issues routinely. The end result would be much different than the mess we have there. I could see them nodding their heads and one Council member stated that they would be working with Reclamation and the District in the future.

At some point in the meeting, City Manager Palmquist stated that he knew past city managers were concerned about there being enough water for the City to serve all its patrons and approached the District to keep irrigation within the City. But he is not concerned.. They have sufficient water and the irrigation water is not needed. He wanted that to go on record.

Chet did a great job as well and it seems that the City Council appreciated our time.

FOLLOW-UP FROM CITY MEETING: Chet and I met the day after the meeting. He is confirming with the solicitor that they are on-board. I will push back on the Walnut Grove landowners, where they have trespassed onto our facilities (fencing and driveways). I have not yet put any pressure on the landowner, which is New Dreams. Reclamation has already asked the City for a crossing agreement.

I will also put information in our upcoming newsletter about our concerns with the City. Many folks have asked questions, and we will answer them.

DISTRICT MAPS: Looking over ORS 92.104 (attached), I see that our maps for the city of Irrigon could be made more accessible for the City. Currently, we use them as ditchrider maps and they haven't been updated in 20 or more years. We discussed GPS last year, and I put some money back in the budget for this. I can see how having a digital map with exact location will be important to city development as well as our own ditchriders. I think we need to somehow find a way for this to happen.

OSHA INSPECTION: After the OSHA Health inspection Tuesday morning, which Ben and Lisa will report on, we will need to add funds to the 2024 budget to address some of the recommendations. We completed the work recommended by the Safety inspection officer.

92.103 Notice to district of tentative plan. (1) Prior to approving a tentative plan for a proposed plat of a proposed subdivision or partition that is subject to review under ORS 92.044, and that is located in whole or in part within the boundaries, an easement or a right of way of an irrigation district, drainage district, water control district or water improvement district, a city or a county shall submit notice of the tentative plan to the district.

(2) Within 15 days of receiving notice under subsection (1) of this section, the district may submit to the city or the county a statement containing any information or recommended conditions for approval of the tentative plan for the proposed plat relating to:

- (a) The structural integrity of irrigation facilities;
- (b) District water supply;
- (c) Public safety;
- (d) Potential liabilities of the district; or
- (e) Other potential exposures to the district.

(3) The district shall base the information and recommended conditions of approval included in the statement described in subsection (2) of this section on rules and regulations adopted by the district.

(4) The city or the county may include the conditions for approval described in subsection (2) of this section in the final decision approving the tentative plan of the proposed plat. [2017 c.357 §2]

Note: 92.103 was added to and made a part of ORS chapter 92 by legislative action but was not added to any smaller series therein. See Preface to Oregon Revised Statutes for further explanation.

92.104 District to report boundary locations. (1) For the purposes of providing cities and counties with the necessary information to fulfill the requirements of ORS 92.103, each irrigation district, drainage district, water control district and water improvement district shall submit a report detailing the locations of the district boundaries, district facilities and any easements and rights of way held by the district to each city and county in which any part of the district is located.

(2) An irrigation district, drainage district, water control district or water improvement district that submits a report to a city or a county under subsection (1) of this section shall give notice to the city or the county within 90 days of any change to the location of a district boundary, district facility or any easement or right of way held by the district. [2017 c.357 §4]

Note: 92.104 was enacted into law by the Legislative Assembly but was not added to or made a part of ORS chapter 92 or any series therein by legislative action. See Preface to Oregon Revised Statutes for further explanation.

Note: The definitions applicable to ORS chapter 198 apply to 92.104. See section 3, chapter 357, Oregon Laws 2017.

Note: Section 5, chapter 357, Oregon Laws 2017, provides:

Sec. 5. Each irrigation district, drainage district, water control district and water improvement district shall submit the report required under section 4 (1) of this 2017 Act [92.104 (1)] on or before January 1, 2019. [2017 c.357 §5]



AGENDA
Irrigon City Council Meeting
January 16 – 6:00 PM
Irrigon City Hall - 500 NE Main Avenue

ZOOM MEETING – Information on Second Page

- Call to Order/Pledge/Roll Call
- Mayor's Comments
- 1. **Public Comment – Maximum 3 minutes/person/topic. A maximum of 30 minutes may be allotted for the public comment. This is the time provided for individuals wishing to address the Council, at their discretion. Multiple items on the same topic need to be combined through one speaker. Please email (clerk@ci.irrigon.or.us) your comments or questions by 4:30pm of the meeting date so that the Mayor and Council can hear your comment or question.**
- 2. * Consent Agenda (The Consent Agenda allows the Council to approve all items together without discussion or individual motions. Councilors can request an item be removed for later in the meeting and discussion)
 - a. Approval of Minutes – December 19, 2023
 - b. City Manager Report and Staff Updates
 - c. Accounts Payable
 - d. Law Enforcement
 - e. Municipal Court
 - f. Correspondence
- 3. WEID Presentation – Information Only
- 4. * Deliberation - "Irrigon Development Code Title X Amendment and Replacement"
- 5. * Ordinance 262-24 "Irrigon Development Code Title X Amendment and Replacement"
- 6. * Safe Routes to Schools Project Bid Award
- 7. Items for Future Council Meetings
 - Ordinance 260-23 "Camping and Homelessness" - TBD
 - Food Pod Project – Late Spring - TBD
 - Joint Management Agreement with Morrow County –TBD
 - Splash Park Project - TBD
 - Boards and Commissions (Irrigon Code) –TBD
 - Development Code – On-going
 - Public Contracting & Purchasing Policy – TBD

Next Regular Meeting Date – February 20, 2024

* Denotes a motion and vote required.

If you would like to attend and need assistance, please phone Irrigon City Hall at 1.541.922.3047 or TTY relay 1.800.735.2900 The facility is accessible for people with disabilities. Records Requests: The public may request documents for review, as legally applicable. A written request shall be submitted with a response in 5 business days of the time and cost for such public document request. City will proceed upon written notice to proceed or disregard the request.



MEMORANDUM

To: City Council
From: Aaron Palmquist, City Manager 
Date: January 16, 2024
RE: WEID (West Extension Irrigation District), Information Only - Item #3

I. Introduction

On January 8, 2024, Staff received an email from Bev Bridgewater who is the manager of the West Extension Irrigation District (the "District"), a true and correct copy of which email is attached as Exhibit A. The District is one of three irrigation districts within the federal "Umatilla (reclamation) Project" which, all together, supply a primary supply of irrigation water to over 17,000 acres and a supplemental supply of irrigation water to approximately 13,000 acres. This memorandum only concerns issues being raised by the District as it is the *only* irrigation district within the Umatilla Project that supplies irrigation water within Irrigon's city limits.

II. The District's Apparent Allegation to a Right of Way

Attached to the District's email are six old plat maps which are numbered in the upper left corner in succession "1-6" by the District and a true and correct copy of which reduced plats are attached hereto as Exhibit B. It is Staff's understanding that the District may be submitting these old plat maps as a means to show the City Council where the District claims to possess rights of way on, across and through certain areas within the City in order to access, operate, maintain, and replace existing conveyance infrastructure through which the District (during the irrigation season) delivers irrigation water to District patrons. The District also appears to claim in its email that it necessarily retains such existing rights of way pursuant to the terms and conditions of a 1914 court decree (the "1914 Decree") and that such rights of way are as much as 60 feet wide. The District, however, did not include a copy of the 1914 Decree with the submittal of its email to the City.

Because the District has failed to produce a copy of the alleged 1914 Decree, upon which the District relies, Staff cannot properly assess the nature of the District's claims or statements within the District's email and nor can it recommend that the City Council consider the extent of any rights of way within the City being claimed by the District at this time. Once the District produces a true and correct copy of the 1914 Decree to Staff, Staff anticipates that it will be able to properly address any issues raised by the District involving District rights of way before the City Council. Staff also states that the District generally enjoys the right to maintain sufficient access to its existing conveyance infrastructure to operate and maintain the same within the City limits. However, again, Staff still needs to see a true and correct copy of the 1914 Decree to determine if such document vests in the District a 60-foot right of way (as the District claims in its email) for the benefit of operation and maintenance of District conveyance infrastructure within the City limits.

III. Conclusion.

In consideration of (a) Staff's inability to consider the terms within the referenced 1914 Decree, and (b) the extent to which the District apparently relies on such Decree to claim rights of way within the City limits, Staff requests that any and all issues raised by the District's email of January 8, 2024 be tabled for further consideration before the City Council at a future time sufficiently following Staff's receipt of a copy of such decree.



United States Department of the Interior

BUREAU OF RECLAMATION

Umatilla Field Office
32871 Diagonal Road
Hermiston, Oregon 97838

JUL 27 2009

IN REPLY REFER TO:

UFO-4110

LND-6.00

Gerald W. Breazeale
Manager, City of Irrigon
P.O. Box 428
Irrigon, OR 97844

Subject: City of Irrigon - Proposed Construction of Pedestrian and Bicycle Improvements across Bureau of Reclamation Facilities and Associated Rights-of-Way - Relocation Lateral No. 2 - Section 25, T. 5 N., R. 26 E., W. M., Morrow County, Oregon - West Extension Umatilla Project, Oregon

Dear Mr. Breazeale:

On July 23, 2009, the Bureau of Reclamation (Reclamation) received your electronic mail message advising that the City of Irrigon (City) plans to construct a pedestrian and bicycle improvement project along First Street without significant delay. You also note that completion of the project will require removal, lowering or replacement of a portion of the old concrete irrigation pipe crossing First Street.

Your message implies that the City remains uncertain as to ownership of the irrigation pipe or existence of any rights-of-way for irrigation facilities over and across platted City streets that may be superior to rights claimed by the City.

The irrigation pipe mentioned is federally recognized as Relocation Lateral No. 2 (RL2). The RL2 and its associated right-of-way are federally owned features of the West Extension of the Umatilla Project (Project), operated and maintained by the West Extension Irrigation District (District) under contractual obligation to Reclamation. As a Project feature RL2 is utilized for delivery of Project water during the irrigation season which generally occurs annually between April 1st and October 15th or thereabouts.

In 1916 Reclamation acquired, among other things, a privately owned irrigation system and all rights-of-way therefore, in the vicinity of what was then the privately owned, unincorporated, townsite of Irrigon (Irrigon), from the Oregon Land and Water Company (OL&W Company) by Quit Claim Deed (QCD) executed May 4, 1916. The QCD was granted pursuant to the Decree of February 26, 1914, District Court of the United States, in and for the District of Oregon, Ninth Judicial Circuit, in Equity, Cause No. 3209 (Decree). The Reclamation facility now federally recognized as RL2 and its associated right-of-way were included in that acquisition

Irrigon was not included in the QCD granted to Reclamation as it was by Decree specifically excluded from the terms, conditions and limitations of sale, settlement and disposition under Reclamation Law. All other interests and properties acquired by Reclamation pursuant to the Decree were made subject to the terms, conditions and limitations of sale, settlement and disposition under Reclamation Law.

At that time Irrigon existed as platted within a portion of Section 24, T. 5 N., R. 26 E., and a portion of Section 19, T. 5 N., R. 27 E., Willamette Meridian, Oregon. Otherwise described, at the time of Reclamation's acquisition Irrigon was bounded on its northern boundary by the Columbia River, on its southern boundary by what is now called Idaho Avenue, on its eastern boundary by 12th Street, and on its western boundary by 1st Street.

That portion of Reclamation's RL2 facility and its associated right-of-way at issue in this instance are located within Section 25, T. 5 N., R. 26 E., Willamette Meridian, Oregon, as is the southern extension of First Street. Specifically, Reclamation's RL2 facility and its associated right-of-way cross First Street within the NE $\frac{1}{4}$ NE $\frac{1}{4}$, of said Section 25.

According to official Bureau of Land Management records Section 25 was originally transferred from federal ownership, in its entirety, to the Northern Pacific Railway Company (NPRC) by Rail Road Grant Patent No. 3, on April 11, 1896. The NPRC in turn conveyed Section 25, in its entirety, to the OL&W Company by Deed of October 27, 1905. Again, Reclamation acquired its existing interests from the OL&W Company by QCD of May 4, 1916.

Review of the record, commencing with conveyance from the sovereign through acquisition by Reclamation, fails to provide any evidence of any claim to the RL2 facility and its associated right-of-way superior to those rights currently held by Reclamation.

Accordingly, construction of the project as proposed over and across the RL2 Pipeline and its associated right-of-way without benefit of authorization from Reclamation will be considered by Reclamation as unauthorized use and occupancy of a federally owned facility and/or an interest in land.

Regulations found at 43 C.F.R. § 429.3, specifically provide that possession or occupancy of Reclamation land, interests in land (rights-of-way), facilities or waterbodies requires acquisition of use authorization from Reclamation. Use or occupancy without benefit of authorization granted under the provisions of 43 C.F.R. § 429, is considered a trespass against the United States pursuant to 43 C.F.R. § 423.24(a) and is prohibited by 43 C.F.R. § 429.31(a).

Although a proposed date of construction was not provided, your urgency to construct the proposed project has been noted. However, as you are well aware the District has been delivering Project water through the RL2 since April 1st and will continue to do so until October 15th or thereabouts.

Any proposal seeking use of Reclamation's lands, interests in lands (rights-of-way) or Project facilities must be reviewed by Reclamation and found to be not inconsistent with Project purposes before authorization to use can be given. Removal, lowering or replacement of the

RL2 during a period of peak irrigation is certainly inconsistent with Project purposes. Proposals posing substantial impairment to delivery of Project water are scheduled for construction during periods of non-delivery.

Reclamation welcomes the opportunity to review the City's proposal. However, to accommodate construction across Reclamation's RL2 and its associated right-of-way as soon as possible after termination of Project water delivery please submit an application for authorization to use to this office at your earliest convenience.

Please find enclosed for your review copies of all previously noted regulations, title documents and application materials. Should you have questions or need additional information please contact Mr. Steve Cummings, Realty Specialist or Mr. Michael Bommer, Manager at 541-564-8616.

Sincerely,


Michael J. Bommer, Manager
Umatilla Field Office

Enclosures

cc: Ms. Bev Bridgewater
District Manager
West Extension Irrigation District
P.O. Box 100
Irrigon, OR 97844-0100

**WEST EXTENSION IRRIGATION DISTRICT
RESOLUTION NO. 24-003**

2024 IRRIGATION BUDGET

WHEREAS, the Chairman of the Board of Directors (BOD) of the West Extension Irrigation District (WEID) called a meeting and the board met as a budget committee on December 7, 2023, charged with recommending an Operating Budget for the 2024 calendar year, and,

WHEREAS, the BOD has reviewed and discussed the proposed budget in open public session at its December and January meetings, and

WHEREAS, the BOD has found the attached budget to meet the needs of the District for 2024 with the flexibility to add a special assessment for pumping costs and/or emergency operational costs if needed, now

THEREFORE BE IT RESOLVED that the BOD of the WEID adopts the attached 2024 Irrigation Budget by this resolution.

ADOPTED BY THE BOARD OF DIRECTORS OF THE WEST EXTENSION IRRIGATION DISTRICT THIS 25th DAY OF JANUARY, 2024.

Robert Mueller, Director Division 1

Abraham McNamee, Director Division 2

Von Studer, Director Division 3

Vern Frederickson, Director Division 4

Dalarie Philippi, Director Division 5

WEST EXTENSION IRRIGATION DISTRICT
RESOLUTION NO. 24-004
COLLECTION OF INCURRED CHARGES

WHEREAS, the Board of Directors is required to compute the whole amount of money necessary for the purpose of carrying out its business under Irrigation District Law, and

WHEREAS, the Board has established an annual increase to reflect inflation, has calculated the amount necessary for this purpose and has adopted its annual budget, and

WHEREAS, the district wishes to have its billings collected in a timely manner, now

THEREFORE BE IT RESOLVED that the West Extension Irrigation District shall use the provisions of ORS 545.482 to 545.508, the Alternate Method of Collecting Incurred Charges, for the billing and collection of its incurred charges, and

FURTHER BE IT RESOLVED that a 3.2% increase is approved. The charges have been set at \$455.00 account charge, which includes customer service and delivery, and \$65.50 for each acre or portion of an acre. The following fees will be charged with the annual billing:

Pressurization fee	-	\$32.80/acre 10 acres & under/one-acre minimum
		\$27.15/acre 20 acres and under
		\$21.50/acre for over 20 acres
Improvement fee/IPS	-	\$19.50 per acre with a one-acre minimum
Improvement fee/MC	-	\$13.80 per acre with a one-acre minimum
Legal Fund	-	\$ 6.00 per acre with a one-acre minimum
Reuse Water	-	\$48.00 per acre-foot

These charges, which are annual charges, shall continue in effect from year to year until changed by further Resolution of the Board of Directors, and

FURTHER BE IT RESOLVED that the following collection procedures are adopted:

- The Board shall withhold delivery of water from any tract of land until the charges for the prior year, including interest, lien and collection costs and fees, are paid in full.
- Annual charges shall be one-half due and payable on April 1 of the fiscal year and one-half due and payable on July 1 of the fiscal year. Any charge not paid in full when due shall earn interest at the statutory rate of 1-1/3 percent per month or fraction of a month, or as allowed by Oregon law, until paid.
- Landowners may make alternate payment arrangements on current accounts. These arrangements must be made in writing and approved by the Secretary of the District. Such arrangements will not accrue interest, as long as the terms of the arrangements are kept.
- Accounts shall be deemed delinquent if not paid by July 1 of the fiscal year.
- The Secretary of the District shall cause a Late Payment Notice to be mailed by certified mail, return receipt requested, to each parcel for which delinquent charges are owed. Said notice shall be provided no less than 35 days after the date the charge became delinquent and shall advise the

landowner that the charges are earning interest and a lien will be filed if the charges remain unpaid. The Secretary shall add a Late Payment Notice fee of \$25.00 to the amount of the delinquent charge to reimburse the District for its collections costs and of providing said notice.

- For each parcel of land for which delinquent charges are owed and unpaid as of 30 days following the Late Payment Notice, the Secretary shall cause to be prepared and recorded in the County Clerk's office, a Notice of Claim of Lien for the amount of the unpaid charges, the accrued and accruing interest, and an administrative fee of \$300.00, which is intended to reimburse the District for its cost of preparing, recording and releasing said Lien.
- On or after 30 days following the Notice of Claim of Lien, but no sooner than the 15th day of September of each fiscal year, the Secretary of the District shall cause a Notice of Foreclosure to be mailed by certified mail, return receipt requested to each parcel for which delinquent charges are owed. The Notice shall advise the landowner that the charges are earning interest, a lien has been filed and foreclosure will be ordered by the Board of Directors. The Secretary shall add a Notice of Foreclosure fee of \$25.00 to the amount of the delinquent charge to reimburse the District for its cost of research and providing said notice.
- On or after 30 days following the date of the Notice of Foreclosure, but no sooner than the 15th day of October of each fiscal year, the Board of Directors, by resolution, may direct that all delinquent charges then unpaid shall be foreclosed by the District, as directed under 545.502. The Secretary of the District shall refer the account to the District's legal counsel for collection and charge a \$350.00 collection fee to cover the initial costs incurred which includes a lien search and a collection letter from the attorney. The District shall recover the additional legal costs, disbursements and expenses of foreclosure.
- Payments credited to all accounts will pay off accrued interest charges first and annual incurred charges last. Other fees will be paid in the order the liability was accrued.

SO ADOPTED BY THE BOARD OF DIRECTORS OF THE WEST EXTENSION IRRIGATION DISTRICT THIS 25th DAY OF JANUARY, 2024

Robert Mueller, Director – Division 1

Von Studer, Director – Division 3

Abe McNamee, Director – Division 2

Vern Frederickson, Director – Division 4

Dalarie Philippi, Director - Division 5

WEST EXTENSION IRRIGATION DISTRICT BRIDGE DESIGN AND CONSTRUCTION STANDARDS

The following are general requirements for bridge crossings of the West Extension Irrigation District (District or WEID) main canal and laterals. Bridge plans for installation, repair or upgrade must be accompanied by a District crossing application (permit), must be reviewed and approved by the District, and if a main canal crossing, must be approved by the Bureau of Reclamation (BOR).

General Requirements:

1. All materials and work shall be in accordance with the requirements of the State of Oregon, Department of Transportation (ODOT) Standard Specifications for Road and Bridge construction, latest edition. These requirements are available at the ODOT web-site. Design for prestressed deck units shall be in accordance with American Association of State and Highway and Transportation Officials (AASHTO) Specifications for Highway Bridges, latest edition.
2. Bridge shall be designed for an AASHTO minimum loading of H-20.
3. Bridges shall be of steel and concrete construction. Timber stringers, footings, decking, or railing will not be acceptable.
4. Bridges shall have guardrails on both sides. Guardrails shall meet ODOT standard specifications.
5. Bridges shall be clear span with no support in the canal cross section.
6. Abutments (horizontal clearance) shall be a minimum of two (2) feet from the main canal liner and one (1) foot from a lateral liner. They shall be protected from erosion and shall not restrict flow in the canal or lateral.
7. Vertical clearance shall be a minimum of one (1) foot between the low point of the span and the top of the canal liner; one (1) foot is required in the case of a lateral crossing.
8. All open canals and laterals shall be bridged.
9. Plans for bridges used across Reclamation and District facilities must be reviewed by a Civil Engineer, licensed in the State of Oregon.
10. Agricultural and pedestrian bridge crossings may be exempted partially or entirely from the standards designs at the discretion of the District Engineer. Agricultural bridges are defined as being used by a single, non-commercial landowner with no public access available to the bridge.

PERMITTING AND AGREEMENTS FOR NEW BRIDGES:

1. The bridge application request form, obtained from the WEID office, needs to be filled out and returned to the District with bridge plans and associated fees.
2. Once approved, a crossing agreement shall be prepared. If for the WEID Main Canal or Relocation Canal, the crossing agreement shall be prepared and approved by the Bureau of Reclamation. Appropriate fees shall be paid to the BOR.
3. No bridge shall be constructed until the crossing agreements are signed by all parties.
4. The crossing agreement shall be filed with the County Clerk and the owner of the bridge shall be responsible for payment of the filing fees thus incurred.
5. Work performed shall be inspected by the District and meet approval of the District, as evidenced in writing. Any charges incurred by the District engineer during inspection shall be paid by the permittee.

PERMITTING FOR WORK ON EXISTING BRIDGES:

Bridges existing or approved for installation shall be brought up to these standards as they are repaired or replaced, as development occurs or if they are found to be out of compliance with ODOT standards.

1. The bridge application request form, obtained from the WEID office, needs to be filled out and returned with plans for repair or upgrade and associated fees.
2. All work shall be reviewed by the District or Reclamation engineer.
3. No work shall begin until approval is obtained in writing.
4. Work performed shall be inspected by the District and meet approval of the District, as evidenced in writing. Any charges incurred by the District Engineer during inspection shall be paid by the permittee.

**WEST EXTENSION IRRIGATION DISTRICT
APPLICATION FOR BRIDGE CROSSING OR REPAIR**

Date: _____

Name (Permittee) _____

Address: _____

Telephone: _____ Fax: _____

Legal Description of Bridge: T _____ R _____ Section _____ 1/4 _____

Owner of Bridge: _____

Is this application for (check one) _____ New construction _____ Existing bridge

Please describe the work to be done.

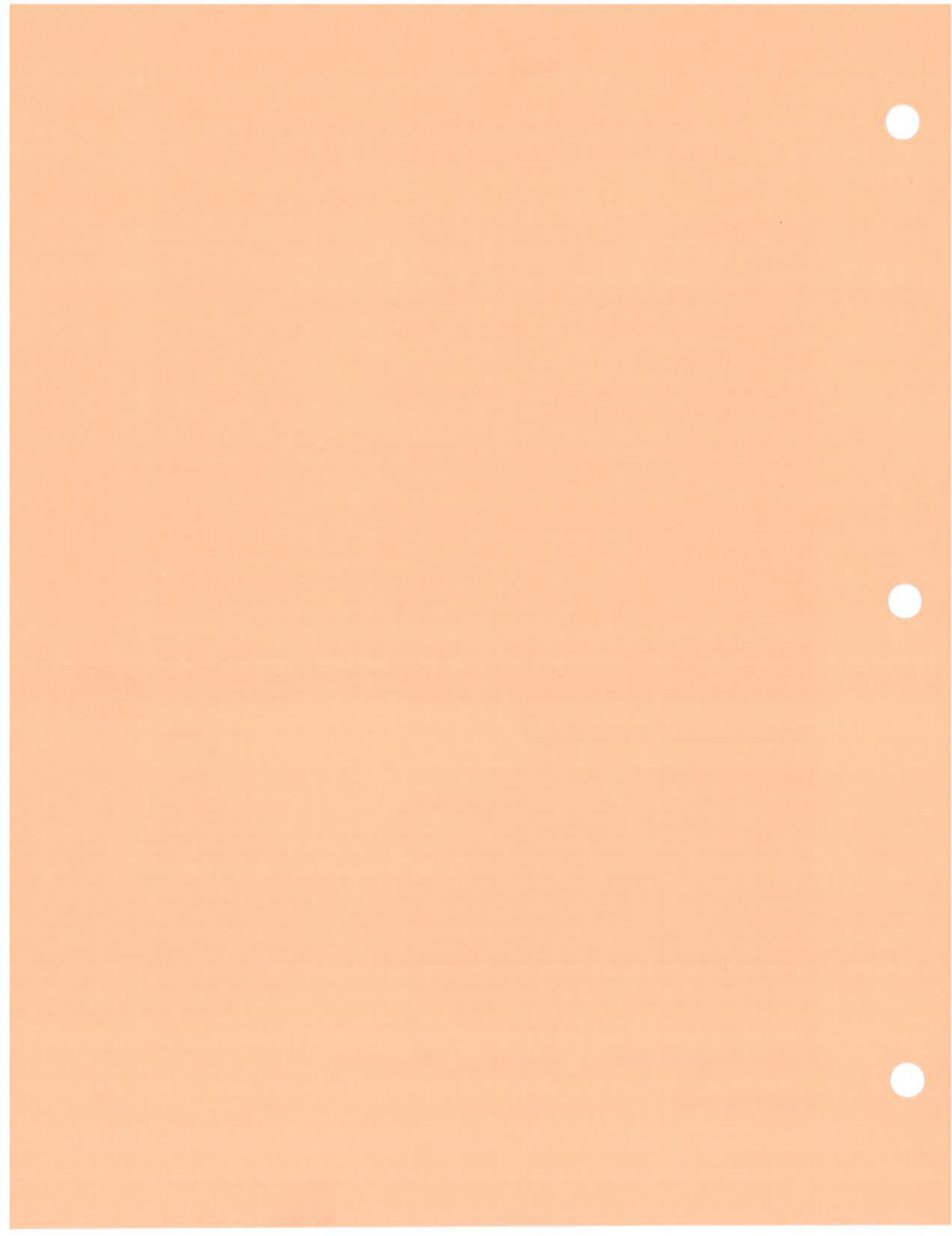
Please submit application to district with a location map and bridge drawings. An initial review fee of \$250 shall be submitted with the application. If additional time is required by the engineer, you will be notified and any additional fees will be billed to you.

This part to be completed by District and Engineer.

Engineer Comments:

Application is (check one) _____ Approved _____ Not approved

Engineer Signature: _____ Date: _____



III. POLICY STANDARD

R. WATER RIGHT TRANSFERS

Oregon water law statutes provide for the transfer of a water right in the place of use, point of diversion, or type of use. The Oregon Water Resources Department (OWRD) is responsible for the administration of water use or right transfers. A “water use subject to transfer” means a water use established by 1) an adjudication of water rights evidenced by a court decree, 2) a water right certificate, 3) a water right permit which has been fully developed and a request for issuance of the water right certificate has been received and approved by the Oregon Water Resources Commission (OWRC), and 4) a completed transfer under Oregon Revised Statutes (ORS).

The District has 9234.80 water right acres from the Umatilla River and 1144 water right acres from the Columbia River that it manages. For various reasons, landowners may want to give up all or a portion of their water right and other landowners may want water rights for their properties. This change or movement of water right requires a transfer of water right. Basically, transferring all or a portion of a right from one landowner to another.

Oregon law provides for both permanent (ORS 540.520) and temporary (ORS 540.523) transfer of a water right. Further, irrigation districts organized under Chapter 545 of the ORS, such as West Extension Irrigation District, are authorized to make transfers under a streamlined set of rules. These are the types of transfers allowed for Irrigation Districts and the authorizing statutes:

1. **District Permanent Transfers (ORS 540.580):** Permanently changing the place of use.
2. **District Temporary Transfers (ORS 540.570):** Temporarily changing the place of use, type of use in a right to store water, point of diversion to facilitate a change in place of use, the point of a surface water diversion to a ground water appropriation, or the type of use of a primary water right to a supplemental water right.
3. **Pilot Project Temporary Transfers (ORS 540, Section 23):** Allows 15 districts (WEID is one of the 15) to temporarily change the place of use of water rights for one irrigation season without filing a water right transfer application.
4. **District Permanent Transfers of Water Right for Nonuse (ORS 540.572):** Permanently changing the place of use of a water right subject to forfeiture prior to five consecutive years of nonuse.

Oregon Revised States ORS 540 and Oregon Administrative Rules OAR 690-380 are the guiding documents for all water right transfers. This policy establishes District procedures and criteria for transfers. Questions should be directed to the District Manager.

SECTION ONE: PERMANENT TRANSFERS

All requests for permanent transfer, either “FROM” or “TO” must be received in writing. Maps, water right affidavits and appropriate fees must be submitted or agreed to for all transfer requests. Fees for transfers will be billed to the “FROM” and “TO” property owners when the transfer is processed, as outlined in this policy.

Transfers requests to remove the water rights (FROM lands) will be effective March 1 in the year following the date requested, assuming criteria is met.

Water Right Transfer Policy – Page 1

Originally Adopted by Board of Directors March 16, 2005; Revised Policy Adopted by Board of Directors November 16, 2005; Jan.20, 2010, Feb. 28, 2013, Feb. 8, 2021, April 15, 2021

Requests for water right transfers, ON lands, will be reviewed by the District Manager or Administrative Service Manager (jointly referred to as Manager) to assure that the request meets District criteria. The request will then be placed into an existing request file (waiting list). The Manager will again review each request as it comes up for transfer.

Manager reserves the right to deny an application for transfer of water rights if the request does not meet District or State criteria (see below). If a question arises, the matter may be referred to the District Board of Directors. All decisions by the Board are final. Once the request has been approved for transfer, the transfer maps and documents will start to be prepared.

It is the policy of the Board to allow permanent water right transfers as follows:

- a) "From" and "To" lands belonging to the same landowner, having the same source of water, and being within the district boundaries.
- b) To accommodate private transactions between landowners within District boundaries.
- c) To landowners on the District water right transfer waiting list, and within the district boundaries, for distribution to the next available landowner on the list based on the earliest application and the ability of the District to deliver the water.

Existing points of delivery may be capped off. It will be the "TO" landowner's responsibility to get the water to the new location. In some instances, a new point of delivery will need to be established at the landowner's expense.

SECTION TWO: TEMPORARY TRANSFERS

The District allows landowners to temporarily transfer off their water rights (either all or a portion) each year if there is someone willing to use them for that year. Water rights transferred off in such a way are "used" by the landowner, though they are used on property not owned by them. Temporary transfers are for one year only. The right will be "returned" to its original property at the end of the irrigation season.

The releasing or current landowner (FROM) will be responsible for their annual customer fee and the fees for the portion of water rights they retain. The receiving landowner (TO) will pay the annual fees plus all costs of transfer. Power bills and any pump surcharge bills will be prorated based on the water rights retained by the current landowner each year.

SECTION THREE: CRITERIA FOR WATER RIGHT TRANSFER:

The District has established the following criteria for consideration of a water right transfer:

- a) whether the "FROM" acres can be dried-up;
- b) whether the District is able to deliver water to the "TO" patron;
- c) whether the "TO" patron is able to receive the water from the District;
- d) whether the "TO" patron has the ability to pay the costs for construction of the delivery system;
- e) whether the "TO" patron has the ability to put the water to beneficial use within the required time set forth in the water right transfer approval; and
- f) The "OFF" lands must cease use of water on their property starting the season of the transfer.

SECTION FOUR: SPECIAL CONSIDERATIONS:

These are considerations for the transfer of water rights.

- a) All accounts must be current prior to transfer.
- b) The “FROM” landowner must submit an affidavit stating that water right has been used within the past five years, in accordance with State law.
- c) “FROM” or “OFF” transfer requests must be filed with the District prior to March 1 of each year to be considered for the upcoming irrigation season, unless a special circumstance warrants (e.g., drought).
- d) Both “FROM” and “TO” parties must submit an affidavit confirming that all mortgage and lien holders have been contacted and have no objections to the water right transfer.
- e) The “TO” landowner must install a meter or measuring device and comply with all conditions that may be imposed by the District or Oregon Water Resources Department as a term or condition of the transfer.
- f) The “TO” landowner must purchase the water right and arrange for delivery.
- g) All maps that will meet the mapping standards set by the Oregon Water Resources Department must be prepared.
- h) If the property is sold during the transfer process, the seller must indicate to the buyer that the property is in a transfer process. An affidavit from the buyer will be required.

SECTION FIVE: TRANSFER FEES:

The District charges the following fees for transfer documents, maps and related actions to reimburse its costs of water right transfers:

A. PERMANENT TRANSFERS

- a) “FROM” lands - \$ 75 per service to be capped off if service is to be abandoned.
- b) “TO” lands - Cost of map and document preparation of transfer document. These costs are estimated to be \$750 and up depending on complexity of transfer.
- c) “TO” lands - Cost of filing fee to the State, for permanent transfers (prorated with others in the same document).
- d) “TO” lands - Cost of preparing the Beneficial Use Map and notification to the State. This cost is estimated to be \$450 and upwards depending on the number of acres included in the transfer and the complexity of the final proof (putting the water to beneficial use). This work will show up years (typically 3 – 5) after the initial filing.
- e) Additional fees may be charged if an amendment to the transfer is required, supplemental groundwater sources are identified, or other circumstances occur that require the District to do additional work on the transfer.
- f) These costs are in addition to the costs of obtaining the water right and delivery costs.

The District files permanent transfers every few years. In this way, they can be “bunched” together to help control some costs of the transfer. Temporary transfers are used while waiting for a permanent transfer to be filed. **If the land is “new” to irrigation, temporary transfers will be required to assure the property will be irrigated in accordance with the time frame of the permanent transfer (typically two years)..**

B. TEMPORARY TRANSFERS

- a) The “FROM” land map is prepared by the District.
- b) The receiving landowner “TO” land pays all other costs for the transfer, which includes mapping fees and document preparation. Annual costs are typically between \$550 and \$800.
- c) The “FROM” lands remain subject to the annual account charge.
- d) Recuring temporary transfers are transfers that are the same from year to year, involving one or more parties. Once the initial maps are prepared, the annual cost may be reduced by using the same maps and information and simply changing the date. These may be filed at a reduced cost of \$275, as long as no changes are made.

SUMMARY:

To begin the process for transferring water, contact the District office.
Submit all documents, including proposed water right map.

The District prepares all District transfers and bills the cost to the receiving landowner.

While the District maintains transfer request forms, it is not involved in the private sale of water rights. The terms between water users are private sales and the price is set by them.

A water user may hire a Certified Water Rights Examiner to prepare and submit the transfer documents involving District water rights, as approved by the Manager.

The District must approve all transfers for water rights within the District boundaries and held under the District’s water right certificates.

SECTION SIX: PERMANENT TRANSFER OF WATER RIGHTS DUE TO NON-USE (FORFEITED WATER RIGHTS):

The water rights in the District are important to the continuing operation of the District. For this reason, the District monitors use of water and takes advantage of the procedures authorized under ORS 540.472 to address possible forfeiture of water rights due to non-use. The forfeiture statutes are listed under ORS 540.610 – 540.612. The statute states that “whenever the owner of a perfected and developed water right ceases or fails to use all or a part of the water appropriated for a period of five consecutive years, the failure to use shall establish a rebuttable presumption of forfeiture of all or a part of the water right.”

ORS 540.472 allows the District to move a right that may be subject to forfeiture after four years of non-use and place that right elsewhere in the District before the end of the fifth year. These dry areas typically show up as buildings placed on them, changes in use of the property, or change in irrigation practices. The District follows the State process for removing the water right which begins with contacting the landowner to let them know the concern. Often, the landowner will sign off the water right for the dried-up area because they no longer need it, begin using the right or have another place to move it. The District is not interested in “taking” water rights from landowners. It does this work to protect all the water rights in the District, so they are not lost or forfeited by an outside, adverse action.

SECTION SEVEN: PARCELS UNDER 1/3 ACRE

The District has established 1/3 of an acre or more of land to qualify for service. The policy contained below applies to the development of irrigated lands within the District that are 1/3 of an acre or less. This section takes effect as of June 1, 2021. Parcels under 1/3 of an acre as of June 1, 2021 are not affected by this section.

A. DEVELOPING LANDS WITH WATER RIGHTS

1. **Mandatory Water Right Transfers/Exclusion.** Oregon law (ORS 545.101) states that when subdivision is platted, if the subdivision has three or more tracts on each acre of land within the subdivision, the subdivision shall be excluded and removed from the District for irrigation at the time the plat is approved by the appropriate governing body, or as otherwise stipulated in a written agreement filed with the County in which the property lies.
2. Any land use action creating a parcel of land 1/3 acre or less will make that land no longer eligible to receive District water.
3. Lands not eligible for District water shall be required to transfer off the water rights to the District for use elsewhere in the District.
4. **Exceptions to Mandatory Transfers/Exclusions.** There are two exceptions to the rule for mandatory water right transfers/exclusions. Transfer/exclusion is not required where:
 - a) the District also supplies domestic water approved by the Health Division to the subdivision. (this item not applicable to WEID), or
 - b) the District agrees to supply water to the subdivision or newly created lot. In such case, it shall be on such terms and conditions as the District shall determine for the proper and efficient delivery of water.

B. WATER RIGHT TRANSFERS WITHIN THE DISTRICT

This section applies to the transfer of water rights from irrigated lands within the District as of June 1, 2021.

Lands less than 1/3 of an acre shall not be eligible to receive transferred District water rights.

EXCEPTIONS: If the subject parcel is contiguous with another parcel (in the same ownership and sharing a common border) so that the overall service area is larger than 1/3 of an acre. In such case, when the parcels are no longer contiguous, any parcel under 1/3 of an acre will relinquish its water rights to the District for use elsewhere in the District.

III. POLICY STANDARD

O. LAND DEVELOPMENT POLICY FOR LANDOWNERS & DEVELOPERS

The West Extension Irrigation District (District) is charged with protecting the structural integrity of its facilities and the District's water supply. In order to assure that patrons can continue to receive their water once a property is developed, the District has adopted this policy as well as criteria and standards for construction.

This policy applies to lands within the District boundaries.

SECTION 1. PERMIT, DIVISION, PARTITION, AND PLATS

1.1. A developer, partitioner, or owner (hereinafter referred to as "Owner") within the District boundaries and having District water rights or irrigation facilities on their property is required to contact the District regarding planned development on their property. Development includes permits, plats, replats, subdivisions, fencing, buildings (temporary and permanent) and zoning changes.

1.2. All plans are reviewed by the District or Administrative Services Manager (Manager) who shall work with the Owner to assure that the District criteria has been met. Partition, replat and subdivision requests that involve delivery from the District's Main canal or laterals (non-pressurized) or relocation of facilities may be reviewed by the District's engineer (engineer), at the Manager's discretion. All costs are to be borne by the Owner.

1.3. FEE SCHEDULE: Fees need to be paid by the Owner prior to starting the review process.

FEES:	Building permit/zoning	No fee
	Partition/Replat Review	\$ 300 (pressurized system)
	Partition/Replat Review	\$ 100 (no water rights/but having facilities)
	Partition/Replat Review	\$ 400 (non-pressurized system)
	Subdivision Review	\$ 600 (4 or more lots)
	Water Delivery Agreement	\$ 60 (plus filing fees with the County)
	New delivery outlet	\$1000 (delivery and valve) plus add'l costs
	Outlet Inspection	\$ 75 per lot
	Pump Station Inspection	\$ 350

1.4. NOTICE OF TENTATIVE ACTION/PLANNING DEPARTMENT: The District will receive a notice from the local planning department of the tentative action and plan. It will review the notice and provide comments to local planning departments as outlined in ORS 92.103.

1.5. NOTICE OF APPROVAL: Approval of the District for any development within its boundaries shall be evidenced by a compliance letter after a copy of the final plat is reviewed and District standards and conditions are met or by signature on the final plat, at Manager's discretion.

SECTION 2. CRITERIA AND REVIEW

2.1. REVIEW: The Manager will conduct a review of the easements, delivery system, and facilities to assure District standards are met. Site visits by District personnel/engineer, a letter of criteria to the Owner, preparation of any special agreements, discussion with Owner's surveyor and review of the final plat are part of this process. Additional costs incurred as a result of anomalies such as changes in the plat, system design, facilities relocation, special circumstances or requirements for engineering work shall be billed to and paid by the Owner. Billings will be time and material.

2.2. DELIVERY: The Owner shall provide evidence of easement and delivery of water from the district's canal, lateral or mainline to the property being developed. Such easement and delivery system shall meet the District's current criteria. All developed land must use a sprinkler or drip method of irrigation. Flood irrigation will be discontinued.

2.3. WATER RIGHTS: Water rights shall be apportioned by District in accordance with Oregon water law. If area will be developed that are unable to use water beneficially (i.e. roadways) or there are current areas of non-use, water rights for those areas shall be signed off to the District for transfer elsewhere in the District prior to approval of the partition. (ORS 545.291)

2.3.1 Mandatory Water Right Transfers/Exclusion. Oregon law (ORS 545.101) requires that when a subdivision is platted, if the subdivision has three or more tracts on each acre of land within the subdivision, the subdivision shall be excluded and removed from the District for irrigation at the time the plat is approved by the appropriate governing body, or as otherwise stipulated in a written agreement filed with the County in which the property lies.

2.3.2 Exceptions to Mandatory Transfers/Exclusions. There are two exceptions to the rule for mandatory water right transfers/exclusions. Transfer/exclusion is not required where:

- a) the District also supplies domestic water approved by the Health Division to the subdivision. (this item not applicable to WEID), or
- b) the District agrees to supply water to the subdivision. In such case, it shall be on such terms and conditions as the District shall determine for the proper and efficient delivery of water and will be evidenced by a signed contract.

2.4. EASEMENTS: The District has obtained its easements in many ways. In all cases, the District will protect its easements and the right of its patrons to be able to irrigate.

2.4.1 All new irrigation easements shall be dedicated on the final plat or shall be submitted to the District in writing and filed with the County. The easements may not be split by parcel property lines. The District shall retain all rights of ingress and egress for the purposes of irrigation service, repair, maintenance and delivery (ORS 545.237)

2.4.2 Existing easements or rights-of-way. Many of the lands within the District have existing district or federal rights on their property. The Manager will research the District, federal and County records for these rights. They shall be shown on the final plat. Sometimes, especially in the case of a federal ROW where the width of the right is not important to the land action, the District may allow a notation of the centerline of the ditch or federal right by the surveyor. This puts notice to current and future owners of the right. In no case does the District, planning agency, the owner or surveyor have the authority to reduce, remove or otherwise affect the federal rights on the property. Any changes to the federal right will need to go through the Realty Manager at the Bureau of Reclamation, Hermiston Field office.

2.4.3. Owners of land with a private ditch or pipeline which serves other properties downstream must record an easement on their property with the width shown below.

2.4.4 Full or partial release of existing easement. If an easement is no longer required, the District will work with the Owner to release or decrease (jointly referred to as release) the easement, following the required processes for that particular easement. Release shall be completed prior to approval of the development. If not possible to meet the timeframe of the development, such as a federal interest in the easement, a contract will be drawn up between the Owner and the District outlining the process for release of easement. The Contract will be filed with the appropriate County prior to approval of the development action.

2.4.5 The following widths are established for easements and will be shown or dedicated on plat, as necessary:

Main Canal	200 feet total with 100-feet from centerline
Relocation Canal	30 feet from centerline plus 20-feet for construction
RL-1, RL-2, RL-3, RL-4	50 feet total, 25 feet from centerline
Open ditch laterals	50 feet total, 25 feet from centerline
Buried pipelines:	
Over 15 inches diameter	50 feet total, 25 feet from centerline
10 - 14 inches diameter	40 feet total, 20 feet from centerline
6 - 8 inches diameter	30 feet total, 15 feet from centerline
4 inches & under	20 feet total

Variations from these easement widths shall be in writing by the Manager or Board of Directors.

The irrigation easement may exist with utility easements and does not have to be a separate easement, if adequate width is provided. This decision is made by the District Manager and will be in writing. This policy does not cancel any previous easement or agreement nor does it subjugate the rights obtained under the Oregon Land and Water Company, the US Bureau of Reclamation, BLM or the Northern Pacific Railroad.

2.5. OBSTRUCTIONS:

2.5.1. No fences, trees, shrubs or other obstruction may be placed upon or across the District facilities, easements or canal banks without permission from the District.

2.5.2. Properties adjacent to the District's Main Canal or Relocation Canal shall be fenced along the easement line when a new plat or subdivision occurs. Fencing shall be six-foot chain link or approved alternate fencing. Fencing may be allowed within the easement and a "right-to-use" agreement may be requested. Such agreement will be issued by the District or Reclamation. Access to the easement must be provided to the District at all times via a 12-foot minimum gate. All costs of the fencing agreement are borne by the Owner.

2.5.3 Lots one acre or less in size where a buried pipeline exists may have fencing on the easement provided that no post is closer than 8-feet from the centerline of the pipe and a minimum of 12-foot opening is provided for access by the District.

2.5.4 Distances. The following distances are the minimum allowed:

Fencing:

- 40 feet from main canal liner
- 15 feet from lateral, liner, ditch or buried concrete pipe
- With written permission, fencing may be closer on the non-road side of a lateral.
- 10 feet from a pipeline

Temporary structures (garden sheds, etc):

- 15 feet from lateral liner, ditch or buried concrete pipe.
- 10 feet from pipeline

Trees & shrubs: Not allowed within the easement or ROW

~~50 feet from the main canal liner~~

~~25 feet from the edge of a lateral, ditch or buried concrete pipeline~~

~~15 feet from a pipeline~~

2.5.5 Pavement, Gravel, Temporary buildings: Pavement, gravel, temporary structures or other such material shall not be placed on or over a District easement, except as allowed in writing by the District. The District recommends putting a carrier around any pipeline that is to be paved over or impacted by a temporary building. The District will not be responsible for removing or damaging any structure placed within, on or over its easement during its course of business; with or without advance notice.

2.6 RELOCATION OR MODIFICATION OF DISTRICT FACILITIES: District facilities consist of pipe, laterals, pumps, valves, screens, meters and so forth. If district facilities are required to be rebuilt, removed or relocated in the course of development, such action needs to be approved in writing by the District and/or Reclamation (if federal rights are involved). The Owner bears all costs of the modification. This section includes upsizing or downsizing facilities to meet the delivery requirements of the development.

2.7. DISTRICT ROAD USE: The District canal roads are not for public use. Such use may be considered if the property is otherwise landlocked and may be authorized in writing by the District and/or Reclamation. Authorization will include Owner's participation in the O&M of said road.

2.8 BRIDGES OVER CANAL OR OPEN LATERALS: Bridges may be considered and authorized by the District and the Bureau of Reclamation and shall be built in accordance with ODOT standards and other requirements by the District or Reclamation.

2.9. IRRIGATION DELIVERY SYSTEM: A drawing showing the proposed irrigation system design shall be submitted to District and approved by the District.

If the development requires that a new delivery system be installed, such system must be in accordance with the District standards contained below.

In the case of a subdivision, the manager and/or district engineer may require a single pumping station to be installed for the purposes of delivering pressurized water to the parcels. Pumps and pumping stations shall be designed in accordance with the District criteria and standards. The pump shall be Cornell or Berkeley pump, or approved equal. Pumps shall meet the design criteria approved by the engineer. The station shall be fenced (6-foot), graveled and placarded.

2.10. METERS: All deliveries shall be metered at Owners cost. (ORS 545.279)

2.11. WATER DELIVERY: With the exception of 2.3.1 above, water delivery may continue to the original property as long as ownership remains. Once any of the lots involved in the development or any change as a result of the development occurs, the irrigation system shall be installed as approved above. The District will withhold delivery to all lots that are not in compliance with this policy. In accordance with ORS 545.287, the District may hire a contractor to do the required work with the cost billed back to the benefitting landowners.

2.12. OTHER: Other conditions may be required from time to time, on a case-by-case basis. All special conditions will be put in writing.

SECTION 3. SYSTEM DEVELOPMENT

The West Extension Irrigation District (District) is charged with protecting the right of its patrons to receive their water. This includes not only the water rights, but the delivery system and easements. In order to assure that patrons can continue to receive their water once a property is developed, the District has adopted these standards.

3.1 FEES: The following fees may apply to the cost of the system development.

New delivery & valve	\$ 1000.00
Delivery Inspection	\$ 75.00 per parcel
Pump installation Inspection	\$ 350.00

3.2. DESIGNATED POINT OF DELIVERY: The designated point of delivery (POD) shall be the valve off the district's main canal, lateral service line or designated area. The current POD shall be used with additional POD's assigned by the District, as needed. The Owner shall be responsible to pay for any upgrades or changes to the POD as a result of the development.

3.3, PIPE: Each new lot will have a piped delivery of sufficient size to deliver the water. Pipe shall be a PVC IPS 125 psi or schedule 40. For any road crossings **or pipe along a public road**, HDPE will be ~~used~~ **required**. For paved or asphalt areas, **such as driveways**, pipe may be placed in a carrier or HDPE pipe may be used.

3.3 VALVES: The District uses a two-valve system. The valve off the main delivery is for District use. It shall be a gate valve. The District will operate and maintain this valve. From this point forward, the landowner has responsibility for their system. The landowner will have at least one valve on their system for their occasional and everyday use.

3.4 FILTERS: The District recommends a filter on private systems. Local irrigation companies can provide information.

3.5 WATER ALLOTMENT: The District allotment is 8.5 gallons per minute (gpm) per acre. All system designs shall be based on this allotment.

3.6 METERS: Land being developed will require a delivery meter and a meter at the pump.

3.7. DELIVERY STANDARDS: Delivery lines will be buried with a minimum of 24 inches of cover; 30 inches is desired. Drain valves shall be installed at low points. The deliveries will be sized per the standards in attachment "A".

3.8. DESIGN: Local irrigation supply companies may be able to assist with irrigation design

3.9. PUMP STATIONS: In the case of a subdivision off a non-pressurized delivery, the manager and/or district engineer may require a single pumping station to be installed for the purposes of delivering pressurized water to the parcels. Pumps and pumping stations shall be designed in accordance with the District criteria and standards. The pump shall be Cornell or Berkeley pump, or approved equal and will have a variable frequency drive. Pumps shall meet the design criteria approved by the engineer. The station shall be fenced (6-foot), graveled and placarded. The district uses standard 6-foot high cyclone fenced dog runs for enclosure purposes and recommends these.

The District may assume operation and maintenance of the pumping station after completion and final inspection/approval of the engineer. Such assumptions shall be in written form. A Shared Water Delivery Agreement will be executed between the landowners and the District and shall be filed with the County clerk. Landowners within the shared delivery system will be responsible for the pumping costs, repair, maintenance and reserve funds as deemed appropriate by the Board of Directors in accordance with ORS 545.432 - 545.438. The District will bill the landowners annually for such costs on a prorated basis.

3.10. PERFORMANCE BOND: In case of development, a performance bond or signed agreement may be provided by the Owner to the District that guarantees the installation for two years. There shall be a 30 day trial period of the system, during which it passes inspection, prior to starting the two-year warranty.

3.11. WORK PERMITS AND ROAD CROSSINGS: The Owner shall have the responsibility to research whether permits are required and shall obtain all required work permits and road crossing permits. Crossings shall be done in accordance with State, County and local laws. Any road crossing shall be fused HDP pipe.

3.12. INSPECTION: All installations shall be inspected by the District. Fees for inspection shall be paid to the district prior to the inspection. The District will not accept sub-standard installations.

3.13. FINAL APPROVAL: As-built drawings shall be submitted to the District and final approval shall be by the District or its engineer as indicated on the final drawings or by letter.

3.14. CERTIFICATION: Upon issuance of surety bond, or completion of work, the District will certify the development has met the conditions. Any such bond will be released upon final inspection and approval. If cash funds are paid in lieu of a bond, an agreement between the partitioner and District will be completed. Such an agreement shall be executed and filed with the County having jurisdiction.

SECTION 4. LANDOWNER'S RESPONSIBILITIES

Once the system is installed, the landowner shall be responsible for connecting to the delivery system and for providing lines and facilities for their personal water delivery. This information is provided for the benefit of these landowners and is not a part of the criteria for development criteria or review.

4.1. INDIVIDUAL SYSTEM: The irrigation system and pump (if necessary) shall be designed to deliver the proper amount of water under district policies, i.e. 8.5 gpm per acre at 55 psi. It is the responsibility of the landowner to assure that their private system is designed to deliver water within the district's criteria.

If the District determines that the system or pump is out of criteria, the landowner shall be required to bring the system into criteria at the cost of the landowner. Water may be withheld from the landowner if a system is deemed out of criteria.

4.2. **SCREENS OR FILTERS:** The District does not provide clean water, and the landowner may need to install a screen or filter on their own system or at the delivery point. It is the responsibility of the landowner to install, clean and maintain any screen or filter. If the landowners share a common delivery system, it is the joint responsibility of the landowners to provide screening or filtering and to maintain such structures.

4.3. **COSTS OF REPAIR:** All costs for repair and maintenance from the District's delivery point on, including the meter and valves, shall be borne by the landowner. In the case of a shared delivery system, this cost, including the shared delivery line, shall be borne jointly by the landowners.

4.4. **CONDITION OF SYSTEM:** The landowner shall be responsible to maintain and repair their individual system. This includes assuring the meter and valves are in working order. If the system is deemed in need of repair, the District may withhold water from the landowner until the system has been repaired.

4.5. **DAMAGE TO THE SYSTEM:** Each landowner is responsible for any damage caused by that landowner or his invitees. The District may repair such damage at its discretion and bill the cost of the repair, including labor, materials and equipment, to the landowner.

4.6. **PROPERTY DEVELOPMENT:** Any development on the property, such as outbuildings, fences, paving, tree or shrub plantings are subject to the criteria listed in Section 2 above.

4.7. **PAYMENT OF ANNUAL CHARGES:** The landowner shall be responsible for payment of annual incurred charges, power bills and fees.

Disclaimer: The District policies, of which this Chapter is a part, have been adopted and modified over the years by the WEID Board of Directors. Policies provide guidelines and direction to the District staff, water users and directors. They may be changed from time to time by the Board of Directors or as a result of federal, state or local actions. It is not the intent to answer every question. Landowners and/developers are encouraged to contact the District office for clarification on any issue or for additional questions. Further, this policy does not constitute a guarantee or warranty of services by the District.

ATTACHMENT "A"



WEST EXTENSION IRRIGATION DISTRICT

Service Riser Sizing

Gravity System			
Lot Size (ac)	Lateral Size (in)	Riser & Valve Size (in)	Meter Size (in)
0 to 0.9	2	1	1
1 to 2.9	2	1-1/2	1-1/2
3 to 4.9	2	2	2
5 to 14.9	3	3	3
15 to 24.9	4	4	4
25 to 49.9	6	6	6
50 to 99.9	8	8	8
100 to 150	10	10	10

Pressure System			
Lot Size (ac)	Lateral Size (in)	Riser & Valve Size (in)	Meter Size (in)
0 to 1.4	2	1	1
1.5 to 4.9	2	1-1/2	1-1/2
5 to 9.9	2	2	2
10 to 19.9	3	3	3
20 to 39.9	4	4	4
40 to 79.9	6	6	6
80 to 119.9	8	8	8
120 to 150	10	10	10

9/4/2019

WEST EXTENSION IRRIGATION DISTRICT FEE SCHEDULE

Water Right & Service Fees

Water Right Purchase	\$1800.00 per acre
Transfer of Water Rights	\$ 75.00 cap off fee
Actual Cost of transfer to be paid by the receiving party	
District outlet/new service	\$1000.00 (minimum)
Inclusion Fee	\$ 100.00 plus costs per ORS
Water Right Reinstatement (if WR has not yet been transferred off property)	Two year's annual Fees

Development Fees

Building permit/Zoning	No fee
Plat/Replat Review	
No WR. Federal rights on property	
	\$ 100
Plat /Replat Review (up to 3 lots)	
Water rights, pressurized	
	\$ 300
Water rights, non-pressurized	
	\$ 400
Subdivision Review (4 or more lots)	\$ 600
New Delivery Outlet	\$1000 minimum
System delivery inspection	\$ 75 per lot Max \$300
Pump Inspection Fee	\$ 350

Water Right Billings - Annual Fees

Account Charge	\$455.00 per account
Per Acre Charge	\$ 65.50 per acre
Pressurization Charge	\$ 32.80 per acre/one min
IPS Improvement Charge	\$ 19.50 per acre/one min
UPS Improvement Charge	\$ 13.80 per acre/one min
Legal Fees	\$ 6.00 per acre/one min
Water Reuse Fees	\$ 48.00 per acre-foot
Power charges	Cost plus 20%

Other Charges

Lien Filing Fee	\$300.00 per parcel
Legal fee for collection	\$350.00 + outside costs
Title Search Fee	\$ 40.00 per lot
New ownership fee	\$ 50.00 per new owner
Repairs, materials, meters	Cost plus 20%
Emergency repair fee	\$1500 minimum
Certified mailing fee	\$ 25.00 per tax lot
Shut-off fee (includes turn-on)	\$ 25.00 per tax lot

Due Dates

Annual billings are due: 1st half on 4/1 and second half on 7/1.
 Annual billings are delinquent if not paid by July 1 of each year.
 Other fees and charges are due at time of service or within 30 days.

