

# SEPTEMBER BOARD OF DIRECTORS MEETING

West Extension Irrigation District

9/21/23 9:00 AM

Columbia Improvement District Office

501 E. Columbia Avenue, Boardman Oregon

## –AGENDA TOPICS–

1. Call Meeting To Order / Introductions
2. Approval of Agenda
3. Floor or special Business
4. Monthly Business
  - Approval of Minutes - July meeting
  - A/P List - July & August
  - Financials—July 31, 2023/Proforma budget report
5. Reports and Correspondence
  - Operations Report
    - General update
    - OSHA consultation—Oct. 24
  - Administrative Report
  - Managers Report
    - Update landowner meeting—Laterals 22-29
    - Reclamation audit—September 26 9 am
6. District Business
  - Bridge crossings/others—Fee discussion
  - Division One Director election—Nov. 14
  - City of Irrigon—Oct. 10 meeting w/Council
  - City of Irrigon letter—purchase of let, etc.
7. Other Business
  - Irrigon /Pump Stations hshut-off Oct. 17
  - Main canal Shut-off Oct. 30
8. 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, Board actions or items of general interest to the public. 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.

Upcoming Board meetings for 2023:

Oct. 19, 2023

Nov. 16, 2023

Dec. 21, 2023

# WEST EXTENSION IRRIGATION DISTRICT

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

July 20, 2023

## Monthly Board Meeting

Chairperson Philippi called the Board meeting to order on July 20, 2023, at 9:05 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, Von Studer, Bob Mueller and Abe McNamee; Board Secretary/Manager, Bev Bridgewater; Field Superintendent, Ben De Los Santos; Irrigation System Technician/Pesticide Applicator, Ben Alan Svantonsky, Office Assistant (Summer intern), Emma Mueller.

**AGENDA:** Chairperson Philippi asked for additions to the agenda. Frederickson moved to accept the agenda. McNamee seconded. Motion passed.

### MONTHLY BUSINESS

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

**BILLS PAYABLE:** Frederickson moved to approve the June accounts payable list in the amount of \$106,412.32. McNamee seconded. Motion passed.

**FINANCIALS:** The Board reviewed the draft financial reports for the current year through June 30, 2023. Discussion. Bridgewater reviewed several line items where overages for the year have taken place or were anticipated. They are labor, equipment repair, weed control, telemetry. She also pointed out areas where the line item will not be fully used, such as main canal work and shop improvements. More discussion.

**LINE OF CREDIT:** The line of credit at Bank of Eastern Oregon is due. The amount due is \$128,046.67. Discussion. The work anticipated for this line was not completed, and it is still planned for the next two years. The delay was due to the pandemic, increasing costs of materials, supply chain issues and coordination with the City of Boardman and Morrow County, whose leadership has changed recently.

**MOTION:** Frederickson moved to renew and extend the \$400,000 line of credit for three more years. Manager Bridgewater is authorized to sign the documents on behalf of the Board. McNamee seconded. Motion passed by unanimous vote.

## REPORTS AND CORRESPONDENCE

The Board reviewed the Manager's report. It is attached to and a part of the meeting minutes.

**OPERATIONS:** De Los Santos gave an update on operational issues over the past month. He reported that repair will need to be done on the trash rack grates at Three Mile Dam. Discussion. He also reported on several private issues where landowners have contacted the District about concerns with their neighbors, due to shared delivery systems. The Board reiterated its stance on providing information, but not engaging in private matters.

**OPEN LATERALS/SPRAY PROGRAM:** As discussed at the last meeting, the Board was provided information on the time and cost of cleaning the laterals. They then discussed the possibility of hiring a professional spray person for the main canal. Discussion. Direction was given to De Los Santos to get a bid for the work, and we can go from there. Frederickson and De Los Santos both stated that it would take awhile to get a program running, but we are heading in the right direction.

**ADMINISTRATIVE:** Emma Mueller has identified a GIS system we can use to get our facilities and water right maps on-line. A unit has been identified and ordered (see below). She recommends that the District work with the Port of Morrow to find a student intern that can help move the program along. She has also assisted Lisa in the office to shore up the meter readings and reporting. The Board appreciates all the work she has done.

**MANAGER REPORT:** Bridgewater discussed a letter from OSHA and a phone call about their volunteer program for an audit. She thinks we are in good shape, but there are always things to do better. Svatonsky brought up some issues around chemical storage that he would like to work on. Discussion. Studer offered to do a walk around with the crew at their convenience.

**NRCS PROJECT UPDATE – 2024:** We have delayed the Lateral 17 piping, due to increased costs. NRCS has funding for each year now, so we are looking at starting with the landowners between Peters Road and Toms Camp Road. Several of them have indicated interest in going to sprinklers from flood and NRCS has looked at the sites. Converting these lands from East to West has been the next phase. Discussion around lots of ideas, including consideration of gated pipe. The Board directed a meeting to be held with all the landowners in that area to discuss further projects and start them thinking of the cost of conversion as well as timing.

**EAGLE CREST SUBDIVISION UPDATE:** The ownership of the bridge remains a challenge. The issue is liability, especially with Stiffler owning 50% of the bridge. How will they be protected? Taylors attorney has sent one document that we would not accept due to this issue. Discussion.

## DISTRICT BUSINESS

**GIS UPDATE:** Many systems were considered, both with purchase prices and monthly fees for service. The District decided to go with a GEODE system. Emma explained how it would work, the “dictionary” she has created for it and her interaction with the folks at JUB. Discussion and questions ensued.

**CITY OF IRRIGON INTERACTION:** Several items were discussed at the last meeting. Manager Bridgewater followed through with the direction given. The Manager’s report provides an update on the various items. Discussion..

**CITY OF UMATILLA/AMAZON WATER:** The City of Umatilla has started discussion with the District about taking the Amazon industrial water from their new campuses being built along Powerline Road. Discussion.

## ADJOURNMENT

With no further business, Chairperson Philippi adjourned the meeting at 11:15 am.

Signed:

\_\_\_\_\_  
Bev Bridgewater, Secretary

Attest:

\_\_\_\_\_  
Dalarie Philippi, Chairperson

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

CHECK#	DATE	VENDOR	DESCRIPTION	TOTAL	WEID EXPENSE	PAYROLL EXPENSE	OTHER REIMB.
			<b>WEID GENERAL ACCOUNT:</b>				
PERS 6/27/23 IAP	7/6/23	Oregon PERS	Payroll	739.93		739.93	
PERS 6/27/23 Pension	7/6/23	Oregon PERS	Payroll	2,565.88		2,565.88	
PERS 6/27/23 RHIA	7/6/23	Oregon PERS	Payroll	3.00		3.00	
ORSTT 2nd Qtr 2023	7/9/23	OR Dept. of Revenue	Payroll	121.23		121.23	
WBF 2nd Qtr 2023	7/9/23	OR Dept. of Revenue	Payroll	807.77		807.77	
SUI 2nd Qtr 2023	7/9/23	OR Unemployment Dept.	Payroll	116.51		116.51	
OR 7/12/23	7/14/23	OR Tax Deposit	Payroll	1,251.65		1,251.65	
US 7/12/23	7/14/23	US Tax Deposit	Payroll	5,083.69		5,083.69	
PERS 7/12/23 IAP	7/27/23	Oregon PERS	Payroll	863.13		863.13	
PERS 7/12/23 Pension	7/27/23	Oregon PERS	Payroll	3,095.89		3,095.89	
OR 7/27/23	7/30/23	OR Tax Deposit	Payroll	1,269.88		1,269.88	
US 7/27/23	7/30/23	US Tax Deposit	Payroll	4,909.90		4,909.90	
36613	7/6/23	A-Plus Connectors	1st St Crossing - Irrigon	164.97	164.97		
36614	7/6/23	Abadan	Copier	109.41	109.41		
36615	7/6/23	Lisa Baum	Travel, Office	612.26	612.26		
36616	7/6/23	City of Boardman	Tower Lease (Telemetry)	1,200.00	1,200.00		
36617	7/6/23	Bureau of Reclamation	Conjunctive Use	43,675.00	43,675.00		
36618	7/6/23	Cascade Natural Gas	Utilities	32.91	32.91		
36619	7/6/23	Elmer's Irrigation	PS, New Outlet, HG, Lat/Lines	582.08	582.08		
36620	7/6/23	Express Services	Leased Labor	989.12		989.12	
36621	7/6/23	First BankCard	Office, Communications, Safety	1,113.49	1,113.49		
36622	7/6/23	HD Fowler	1st St Crossing / OR St.	1,628.64	1,628.64		
36623	7/6/23	Hermiston Auto Parts	Shop, JD Excavator	71.81	71.81		
36624	7/6/23	City of Irrigon	Utilities	589.61	589.61		
36625	7/6/23	KIE Supply	PS, Lat/Lines	717.51	717.51		
36626	7/6/23	Jack Paul	June yard	902.00	902.00		
36627	7/6/23	Petty Cash	Postage, Shop, Board Mtg	143.26	143.26		
36628	7/6/23	Special Districts Insurance Serv.	Health Insurance	6,354.98		6,354.98	
36629	7/6/23	Smitty's Ace Hardware	Pumps, Shop, Safety, Fac Mint	1,080.54	1,080.54		
36630	7/6/23	Wesley Wise Excavating	1st Street Crossing	2,296.68	2,296.68		
36631	7/13/23	Anatek Labs	Acrolein testing	2,000.00	2,000.00		
36632	7/13/23	Columbia River Powder Coating	Handrails	800.00	800.00		
36633	7/13/23	Commercial Tire	PU# 2	379.66	379.66		
36634	7/13/23	Devin Oil Company	Fuel	1,236.29	1,236.29		
36635	7/13/23	Duke's Auto Repair	PU #2	500.00	500.00		
36636	7/13/23	Express Services	Leased Labor	2,090.48		2,090.48	
36637	7/13/23	Jimmy's Johns Portable Toilets	Utilities	91.33	91.33		
36638	7/13/23	One Call Concepts	Locates	58.45	58.45		
36639	7/13/23	Oxarc	Shop, Safety	866.56	866.56		
36640	7/13/23	Hermiston Quicky Lube	PU# 2, 6, 7, 9	328.80	328.80		
36641	7/13/23	Triple M Truck & Equip.	KW Dump Truck	791.16	791.16		

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

CHECK#	DATE	VENDOR	DESCRIPTION	TOTAL	WEID EXPENSE	PAYROLL EXPENSE	OTHER REIMB.
36642	7/13/23	Umatilla Electric Coop	Power	20,207.73	5,629.59		14,578.14
36643	7/14/23	Lisa Baum	Payroll	1,930.00		1,930.00	
36644	7/14/23	Bev Bridgewater	Payroll	2,260.55		2,260.55	
36645	7/14/23	Ben De Los Santos	Payroll	1,921.02		1,921.02	
36646	7/14/23	Emma Mueller	Payroll	1,281.15		1,281.15	
36647	7/14/23	Daniel Rector	Payroll	1,811.27		1,811.27	
36648	7/14/23	Seth Rhodes	Payroll	1,883.37		1,883.37	
36649	7/14/23	Bob Schlosser	Payroll	1,840.98		1,840.98	
36650	7/14/23	Alan Svatonksy	Payroll	1,519.46		1,519.46	
36651	7/14/23	Shara Weiss	Payroll	195.86		195.86	
36652	7/14/23	Bev Bridgewater	Health Reimb.	675.54		675.54	
36653	7/14/23	Bob Schlosser	Health Reimb.	793.52		793.52	
36654	7/28/23	Lisa Baum	Payroll	1,930.00		1,930.00	
36655	7/28/23	Bev Bridgewater	Payroll	2,260.55		2,260.55	
36656	7/28/23	Ben De Los Santos	Payroll	2,470.52		2,470.52	
36657	7/28/23	Emma Mueller	Payroll	1,274.86		1,274.86	
36658	7/28/23	Daniel Rector	Payroll	1,786.41		1,786.41	
36659	7/28/23	Seth Rhodes	Payroll	2,181.50		2,181.50	
36660	7/28/23	Bob Schlosser	Payroll	1,981.20		1,981.20	
36661	7/28/23	Alan Svatonksy	Payroll	1,247.15		1,247.15	
36662	7/28/23	Lisa Baum	Office, Shop	96.37	96.37		
36663	7/28/23	Bureau of Reclamation	Loan Payment	1,480.25	1,480.25		
36664	7/28/23	CenturyLink	Telephone	253.68	253.68		
36665	7/28/23	Devin Oil Company	Fuel	1,171.92	1,171.92		
36666	7/28/23	Eastern Oregon Computers	Bev's computer	599.00	599.00		
36667	7/28/23	Geotech Environmental Equip.	Telemetry probes	4,821.19	4,821.19		
36668	7/28/23	Irrigon Mini-Storage	rent	52.00	52.00		
36669	7/28/23	J-U-B Engineers	Maps, GIS	1,150.80	1,150.80		
36670	7/28/23	KIE Supply	Southshore PS	343.85	343.85		
36671	7/28/23	Kuhn Law Offices	City of Irrigon easements	100.00	100.00		
36672	7/28/23	Matrix Sciences	Pre-Season&Copper test (Kuo	1,025.00	1,025.00		
36673	7/28/23	Verizon Wireless	Cell phones	551.61	551.61		
<b>TOTALS</b>				<b>155,333.77</b>	<b>79,247.68</b>	<b>61,507.95</b>	<b>14,578.14</b>

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

CHECK#	DATE	VENDOR	DESCRIPTION	TOTAL	WEID EXPENSE	PAYROLL EXPENSE	OTHER REIMB.
			<b>WEID GENERAL ACCOUNT:</b>				
PERS 7/27/23 IAP	8/7/23	Oregon PERS	Payroll	835.55		835.55	
PERS 7/27/23 Pension	8/7/23	Oregon PERS	Payroll	2,852.04		2,852.04	
OR 8/9/23	8/9/23	OR Tax Deposit	Payroll	11.91		11.91	
US 8/9/23	8/9/23	US Tax Deposit	Payroll	23.30		23.30	
OR 8/12/23	8/16/23	OR Tax Deposit	Payroll	1,159.03		1,159.03	
US 8/12/23	8/16/23	US Tax Deposit	Payroll	4,854.04		4,854.04	
PERS 8/12/23 IAP	8/19/23	Oregon PERS	Payroll	863.88		863.88	
PERS 8/12/23 Pension	8/19/23	Oregon PERS	Payroll	3,097.85		3,097.85	
OR 8/27/23	8/29/23	OR Tax Deposit	Payroll	1,069.79		1,069.79	
US 8/27/23	8/29/23	US Tax Deposit	Payroll	4,312.67		4,312.67	
36674	8/9/23	Emma Mueller	Payroll	128.94		128.94	
36675	8/9/23	Abadan	Copier	260.02	260.02		
36676	8/9/23	Alligare	Acrolein	12,728.00	12,728.00		
36677	8/9/23	American Rock	Thrust blocks Lat. 15	383.00	383.00		
36678	8/9/23	Cascade Natural Gas	Utilities	31.94	31.94		
36679	8/9/23	Commercial Tire	PU # 4	65.00	65.00		
36680	8/9/23	Devin Oil Company	Fuel	1,850.66	1,850.66		
36681	8/9/23	Elmer's Irrigation	Reimb., 1st St., Lat/Lines	2,296.15	1,515.58		780.57
36682	8/9/23	First BankCard	Pstg, Indeed, Shop	758.34	758.34		
36683	8/9/23	Hermiston Auto Parts	PU# 2, 3, 8	231.00	231.00		
36684	8/9/23	City of Irrigon	Utilities	701.71	701.71		
36685	8/9/23	NW Farm Supply	Herbicide, Pump R&M	89.87	89.87		
36686	8/9/23	One Call Concepts	Locates	44.09	44.09		
36687	8/9/23	Oxarc	Weed Control	166.10	166.10		
36688	8/9/23	Hermiston Quicky Lube	PU# 4, 6	122.70	122.70		
36689	8/9/23	RiverTech Irrigation	Southshore PS Transducer	160.00	160.00		
36690	8/9/23	Special Districts Insurance Serv.	Health Insurance	6,354.98		6,354.98	
36691	8/9/23	Smitty's Ace Hardware	Weed, FacMnt, Safety, Shop	803.46	803.46		
36692	8/9/23	Umatilla Electric Coop	Power	21,364.42	5,739.21		15,625.21
36693	8/9/23	Jack Paul	July yard	260.00	260.00		
36694	8/15/23	Lisa Baum	Payroll	1,930.00		1,930.00	
36695	8/15/23	Bev Bridgewater	Payroll	2,260.55		2,260.55	
36696	8/15/23	Ben De Los Santos	Payroll	2,112.32		2,112.32	
36697	8/15/23	Daniel Rector	Payroll	1,520.95		1,520.95	
36698	8/15/23	Seth Rhodes	Payroll	2,144.98		2,144.98	
36699	8/15/23	Bob Schlosser	Payroll	1,810.71		1,810.71	
36700	8/15/23	Alan Svatonsky	Payroll	1,767.00		1,767.00	
36701	8/15/23	Bev Bridgewater	Health Reimb.	675.53		675.53	
36702	8/15/23	Bob Schlosser	Health Reimb.	793.52		793.52	
36703	8/15/23	Bev Bridgewater	Mileage 6/1/23 - 8/15/23	318.33	318.33		
36704	8/15/23	Jimmy's Johns Portable Toilets	Utilities	80.00	80.00		



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

CHECK#	DATE	VENDOR	DESCRIPTION	TOTAL	WEID EXPENSE	PAYROLL EXPENSE	OTHER REIMB.
36705	8/15/23	Kuhn Law Offices	Eagle Crest	812.50			812.50
36706	8/29/23	Daniel Rector	Payroll	475.32		475.32	
36707	8/29/23	Daniel Rector	Payroll	1,540.13		1,540.13	
36708	8/29/23	Lisa Baum	Payroll	1,930.00		1,930.00	
36709	8/29/23	Bev Bridgewater	Payroll	2,260.55		2,260.55	
36710	8/29/23	Ben De Los Santos	Payroll	2,139.96		2,139.96	
36711	8/29/23	Seth Rhodes	Payroll	2,010.02		2,010.02	
36712	8/29/23	Bob Schlosser	Payroll	1,730.50		1,730.50	
36713	8/29/23	Alan Svatonsky	Payroll	1,552.62		1,552.62	
36714	8/29/23	Abadan	Copier	77.00	77.00		
36715	8/29/23	CenturyLink	Telephone	254.54	254.54		
36716	8/29/23	Devin Oil Company	Fuel	1,355.83	1,355.83		
36717	8/29/23	Irrigon Mini-Storage	rent	52.00	52.00		
36718	8/29/23	J-U-B Engineers	GIS	1,410.00	1,410.00		
36719	8/29/23	Special Districts Insurance Serv.	Deductible - Matthews	2,500.00	2,500.00		
36720	8/29/23	Shelco Electric	Cable - telemetry	218.60	218.60		
36721	8/29/23	Staples Business Advantage	Office Supplies	448.74	448.74		
36722	8/29/23	Verizon Wireless	Cell phones	523.66	523.66		
36723	8/30/23	Bank of Eastern Oregon	Loan Fees	4,543.00	4,543.00		
		<b>TOTALS</b>		<b>109,129.30</b>	<b>37,692.38</b>	<b>54,218.64</b>	<b>17,218.28</b>

# West Extension Irrigation Dist

## Balance Sheet

August 2023

ASSETS		
Current Assets		
TOTAL AVAILABLE CASH		
PETTY CASH	300.00	
CASH - CHECKING / BANNER BANK	33,784.31	
CASH - SAVINGS / BANNER BANK	88,101.97	
CASH - LOCAL GOV INVEST POOL	492,241.58	
CASH - SQUARE / BANNER BANK	5,390.33	
CASH - MONEY MKT / BANK E. OREGON	2,504.93	
TOTAL TOTAL AVAILABLE CASH	622,323.11	
A/R - CUSTOMER BILLINGS	154,081.73	
CUSTOMER DEPOSITS - CREDIT CARD PMT	455.70	
PREPAID EXPENSES	8,084.43	
CO REIMBURSEMENT - WEISS	(0.56)	
TOTAL Current Assets	784,944.41	
Fixed Assets		
INVENTORY	33,740.94	
INVENTORY - METERS	15,399.78	
INVENTORY - CHEMICAL	30,390.51	
LAND & BUILDINGS	141,006.58	
EQUIPMENT & VEHICLES	595,996.02	
PROJECT WORKS	2,396,322.94	
IRRIGON PUMP STATION	1,174,047.82	
CONSTRUCTION IN PROGRESS	223,282.74	
PUMPING STATIONS	127,698.00	
LESS: ACCUMULATED DEPRECIATION	(3,001,900.46)	
TOTAL Fixed Assets	1,735,984.87	
Other Assets		
UMATILLA ELECTRIC COOP CREDITS	110,079.03	
NET PENSION ASSET	(620,265.00)	
PENSION DEFERRED OUTFLOWS	221,266.00	
TOTAL Other Assets	(288,919.97)	
TOTAL ASSETS	2,232,009.31	

LIABILITIES

Current Liabilities

ACCOUNTS PAYABLE	32,926.22	
ACCRUED WAGES	6,961.00	
TOTAL PR TAXES/BENEFITS PYBLE		
ACCRUED SUI/WC PAYABLE TO OR	489.07	
ACCRUED STATE TRANSIT	84.59	
Accrued OR Paid Leave	507.29	
TOTAL TOTAL PR TAXES/BENEFITS PYBLE	1,080.95	
TOTAL ACCRUALS PAYABLE		
ACCRUED PERS PAYABLE	180.87	
ACCRUED HEALTH BENEFITS PAYBLE	(1,872.52)	
ACCRUED GARNISHMENTS PYBLE	(0.01)	
ACCRUED COMPENSATED ABSENCES	20,918.03	
TOTAL TOTAL ACCRUALS PAYABLE	19,226.37	

TOTAL Current Liabilities

60,194.54

Long-Term Liabilities

FUNDS PAYABLE BANK OF E. OREGON	124,949.00	
CAPITAL LEASE - BOR	118,321.04	
FUNDS PYBLE OSDCFP COP SERIES 2015A	259,999.61	

TOTAL Long-Term Liabilities

503,269.65

Other Liabilities

PENSION DEFERRED INFLOWS	77,046.00	
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TOTAL Other Liabilities

77,046.00

TOTAL LIABILITIES

640,510.19

CAPITAL

CONTRACTUALLY RESERVED	50,044.00	
FUND BALANCE	1,165,419.28	
Year-to-Date Fund Balance	376,035.84	

TOTAL CAPITAL

1,591,499.13

TOTAL LIABILITIES & CAPITAL

2,232,009.31

②

WEST EXTENSION IRRIGATION DISTRICT  
 Reserved / Restricted Funds  
 August 31, 2023

		BEGINNING BALANCE 01/01/23	FUNDS RECV'D	FUNDS SPENT	ENDING BALANCE 08/31/23
<b>FUND DESCRIPTION:</b>					
	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	-	-	55,528.67
8	Meter Expense Reserve	(2,759.62)	-	-	(2,759.62)
9	<b>TOTAL RESERVED FUNDS</b>	<b>179,104.38</b>	<b>-</b>	<b>(632.35)</b>	<b>178,472.03</b>
<b>NOTES:</b>					
5	Conservation - Nozzle Exchange	(210.00)			
5	Irrigon Water Savings Program	(422.35)			
5					

WEST EXTENSION IRRIGATION DISTRICT  
BALANCE SHEET - CASH DESCRIPTIONS  
August 31, 2023

<b>TOTAL AVAILABLE CASH</b>				
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		55,528.67	
8	Meter Expense Reserve		(2,759.62)	
12	<i>Available Cash</i>		443,851.08	
13	<b>TOTAL AVAILABLE CASH - GENERAL FUND</b>			<b>622,323.11</b>
<b>CASH POSITION</b>				
	Available Cash		443,851.08	
	Accounts Receivable		154,081.73	
	Accounts Payable		(32,926.22)	
	Project		(28,862.85)	
	Project - XM Funds to be refunded		55,000.00	
	<b>Cash Position</b>			<b>591,143.74</b>

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WEST EXTENSION IRRIGATION DISTRICT  
CASH FLOW SHEET  
2023

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

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WEST EXTENSION IRRIGATION DISTRICT  
CASH FLOW SHEET  
2023

	July	August	AMOUNT YTD
<b>BEGINNING CASH BALANCE</b> (Available & Invested)	<b>658,615.48</b>	<b>656,334.92</b>	<b>197,064.97</b>
<b>INCOME:</b>			
CUSTOMER RECEIPTS	95,835.62	73,022.28	1,492,477.82
MISC. CASH RECEIPTS	210.00	90.00	1,500.00
GRANT FUNDS	55,000.00	-	70,000.00
BEO LOAN FUNDS	-	-	-
BOR CASH RECEIPTS (Ph.1)	358.63	165.77	524.40
OTHER INCOME	1,648.96	1,839.44	7,524.77
<b>TOTAL INCOME</b>	<b>153,053.21</b>	<b>75,117.49</b>	<b>1,572,026.99</b>
<b>EXPENSES:</b>			
WEID EXPENSES	79,247.68	37,692.38	556,582.47
PAYROLL EXPENSE	61,507.95	54,218.64	535,797.74
OTHER REIMBURSIBLE	14,578.14	17,218.28	54,388.64
<b>TOTAL EXPENSES</b>	<b>155,333.77</b>	<b>109,129.30</b>	<b>1,146,768.85</b>
<b>ENDING CASH BALANCE</b>	<b>656,334.92</b>	<b>622,323.11</b>	<b>622,323.11</b>
Net Change +/-	(2,280.56)	(34,011.81)	425,258.14
<b>RESERVED/RESTRICTED FUNDS</b>	<b>116,688.05</b>	<b>116,688.05</b>	<b>116,688.05</b>
<b>AVAILABLE CASH</b>	<b>539,646.87</b>	<b>505,635.06</b>	<b>505,635.06</b>

WEST EXTENSION IRRIGATION DISTRICT  
 BUDGET COMPARISON SHEET  
 August 31, 2023

	GENERAL LEDGER	2023 BUDGET	WEID		AMOUNT REMAINING	PROJECT YTD 8/31/23	REIMB. YTD 8/31/23	METERS YTD 8/31/23	RESERVES AUDIT J.E. 8/31/23
			YTD 8/31/23	% USED					
1	CASH CARRY-OVER FROM 2022	41,500	41,500						
2									
3	INCOME:								
4	CUSTOMER BILLINGS:								
5	50100.100 O&M CHARGES	1,124,434	1,114,286	99%	10,148				
6	50200.100 CONSERVATION CHARGES	-							
7	50300.100 PRESSURIZATION CHARGES	45,030	45,030	98%	912				
8	50500.100 IMPROVEMENT CHARGES/IPS	22,662	22,755	100%	(93)				
9	50600.100 IMPROVEMENT CHARGES/MC	124,621	124,213	100%	408				
10	50800.100 LEGAL FUND CHARGE	59,845	60,745	102%	(900)				
11	50900.100 PUMP SURCHARGE	-	-		-				
12	REIMBURSIBLE								
13	50700.500 MISCELLANEOUS	96				96			
14	50800.500 REPAIRS	5,506				5,506			
15	50900.500 LEGAL	15,813				15,813			
16	50950.500 POWER REIMBURSIBLE	-							
17	51200.500 ENGINEERING	816				816			
18	51400.500 WR TRANSFERS/MAPPING	-							
19	METERS								
20	50800.700 REPAIR LABOR	-							
21	50850.700 METERS / ASSEMBLIES	5,743					5,743		
22									
23	TOTAL CUSTOMER BILLINGS	1,377,504	1,367,029		10,475	22,230	5,743		
24									
25	FEES EARNED:								
26	51000.100 CONTRACT ADMINISTRATION	68	68		(68)				
27	51300.100 DEVELOPMENT FEES	900	900	45%	1,100				
28	51300.500 ENGINEERING - REIMB.	816				816			
29	51400.100 WATER RIGHT TRANSFERS	-		0%	8,000				
30	51500.100 LIEN SEARCHES/MISC	3,175	3,175	37%	5,425				
31	51600.100 DRAINAGE FEES	3,500	3,500	61%	2,250				
32	52000.100 HOOK UP/OUTLET FEES	2,325	2,325		(2,325)				
33	TOTAL FEES	10,784	9,968		14,382	816			
34									
35									

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WEST EXTENSION IRRIGATION DISTRICT  
 BUDGET COMPARISON SHEET  
 August 31, 2023

	GENERAL LEDGER	2023 BUDGET	WEID		AMOUNT REMAINING	PROJECT YTD 8/31/23	REIMB. YTD 8/31/23	METERS YTD 8/31/23	RESERVES AUDIT J.E. 8/31/23
			YTD 8/31/23	% USED					
	OTHER INCOME:								
36									
37	90100.100	8,500	7,965	94%	535				
38	53000.100	2,500	7,525	301%	(5,025)				
39	54000.100	2,500	3,033	121%	(533)				
40	54200.100	-	-						
41	54500.100	16,500	-	0%	16,500				
42	55000.100	-	-						
43	55500.100	9,500	8,105	85%	1,395				
44	56000.100	24,000	24,000	100%	-				
45	51700.100	1,500	5,567	371%	(4,067)				
46	58000.400	-	-						
47	58000.400	-	-		15,000				
48	58100.400	-	-		55,000				
49	10800.000	-	-		-				
50	58600.400	-	-		-				
52	TOTAL OTHER INCOME	65,000	56,195		8,805	70,000	-	-	-
53									
54	TOTAL INCOME	1,466,854	1,433,192		33,662	70,000	23,046	5,743	-
55									
56	TOTAL AVAILABLE CASH	1,508,354	1,474,692		33,662	70,000	23,046	5,743	-
57									

WEST EXTENSION IRRIGATION DISTRICT  
 BUDGET COMPARISON SHEET  
 August 31, 2023

	GENERAL LEDGER	2023 BUDGET	WEID		AMOUNT REMAINING	PROJECT YTD 8/31/23	REIMB. YTD 8/31/23	METERS YTD 8/31/23	RESERVES AUDIT J.E. 8/31/23
			YTD 8/31/23	% USED					
58									
59	LABOR / OVERHEAD:								
60	WAGES:								
61	61000.64000 ADMINISTRATIVE	152,640	102,696	67%	49,944				
62	62000.100 DITCHRIDERS / MNTNCE	308,200	199,474	65%	108,726				
63	63500.100 SEASONAL - DR / MNTNCE	-	-						
64	62000.500 DITCHRIDER REIMB.	-	-						
65	62200.400 GRANT - LATERAL 15	-	2,796		(2,796)				
66	62500.400 GRANT - BIL	-	29		(29)				
67	62600.400 GRANT - LATERAL 17	-	36		(36)				
68	63500.100 GRANT - SEASONAL	-	-						
69	63520.400 GRANT - LEASED - LATERAL 15	-	-						
70	61000.500 REIMB - ADMINISTRATIVE	-	-						
71	62000.500 REIMB - DR / MNTNCE	-	-						
72	63500.500 REIMB - SEASONAL	-	-						
73	LABOR OVERHEAD & BENEFITS:								
74	65000.100 PAYROLL TAXES	44,600	24,479	55%	20,121				
75	65500.100 WORKERS' COMP INSURANCE	15,000	7,581	51%	7,419				
76	66000.100 HEALTH BENEFITS	96,800	55,113	57%	41,687				
77	67000.100 PERS RETIREMENT	70,650	42,390	60%	28,260				
78	68000.100 CONSULTANT / BARGAINING	1,000	-	0%	1,000				
79	69000.100 LABOR: PRISON CREW	20,700	8,280	40%	12,420				
80	69500.100 LABOR: CONTRACT/LEASED	-	43,007		(43,007)				
81	69600.100 LABOR: CONTRACT/SEASONAL	10,000	38,773		(28,773)				
83	TOTAL LABOR & OVERHEAD	719,590	524,654		194,936				
84									

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WEST EXTENSION IRRIGATION DISTRICT  
 BUDGET COMPARISON SHEET  
 August 31, 2023

	GENERAL LEDGER	2023 BUDGET	WEID		AMOUNT REMAINING	PROJECT YTD 8/31/23	REIMB. YTD 8/31/23	METERS YTD 8/31/23	RESERVES AUDIT J.E. 8/31/23
			YTD 8/31/23	% USED					
85	GENERAL EXPENSES:								
86	ADMINISTRATIVE:								
87	70000.100 ADVERTISING/ELECTION	100	-	0%	100				
88	70000.500 REIMB - ADVERTISING	-	-						
89	70500.100 DIRECTORS/MTG. EXPENSE	900	82	9%	818				
90	71000.100 DUES, FEES, LICENSE*	17,200	10,997	64%	6,203				
91	71000.400 GRANT - MISC. FEES	-	-		-				
92	71100.400 BANK FEES, PROJECT LOAN	-	-		-	7,692			
93	71200.100 FEES: WATER RIGHT TRANSFERS	7,600	-	0%	7,600				
94	71200.500 REIMB - WR TRANSFERS	-	-		-				
95	71500.100 INSURANCE/LIABILITY/BONDS	54,000	57,214	106%	(3,214)				
96	71500.100 Less Longevity Credit	(4,000)	(4,638)	116%	638				
97	71800.100 MAP/WATER RIGHT SUPPLIES	2,500	2,311	92%	189				
98	71800.500 REIMB - WR MAPPING	-	-		-				
99	72000.100 OFFICE SUPPLIES & POSTAGE*	13,000	11,247	87%	1,753		96		
100	72000.500 REIMB - ADMINISTRATIVE	-	-		-				
101	PROFESSIONAL FEES:								
102	72500.100 AUDIT	12,600	-	0%	12,600				
103	72800.400 GRANT - SURVEY	-	-		-				
104	*see below* ENGINEERING*	3,000	3,286	110%	(286)	6,887			
105	73000.400 GRANT - ENGINEERING	-	-		-				
106	73000.500 REIMB - ENGINEERING	-	-		-				
107	73500.100 LEGAL*	5,500	1,350	25%	4,150		813		
108	73500.500 REIMB - LEGAL	813	-		-				
109	*see below* LEGAL/CONSULT/WATER ISSUES*	3,000	-	0%	3,000				
110	CANAL STUDY / WMCP	30,000	-	0%	30,000				
111	74000.100 TRAVEL/MEETINGS/MILEAGE*	7,200	5,396	75%	1,804				
112	UTILITIES:								
113	74500.100 GAS/WATER/GARBAGE	7,700	5,103	66%	2,597				
114	75000.100 POWER	2,500	1,398	56%	1,102				
115	75500.100 TELEPHONE	3,300	2,244	68%	1,056				
116	*see below* REIMB - POWER	-	-		-		65,189		
118	TOTAL GENERAL EXPENSES	166,100	95,991		70,109	14,580	66,098		-
119									



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WEST EXTENSION IRRIGATION DISTRICT  
 BUDGET COMPARISON SHEET  
 August 31, 2023

	GENERAL LEDGER	2023 BUDGET	WEID		AMOUNT REMAINING	PROJECT YTD 8/31/23	REIMB. YTD 8/31/23	METERS YTD 8/31/23	RESERVES AUDIT J.E. 8/31/23
			YTD 8/31/23	% USED					
167	PAYMENTS/CAPITAL EXPENDITURES								
168	95200.000 US CONTRACT	2,961	2,961	100%	1				
169	97000.000 DR PICKUP PAYMENTS	-	12,000		12,000				
170	40750/98000 FLEXLEASE LOAN - IPS SCREENS	4,996	4,996	11%	40,517				
171	72200.100 SHOP IMPROVEMENTS	-	7,500	0%	7,500				
172	86050.100 CONSERVATION / RESERVE	632	-						632
173	86000.100 SYSTEM IMPROVEMENTS	13,983	13,983	61%	9,017				
174	*see below* BOARDMAN PIPING PROJECT	-	20,000	0%	20,000				
176	TOTAL CAPITAL EXPENDITURES	22,572	110,974		89,034	-	-	-	632
177									
178	OTHER (INCOME) / EXPENSES:								
179	90500.000* MISC. (INCOME)/EXPENSE	2,568	1,500	171%	(1,068)				
180	90600.000 CUSTOMER ADJUSTMENTS	49	49		(49)				
181	90700.000 CREDIT CARD PROCESSING	-	-		-				
183	TOTAL OTHER (INCOME) / EXPENSES	2,617	1,500		(1,117)	-	-	-	-
184									
185	RESERVES FUNDED:								
186	O & M EMERGENCY	-	-		-				
187	CONJUNCTIVE USE EMERGENCY	-	-		-				
188	WEID CONSERVATION FUNDS	-	-		-				
189	GRANT MATCHING FROM W/R SALES	-	2,500	0%	2,500				
190	METER EXPENSE RESERVE	-	-		-				
192	TOTAL RESERVES FUNDED	-	2,500		2,500	-	-	-	-
193									
194									
195	TOTAL EXPENDITURES	1,149,179	1,507,044		478,183	44,067	68,411	-	632
196									
197									
198	FUND BALANCE		1,310		(444,521)	25,933	(45,365)	5,743	(632)
199									
200									
201									

WEST EXTENSION IRRIGATION DISTRICT  
 BUDGET COMPARISON SHEET  
 August 31, 2023

	GENERAL LEDGER	2023 BUDGET	WEID		AMOUNT REMAINING	PROJECT YTD 8/31/23	REIMB. YTD 8/31/23	METERS YTD 8/31/23	RESERVES AUDIT J.E. 8/31/23
			YTD 8/31/23	% USED					
202									
203	*DUES, FEES, LICENSE	17,200	10,996.70						
204	71000.100 DUES		9,332						
205	71000.100 FEES		689						
206	71000.100 LICENSES & PERMITS		975						
207									
208	*OFFICE/MAILING/COMPUTER SUPPLIES	13,000	11,247.47						
209	72000.100 OFFICE MACHINERY/REPAIRS		2,251						
210	72000.100 COMPUTER SOFTWARE/CONSULTING		667						
211	72000.100 HIRING / ADVERTISING		462						
212	72000.100 WEBSITE		3,058						
213	72000.100 OFFICE SUPPLIES		1,546						
214	72000.100 POSTAGE		3,263						
215									
216	*ENGINEERING	3,000	3,286.00						
217	73000.100 MISC / DISTRICT		816						
218	73000.100 HYDRO POTENTIAL/REPORT		-						
219	73150.100 GIS-MAPPING		2,470						
220	73250.100 GRANT MATCH		-						
221									
222	*LEGAL	5,500	1,350.00						
223	73500.100 MISC/DISTRICT		1,350						
224	73500.100 BOR CONTRACT - XMS		-						
225	73500.100 FORECLOSURE 1st LETTER		-						
226	73500.100 NPDES PERMIT / JOINT AGREEMENT		-						
227									
228	*PROF. FEES - LEGAL/CONSULT/WATER ISSUES	3,000	-						
229	73475.100 HYDROLOGIST - C87872		-						
230	73675.100 WELL USERS AGREEMENT		-						
231	73700.100 GROUNDWATER ISSUES		-						
232	73725.100 PERMIT 7400 / CERTIFICATE 87872		-						
233	73750.100 CITY OF HERMISTON		-						
234	73760.100 CITY OF UMATILLA		-						
235	73775.100 BOR ISSUES		-						
236	73825.100 MODELING		-						
237	73850.100 AQUIFER RECHARGE		-						
238	76875.100 CTUIR SETTLEMENT		-						
239	73900.100 WATER MEASUREMENT		-						
240	73925.100 PORT OF MORROW / TAILWATER		-						
241	73950.100 GENERAL WATER ISSUES		-						
242									
243	*TRAVEL/MEETINGS/MILEAGE	7,200	5,396.18						
244	74000.100 MANAGER TRAVEL/MEETINGS		1,697						
245	74000.100 STAFF TRAVEL/MEETINGS		3,699						
246	74000.100 BOARD TRAVEL/MEETINGS		-						
247									

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WEST EXTENSION IRRIGATION DISTRICT  
 BUDGET COMPARISON SHEET  
 August 31, 2023

	GENERAL LEDGER	2023 BUDGET	WEID		PROJECT YTD 8/31/23	REIMB. YTD 8/31/23	METERS YTD 8/31/23	RESERVES AUDIT J.E. 8/31/23
			YTD 8/31/23	% USED				
248	*REIMBURSIBLE POWER					65,189		
249	76000.500 REIMB - SOUTHSHORE					1,400		
250	76100.500 REIMB - WESTFALL					337		
251	76500.500 REIMB - SUNRISE MEADOWS					4,268		
252	76600.500 REIMB - HAMILTON					4,113		
253	76700.500 REIMB - McGRAW					7,260		
254	76800.500 REIMB - 16-D					2,013		
255	76900.500 REIMB - DONOVAN MEADOWS					1,338		
256	77100.500 REIMB - DIVISION					4,382		
257	77200.500 REIMB - BONNER MEADOWS					1,027		
258	77300.500 REIMB - RIPPEE RD. SCREEN					993		
259	77400.500 REIMB - MILLER ROAD					4,432		
260	77500.500 REIMB - HORSESHOE (LATERAL 15)					4,577		
261	78000.500 REIMB - IPS - 4th STREET					5,651		
262	78100.500 REIMB - IPS - 6th STREET					1,457		
263	78200.500 REIMB - IPS - 7th STREET					8,375		
264	78300.500 REIMB - IPS - OREGON ST.					3,697		
265	78400.500 REIMB - IPS - COLUMBIA LANE					5,879		
266	78500.500 REIMB - IPS - HUKU LINE					3,991		
267								
268	*METER EXPENSES							
269	85600.700 METER SALES							
270	85700.700 REPAIR PARTS							
271	85800.700 FITTINGS / INSTALLATIONS							
272	85900.700 FILTERS / PARTS							
273								
274	*SAFETY TRAINING/EQUIPMENT							
275	83000.100 DRUG TESTING & MISC.				3,200	12,513		
276	83000.100 SYSTEM & FACILITIES					56		
277	83000.100 PERSONAL EQUIPMENT					10,541		
278	83000.100 EMPLOYEE TRAINING					1,916		
279								
280	*SYSTEM MATERIALS & SUPPLIES							
281	83550.100 WORK CREW SUPPLIES, TOOLS, MATERIAL				12,200	7,755		
282	83600.100 DR SUPPLIES, TOOLS, MATERIALS					452		
283	83650.100 SHOP SUPPLIES, TOOLS, MATERIALS					667		
284	83750.100 SYSTEM TOOLS					6,392		
285						245		





WEST EXTENSION IRRIGATION DISTRICT  
 BUDGET COMPARISON SHEET  
 August 31, 2023

	GENERAL LEDGER	2023 BUDGET	WEID			PROJECT YTD 8/31/23	REIMB. YTD 8/31/23	METERS YTD 8/31/23	RESERVES AUDIT J.E. 8/31/23
			YTD 8/31/23	% USED	AMOUNT REMAINING				
323	*SYSTEM - PUMP STATION REPAIRS	18,000	12,346						
324	86700.100 PUMP STA - 4TH STREET		-						
325	86750.100 PUMP STA - 6TH STREET		-						
326	86800.100 PUMP STA - 7TH STREET		418						
327	86850.100 PUMP STA - OREGON STREET		533						
328	86900.100 PUMP STA - COLUMBIA LANE		142						
329	86950.100 PUMP STA - HUKU LINE		448						
330	87050.100 PUMP STA - SOUTHSORE DRIVE		4,650						
331	87100.100 PUMP STA - WESTFALL		-						
332	87280.100 PUMP STA - DIVISION		-						
333	87300.100 PUMP STA - SUNRISE MEADOWS		370						
334	87350.100 PUMP STA - HAMILTON		2,312						
335	87380.100 PUMP STA - BONNERS MEADOWS		2,669						
336	87400.100 PUMP STA - MCGRAW LANE		-						
337	87450.100 PUMP STA - 16-D		-						
338	87460.100 PUMP STA - MILLER		6						
339	87470.100 PUMP STA - HORSESHOE		-						
340	87480.100 PUMP STA - DONOVAN MEADOWS		-						
341	87490.100 PUMP STA - RIPPEE RD. SCREEN		127						
342	87500.100 PUMP STA - MATERIALS/SUPPLIES		671						
343									
344	*REIMBURSIBLE REPAIRS					2,314			
345	85000.500 SHOP /EQUIPMENT R & M		-			-			
346	85100.500 PUMP / SYSTEMS REPAIRS		-			-			
347	85400.500 SYSTEM / MATERIALS								
348	85700.500 METER REPAIRS		796			796			
349	86200.500 LATERAL REPAIRS		1,518			1,518			
350									
351	*WEED CONTROL	96,000	105,559						
352	87800.100 AQUATIC		102,176						
353	87800.100 AQUATIC APPLICATION		-						
354	87800.100 RIGHT OF WAY		-						
355	87800.100 PESTICIDE TESTING		3,025						
356	87800.100 EQUIPMENT		359						
357	87800.100 TRAINING & MATERIALS		-						
358									

WEST EXTENSION IRRIGATION DISTRICT  
 BUDGET COMPARISON SHEET  
 August 31, 2023

	GENERAL LEDGER	2023 BUDGET	WEID		AMOUNT REMAINING	PROJECT YTD 8/31/23	REIMB. YTD 8/31/23	METERS YTD 8/31/23	RESERVES AUDIT J.E. 8/31/23
			YTD 8/31/23	% USED					
359	*VEHICLE REPAIR & MAINTENANCE	8,000	10,689						
360	88150.100 VEHICLE R & M MISC.		33						
361	88200.100 # 2 2010 FORD		2,062						
362	88300.100 # 3 2004 CHEV (SPRAY RIG)		797						
363	88400.100 # 4 2018 CHEV		287						
364	88500.100 # 5 1994 CHEV (WATER)		-						
365	88600.100 # 6 2016 FORD		766						
366	88700.100 # 7 2013 FORD		4,551						
367	88800.100 # 8 2001 CHEV (SHOP)		850						
368	88900.100 # 9 2011 FORD		1,342						
369									
370	*IMPROVEMENTS TO SYSTEM		13,983						
371	86000.100 SYSTEM IMPROVEMENTS / TOWER	13,000	10,233	79%	2,767				
372	86000.100 SYSTEM IMPROVEMENTS / RLC GATES	10,000	-	0%	10,000				
373	86000.100 SYSTEM IMPROVEMENTS / IRRIGON 1st ST.	-	3,750		(3,750)				
374									
375									
376	*OTHER (INCOME) / EXPENSE		2,568						
377	CUSTOMER PRIOR YEAR ADJ.		68						
378	INSURANCE DEDUCTIBLE - MATTHEWS		2,500						
379									
380									

18

WEST EXTENSION IRRIGATION DISTRICT  
CONTRACT BUDGET COMPARISON  
May 31, 2023

	GENERAL LEDGER	BOR		AUDIT J.E. YTD
		Aug-23	8/31/23	
<b>INCOME:</b>				
51000.200	FUNDS DUE FROM BOR	456	456	
	<b>TOTAL INCOME</b>	<b>456</b>	<b>456</b>	
<b>EXPENSES:</b>				
<b>LABOR/OVERHEAD:</b>				
	WAGES:			
62000.200	BOR - CONTRACT EMPLOYEES	317	317	
63500.200	BOR - SEASONAL EMPLOYEES	-	-	
	<b>LABOR OVERHEAD &amp; BENEFITS:</b>			
65000.200	BOR - TAXES / BENEFITS	24	24	
	<b>TOTAL LABOR &amp; OVERHEAD</b>	<b>341</b>	<b>341</b>	
<b>OPERATING EXPENSES:</b>				
<b>BOR</b>	<b>SITE EXPENSES</b>			
82000.200	1915 - EXCHANGE	-	-	
84000.200	WEID CANAL MAINTENANCE			
	<b>TOTAL OPERATING EXPENSES</b>	<b>-</b>	<b>-</b>	
	<b>TOTAL EXPENSES</b>	<b>341</b>	<b>341</b>	
	<b>FUND BALANCE TO DATE</b>	<b>-</b>	<b>115</b>	



## MANAGER'S REPORT - SEPTEMBER 2023

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

**OPERATIONS:** The crew has been down one employee since the end of August. Others have had family matters and illnesses, but operations have been running fairly smoothly. Although weed control along the canal and laterals has suffered. Ben will report on the Operations.

**CANAL AQUATIC WEEDS:** The crew has done a great job of staying with the weed growth this year. We have complaints from the smaller landowners along Umatilla about their sprinklers clogging up more than in the past and have increased our flushing of those laterals. It seems that the past few years, as newer landowners are coming in and long-time landowners are aging, there is more demand for the crew to clean screens and drain lines. This is FYI for the Board, unless you want to discuss it. I am curious how things went this season for the farmer/growers.

**ADMINISTRATIVE:** We are preparing to get statements out, working on meter readings and still have delinquencies to catch up on. We have found a potential part-time bookkeeper to help in the office.

**METER READINGS:** There are many more people sending in meter readings than last year. We plan to send ditchriders out in the next couple weeks to check meters of several folks who aren't sending in and/or we have concerns about overuse. These folks will get the fee. This past week, a couple folks called because they are concerned about running out of water, so that part is working too.

### MANAGER REPORT:

**WINDWAVE:** Windwave continues to submit plans for their work along Kunze this fall/winter. It looks like they are now going from Tower Road to Olsen Road.

**PORT OF MORROW:** POM has purchased their pipe for the work down Kunze. They have not submitted a crossing request, so we are not sure when their work will be done.

**EAGLE CREST/TAYLOR:** I am working with Joe to finalize the bridge crossing, I meet with him Thursday afternoon. I've added discussion related to the bridge to the agenda.

**OSHA MEETING:** OSHA followed up on their letter and we set a date to meet with them for consultation on October 24.

**CITY OF IRRIGON INTERACTION:** I have been very pleased with Reclamation's follow-up to the City issues. Information below.

- 1) New Dreams/Division St/Maple Grove: There has been no forward movement on these. Although, we did get a crossing plan from their engineer. We will bring that to the Board meeting. I believe Reclamation is waiting for us to approve.
- 2) CITY COUNCIL” Reclamation folks, Chet Sater and Wendy Morrison, plus Ben and I met with the City Mayor. It was a good meeting. We have been asked to attend a Council meeting on October 10 where we can educate the Council about the irrigation district and open discussion on how to protect our facilities while not deterring growth.
- 3) PROPERTY BEHIND OFFICE: I have enclosed a letter from the City of Irrigon about the property behind the office. The Board may want to take action on this.

#### AGENDA ITEMS:

**LANDOWNER MEETING/LATERALS 22, 25, 26, 27, 28, 29:** A meeting will be held with folks on these laterals and with NRCS on Tuesday, September 19. We will present area maps of proposed piping projects over the next few years. report to the Board. These are folks we have either identified for upcoming projects or have been asking questions.

**BRIDGE CROSSING FEES:** During all the discussion about the Taylor crossing, I became more aware of the lack of information we have on other bridges, which could easily become a liability concern. Specifically: Kurz Lane – an absentee owner owns that bridge. The same with the bridge to West Glen in Boardman. Rippee Bridge is owned by an LLC that has point of contact and they are to meet annually. The contact has long moved, so that needs to be updated. The other bridges are owned by entities (agriculture typically), except four by the County (expired contracts that the County has not renewed).

I recommend to the Board that we adopt a policy of an annual fee for the bridge crossings and a requirement of a Certificate of Insurance. In this case, it keeps us up-to-date on the landowners, requires the LLC to collect funds from their members, and assures liability coverage. Not a large fee - \$40 - \$50. Or, no fee, but the requirement for annual review. A form could be sent out and returned with the Certificate of Insurance. Something to keep our records straight and no complications in case of accident or injury.

**CITY OF IRRIGON PROPOSAL FOR LOT:** The City of Irrigon has made a proposal for WEID to purchase the lot behind the building and locate the tower on it. Here is the action needed:

- 1) Make a formal proposal to the City for purchase - \$7950.00
- 2) Apply to rezone the lot from recreational to commercial
- 3) Replat the current lot to include the new lot (so one tax lot)
- 4) Apply for modification of previously approved tower permit for new location.

## West Extension Irrigation District

P. O. Box 100 Irrigon, Oregon 97844  
541-922-3814 541-922-9775 (fax)

September 6, 2023

To: Irrigators off Laterals 22, 25, 26, 27, 28, 29

**Re: Piping project Boardman laterals**

As you are aware, the District has been working to pipe its open laterals in Boardman. The work is not only about water conservation (we have saved upwards of 3000 acre-feet annually thus far), but about the cost of maintenance and the rising cost of water that is pumped to us.

We are starting the next three-year plan for projects that will affect your deliveries and would like to meet with you to discuss those plans.

**TUESDAY, SEPTEMBER 19  
5:30 PM - PORT OF MORROW SANDHOLLOW ROOM**

We realize that these projects are not only about the cost to the District for the pump/pipeline conversion, but also to the landowners for purchasing the irrigation works for your property. You want a system that will work best for you. This is why we have been partnering with the local NRCS (Natural Resource Conservation Service) out of Heppner. The folks there have been very helpful by providing technical and financial assistance to the landowners in the District. Thus far, most properties have been under five acres. The largest yet is the Marston 55-acre property off Miller Road. Three wheel lines were purchased there. Holmes has put in a small circle on the east side of Olsen Road on a 40-acre parcel and is working on installing solid sets for the corners.

Jennifer Wilson is the NRCS Conservationalist and plans to attend the meeting with Raeann Slaught from her office and engineer, Kevin Shaw from the La Grand office. Ben and I have met with them on-site so they have an idea of your properties. We will have maps and some plans for discussion at the meeting.

Thank you all and we look forward to seeing you to get started on projects in your area. If you have to be a bit late due to work, that's fine. This meeting is informational and informal. We want to get an idea of how ready you are for the projects and want each landowner to meet with Ben and I and with the NRCS folks..

Bev Bridgewater  
District Manager

Ben De Los Santos  
Field Superintendent

# O'Hanlon Law Offices, LLC

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ATTORNEYS AT LAW  
TIMOTHY J. O'HANLON  
\*Also a member of the  
Washington State Bar

August 10, 2023

Sent via Email: [WJK@kuhnlawoffices.com](mailto:WJK@kuhnlawoffices.com)

Sent via First Class Mail:

KUHN & SPICER  
MR WILLIAM J. KUHN  
410 E HURLBURT AVE  
HERMISTON OR 97838

Re: DOUBLE T FARMING/EAGLE VIEW SUBDIVISION  
Our File: 2948-022

Dear Bill:

I represent Double T Farming. My client has gone to great lengths to get its subdivision in place. Double T Farming and the owners of the lots to be created should not be treated any differently than the numerous other landlords using bridges up and down the irrigation canal.

I have received and reviewed your Memorandum, dated July 20, 2023, regarding Eagle View Subdivision. I found it insightful.

The issue now is how to best move forward. I believe, like you, Morrow County should take over and maintain the bridge. If Morrow County doesn't want to take control of the bridge, it will be up to the surrounding landowners to keep it up.

Originally, the Consent to Use agreement was between United States of America (Bureau of Reclamation), hereinafter referred to as "USA", and two sets of landowners. It was then changed to USA, Grantor, and Double T Farming and Stiffler, LLC, Grantees.

No one seems to have a problem with that.

What I propose now is we simply amend the Consent to Use agreement to include nine new Grantees. The additional Grantees will be the owners of the various lots in the subdivision. Each lot will be subject to an encumbrance in its deed that says the owner is automatically subject to the Consent to Use agreement as a Grantee.

---

101 SE BYERS AVENUE  
PO BOX 628  
PENDLETON OREGON 97801-0628  
TELEPHONE: (541) 276-2811  
FAX: (541) 276-0543  
E-MAIL: [office@ohanlonlaw.org](mailto:office@ohanlonlaw.org)



# O'Hanlon Law Offices, LLC

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Mr. William J. Kuhn  
Re: Eagle View Subdivision  
Our File: 2948-021  
August 10, 2023  
Page 2

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From the USA's position and to the limited position of the West Extension Irrigation District, the Consent to Use agreement will not have changed, other than adding Grantees, all of whom will be obligated under the terms of the Consent to Use agreement to maintain the bridge, etc. Instead of two liable parties there will be up to ten. This is done without any real increase in obligations on the part of the Grantor.

Please consider this plan and let me know your client's position.

Sincerely yours,

O'HANLON LAW OFFICES, LLC



Timothy J. O'Hanlon

TJO/klh

Subject: RE: Eagle View - Joe Taylor  
From: William Kuhn <WJK@kuhnlawoffices.com>  
Date: 8/15/2023, 5:18 PM  
To: Bev Bridgewater <bbridge@oregontrail.net>

Bev,

If you don't think that pressuring the County to take over management of the bridge is possible or the best plan, then working toward a bridge agreement with a single entity is a better plan than trying to administer a program with 9 or 10 different landowners. Having one entity containing all the landowners with the ability to enforce that its members abide by the terms of the bridge use agreement would be the most efficient. All property owners in the subdivision must join and continue to be members of the entity. Then, with a breach of the agreement, the entity loses its ability to use the bridge and all its members lose the right to use the bridge. The entity pays any fees to the District. A homeowners association would be the ideal device. A limited liability company, properly structured, would work. The Consent to Use Agreement would provide that the entity must keep the District informed of membership and all current property owners must be entity members. Failure to have all property owners using the bridge as members of the entity would terminate the agreement. Reporting and fees would be requirements of the entity and failure to report or pay fees terminates the agreement.

Keeping track of ten landowners is difficult. The landowners need an organizational structure to make decisions about the bridge. The District should not have to communicate with each individual landowner when a problem arises. If Joe Taylor wants to use an LLC, both the operating agreement and the CCR's need some restructuring. The Consent to Use Agreement needs provisions with reporting requirements to the Bureau and District.

Bill Kuhn

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**KUHN LAW OFFICE  
WILLIAM J. KUHN**

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FAX – (541) 676-5502**

**HERMISTON OFFICE  
410 E HURLBURT AVE.  
HERMISTON, OR 97838**

**TEL – (541) 567-8301  
FAX – (541) 567-8302**

**EMAIL - WJK@KUHNLAWOFFICES.COM**

**From:** Bev Bridgewater <bbridge@oregontrail.net>  
**Sent:** Monday, August 14, 2023 7:59 PM  
**To:** William Kuhn <WJK@kuhnlawoffices.com>  
**Subject:** Re: Eagle View - Joe Taylor



A neighborly community providing safe services, developing innovative partnerships, focusing on quality and life-giving opportunities.

August 17, 2023

WEID  
Attn: Bev Bridgewater  
PO Box 100  
Irrigon, OR 97844

RE: Potential City Excess Property and Sale - Assessor's Map 5N 27E 19CC tax lot 2601

Dear Bev:

Thank you for your patience and interest regarding the potential disposal/sale of city owned property. As directed by City Council the following are steps to achieving the disposal of such property for the noted amount of \$10,450.00. There is another party with an interest in the easterly portion of the property that would be adjacent to and become a part of a residential lot. It is anticipated that the necessary actions can be of benefit to Irrigon, WEID, and Mr. Gonzalez.

The following steps are necessary to achieve the desired outcomes:

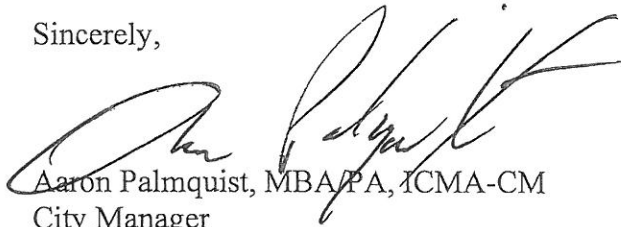
- Make a formal request of WEID's desire to purchase the westerly portion of the noted property. The residential property owner (Gonzalez) adjacent to the eastern end of the property is interested and noted a willingness to purchase that portion. He will be asked to make the same request to the City.
- WEID will need to make an application for rezoning of the noted property from Open Space/Recreational to Commercial and Residential to benefit the two parties. The City of Irrigon will accomplish the necessary notices to the Department of Land Conservation and Development as well as public notices for the required public hearings. The details of how this process will be accomplished will be provided through the City's contract planner, Carla McLane, via a separate email.
- WEID will need to make application for a Replat of WEID's current property to remove the lot lines from the original town plat and to incorporate the subject portion of the surplus property into WEID's potential ownership. It is hoped that the replat will also benefit the residential landowner. This type of detail will need to be addressed as we move through each of these steps.
- WEID will also need to apply for a modification of the previously approved communications tower to address the change in location as well as apply for a variance to address concerns with falls as the tower could impact adjacent properties. This will require a Type III Public Hearing with public and mailed notice.
- Concurrent with the land use actions, staff will make public notice for the property to be listed as excess and for disposal to the noted parties for City Council action.
- City to perform the required surveying of the sewer easement. WEID to work with BOR to vacate any historical canal/ditching between SE Seventh and SE Eleventh. All these items shall

be noted on final easement documents with mapping to be recorded benefiting the City of Irrigon, WEID, and Mr. Gonzalez.

- WEID and Mr. Gonzalez to purchase noted properties for the following prices, payable to the city.
  - WEID portion (commercial) to be \$7,950.00.
  - Gonzalez portion (residential) to be \$2,500.00.
- Please note that the following could be applied to or required of future development actions:
  - A 10-foot setback along the rear property line as the adjacent property to the south is zoned for residential use.
  - Sight obscuring fencing of the subject property.
  - Confirm current development on the WEID property complies with setback and other development requirements.
  - Accomplish and maintain the 10 percent landscaping requirement.
  - Storage or shipping containers are not allowed in any zone or for any use.
  - Storage of chemicals, if allowed, shall be done to protect residential uses to the south.
  - Any structures or improvements over 35 feet in height would require a Variance.
  - Security fencing around the radio tower may require an application for review should any request be outside of current requirements.

If you have questions, do not hesitate to contact me at the number below or by email at [aaron.palmquist@ci.irrigon.or.us](mailto:aaron.palmquist@ci.irrigon.or.us).

Sincerely,



Aaron Palmquist, MBA/PA, ICMA-CM  
City Manager  
PO Box 428  
Irrigon, OR 97844  
541-922-3047  
541-561-1517 cell

cc: Mr. Gonzalez



A neighborly community providing safe services, developing innovative partnerships, focusing on quality and life-giving opportunities.

August 17, 2023

Mr. Gonzalez  
110 SE Ninth Street  
Irrigon, OR 97844

RE: Potential City Excess Property and Sale - Assessor's Map 5N 27E 19CC tax lot 2601

Dear Mr. Gonzalez:

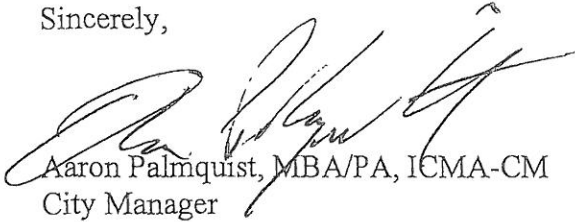
Thank you for your interest regarding the potential disposal/sale of city owned property. As directed by City Council the following are steps to achieving the disposal of such property for the noted amount of \$10,450.00. The West Extension Irrigation District, or WEID, is the other party with an interest in the northerly portion of the property that would be adjacent to and become a part of their commercial lot. It is anticipated that the necessary actions can be of benefit to Irrigon, WEID, and yourself.

The following steps are necessary to achieve the desired outcomes:

- Make a formal request of your desire to purchase the southerly portion of the noted property. WEID will be asked to make the same request to the City Council.
- WEID will need to make an application for rezoning of the noted property from Open Space/Recreational to Commercial and Residential to benefit each of the parties. The City of Irrigon will accomplish the necessary notices to the Department of Land Conservation and Development as well as public notices for the required public land use hearings.
- WEID will need to make application for a Replat of WEID's current property to remove the lot lines from the original town plat and to incorporate the subject portion of the surplus property into WEID's potential ownership. It is hoped that the replat will also benefit you however this is a detail that will need to be addressed as we move through each of these steps.
- Concurrent with the land use actions, staff will make public notice for the property to be listed as excess and for disposal to the noted parties for City Council action.
- City to perform the required surveying of the sewer easement. WEID to work with BOR to vacate any historical canal/ditching between SE Seventh and SE Eleventh. All these items shall be noted on final easement documents with mapping to be recorded benefiting the City of Irrigon, WEID, and yourself.
- WEID and yourself to purchase noted properties for the following prices, payable to the city.
  - A. WEID portion (commercial) to be \$7,950.00.
  - B. Gonzalez portion (residential) to be \$2,500.00.

If you have questions, do not hesitate to contact me at the number below or by email at [aaron.palmquist@ci.irrigon.or.us](mailto:aaron.palmquist@ci.irrigon.or.us).

Sincerely,

A handwritten signature in black ink, appearing to read 'Aaron Palmquist', written over a printed name.

Aaron Palmquist, MBA/PA, ICMA-CM  
City Manager

PO Box 428  
Irrigon, OR 97844  
541-922-3047  
541-561-1517 cell

cc: Bev Bridgewater - WEID