

APRIL BOARD OF DIRECTORS MEETING

West Extension Irrigation District

4/18/24 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
 - Minutes—March meeting
 - A/P List - March
 - Financials—March 31, 2024
5. Reports and Correspondence
 - Operations Report
 - Update—Start-up
 - Equipment issues
 - Administrative Report
 - SCADA update
 - Managers Report
 - Review Manager’s Report
 - Employee Supervisor opening
6. District Business
7. Executive Session

An executive session will be called to conduct litigation and deliberations in accordance with ORS 192.660(2).
8. Other Business
9. 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 meetings:

May 16, 2024 9:00 am

June 20, 2024 9:00 am

July 18, 2024 9:00 am

WEST EXTENSION IRRIGATION DISTRICT

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

March 21, 2024

Monthly Board Meeting

Chairperson Philippi called the Board meeting to order on March 21, 2024, at 10:10 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, Bob Mueller, Abe McNamee and Vern Frederickson; Board Secretary/Manager, Bev Bridgewater; Director Von Studer was not able to attend.

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

MONTHLY BUSINESS

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

BILLS PAYABLE: Mueller moved to approve the bills payable list for January in the amount of \$103,787.35 and for February in the amount of \$178,455.58. McNamee seconded. The motion passed unanimously.

FINANCIAL REPORT: Financial reports for the period ending February 28, 2024 were reviewed and discussed.

REPORTS AND CORRESPONDENCE

OPERATIONS: An operations report was included with the Managers report. Canal start-up and flushing began on Monday, March 18 and is on-target for water into Boardman on Friday, March 22. Chairman Philippi stated that the date for start-up should've been March 12. Lots of discussion about personnel issues and readiness for irrigation start-up. The board is concerned that more work wasn't done in the winter, such as headgate inspections, delay in inspecting the main canal, the new Project 25 taking time away from repairs, and not enough time for needed concrete work. The board had personnel related questions such as firing, demoting, reassignment of duties and promotion from within. Baum and Bridgewater stated that the policies we have would provide direction to many of the questions.. They

stated that SDAO would provide guidance in areas that were not so clear. Bridgewater said that she would take action based on guidance from SDAO.

The Board discussed looking at several options for cleaning the canal such as a sweep brush attachment to help clean weeds. They wondered about a skidster for cleaning the main canal in Boardman. More discussion including looking at gradall and military equipment,

Bridgewater stated the crew would have discussion about start-up after start-up is complete -- what worked, what went wrong, what should be changed.

EQUIPMENT: Bailey is out to repair a hydraulic leak on the excavator today. The Kenworth dump truck is having some issues. Discussion on whether to fix or sell. It has a more powerful engine than the International (which has an automatic transmission) and is used to haul the equipment. It is having some problems and is kicking out of gear while driving. The board discussed whether to declare the KW surplus and decided not to until the exact problem is identified. They asked Bridgewater not to put any money into the equipment without talking to the Board first.

ADMINISTRATIVE REPORT: Lisa reported that Liz Richardson will be starting as a part-time office clerk next week. Discussion.

SCADA: Lisa has been looking at options to upgrade the District's SCADA and gave a presentation. In her research, she has met with representatives from Aqua Systems, Rubicon and Assura. She questioned them on what they had to offer, looking at their reports, support and ongoing costs.

She recommends Aqua Systems 2000 Inc's VTSCADA. Its online platform will provide similar data and operational structure to what we currently have. In addition, it allows emergency callout capabilities and a broader range of reports. It will use the "cloud" via cell phone service, thus eliminating the Wonderware software we are currently using and the need for a new tower at the office to receive the information. The board reviewed the cost quote with Lisa. After discussion, they decided to remove two sites, 17 and Horseshoe, and to add a site at the end of Relocation Canal.

MOTION: A motion was made by Frederickson to approve the VTSCADA quote in the amount of \$57,800 to be modified with the changes listed above. McNamee passed. The funds will come from water measurement in the budget and from main canal. Motion passed by unanimous vote.

MANAGER'S REPORT:

A written report was provided to the Board and is part of the meeting minutes. The board reviewed and discussed the report.

DISTRICT BUSINESS

No other business today.

EXECUTIVE SESSION

Executive session was called at 12:00 pm in accordance with ORS 192.660 (2) (e) to conduct deliberations regarding the tribal water right settlement. The session ended at 12:40 pm.

OTHER BUSINESS

McNamee brought up the drainage project that was planned upstream from Paul Smith road in Boardman. He was asked by Bridgewater to do the work on the drainage line, but after looking at the project, he wondered why the District is doing the work rather than the landowner. Discussion. The burden of the excess water appears to be on the landowner lying on the south side of the canal due to farming practices. The District will watch the area and discuss the issue with the landowner.

ADJOURNMENT

With no further business, Chairperson Philippi adjourned the meeting at 1:00 pm.

Signed:

Bev Bridgewater, Secretary

Attest:

Dalarie Philippi, Chairperson

West Extension Irrigation District
 Check Register / Accounts Payable List
 March 2024

CHECK#	DATE	VENDOR	DESCRIPTION	TOTAL	WEID EXPENSE	PAYROLL EXPENSE	OTHER REIMB.
		WEID GENERAL ACCOUNT:					
SUI-01-2024	3/31/24	OR Unemployment Dept.	Payroll	731.07		731.07	
OR 3/27/24	3/31/24	OR Tax Deposit	Payroll	1,640.02		1,640.02	
US 3/27/24	3/31/24	US Tax Deposit	Payroll	6,148.72		6,148.72	
US 3/12/24	3/14/24	US Tax Deposit	Payroll	4,889.64		4,889.64	
OR 3/12/24	3/14/24	OR Tax Deposit	Payroll	1,221.46		1,221.46	
PERS 2/27-3/12 Pension	3/22/24	Oregon PERS	Payroll	5,822.92		5,822.92	
PERS 2/27-3/12 IAP	3/22/24	Oregon PERS	Payroll	1,627.45		1,627.45	
PERS 2/12/24 Pension	3/6/24	Oregon PERS	Payroll	3,513.61		3,513.61	
PERS 2/12/24 IAP	3/6/24	Oregon PERS	Payroll	1,010.44		1,010.44	
37041	3/7/24	A-1 Industrial Supply	Cat Backhoe	179.64	179.64		
37042	3/7/24	Abadan	Copier Mnt.	174.47	174.47		
37043	3/7/24	Banner Bank	Office, Travel (Lisa SDAO)	675.52	675.52		
37044	3/7/24	Builders FirstSource	Forms for MC	418.29	418.29		
37045	3/7/24	Bev Bridgewater	Mileage 11/1/23 - 12/31/23	565.17	565.17		
37046	3/7/24	Cascade Natural Gas	Utilities	138.68	138.68		
37047	3/7/24	Commercial Tire	PU#6: Tire, tire sensor	423.60	423.60		
37048	3/7/24	Concrete Special Ties	Shop, Safety	194.90	194.90		
37049	3/7/24	Elmer's Irrigation	Lat. 25 Improvements	2,042.48	2,042.48		
37050	3/7/24	Express Services	Leased Labor	3,145.50		3,145.50	
37051	3/7/24	Hermiston Auto Parts	Equip, Veh R&M	207.05		207.05	
37052	3/7/24	Independent Transport	Leased Labor	7,519.50		7,519.50	
37053	3/7/24	NW Irrigation Operators	Annual Dues	150.00	150.00		
37054	3/7/24	One Call Concepts	Locate Service	158.65	158.65		
37055	3/7/24	Jack Paul	Yard Feb. - Weed&Feed	97.00	97.00		
37056	3/7/24	Pro Rental & Sales	Rental - 2 Excavators, 1 month	10,138.40	10,138.40		
37057	3/7/24	Special Districts Insurance Serv.	Health Insurance	5,079.16		5,079.16	
37058	3/7/24	Smitty's Ace Hardware	Shop, PS, MC, Lat.25	489.71	489.71		
37059	3/7/24	Tom Denchel Ford	PU#7 Oil Sensor	488.56	488.56		
37060	3/14/24	Lisa Baum	Payroll	2,003.80		2,003.80	
37061	3/14/24	Bev Bridgewater	Payroll	2,379.62		2,379.62	
37062	3/14/24	Ben De Los Santos	Payroll	1,684.72		1,684.72	
37063	3/14/24	Seth Rhodes	Payroll	1,811.86		1,811.86	
37064	3/14/24	Bob Schlosser	Payroll	1,830.27		1,830.27	
37065	3/14/24	Don Schlosser	Payroll	1,788.01		1,788.01	
37066	3/14/24	Alan Svatonksy	Payroll	1,455.80		1,455.80	
37067	3/14/24	Bev Bridgewater	Health Reimb.	679.78		679.78	
37068	3/14/24	Seth Rhodes	Health Reimb.	826.52		826.52	
37069	3/14/24	Bob Schlosser	Health Reimb.	751.64		751.64	
37070	3/14/24	City of Boardman	Annual Tower Lease	1,200.00	1,200.00		
37071	3/14/24	Devin Oil Company	Fuel, Hydraulic Fluid	1,772.17	1,772.17		

West Extension Irrigation District
 Check Register / Accounts Payable List
 March 2024

CHECK#	DATE	VENDOR	DESCRIPTION	TOTAL	WEID EXPENSE	PAYROLL EXPENSE	OTHER REIMB.
37072	3/14/24	Express Services	Leased Labor	3,848.33		3,848.33	
37073	3/14/24	H. D. Fowler	Drainage, Lat.25, Al Phillips	3,510.57	2,912.07		598.50
37074	3/14/24	Independent Transport	Leased Labor	7,994.30		7,994.30	
37075	3/14/24	Jimmy John's Portable Toilets	Utilities	85.00	85.00		
37076	3/14/24	Kuhn Law Offices	New Dreams	500.00	500.00		
37077	3/14/24	Morrow Co. Grain Growers	Propane, Trailer Repair	1,064.75	1,064.75		
37078	3/14/24	Oxarc	Safety	224.87	224.87		
37079	3/14/24	Seth Rhodes	PU#4 Hitch - Reimb.	26.98	26.98		
37080	3/14/24	Bob Schlosser	Harbor Freight, Shop	120.99	120.99		
37081	3/14/24	Umatilla Electric Coop	Power	213.29	208.06		
37082	3/14/24	United Rentals	Vibrator	115.65	115.65		5.23
37083	3/21/24	CenturyLink	Telephone	259.40	259.40		
37084	3/21/24	Devin Oil Company	Fuel	1,200.05	1,200.05		
37085	3/21/24	Express Services	Leased Labor	5,980.55		5,980.55	
37086	3/21/24	Independent Transport	Leased Labor	8,185.44		8,185.44	
37087	3/21/24	Nutrien Ag Solutions	Argos - MC Weed Control	20,640.00	20,640.00		
37088	3/21/24	OR DEQ	NPDES Annual Fee	834.00	834.00		
37089	3/21/24	Stevens Water Monitoring System	Staff Gages	249.73	249.73		
37090	3/29/24	Lisa Baum	Payroll	2,003.81		2,003.81	
37091	3/29/24	Bev Bridgewater	Payroll	2,379.62		2,379.62	
37092	3/29/24	Ben De Los Santos	Payroll	2,469.26		2,469.26	
37093	3/29/24	Seth Rhodes	Payroll	3,098.94		3,098.94	
37094	3/29/24	Bob Schlosser	Payroll	2,941.76		2,941.76	
37095	3/29/24	Don Schlosser	Payroll	1,441.28		1,441.28	
37096	3/29/24	Alan Svatonsky	Payroll	2,931.94		2,931.94	
37097	3/29/24	Abadan	Copier Mnt.	319.73	319.73		
37098	3/29/24	Alligare	Acrolein - MC Weed Control	47,619.00	47,619.00		
37099	3/29/24	Lisa Baum	Mileage/Travel 1/1/24-3/31/24	1,373.97	1,373.97		
37100	3/29/24	Bev Bridgewater	Mileage 1/1/24 - 3/24/24	786.77	786.77		
37101	3/29/24	Cascade Natural Gas	Utilities	92.92	92.92		
37102	3/29/24	Concrete Special Ties	Safety, Work Crew, MC Repairs	907.24	907.24		
37103	3/29/24	Endress + Hauser	IPS Meter	4,650.32	4,650.32		
37104	3/29/24	Independent Transport	Leased Labor	7,994.30		7,994.30	
37105	3/29/24	Irrigon Mini-Storage	Monthly Storage	52.00	52.00		
37106	3/29/24	Kerns Brothers	2023 - PS Maint Supplies	851.00	851.00		
37107	3/29/24	K.I.E. Supply	PS O&M, Lat/Lines parts	98.05	98.05		
37108	3/29/24	Sage Checks & Forms	Checks	453.70	453.70		
37109	3/29/24	Staples Business Advantage	Office Supplies	125.83	125.83		
37110	3/29/24	Verizon Wireless	Cell Phones	517.57	517.57		
37111	3/29/24	Wesley Wise Excavating	Rip Rap to rest area, move Exc	637.50	637.50		
TOTALS				215,876.21	106,441.44	108,831.04	603.73

West Extension Irrigation Dist

Balance Sheet

March 2024

ASSETS	
Current Assets	
TOTAL AVAILABLE CASH	
PETTY CASH	300.00
CASH - CHECKING / BANNER BANK	293,957.30
CASH - SAVINGS / BANNER BANK	63,108.93
CASH - LOCAL GOV INVEST POOL	80,841.99
CASH - SQUARE / BANNER BANK	36,569.30
CASH - MONEY MKT / BANK E. OREGON	2,505.66
TOTAL TOTAL AVAILABLE CASH	477,283.18
A/R - CUSTOMER BILLINGS	933,462.43
PREPAID EXPENSES	6,531.50
TOTAL Current Assets	1,417,277.11
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	3,294,620.92



LIABILITIES

Current Liabilities

ACCOUNTS PAYABLE	94,208.81	
ACCRUED WAGES	6,165.00	
TOTAL PR TAXES/BENEFITS PYBLE		
ACCRUED SUI/WC PAYABLE TO OR	0.08	
Accrued OR Paid Leave	0.04	
TOTAL TOTAL PR TAXES/BENEFITS PYBLE	0.12	
TOTAL ACCRUALS PAYABLE		
ACCRUED PERS PAYABLE	180.92	
ACCRUED HEALTH BENEFITS PAYBLE	(596.70)	
ACCRUED GARNISHMENTS PYBLE	(0.01)	
ACCRUED COMPENSATED ABSENCES	9,685.03	
ACCRUED INTEREST PAYABLE	4,346.00	
TOTAL TOTAL ACCRUALS PAYABLE	13,615.24	
TOTAL Current Liabilities		113,989.17
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	
TOTAL Other Liabilities	337,388.00	
TOTAL LIABILITIES	916,685.32	

CAPITAL

CONTRACTUALLY RESERVED	50,044.00	
FUND BALANCE	1,435,105.29	
Year-to-Date Fund Balance	892,786.30	
TOTAL CAPITAL	2,377,935.59	
TOTAL LIABILITIES & CAPITAL	3,294,620.92	

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WEST EXTENSION IRRIGATION DISTRICT
 Reserved / Restricted Funds
 March 31, 2024

		BEGINNING BALANCE Preliminary	FUNDS RECV'D	FUNDS SPENT	ENDING BALANCE 03/31/24
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	14,602.15	-	-	14,602.15
6	Conservation Plan Grant	-	-	-	-
7	Grant Matching from W/R Sales	62,236.28	-	-	62,236.28
8	Meter Expense Reserve	(2,759.62)	-	-	(2,759.62)
9	TOTAL RESERVED FUNDS	185,179.64	-	-	185,179.64
NOTES:					
5	Conservation - Nozzle Exchange				
5	Irrigon Water Savings Program				

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WEST EXTENSION IRRIGATION DISTRICT
BALANCE SHEET - CASH DESCRIPTIONS
March 31, 2024

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>(23,661.60)</i>
13	TOTAL AVAILABLE CASH - GENERAL FUND	161,518.04
CASH POSITION		
	Available Cash	(23,661.60)
	Accounts Receivable	933,462.43
	Accounts Payable	(94,208.81)
	Project	3,738.19
	Cash Position	819,330.21

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WEST EXTENSION IRRIGATION DISTRICT
CASH FLOW SHEET
2024

	January	February	March	AMOUNT YTD
BEGINNING CASH BALANCE (Available & Invested)	352,263.29	313,847.66	161,518.04	352,263.29
INCOME:				
CUSTOMER RECEIPTS	63,949.84	24,597.57	531,206.02	619,753.43
MISC. CASH RECEIPTS	370.00	521.85	40.00	931.85
GRANT FUNDS	-	-	-	-
BEO LOAN FUNDS	-	-	-	-
BOR CASH RECEIPTS (Ph.1)	-	-	-	-
OTHER INCOME	1,051.88	1,006.54	395.33	2,453.75
TOTAL INCOME	65,371.72	26,125.96	531,641.35	623,139.03
EXPENSES:				
WEID EXPENSES	52,092.72	115,570.66	106,441.44	274,104.82
PAYROLL EXPENSE	50,794.50	62,755.79	108,831.04	222,381.33
OTHER REIMBURSIBLE	900.13	129.13	603.73	1,632.99
TOTAL EXPENSES	103,787.35	178,455.58	215,876.21	498,119.14
ENDING CASH BALANCE	313,847.66	161,518.04	477,283.18	477,283.18
Net Change +/-)	(38,415.63)	(152,329.62)	315,765.14	125,019.89
RESERVED/RESTRICTED FUNDS	185,179.64	185,179.64	185,179.64	185,179.64
AVAILABLE CASH	128,668.02	(23,661.60)	292,103.54	292,103.54

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WEST EXTENSION IRRIGATION DISTRICT
 BUDGET COMPARISON SHEET
 March 31, 2024

	GENERAL LEDGER	2024 BUDGET	WEID		AMOUNT REMAINING	PROJECT YTD 3/31/24	REIMB. YTD 3/31/24	METERS YTD 3/31/24	RESERVES AUDIT J.E. 3/31/24
			YTD 3/31/24	% USED					
1		30,000	-						
2									
3									
4									
5		1,153,081	1,153,081	100%	919				
6									
7		47,379	47,379	97%	1,681				
8		23,646	23,646	100%	(86)				
9		128,170	128,170	100%	260				
10		62,616	62,616	100%	204				
11									
12									
13									
14		101				101			
15		1,516				1,516			
16									
17									
18									
19									
20									
21									
22		2,090							
23									
24		1,417,870	1,414,892		2,978		2,090		
25									
26									
27									
28		100	100	2%	4,100				
29					8,000				
30		495	495	4%	12,005				
31		4,500	4,500	129%	(1,000)				
32									
33		5,095	5,095		23,105				
34									

WEST EXTENSION IRRIGATION DISTRICT
BUDGET COMPARISON SHEET
March 31, 2024

	GENERAL LEDGER	2024 BUDGET	WEID			AMOUNT REMAINING	PROJECT YTD 3/31/24	REIMB. YTD 3/31/24	METERS YTD 3/31/24	RESERVES AUDIT J.E. 3/31/24
			YTD 3/31/24	% USED						
	OTHER INCOME:									
35	90100.100									
36	53000.100	9,500	2,204	23%	7,296					
37	54000.100	10,500	2,454	23%	8,046					
38	54200.100	5,500	-	0%	5,500					
39	55000.100	-	-	-	-					
40	55500.100	16,500	(0)	0%	16,500					
41	56000.100	-	-	-	-					
42	56500.100	9,500	3,488	37%	6,012					
43	57000.100	24,000	-	0%	24,000					
44	58000.400	4,500	-	0%	4,500					
45	58100.400	-	-	-	-					
46	58200.400	-	-	-	-					
47	58300.400	-	-	-	-					
48	58400.400	-	-	-	-					
49	58500.400	-	-	-	-					
50	58600.400	-	-	-	-					
51	TOTAL OTHER INCOME	80,000	8,147		71,853					
52										
53	TOTAL INCOME	1,526,070	1,428,134		97,936		1,617	2,090		
54										
55	TOTAL AVAILABLE CASH	1,556,070	1,428,134		97,936		1,617	2,090		
56										
57										

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WEST EXTENSION IRRIGATION DISTRICT
 BUDGET COMPARISON SHEET
 March 31, 2024

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	GENERAL LEDGER	2024 BUDGET	WEID		AMOUNT REMAINING	PROJECT		REIMB.		METERS		RESERVES AUDIT J.E. 3/31/24
			YTD 3/31/24	% USED		YTD 3/31/24	YTD 3/31/24	YTD 3/31/24	YTD 3/31/24			
58	LABOR / OVERHEAD:											
59	WAGES:											
60	61000/64000 ADMINISTRATIVE	170,200	38,106	22%	132,094							
61	62000.100 DITCHRIDERS / MNTNCE	278,000	69,488	25%	208,512							
62	63500.100 SEASONAL - DR / MNTNCE	20,900	9,884									
63	61000.400 GRANT - ADMINISTRATION	-	-									
64	62200.400 GRANT - LATERAL 15	-	-									
65	62500.400 GRANT - BIL (XM)	-	-									
66	62600.400 GRANT - LATERAL 17	-	-									
67	62700.400 GRANT - CANAL STUDY	-	-									
68	62800.400 GRANT - METERS (R21AS00300)	-	-									
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	-	-									
74	LABOR OVERHEAD & BENEFITS:											
75	65000.100 PAYROLL TAXES	42,040	10,119	24%	31,921							
76	65500.100 WORKERS' COMP INSURANCE	9,000	-	0%	9,000							
77	65500.100 WC REFUND - 2023/2024	-	-									
78	66000.100 HEALTH BENEFITS	83,250	19,604	24%	63,646							
79	67000.100 PERS RETIREMENT	75,780	19,085	25%	56,695							
80	68000.100 CONSULTANT / BARGAINING	1,000	-	0%	1,000							
81	69000.100 LABOR: PRISON CREW	-	-									
82	69500.100 LABOR: CONTRACT/LEASED	-	49,133		(49,133)							
83	69600.100 LABOR: CONTRACT/SEASONAL	12,000	25,140		(13,140)							
85	TOTAL LABOR & OVERHEAD	692,170	240,560		440,595							
86												

WEST EXTENSION IRRIGATION DISTRICT
BUDGET COMPARISON SHEET
March 31, 2024

	GENERAL LEDGER	2024 BUDGET	WEID		AMOUNT REMAINING	PROJECT YTD 3/31/24	REIMB. YTD 3/31/24	METERS YTD 3/31/24	RESERVES AUDIT J.E. 3/31/24
			YTD 3/31/24	% USED					
87	GENERAL EXPENSES:								
88	ADMINISTRATIVE:								
89	70000.100 ADVERTISING/ELECTION	100	-	0%	100				
90	70000.500 REIMB - ADVERTISING	-	-						
91	70500.100 DIRECTORS/MTG. EXPENSE	500	51	10%	449				
92	71000.100 DUES, FEES, LICENSE*	16,500	10,023	61%	6,477				
93	71000.400 GRANT - MISC. FEES	-	-						
94	71100.400 BANK FEES, PROJECT LOAN	-	-			3,738			
95	71200.100 FEES: WATER RIGHT TRANSFERS	7,000	-	0%	7,000				
96	71200.500 REIMB - WR TRANSFERS	-	-						
97	71500.100 INSURANCE/LIABILITY/BONDS	62,638	62,638	100%	-				
98	71500.100 Less Longevity Credit	-	-						
99	71800.100 MAP/WATER RIGHT SUPPLIES	11,500	-	0%	11,500				
100	71800.500 REIMB - WR MAPPING	-	-						
101	72000.100 OFFICE SUPPLIES & POSTAGE*	21,500	9,841	46%	11,659				
102	72000.500 REIMB - ADMINISTRATIVE	101	-			101			
103	PROFESSIONAL FEES:								
104	72500.100 AUDIT	12,500	-	0%	12,500				
105	72800.400 GRANT - SURVEY	-	-						
106	*see below*	3,500	-	0%	3,500				
107	73000.400 GRANT - ENGINEERING	-	-						
108	73000.500 REIMB - ENGINEERING	-	-						
109	73500.100 LEGAL*	5,000	625	13%	4,375				
110	73500.500 REIMB - LEGAL	-	-						
111	*see below*	-	-						
112	LEGAL/CONSULT/WATER ISSUES*	20,000	-	0%	20,000				
113	74000.100 CANAL STUDY / WMCP	7,500	2,429	32%	5,071				
114	TRAVEL/MEETINGS/MILEAGE*								
114	UTILITIES:								
115	74500.100 GASWATER/GARBAGE	8,000	2,064	26%	5,936				
116	75000.100 POWER	2,500	631	25%	1,869				
117	75500.100 TELEPHONE	3,200	790	25%	2,410				
118	*see below*	805	-			805			
118	REIMB - POWER	-	-						
120	TOTAL GENERAL EXPENSES	181,938	89,092		92,846	3,738	906	-	
121									

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WEST EXTENSION IRRIGATION DISTRICT
BUDGET COMPARISON SHEET
March 31, 2024

	GENERAL LEDGER	2024 BUDGET	WEID		AMOUNT REMAINING	PROJECT YTD 3/31/24	REIMB. YTD 3/31/24	METERS YTD 3/31/24	RESERVES AUDIT J.E. 3/31/24
			YTD 3/31/24	% USED					
122	OPERATION & MAINTENANCE:								
123	80000.100 COMMUNICATION EQUIP	10,000	1,550	15%	8,450				
124	80300.100 EMPLOYEE TRAINING	500	-	0%	500				
125	83700.100 FACILITIES R & M	12,000	415	3%	11,585				
126	GRANT EXPENSES								
127	81780.400 LATERAL 15	-	-	-	-				
128	81900.400 METERS (R21AS00300)	-	-	-	-				
129	81920.400 CANAL STUDY	-	-	-	-				
130	*see below*	-	-	-	-				
131	METERS	15,678					15,678		
131	PUMPING:								
132	81000.100 CONJUNCTIVE USE	165,000	-	0%	165,000				
133	81100.100 MITIGATION WATER	-	-	-	-				
134	IRRIGON PUMP STATION								
135	81300.100 PUMPING COSTS	29,800	96	0%	29,704				
136	81500.100 REPAIR/MNTNCE	8,500	4,737	56%	3,763				
137	81800.100 SCREEN CLEANING	-	-	-	-				
138	UMATILLA PUMP STATION								
139	82300.100 POWER COSTS	-	-	-	-				
140	82500.100 REPAIR/MNTNCE	-	-	-	-				
141	82800.100 SCREEN CLEANING	-	-	-	-				
142	83000.100 SAFETY TRAINING/EQUIPMENT*	2,300	2,862	124%	(562)				
143	*see below*	9,500	5,070	53%	4,430				
144	SUPPLIES, TOOLS, MATERIALS* SYSTEM:								
145	DIVERSION WORK								
146	84100.100 THREE MILE SITE	7,500	-	0%	7,500				
147	84200.100 IRRIGON PUMP SITE	-	-	-	-				
148	84300.100 UMATILLA PUMP SITE	-	-	-	-				
149	*see below*								
150	85500.100 EQUIPMENT REPAIR/MNTNCE*	22,500	2,617	12%	19,883				
151	85500.500 EQUIPMENT RENTAL	12,500	17,145	137%	(4,645)				
152	85800.500 REIMB - EQUIPMENT RENTAL	-	-	-	-				
153	85800.100 FUEL/EQUIPMENT	8,500	4,279	50%	4,221				
154	85800.400 GRANT - FUEL/EQUIPMENT	-	-	-	-				
155	*see below*								
156	85800.400 LATERAL REPAIRS*	15,000	2,965	20%	12,035				
157	*see below*								
158	87550.100 MAIN CANAL REPAIRS*	32,000	16,459	51%	15,541				
159	87800.100 PUMPING STATION REPAIRS*	16,000	95	1%	15,905				
160	*see below*								
161	87550.100 REIMBURSIBLE REPAIRS*	-	-	-	-				
162	87800.100 TELEMETRY/WATER MEASUREMENT	50,000	1,450	3%	48,550				
163	88100.100 WEED CONTROL*	100,000	78,736	79%	21,264				
164	VEHICLE EXPENSE:								
165	88100.100 VEHICLE FUEL	25,000	4,427	18%	17,853				
166	88100.400 GRANT - VEHICLE FUEL	-	-	-	-				
167	*see below*								
168	88950.100 VEHICLE REPAIR/MNTNCE*	9,500	1,305	14%	8,195				
169	VEHICLE/PRIVATELY OWNED	800	937	117%	(137)				
170	TOTAL OPERATING EXPENSES	536,900	145,144		389,035		1,639	15,678	-

WEST EXTENSION IRRIGATION DISTRICT
BUDGET COMPARISON SHEET
March 31, 2024

	GENERAL LEDGER	2024 BUDGET	WEID			AMOUNT REMAINING	PROJECT YTD 3/31/24	REIMB. YTD 3/31/24	METERS YTD 3/31/24	RESERVES AUDIT J.E. 3/31/24
			YTD 3/31/24	% USED						
167										
168	PAYMENTS/CAPITAL EXPENDITURES									
169	95200.000 US CONTRACT	2,961	1,480	50%	1,481					
170	85490.100 DR PICKUP PAYMENTS	15,958	-		15,958					
171	40750/98000 FLEXLEASE LOAN - IPS SCREENS	44,235	-	0%	44,235					
172	72200.100 SHOP IMPROVEMENTS	25,000	-	0%	25,000					
173	86050.100 CONSERVATION / RESERVE	-	-		-					
174	LAND ACQUISITION	10,000	-	0%	10,000					
175	86000.100 SYSTEM IMPROVEMENTS	-	40,817		(40,817)					
176	*see below* BOARDMAN PIPING PROJECT	36,000	-	0%	36,000					
178		134,154	42,297		91,857					
179	TOTAL CAPITAL EXPENDITURES									
180	OTHER (INCOME) / EXPENSES:									
181	90500.000* MISC. (INCOME)/EXPENSE	1,500	-	0%	1,500					
182	90600.000 CUSTOMER ADJUSTMENTS	-	-		-					
183	90700.000 CREDIT CARD PROCESSING	-	-		-					
185		1,500	-		1,500					
186	TOTAL OTHER (INCOME) / EXPENSES									
187	RESERVES FUNDED:									
188	O & M EMERGENCY	-	-		-					
189	CONJUNCTIVE USE EMERGENCY	-	-		-					
190	WEID CONSERVATION FUNDS	-	-		-					
191	GRANT MATCHING FROM W/R SALES	5,500	-	0%	5,500					
192	METER EXPENSE RESERVE	-	-		-					
194		5,500	-		5,500					
195	TOTAL RESERVES FUNDED									
196										
197	TOTAL EXPENDITURES	1,552,162	517,093		1,021,333	3,738	2,545	15,678		
198										
199										
200	FUND BALANCE									
201		3,908	911,040		(923,397)	(3,738)	(928)	(13,588)		
202										
203										
204										

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WEST EXTENSION IRRIGATION DISTRICT
 BUDGET COMPARISON SHEET
 March 31, 2024

	GENERAL LEDGER	2024 BUDGET	WEID		PROJECT YTD 3/31/24	REIMB. YTD 3/31/24	METERS YTD 3/31/24	RESERVES AUDIT J.E. 3/31/24
			YTD 3/31/24	% USED				
288	*EQUIPMENT REPAIR/MNTNCE							
289	85000.100 EQUIPMENT R & M MISC.	22,500	2,617					
290	85100.100 #10 INT'L DUMP TRUCK		259					
291	85110.100 #11 KW DUMP TRUCK		-					
292	85130.100 #13 JOHN DEERE/DIAMOND MOWER		55					
293	85160.000 #16 CAT BACKHOE		240					
294	85170.100 #17 JD EXCAVATOR		887					
295	85190.100 #19 FORD FIRE TRUCK		629					
296	85200.100 #20 500 GAL. BURN TRAILER		-					
297	85230.100 #23 HOBART TITAN WELDER		526					
298	85240.100 #24 260 GAL. FUEL TRAILER		-					
299	85250.100 #25 ACROLEIN TRAILER		-					
300	85260.100 #26 PIPE TRAILER		-					
301	85270.100 #27 WATER TANK		-					
302	85280.100 #28 EQUIPMENT TRAILER		-					
303	85290.100 #29 SPRAYER		-					
304	85310.100 #31 VICTOR CUTTING TORCH		-					
305	85320.100 #32 WELDER ON PU#2		-					
306	85330.100 #33 DUMP TRAILER		20					
307	85340.100 #34 WATER TRAILER		-					
308								
309	*SYSTEM - LATERAL REPAIRS							
310	86150.100 LATERAL - OPEN DITCH	15,000	2,965					
311	86200.100 LATERAL - LINES/VALVES		45					
312	86250.100 IPS - MAINLINE		2,920					
313			-					
314	*SYSTEM - MAIN CANAL REPAIRS							
315	86300.100 MC - MAIN CANAL REPAIRS (GENERAL)	32,000	16,459					
316	86350.100 MC - UPPER TO DIVISION		1,437					
317	86400.100 MC - MIDDLE TO I-84		1,366					
318	86450.100 MC - BOARDMAN		2,578					
319	86460.100 MC - DRAINAGE		7,536					
320	86470.100 MC - RIGHT OF WAY & EASEMENT		1,749					
321	86480.100 MC - LINER		-					
322	86500.100 MC - HEADGATE/OUTLET REPAIRS		-					
323	86510.100 MC - SCREENS		-					
324	86550.100 MC - NEW OUTLET COSTS		1,792					
325			-					

WEST EXTENSION IRRIGATION DISTRICT
BUDGET COMPARISON SHEET
March 31, 2024

	GENERAL LEDGER	2024 BUDGET	WEED		AMOUNT REMAINING	PROJECT YTD 3/31/24	REIMB. YTD 3/31/24	METERS YTD 3/31/24	RESERVES AUDIT J.E. 3/31/24
			YTD 3/31/24	% USED					
326	*SYSTEM - PUMP STATION REPAIRS								
327	PUMP STA - 4TH STREET	16,000	95						
328	PUMP STA - 6TH STREET								
329	PUMP STA - 7TH STREET								
330	PUMP STA - OREGON STREET		90						
331	PUMP STA - COLUMBIA LANE								
332	PUMP STA - HUKU LINE								
333	PUMP STA - SOUTHSHORE DRIVE								
334	PUMP STA - WESTFALL								
335	PUMP STA - DIVISION								
336	PUMP STA - SUNRISE MEADOWS								
337	PUMP STA - HAMILTON								
338	PUMP STA - BONNERS MEADOWS								
339	PUMP STA - MCGRAW LANE								
340	PUMP STA - 16-D								
341	PUMP STA - MILLER								
342	PUMP STA - HORSESHOE								
343	PUMP STA - DONOVAN MEADOWS								
344	PUMP STA - RIPPEE RD. SCREEN								
345	PUMP STA - MATERIALS/SUPPLIES		4						
346									
347	*REIMBURSIBLE REPAIRS						1,639		
348	SHOP /EQUIPMENT R & M								
349	PUMP / SYSTEMS REPAIRS								
350	SYSTEM / MATERIALS					1,639			
351	METER REPAIRS						1,639		
352	LATERAL REPAIRS								
353									
354	*WEED CONTROL								
355	AQUATIC	100,000	78,736						
356	AQUATIC APPLICATION		68,259						
357	RIGHT OF WAY		9,800						
358	PESTICIDE TESTING		642						
359	EQUIPMENT								
360	TRAINING & MATERIALS		35						
361									
362	*VEHICLE REPAIR & MAINTENANCE								
363	VEHICLE R & M MISC.	9,500	1,305						
364	# 2 2010 FORD		118						
365	# 3 2004 CHEV (SPRAY RIG)								
366	# 4 2018 CHEV								
367	# 5 2023 GMC		36						
368	# 6 2016 FORD		163						
369	# 7 2013 FORD		424						
370	# 8 2001 CHEV (SHOP)		564						
371	# 9 2011 FORD								

4/14/2024
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WEST EXTENSION IRRIGATION DISTRICT
 BUDGET COMPARISON SHEET
 March 31, 2024

	GENERAL LEDGER	2024 BUDGET	WEID		AMOUNT REMAINING	PROJECT		REIMB.		METERS		RESERVES AUDIT J.E.
			YTD 3/31/24	% USED		YTD 3/31/24						
372												
373												
	*IMPROVEMENTS TO SYSTEM											
374	86000.100	-	40,817									
	SYSTEM IMPROVEMENTS / TOWER											
375	86000.100	-										
	SYSTEM IMPROVEMENTS / RLC GATES											
376	86000.100	-	40,817									
	SYSTEM IMPROVEMENTS / LATERAL 25 PS											
377												
378												
379		1,500										
	*OTHER (INCOME) / EXPENSE											
380												
	CUSTOMER PRIOR YEAR ADJ.											
381												
382												

WEST EXTENSION IRRIGATION DISTRICT
WEID Payroll Summary
January 1 - March 31, 2024

Employee	WEID Hours Paid					Health	WEID Gross Pay	GRANT Gross Pay
	Regular	Overtime	Vacation /PTO	Sick				
Lisa M. Baum	456.00	-	64.00	-	-	-	\$ 16,719.00	
Bev Bridgewater	437.50	-	82.50	-	2,895.00		\$ 21,387.14	
Ben De Los Santos	390.50	34.25	55.00	-	-		\$ 15,346.89	\$ -
Jerry Haug	8.50	-	-	-	-		\$ 212.50	\$ -
Seth Rhodes	501.50	76.00	16.00	-	2,895.00		\$ 16,103.31	\$ -
Bob Schlosser	463.75	69.25	61.25	-	2,895.00		\$ 19,047.19	\$ -
Don Schlosser	375.50	17.25	-	-	-		\$ 10,034.38	\$ -
Alan Svatonsky	456.50	77.75	80.00	-	-		\$ 18,628.01	\$ -
EXPRESS							\$ 25,140.21	
INDEPENDENT TRANSPORT							\$ 49,132.92	
TOTALS	3,089.75	274.50	358.75	-	8,685.00		\$ 191,751.55	\$ -

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