

West Extension Irrigation Dist

Balance Sheet

December 2023

ASSETS	
Current Assets	
TOTAL AVAILABLE CASH	
PETTY CASH	300.00
CASH - CHECKING / BANNER BANK	64,372.04
CASH - SAVINGS / BANNER BANK	33,107.80
CASH - LOCAL GOV INVEST POOL	248,389.78
CASH - SQUARE / BANNER BANK	3,588.32
CASH - MONEY MKT / BANK E. OREGON	2,505.35
TOTAL TOTAL AVAILABLE CASH	352,263.29
A/R - CUSTOMER BILLINGS	124,666.38
CUSTOMER DEPOSITS - CREDIT CARD PMT	94.55
PREPAID EXPENSES	6,531.50
TOTAL Current Assets	483,555.72
Fixed Assets	
INVENTORY	34,552.94
INVENTORY - METERS	26,097.78
INVENTORY - CHEMICAL	32,723.51
LAND & BUILDINGS	141,006.58
EQUIPMENT & VEHICLES	604,658.02
PROJECT WORKS	2,700,698.94
IRRIGON PUMP STATION	1,237,332.01
CONSTRUCTION IN PROGRESS	72,996.74
PUMPING STATIONS	127,698.00
LESS: ACCUMULATED DEPRECIATION	(3,107,648.46)
TOTAL Fixed Assets	1,870,116.06
Other Assets	
UMATILLA ELECTRIC COOP CREDITS	129,265.74
NET PENSION ASSET	(364,138.00)
PENSION DEFERRED OUTFLOWS	242,100.00
TOTAL Other Assets	7,227.74
TOTAL ASSETS	2,360,899.53

LIABILITIES

Current Liabilities

ACCOUNTS PAYABLE		69,742.80
ACCRUED WAGES		6,165.00
TOTAL PR TAXES/BENEFITS PYBLE		
ACCRUED SUI/WC PAYABLE TO OR	606.38	
Accrued OR Paid Leave	(0.01)	
TOTAL TOTAL PR TAXES/BENEFITS PYBLE		606.37
TOTAL ACCRUALS PAYABLE		
ACCRUED PERS PAYABLE	180.90	
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		13,615.22

TOTAL Current Liabilities 90,129.39

Long-Term Liabilities

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

TOTAL Long-Term Liabilities 465,308.15

Other Liabilities

PENSION DEFERRED INFLOWS		337,388.00
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TOTAL Other Liabilities 337,388.00

TOTAL LIABILITIES 892,825.54

CAPITAL

CONTRACTUALLY RESERVED		50,044.00
FUND BALANCE		1,344,447.75
Year-to-Date Fund Balance		73,582.23

TOTAL CAPITAL 1,468,073.98

TOTAL LIABILITIES & CAPITAL 2,360,899.52

WEST EXTENSION IRRIGATION DISTRICT
 Reserved / Restricted Funds
 December 31, 2023 - Preliminary #3

		BEGINNING BALANCE 01/01/23	FUNDS RECV'D	FUNDS SPENT	ENDING BALANCE 12/31/23
FUND DESCRIPTION:					
	Contractually Reserved:				
1	O & M Emergency	35,000.00	-	-	35,000.00
2	Conjunctive Use Emergency	36,100.83	-	-	36,100.83
4	Conjunctive Use Funds- Future Expense	40,000.00	25,000.00	-	65,000.00
	Restricted Reserves:				
5	WEID Conservation Funds	15,234.50	5,000.00	(632.35)	19,602.15
6	Conservation Plan Grant	-	-	-	-
7	Grant Matching from W/R Sales	55,528.67	7,466.54	-	62,995.21
8	Meter Expense Reserve	(2,759.62)	-	-	(2,759.62)
9	TOTAL RESERVED FUNDS	179,104.38	37,466.54	(632.35)	215,938.57
NOTES:					
5	Conservation - Nozzle Exchange	(210.00)			
5	Irrigon Water Savings Program	(422.35)			

A

WEST EXTENSION IRRIGATION DISTRICT
BALANCE SHEET - CASH DESCRIPTIONS
December 31, 2023 - Preliminary #3

TOTAL AVAILABLE CASH		
1	O & M Emergency	35,000.00
2	Conjunctive Use Emergency	36,100.83
4	Conjunctive Use - Future Expense	65,000.00
5	WEID Conservation Funds	19,602.15
7	Grant Matching from Water Right Sales	62,995.21
8	Meter Expense Reserve	(2,759.62)
12	<i>Available Cash</i>	<i>136,324.72</i>
13	TOTAL AVAILABLE CASH - GENERAL FUND	352,263.29
CASH POSITION		
	Available Cash	136,324.72
	Accounts Receivable	124,666.38
	Accounts Payable	(52,667.49)
	Project	(32,738.70)
	Cash Position	175,584.91

(B)

WEST EXTENSION IRRIGATION DISTRICT
CASH FLOW SHEET
2023

	January	February	March	April	May	June	July
BEGINNING CASH BALANCE (Available & Invested)	197,064.97	118,100.90	50,670.88	377,426.85	515,295.55	493,587.32	658,615.48
INCOME:							
CUSTOMER RECEIPTS	33,090.27	34,402.65	583,951.62	302,657.82	99,369.83	270,147.73	95,835.62
MISC. CASH RECEIPTS	450.00	240.00	90.00	210.00	210.00	-	210.00
GRANT FUNDS	-	15,000.00	-	-	-	-	55,000.00
BEO LOAN FUNDS	-	-	-	-	-	-	-
BOR CASH RECEIPTS (Ph.1)	-	-	-	-	-	-	358.63
OTHER INCOME	298.74	199.05	91.80	918.50	1,235.53	1,292.75	1,648.96
TOTAL INCOME	33,839.01	49,841.70	584,133.42	303,786.32	100,815.36	271,440.48	153,053.21
EXPENSES:							
WEID EXPENSES	53,174.73	35,667.38	180,859.02	81,775.92	60,063.22	28,102.14	79,247.68
PAYROLL EXPENSE	59,628.35	81,599.15	76,506.68	83,456.39	53,292.58	65,588.00	61,507.95
OTHER REIMBURSIBLE	-	5.19	11.75	685.31	9,167.79	12,722.18	14,578.14
TOTAL EXPENSES	112,803.08	117,271.72	257,377.45	165,917.62	122,523.59	106,412.32	155,333.77
ENDING CASH BALANCE Net Change +/(-)	118,100.90 (78,964.07)	50,670.88 (67,430.02)	377,426.85 326,755.97	515,295.55 137,868.70	493,587.32 (21,708.23)	658,615.48 165,028.16	656,334.92 (2,280.56)
RESERVED/RESTRICTED FUNDS	179,104.38	179,104.38	179,104.38	178,644.38	178,644.38	116,688.05	116,688.05
AVAILABLE CASH	(61,003.48)	(128,433.50)	198,322.47	336,651.17	314,942.94	541,927.43	539,646.87

WEST EXTENSION IRRIGATION DISTRICT
CASH FLOW SHEET
2023

	August	September	October	November	December	AMOUNT YTD
BEGINNING CASH BALANCE (Available & Invested)	656,334.92	622,323.11	507,095.03	496,981.35	376,518.15	197,064.97
INCOME:						
CUSTOMER RECEIPTS	73,022.28	20,429.37	63,917.44	25,224.33	72,223.92	1,674,272.88
MISC. CASH RECEIPTS	90.00	220.00	480.00	450.00	486.00	3,136.00
GRANT FUNDS	-	-	-	-	-	70,000.00
BEO LOAN FUNDS	-	-	-	-	-	-
BOR CASH RECEIPTS (Ph.1)	165.77	-	-	-	-	524.40
OTHER INCOME	1,839.44	1,794.31	1,819.39	1,407.71	1,133.29	13,679.47
TOTAL INCOME	75,117.49	22,443.68	66,216.83	27,082.04	73,843.21	1,761,612.75
EXPENSES:						
WEID EXPENSES	37,692.38	76,080.82	17,988.19	95,328.27	48,624.86	794,604.61
PAYROLL EXPENSE	54,218.64	45,715.13	46,797.01	43,894.24	49,216.29	721,420.41
OTHER REIMBURSIBLE	17,218.28	15,875.81	11,545.31	8,322.73	256.92	90,389.41
TOTAL EXPENSES	109,129.30	137,671.76	76,330.51	147,545.24	98,098.07	1,606,414.43
ENDING CASH BALANCE Net Change +/-	622,323.11 (34,011.81)	507,095.03 (115,228.08)	496,981.35 (10,113.68)	376,518.15 (120,463.20)	352,263.29 (24,254.86)	352,263.29 155,198.32
RESERVED/RESTRICTED FUNDS	116,688.05	178,472.03	178,472.03	178,472.03	215,938.57	215,938.57
AVAILABLE CASH	505,635.06	328,623.00	318,509.32	198,046.12	136,324.72	136,324.72

WEST EXTENSION IRRIGATION DISTRICT
 BUDGET COMPARISON SHEET
 December 31, 2023 - Preliminary #3

	GENERAL LEDGER	2023 BUDGET			WEID		AMOUNT REMAINING	PROJECT YTD 12/31/23	REIMB. YTD 12/31/23	METERS YTD 12/31/23	RESERVES AUDIT J.E. 12/31/23
		YTD 12/31/23	% USED	YTD 12/31/23	YTD 12/31/23						
1	CASH CARRY-OVER FROM 2022	41,500		41,500							
2											
3	INCOME:										
4	CUSTOMER BILLINGS:										
5	50100.100 O&M CHARGES	1,116,647		1,116,647	99%	7,787					
6	50200.100 CONSERVATION CHARGES	-		-							
7	50300.100 PRESSURIZATION CHARGES	45,014		45,014	98%	928					
8	50500.100 IMPROVEMENT CHARGES/IPS	22,847		22,847	101%	(185)					
9	50600.100 IMPROVEMENT CHARGES/MC	124,456		124,456	100%	165					
10	50800.100 LEGAL FUND CHARGE	60,880		60,880	102%	(1,035)					
11	50900.100 PUMP SURCHARGE	-		-							
12	REIMBURSIBLE										
13	50700.500 MISCELLANEOUS	2,206		-				2,206			
14	50800.500 REPAIRS	7,166		-				7,166			
15	50850.500 METER REPAIRS	796		-				796			
16	50900.500 LEGAL	15,813		-				15,813			
17	50950.500 POWER REIMBURSIBLE	83,885		-				83,885			
18	51200.500 ENGINEERING	816		-				816			
19	51400.500 WR TRANSFERS/MAPPING	-		-				-			
20	METERS										
21	50800.700 REPAIR LABOR	-		-				-			
22	50850.700 METERS / ASSEMBLIES	4,948		-				-	4,948		
24	TOTAL CUSTOMER BILLINGS	1,485,474		1,377,504		7,659		110,681	4,948		
25											
26	FEES EARNED:										
27	51000.100 CONTRACT ADMINISTRATION	184		184		(184)					
28	51300.100 DEVELOPMENT FEES	4,200		4,200	210%	(2,200)					
29	51400.100 WATER RIGHT TRANSFERS	2,548		2,548	32%	5,453					
30	51500.100 LIEN SEARCHES/MISC	17,578		17,578	204%	(8,978)					
31	51600.100 DRAINAGE FEES	3,500		3,500	61%	2,250					
33	TOTAL FEES	28,009		28,009		(3,659)		-	-		
34											

WEST EXTENSION IRRIGATION DISTRICT
 BUDGET COMPARISON SHEET
 December 31, 2023 - Preliminary #3

	GENERAL LEDGER	2023 BUDGET	WEID		AMOUNT REMAINING	PROJECT YTD 12/31/23	REIMB. YTD 12/31/23	METERS YTD 12/31/23	RESERVES AUDIT J.E. 12/31/23
			YTD 12/31/23	% USED					
58	LABOR / OVERHEAD:								
59	WAGES:								
60	61000/64000 ADMINISTRATIVE	152,640	150,128	98%	2,512				
61	62000.100 DITCHRIDERS / MNTNCE	308,200	266,164	86%	42,036				
62	63500.100 SEASONAL - DR / MNTNCE	-	2,819						
63	61000.400 GRANT - ADMINISTRATION	-	225		(225)				
64	62200.400 GRANT - LATERAL 15	-	7,572		(7,572)				
65	62500.400 GRANT - BIL (XM)	-	29		(29)				
66	62600.400 GRANT - LATERAL 17	-	1,521		(1,521)				
67	62700.400 GRANT - CANAL STUDY	-	4,734		(4,734)				
68	62800.400 GRANT - METERS (R21AS00300)	-	956		(956)				
69	63500.100 GRANT - SEASONAL	-	-		-				
70	63520.400 GRANT - LEASED - LATERAL 15	-	-		-				
71	61000.500 REIMB - ADMINISTRATIVE	-	-		-				
72	62000.500 REIMB - DR / MNTNCE	-	-		-				
73	63500.500 REIMB - SEASONAL	-	-		-		1,163		
74	LABOR OVERHEAD & BENEFITS:								
75	65000.100 PAYROLL TAXES	44,600	35,761	80%	8,840				
76	65500.100 WORKERS' COMP INSURANCE	15,000	7,581	51%	7,419				
77	65500.100 WC REFUND - 2022/2023	-	(4,425)						
78	66000.100 HEALTH BENEFITS	96,800	80,286	83%	16,514				
79	67000.100 PERS RETIREMENT	70,650	62,074	88%	8,576				
80	68000.100 CONSULTANT / BARGAINING	1,000	-	0%	1,000				
81	69000.100 LABOR: PRISON CREW	20,700	8,280	40%	12,420				
82	69500.100 LABOR: CONTRACT/LEASED	-	43,007		(43,007)				
83	69600.100 LABOR: CONTRACT/SEASONAL	10,000	38,773		(28,773)				
85	TOTAL LABOR & OVERHEAD	719,590	705,485		12,499		1,163		
86									

WEST EXTENSION IRRIGATION DISTRICT
 BUDGET COMPARISON SHEET
 December 31, 2023 - Preliminary #3

	GENERAL LEDGER	WEID		REIMB. YTD 12/31/23	METERS YTD 12/31/23	RESERVES AUDIT J.E. 12/31/23
		2023 BUDGET	YTD 12/31/23			
87	GENERAL EXPENSES:					
	ADMINISTRATIVE:					
88	70000.100	100	77			
89	70000.500					
90	70500.100	900	244			
91	71000.100	17,200	18,565			
92	71000.400					
93	71100.400					
94	71200.100	7,600	340			
95	71200.500					
96	71500.100	54,000	57,305			
97	71500.100	(4,000)	(4,638)			
98	71800.100	2,500	2,086			
99	71800.500					
100	72000.100	13,000	14,850			
101	72000.500					
102				2,206		
103	PROFESSIONAL FEES:					
104	72500.100					
105	72800.400	12,600	12,421			
106	*see below*					
107	73000.400	3,000	2,935			
108	73000.500					
109	73500.100					
110	73500.500	5,500	3,228			
111	*see below*					
112	74000.100	3,000				
113	74000.100	30,000				
114	74500.100	7,200	7,602			
115	75000.100					
116	75000.100	7,700	7,767			
117	75500.100	2,500	2,107			
118	*see below*	3,300	3,050			
119	REIMB - POWER					
120	TOTAL GENERAL EXPENSES	166,100	127,940			
121				83,890		
				87,725		
				14,580		
				38,160		
				2,272		
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				3,000		
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				393		
				250		
				83,890		
				87,725		

WEST EXTENSION IRRIGATION DISTRICT
 BUDGET COMPARISON SHEET
 December 31, 2023 - Preliminary #3

	GENERAL LEDGER	WEID				PROJECT YTD 12/31/23	REIMB. YTD 12/31/23	METERS YTD 12/31/23	RESERVES AUDIT J.E. 12/31/23
		2023 BUDGET	YTD 12/31/23	% USED	AMOUNT REMAINING				
122	OPERATION & MAINTENANCE:								
123	80000.100 COMMUNICATION EQUIP	10,900	7,065	65%	3,835				
124	80300.100 EMPLOYEE TRAINING	2,000	831	42%	1,169				
125	83700.100 FACILITIES R & M	4,500	6,675	148%	(2,175)				
126	GRANT EXPENSES								
127	81780.400 LATERAL 15	-	-						
128	81900.400 METERS (R21AS00300)	-	-			2,982			
129	81920.400 CANAL STUDY	-	-			29,604			
130	*see below*	-	-			573			
131	METERS PUMPING:						110		
132	81000.100 CONJUNCTIVE USE	165,000	104,425	63%	60,575				
133	81100.100 MITIGATION WATER	-	-						
134	IRRIGON PUMP STATION								
135	81300.100 PUMPING COSTS	29,000	29,459	102%	(459)				
136	81500.100 REPAIR/MNTNCE	3,000	1,800	60%	1,200				
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*	3,200	12,191	381%	(8,991)				
143	*see below*	12,200	9,896	81%	2,304				
144	SUPPLIES, TOOLS, MATERIALS* SYSTEM:								
145	DIVERSION WORK								
146	84100.100 THREE MILE SITE	2,500	27,916	1117%	(25,416)				
147	84200.100 IRRIGON PUMP SITE	-	-						
148	84300.100 UMATILLA PUMP SITE	-	-						
149	*see below*								
150	85500.100 EQUIPMENT REPAIR/MNTNCE*	26,500	37,035	140%	(10,535)				
151	85500.500 EQUIPMENT RENTAL	12,000	5,243	44%	6,757				
152	85800.100 REIMB - EQUIPMENT RENTAL	-	-						
153	85800.400 FUEL/EQUIPMENT	12,700	7,420	58%	5,280				
154	*see below*								
155	85800.400 GRANT - FUEL/EQUIPMENT	-	-						
156	*see below*								
157	*see below*								
158	87550.100 LATERAL REPAIRS*	14,880	20,071	135%	(5,191)				
159	87800.100 MAIN CANAL REPAIRS*	44,000	20,404	46%	23,596				
160	88100.100 PUMPING STATION REPAIRS*	18,000	18,484	103%	(484)				
161	*see below*								
162	88100.400 REIMBURSIBLE REPAIRS*	-	-						
163	88100.400 TELEMETRY/WATER MEASUREMENT	12,000	46,980	392%	(34,980)				
164	88950.100 WEED CONTROL*	96,000	106,054	110%	(10,054)		3,557		
165	VEHICLE EXPENSE:								
166	88100.100 VEHICLE FUEL	28,500	23,928	84%	17,853				
167	88100.400 GRANT - VEHICLE FUEL	-	-						
168	*see below*	8,000	19,543	244%	(11,543)				
169	88950.100 VEHICLE/PRIVATELY OWNED	1,500	707	47%	793				
170	TOTAL OPERATING EXPENSES	506,380	506,126		13,535	33,159	3,557	110	
171									

WEST EXTENSION IRRIGATION DISTRICT
 BUDGET COMPARISON SHEET
 December 31, 2023 - Preliminary #3

	GENERAL LEDGER	WEID			PROJECT YTD 12/31/23	REIMB. YTD 12/31/23	METERS YTD 12/31/23	RESERVES AUDIT J.E. 12/31/23
		2023 BUDGET	YTD 12/31/23	% USED				
167								
168	PAYMENTS/CAPITAL EXPENDITURES							
169	95200.000 US CONTRACT	2,961	2,961	100%				
170	85490.100 DR PICKUP PAYMENTS	15,958	15,958	(3,958)				
171	40750/98000 FLEXLEASE LOAN - IPS SCREENS	45,513	45,513	100%				
172	72200.100 SHOP IMPROVEMENTS	3,870	3,870	52%				
173	86050.100 CONSERVATION / RESERVE	632	-				632	
174	86000.100 SYSTEM IMPROVEMENTS	34,842	34,842	151%				
175	*see below* BOARDMAN PIPING PROJECT	20,000	20,000	100%				
177					(20,000)			
178	TOTAL CAPITAL EXPENDITURES	103,776	123,143	(12,169)	(20,000)		632	
179	OTHER (INCOME) / EXPENSES:							
180	90500.000* MISC. (INCOME)/EXPENSE	2,646	2,646	176%	(1,146)			
181	90600.000 CUSTOMER ADJUSTMENTS	-	-					
182	90700.000 CREDIT CARD PROCESSING	-	-					
184								
185	TOTAL OTHER (INCOME) / EXPENSES	2,646	2,646	(1,146)				
186	RESERVES FUNDED:							
187	O & M EMERGENCY	-	-					
188	CONJUNCTIVE USE EMERGENCY	25,000	25,000					
189	WEID CONSERVATION FUNDS	5,000	5,000					
190	GRANT MATCHING FROM W/R SALES	7,467	7,467	299%	(4,967)			
191	METER EXPENSE RESERVE	-	-					
193	TOTAL RESERVES FUNDED	37,467	37,467	(4,967)				
194								
195								
196	TOTAL EXPENDITURES	1,623,733	1,502,807	45,912	27,739	92,445	110	632
197								
198								
199	FUND BALANCE		32,913	(73,278)	(12,739)	18,236	4,838	(632)
200								
201								
202								
203								

WEST EXTENSION IRRIGATION DISTRICT
 BUDGET COMPARISON SHEET
 December 31, 2023 - Preliminary #3

	GENERAL LEDGER	2023 BUDGET	WEID			PROJECT YTD 12/31/23	REIMB. YTD 12/31/23	METERS YTD 12/31/23	RESERVES AUDIT J.E. 12/31/23
			YTD 12/31/23	% USED	AMOUNT REMAINING				
204	*DUES, FEES, LICENSE								
205	71000.100 DUES	17,200	18,565.02						
206	71000.100 FEES		12,976						
207	71000.100 LICENSES & PERMITS		4,330						
208			1,259						
209	*OFFICE/MAILING/COMPUTER SUPPLIES	13,000	14,850.15						
210	72000.100 OFFICE MACHINERY/REPAIRS		2,801						
211	72000.100 COMPUTER SOFTWARE/CONSULTING		1,992						
212	72000.100 HIRING / ADVERTISING		462						
213	72000.100 WEBSITE		3,458						
214	72000.100 OFFICE SUPPLIES		2,212						
215	72000.100 POSTAGE		3,925						
216									
217	*ENGINEERING	3,000	2,935.40						
218	73000.100 MISC / DISTRICT		380						
219	73000.100 HYDRO POTENTIAL/REPORT								
220	73150.100 GIS-MAPPING		2,555						
221	73250.100 GRANT MATCH								
222									
223	*LEGAL	5,500	3,227.70						
224	73500.100 MISC/DISTRICT		3,228						
225	73500.100 BOR CONTRACT - XMS								
226	73500.100 FORECLOSURE 1st LETTER								
227	73500.100 NPDES PERMIT / JOINT AGREEMENT								
228									
229	*PROF. FEES - LEGAL/CONSULT/WATER ISSUES	3,000							
230	73475.100 HYDROLOGIST - C87872								
231	73675.100 WELL USERS AGREEMENT								
232	73700.100 GROUNDWATER ISSUES								
233	73725.100 PERMIT 7400 / CERTIFICATE 87872								
234	73750.100 CITY OF HERMISTON								
235	73760.100 CITY OF UMATILLA								
236	73775.100 BOR ISSUES								
237	73825.100 MODELING								
238	73850.100 AQUIFER RECHARGE								
239	76875.100 CTUIR SETTLEMENT								
240	73900.100 WATER MEASUREMENT								
241	73925.100 PORT OF MORROW / TAILWATER								
242	73950.100 GENERAL WATER ISSUES								
243									
244	*TRAVEL/MEETINGS/MILEAGE	7,200	7,602.18						
245	74000.100 MANAGER TRAVEL/MEETINGS		3,795						
246	74000.100 STAFF TRAVEL/MEETINGS		3,807						
247	74000.100 BOARD TRAVEL/MEETINGS								
248									
249	*REIMBURSIBLE POWER					83,890			

WEST EXTENSION IRRIGATION DISTRICT
 BUDGET COMPARISON SHEET
 December 31, 2023 - Preliminary #3

	GENERAL LEDGER	WEID			PROJECT YTD 12/31/23	REIMB. YTD 12/31/23	METERS YTD 12/31/23	RESERVES AUDIT J.E. 12/31/23
		2023 BUDGET	YTD 12/31/23	% USED				
250	REIMB - SOUTHSHORE							
251	REIMB - WESTFALL				1,686			
252	REIMB - SUNRISE MEADOWS				424			
253	REIMB - HAMILTON				5,472			
254	REIMB - McGRAW				5,352			
255	REIMB - 16-D				9,407			
256	REIMB - DONOVAN MEADOWS				2,607			
257	REIMB - DIVISION				1,730			
258	REIMB - BONNER MEADOWS				5,776			
259	REIMB - RIPPEE RD. SCREEN				1,282			
260	REIMB - MILLER ROAD				1,392			
261	REIMB - HORSESHOE (LATERAL 15)				5,820			
262	REIMB - IPS - 4th STREET				6,234			
263	REIMB - IPS - 6th STREET				7,478			
264	REIMB - IPS - 7th STREET				1,530			
265	REIMB - IPS - OREGON ST.				10,229			
266	REIMB - IPS - COLUMBIA LANE				4,931			
267	REIMB - IPS - HUKU LINE				7,267			
268					5,273			
269	*METER EXPENSES							
270	METER SALES					110		
271	REPAIR PARTS							
272	FITTINGS / INSTALLATIONS							
273	FILTERS / PARTS							
274								
275	*SAFETY TRAINING/EQUIPMENT							
276	DRUG TESTING & MISC.				3,200			
277	SYSTEM & FACILITIES				116			
278	PERSONAL EQUIPMENT				10,099			
279	EMPLOYEE TRAINING				1,975			
280								
281	*SYSTEM MATERIALS & SUPPLIES							
282	WORK CREW SUPPLIES, TOOLS, MATERIALS				9,895.77			
283	DR SUPPLIES, TOOLS, MATERIALS				452			
284	SHOP SUPPLIES, TOOLS, MATERIALS				667			
285	SYSTEM TOOLS				8,532			
286					245			

WEST EXTENSION IRRIGATION DISTRICT
 BUDGET COMPARISON SHEET
 December 31, 2023 - Preliminary #3

	GENERAL LEDGER	2023 BUDGET	WEID		PROJECT YTD 12/31/23	REIMB. YTD 12/31/23	METERS YTD 12/31/23	RESERVES AUDIT J.E. 12/31/23
			YTD 12/31/23	% USED				
287	*EQUIPMENT REPAIR/MNTNCE	26,500	37,034.58					
288	85000.100 EQUIPMENT R & M MISC.		6,293					
289	85100.100 #10 INT'L DUMP TRUCK		4,349					
290	85110.100 #11 KW DUMP TRUCK		13,240					
291	85130.100 #13 JOHN DEERE/DIAMOND MOWER		1,985					
292	85160.000 #16 CAT BACKHOE		397					
293	85170.100 #17 JD EXCAVATOR		9,000					
294	85190.100 #19 FORD FIRE TRUCK		-					
295	85200.100 #20 500 GAL. BURN TRAILER		-					
296	85230.100 #23 HOBART TITAN WELDER		-					
297	85240.100 #24 260 GAL. FUEL TRAILER		-					
298	85250.100 #25 ACROLEIN TRAILER		32					
299	85260.100 #26 PIPE TRAILER		28					
300	85270.100 #27 WATER TANK		-					
301	85280.100 #28 EQUIPMENT TRAILER		840					
302	85290.100 #29 SPRAYER		351					
303	85310.100 #31 VICTOR CUTTING TORCH		-					
304	85320.100 #32 WELDER ON PU#2		55					
305	85330.100 #33 DUMP TRAILER		388					
306	85340.100 #34 WATER TRAILER		79					
307								
308	*SYSTEM - LATERAL REPAIRS	14,880	20,070.88					
309	86150.100 LATERAL - OPEN DITCH		196					
310	86200.100 LATERAL - LINES/VALVES		19,875					
311	86260.100 IPS - MAINLINE		-					
312								
313	*SYSTEM - MAIN CANAL REPAIRS	44,000	20,403.56					
314	86300.100 MC - MAIN CANAL REPAIRS (GENERAL)		1,245					
315	86350.100 MC - UPPER TO DIVISION		2,323					
316	86400.100 MC - MIDDLE TO I-84		1,064					
317	86450.100 MC - BOARDMAN		5,970					
318	86460.100 MC - DRAINAGE		-					
319	86470.100 MC - RIGHT OF WAY & EASEMENT		6,109					
320	86480.100 MC - LINER		-					
321	86500.100 MC - HEADGATE/OUTLET REPAIRS		2,349					
322	86510.100 MC - SCREENS		138					
323	86550.100 MC - NEW OUTLET COSTS		1,206					
324								

WEST EXTENSION IRRIGATION DISTRICT
 BUDGET COMPARISON SHEET
 December 31, 2023 - Preliminary #3

	GENERAL LEDGER	2023 BUDGET	WEED		PROJECT YTD 12/31/23	REIMB. YTD 12/31/23	METERS YTD 12/31/23	RESERVES AUDIT J.E. 12/31/23
			YTD 12/31/23	% USED				
325	*SYSTEM - PUMP STATION REPAIRS							
326	PUMP STA - 4TH STREET	18,000	18,483.63	-				
327	PUMP STA - 6TH STREET			219				
328	PUMP STA - 7TH STREET			418				
329	PUMP STA - OREGON STREET			5,683				
330	PUMP STA - COLUMBIA LANE			142				
331	PUMP STA - HUKU LINE			582				
332	PUMP STA - SOUTHWEST DRIVE			4,650				
333	PUMP STA - WESTFALL			-				
334	PUMP STA - DIVISION			52				
335	PUMP STA - SUNRISE MEADOWS			370				
336	PUMP STA - HAMILTON			2,312				
337	PUMP STA - BONNERS MEADOWS			2,669				
338	PUMP STA - MCGRAW LANE			-				
339	PUMP STA - 16-D			-				
340	PUMP STA - MILLER			6				
341	PUMP STA - HORSESHOE			-				
342	PUMP STA - DONOVAN MEADOWS			-				
343	PUMP STA - RIPPEE RD. SCREEN			127				
344	PUMP STA - MATERIALS/SUPPLIES			1,254				
345								
346	*REIMBURSIBLE REPAIRS							
347	SHOP /EQUIPMENT R & M					3,557		
348	PUMP / SYSTEMS REPAIRS					-		
349	SYSTEM / MATERIALS					-		
350	METER REPAIRS					796		
351	LATERAL REPAIRS					2,761		
352								
353	*WEED CONTROL							
354	AQUATIC	96,000	106,054.07					
355	AQUATIC APPLICATION		102,206					
356	RIGHT OF WAY							
357	PESTICIDE TESTING							
358	EQUIPMENT							
359	TRAINING & MATERIALS							
360								
361	*VEHICLE REPAIR & MAINTENANCE							
362	VEHICLE R & M MISC.	8,000	19,543.10					
363	# 2 2010 FORD			1,631				
364	# 3 2004 CHEV (SPRAY RIG)			2,482				
365	# 4 2018 CHEV			1,087				
366	# 5 2023 GMC			1,026				
367	# 6 2016 FORD			3,328				
368	# 7 2013 FORD			2,064				
369	# 8 2001 CHEV (SHOP)			4,988				
370	# 9 2011 FORD			850				
				2,087				

WEST EXTENSION IRRIGATION DISTRICT
 BUDGET COMPARISON SHEET
 December 31, 2023 - Preliminary #3

	GENERAL LEDGER	2023 BUDGET	WEID		% USED	AMOUNT REMAINING	PROJECT YTD 12/31/23	REIMB. YTD 12/31/23	METERS YTD 12/31/23	RESERVES AUDIT J.E. 12/31/23
			YTD 12/31/23	YTD 12/31/23						
371										
372	*IMPROVEMENTS TO SYSTEM		34,842.25							
373	86000.100 SYSTEM IMPROVEMENTS / TOWER	13,000	10,233	79%	2,767					
374	86000.100 SYSTEM IMPROVEMENTS / RLC GATES	10,000	-	0%	10,000					
375	86000.100 SYSTEM IMPROVEMENTS / IRRIGON 1st ST.	-	3,750		(3,750)					
376	86000.100 SYSTEM IMPROVEMENTS / LATERAL 25 PS	-	20,859		(20,859)					
377										
378										
379	*OTHER (INCOME) / EXPENSE		2,646.33							
380	CUSTOMER PRIOR YEAR ADJ.		146							
381	INSURANCE DEDUCTIBLE - MATTHEWS		2,500							
382										

WEST EXTENSION IRRIGATION DISTRICT
 CONTRACT BUDGET COMPARISON
 December 31, 2023 - Preliminary #3

	GENERAL LEDGER	BOR		AUDIT J.E. YTD 12/31/23
		Dec-23	YTD 12/31/23	
INCOME:				
51000.200	341	(115)	341	
	341	(115)	341	
EXPENSES:				
LABOR/OVERHEAD:				
WAGES:				
62000.200	317	-	317	
63500.200	-	-	-	
LABOR OVERHEAD & BENEFITS:				
65000.200	24	-	24	
	341	-	341	
OPERATING EXPENSES:				
BOR				
82000.200	-	-	-	
84000.200	-	-	-	
	-	-	-	
TOTAL EXPENSES	341	-	341	
FUND BALANCE TO DATE		(115)	-	

(7)

WEST EXTENSION IRRIGATION DISTRICT
 WEID Payroll Summary
 January 1 - December 31, 2023

Employee	WEID Hours Paid					Health	WEID		GRANT		REIMB	
	Regular	Overtime	Vacation /PTO	Sick /Holiday			Gross Pay	Gross Pay	Gross Pay	Gross Pay	Gross Pay	Gross Pay
Lisa M. Baum	1,687.01	-	360.50	-	-	-	\$ 61,820.11	\$ 225.00	\$ 225.00	\$ -	\$ -	
Bev Bridgewater	1,732.50	-	347.50	-	11,730.00		\$ 81,807.00	\$ -	\$ -	\$ 225.00		
Ben De Los Santos	1,803.75	238.75	260.50	40.00	-		\$ 70,551.47	\$ 2,680.83	\$ 275.10			
Jerry Haug	31.00	8.50	-	-	-		\$ 1,093.75	\$ -	\$ -			
Emma Mueller	311.25	7.50	-	-	-		\$ 6,620.26	\$ 152.25	\$ -			
Daniel Rector	1,262.75	155.50	114.00	8.00	-		\$ 36,472.53	\$ 832.50	\$ 216.56			
Seth Rhodes	1,008.75	39.00		73.50	2,895.00		\$ 25,856.03	\$ 1,006.25	\$ -			
Bob Schlosser	1,917.75	170.00	79.50	36.25	11,730.00		\$ 58,584.28	\$ 6,103.77	\$ 462.50			
Don Schlosser	109.00	2.50					\$ 2,818.75	\$ -	\$ -			
Alan Svatonsky	1,775.00	165.50	219.00	-	-		\$ 57,220.77	\$ 4,036.38	\$ 100.00			
Shara Weiss	757.25	5.75					\$ 16,466.37	\$ -	\$ -			
PRISON CREW							\$ 8,280.00					
INDEPENDENT TRANSPORT							\$ 43,007.45					
EXPRESS							\$ 38,572.66		\$ 200.00			
TOTALS	12,396.01	793.00	1,381.00	157.75	26,355.00		\$ 509,171.43	\$ 15,036.98	\$ 1,479.16			