

WATER DISTRICT #11 - BEAR RIVER
Financial Statements
February 1, 2000

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Department of Water Resources
Eastern Region

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January 31, 2000

WATER DISTRICT #11 - BEAR RIVER
P.O. Box 378
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I have compiled the accompanying general fund balance sheet of Water District #11 - Bear River (a governmental unit) as of February 1, 2000, and the related statement of changes in fund balance for the twelve months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly these financial statements are not designed for those who are not informed about such matters.

Gerald L. Brown

WATER DISTRICT #11 - BEAR RIVER
General Fund Balance Sheet
February 1, 2000

Assets

Current Assets

Cash - Ireland Bank - checking	\$381
Cash - Ireland Bank-Prime Access	3,454
Accounts receivable-water users	340
Accounts recievable-meter equip.	2,719

Total Current Assets	6,894
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\$6,894

Liabilities

Current Liabilities

Total Liabilities	\$0
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Reserves and Fund Balance
Fund Balance

6,894

Total Reserves & Fund Balance

6,894

\$6,894

WATER DISTRICT #11 - BEAR RIVER
Statement of Changes in Fund Balance
For the Twelve Months Ended February 1, 2000

	Year-to-Date	%
Beginning fund balance	\$7,155	19.0
Water user assessments		
Utah Power & Light	32,125	85.1
Bear Lake County Water Users	1,970	5.2
Caribou County Water Users	3,672	9.7
Total water user assessments	37,767	100.0
Total Current Year Budget Amount	44,922	119.0
Interest income	545	1.4
Total Funds Available	45,467	120.4
Expenditures		
Accounting and legal	1,800	4.8
Board meetings	60	.2
Insurance - Health	4,141	11.0
Rent	2,400	6.4
Retirement	2,385	6.3
Salaries and wages	12,204	32.3
Supplies	368	1.0
Taxes - payroll	1,867	4.9
Telephone	1,457	3.9
Travel	11,891	31.5
Total Expenditures	38,573	102.1
Stored water transactions		
Stored water revenue	12,204	32.3
Stored water expenses	(12,204)	(32.3)
Net stored water	0	.0
Ending fund balance	\$6,894	18.3