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Department of Water Resources  
Eastern Region

## TREASURER STATEMENT OF FINANCIAL AFFAIRS

TO: Idaho Department of Water Resources

FROM: Treasurer of Water District No. 11 Water District Name: Bear River

It shall be the duty of the water district treasurer to prepare a statement of the financial affairs of the district at the end of each fiscal year and to file the statement with the director of the department of water resources. (§ 42-619, Idaho Code)

An audit of the financial affairs of the district shall be made as required in § 67-450B, Idaho Code. A certified copy of the audit shall be filed with the director of the department of water resources following the audit. (§ 42-619, Idaho Code)

I, Austin L. Moses, appointed treasurer of Water District No. 11, hereby submit the attached statement(s) for the district. These statement(s) document and account for all water district assets and finances including accounts receivable, accounts received, and monies disbursed on behalf of the district.

Please check the appropriate box

- ☒ Attached is a Statement of Financial Affairs of the district.
- ☐ Attached is a Statement of Financial Affairs and certified copy of the audit as required by § 67-450B, Idaho Code

I hereby certify that the attachment(s) noted above are true and correct copies of the required statement(s) for Fiscal Year 2022.

Austin L. Moses 2-9-23  
Treasurer signature Date

347 N 700 W Blackfoot, ID 83221 208 681-3910  
Address Telephone

E-Mail  
a.moses CPA@gmail.com

# Austin L. Moses CPA PC

*Certified Public Accountant*

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WATER DISTRICT #11 BEAR RIVER

347 N 700 W

Blackfoot, ID 83221

I have prepared the accompanying financial statements for Water District #11 Bear River as of January 31, 2023 for the year then ended. This presentation is limited to preparing 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.

*Austin L. Moses CPA PC*

Blackfoot, Idaho

February 1, 2023

**WATER DISTRICT # 11 BEAR RIVER**

**Financial Statements**

**For the Year Ended January 31, 2023**

**WATER DISTRICT # 11 BEAR RIVER**  
**STATEMENTS OF NET ASSETS**  
**January 31, 2023**

**ASSETS**

<b>Current Assets</b>	
Cash - Ireland Bank checking	\$1,369
Cash - Ireland Bank savings	19,303
Assessments Receivable	<u>(182)</u>
Total Current Assets	20,490
<b>Fixed Assets</b>	
Furniture & equipment	7,753
Less: Accumulated depreciation	<u>(7,753)</u>
Total Fixed Assets	0
<b>TOTAL ASSETS</b>	<u>20,490</u>

**LIABILITIES**

<b>Current Liabilities</b>	
Payroll taxes payable	<u>75</u>
Total Current Liabilities	<u>75</u>
<b>Total Liabilities</b>	<u>75</u>

**NET ASSETS**

<b>Net Assets</b>	
Unrestricted funds	<u>\$20,415</u>

**WATER DISTRICT # 11 BEAR RIVER**  
**STATEMENTS OF ACTIVITIES**  
**For the Year Ended January 31, 2023**

	<u>Amount</u>	<u>% of Revenues</u>
<b>OPERATING EXPENSES</b>		
Accounting and legal	\$5,700	6.48
Audit/Review	0	0.00
Bank service charges	0	0.00
Board meetings	0	0.00
Depreciation	0	0.00
Insurance - WC	3,520	4.00
Miscellaneous	0	0.00
Postage and delivery	60	0.07
Repairs and Supplies	4,959	5.64
Retirement	7,198	8.18
Salaries & Wages	60,285	68.51
Taxes - Payroll	4,612	5.24
Telephone & internet	2,411	2.74
Travel & Entertainment		
Meals	67	0.08
Mileage	4,129	4.69
Travel	0	0.00
Total Operating Expenses	<u>92,941</u>	105.61
<b>OPERATING REVENUES</b>		
PacifiCorp Energy	74,976	85.20
Bear Lake County Water Users	3,761	4.27
Caribou County Water Users	5,195	5.90
Franklin County Water Users	4,068	4.62
Total Operating Revenues	<u>88,000</u>	100.00
<b>EXCESS REVENUE (EXPENSES)</b>	(4,941)	(5.61)
<b>NONOPERATING REVENUES</b>		
Interest	58	0.07
Other	0	0.00
Total Nonoperating Revenues	<u>58</u>	0.07
<b>INCREASE (DECREASE) IN NET ASSETS</b>	(4,883)	(5.55)
<b>NET ASSETS, BEGINNING OF YEAR</b>	25,298	28.75
<b>NET ASSETS, END OF YEAR</b>	<u><u>\$20,415</u></u>	23.20

**WATER DISTRICT # 11 BEAR RIVER**  
**SCHEDULE OF ACTIVITIES - BUDGET AND ACTUAL**  
**For the Year Ended January 31, 2023**

	<u>Original &amp; Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
<b>OPERATING EXPENSES</b>			
Accounting and legal	\$5,700	\$5,700	\$0
Audit/Review	0	0	0
Bank service charges	0	0	0
Board meetings	150	0	(150)
Equipment Purchases	2,000	0	(2,000)
Insurance - WC	3,000	3,520	520
Miscellaneous	505	0	(505)
Postage and delivery	100	60	(40)
Repairs and Supplies	2,000	4,959	2,959
Retirement	7,198	7,198	0
Salaries & Wages	60,285	60,285	0
Software Upgrade	0	0	0
Taxes - Payroll	4,612	4,612	0
Telephone & internet	2,500	2,411	(89)
Travel & Entertainment			
Meals	200	67	(133)
Mileage	4,500	4,129	(371)
Travel	250	0	(250)
Total Operating Expenses	<u>93,000</u>	<u>92,941</u>	<u>(59)</u>
<b>OPERATING REVENUES</b>			
PacifiCorp Energy	74,976	74,976	0
Bear Lake County Water Users	3,761	3,761	0
Caribou County Water Users	5,195	5,195	0
Franklin County Water Users	4,068	4,068	0
Total Operating Revenues	<u>88,000</u>	<u>88,000</u>	<u>0</u>
<b>EXCESS REVENUE (EXPENSES)</b>	-5,000	(4,941)	59
<b>NONOPERATING REVENUES</b>			
Interest	0	58	58
Other	0	0	0
Total Nonoperating Revenues		<u>58</u>	<u>58</u>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	-5,000	(4,883)	117
<b>NET ASSETS, BEGINNING OF YEAR</b>		25,298	
<b>NET ASSETS, END OF YEAR</b>		<u><u>\$20,415</u></u>	