

Water District 1

Financial Statements and
Supplemental Information

Year Ended November 30, 2023

An abstract geometric graphic in the bottom left corner, composed of several overlapping, semi-transparent blue and white polygons that create a sense of depth and movement, resembling a stylized mountain range or a modern architectural structure.

WIPFLI

Water District 1

Table of Contents

Independent Auditor's Report.....	1
-----------------------------------	---

Basic Financial Statements

Government-wide Statement of Net Position.....	4
Government-wide Statement of Activities.....	5
Statement of Fund Net Position - Proprietary Funds.....	6
Combined Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds.....	7
Statement of Cash Flows - Proprietary Funds.....	9
Notes to Financial Statements.....	10

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Employer's Share of Net Pension Liability and Employer Contributions.....	23
---	----

OTHER INFORMATION

Statement of Revenues, Expenses, and Changes in Net Position - Budget to Actual - Operating Fund.....	25
---	----

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.....	27
---	----

Independent Auditor's Report

Committee of Nine
Water District 1
Idaho Falls, ID

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the business-type activities and each major fund of Water District 1 (the "District"), as of and for the year ended November 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and each major fund of Water District 1 as of November 30, 2023, and respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Water District 1 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP), and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Water District 1's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Water District 1's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Water District 1's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Schedule of Employer Share of Net Pension Liability and Employer Contributions as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Water District 1 has omitted a management's discussion and analysis that accounting principles generally accepted in the United States require to be presented to supplement the financial statements. Such missing information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. Our opinions on the financial statements are not affected by this missing information.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the statement of revenues, expenses, and changes in net position - budget to actual for operating fund but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 26, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Water District 1's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Wipfli LLP". The signature is written in a cursive, flowing style.

Wipfli LLP

Idaho Falls, Idaho
March 26, 2024

Water District 1

Government-wide Statement of Net Position

November 30, 2023

	Primary Government Business-type Activities
ASSETS	
Cash and equivalents	\$ 2,080,886
Investments	1,868,573
Receivables	
Assessments	259,713
Interest	32,919
Rentals	5,264
Inventory	14,669
Restricted assets	
Cash and equivalents	5,245,631
Investments	2,737
Capital assets, net of accumulated depreciation	27,883
Total assets	9,538,275
DEFERRED OUTFLOWS OF RESOURCES	
Related to pensions	58,345
LIABILITIES	
Accounts payable	258,015
Suppliers payable	2,973,134
Impact fund	1,225,215
Infrastructure fund	138,063
Other current liabilities	23,274
Payable to Water Resource Board	925,755
Pension liability	132,452
Total liabilities	5,675,908
NET POSITION	
Net investment in capital assets	27,883
Unrestricted	3,892,829
Total net position	\$ 3,920,712

See accompanying notes to financial statements.

Water District 1

Government-wide Statement of Activities

For the Year Ended November 30, 2023

Functions/ Programs	Expenses	Program Revenues		Net Revenue (Expense) & Changes in Net Position
		Charges for	Capital Grants	
		Services		
Primary government:				
Business-type activities				
Water assessments	\$ 1,482,891	\$ 1,211,910	\$ -	\$ (270,981)
Water rental and administration	4,129,140	4,417,867	-	288,727
Streamgaging	362,930	136,170	-	(226,760)
Total business-type activities	\$ 5,974,961	\$ 5,765,947	\$ -	(209,014)
		General Revenues		
		Investment earnings		214,967
		Miscellaneous		391
		Total general revenues		215,358
		Change in net position		6,344
		Net position - beginning		3,914,368
		Net position - ending	\$	3,920,712

See accompanying notes to financial statements.

Water District 1

Statement of Net position

Proprietary Funds

November 30, 2023

	Business-type Activities Enterprise Funds		
	Water District Operating Fund	Rental Pool Fund	Total
ASSETS			
Cash and cash equivalents	\$ 2,080,886	\$ -	\$ 2,080,886
Investments	1,868,573	-	1,868,573
Receivables			
Assessments	259,713	-	259,713
Interest	12,255	20,664	32,919
Rental	-	5,264	5,264
Due from other Funds	12,129	-	12,129
Inventory	14,669	-	14,669
Restricted assets			
Cash and cash equivalents	-	5,245,631	5,245,631
Investments	-	2,737	2,737
Capital assets, net of accumulated depreciation	27,883	-	27,883
Total assets	4,276,108	5,274,296	9,550,404
DEFERRED OUTFLOWS OF RESOURCES			
Related to pensions	58,345	-	58,345
LIABILITIES			
Accounts Payable	258,015	-	258,015
Suppliers Payable	-	2,973,134	2,973,134
Impact Fund	-	1,225,215	1,225,215
Infrastructure Fund	-	138,063	138,063
Other current liabilities	23,274	-	23,274
Payable to Water Resource Board	-	925,755	925,755
Pension liability	132,452	-	132,452
Due to Other Funds	-	12,129	12,129
Total Liabilities	413,741	5,274,296	5,688,037
NET POSITION			
Net investment in capital assets	27,883	-	27,883
Unrestricted	3,892,829	-	3,892,829
Total net position	\$ 3,920,712	\$ -	\$ 3,920,712

See accompanying notes to financial statements.

Water District 1

Combined Statement of Revenues, Expenses, and Changes in Fund Net Position

Proprietary Funds

For the Year Ended November 30, 2023

	Business-type Activities		
	Enterprise Funds		
	Water District Operating Fund	Rental Pool Fund	Totals
OPERATING REVENUES			
Water assessments	\$ 1,211,910	\$ -	\$ 1,211,910
Water rental	-	4,417,867	4,417,867
Streamgaging	136,170	-	136,170
Rental administration	377,270	-	377,270
Miscellaneous	391	-	391
Total operating revenues	1,725,741	4,417,867	6,143,608
OPERATING EXPENSES			
Bad debt expense	73,152	-	73,152
Committee of Nine	66,988	-	66,988
Committee of Nine projects			
Cloud Seeding	35,000	-	35,000
Consultants and attorneys	163,045	-	163,045
Depreciation	12,287	-	12,287
Equipment expenses	4,479	-	4,479
Interest allocated to Impact Fund	-	88,543	88,543
Office expenses			
Idaho Water Users Association	500	-	500
Postage	1,000	-	1,000
Supplies	2,694	-	2,694
Audit fees	12,600	-	12,600
Meetings	6,572	-	6,572
Payroll and related expenses	253,379	-	253,379
Program expenses			
Automation	48,710	-	48,710
Staff gaging tools	20,543	-	20,543
Streamgaging	362,930	-	362,930
Rental pool supplier expense	-	3,114,842	3,114,842
Program expenses - Water Distribution Programing	480	-	480
Treasurer	7,427	-	7,427
Upper Valley expenses	40,955	-	40,955

See accompanying notes to financial statements.

Water District 1

Combined Statement of Revenues, Expenses, and Changes in Fund Net Position

Proprietary Funds (Continued)

For the Year Ended November 30, 2023

	Business-type Activities		
	Enterprise Funds		
	Water District	Rental Pool	Totals
	Operating Fund	Fund	
<hr/>			
OPERATING EXPENSES, continued			
Watermaster expenses			
Department of Water Resources	\$ 724,140	\$ -	\$ 724,140
Travel	8,940	-	8,940
Water District 1	-	377,270	377,270
Water Resource Board	-	925,755	925,755
<hr/>			
Total operating expenses	1,845,821	4,506,410	6,352,231
<hr/>			
Income (loss) from operations	(120,080)	(88,543)	(208,623)
<hr/>			
NONOPERATING REVENUES (EXPENSES)			
Investment earnings	126,424	88,543	214,967
<hr/>			
Total nonoperating revenues (expenses)	126,424	88,543	214,967
<hr/>			
Change in net position	6,344	-	6,344
Net position at November 30, 2022	3,914,368	-	3,914,368
<hr/>			
Net position at November 30, 2023	\$ 3,920,712	\$ -	\$ 3,920,712
<hr/>			

See accompanying notes to financial statements.

Water District 1

Statement of Cash Flows

Proprietary Funds

For the Year Ended November 30, 2023

	Business-type Activities		
	Enterprise Funds		Totals
	Water District Operating	Rental Pool Fund	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers	\$ 1,941,929	\$ 4,415,711	\$ 6,357,640
Cash payments to suppliers for goods and services	(106,122)	(1,089,296)	(1,195,418)
Cash payments to employees for services	(1,571,094)	-	(1,571,094)
Net cash flows from operating activities	264,713	3,326,415	3,591,128
CASH FLOWS FROM INVESTING ACTIVITIES			
Cash received from sale (used to purchase) investments	(55,424)	1,065,654	1,010,230
Cash received from interest on investments	121,530	65,417	186,947
Net cash flows from investing activities	66,106	1,131,071	1,197,177
CASH FLOWS FROM FINANCING ACTIVITIES			
Net change in cash and cash equivalents	330,819	4,457,486	4,788,305
Cash and cash equivalents at beginning of year	1,750,067	788,145	2,538,212
Cash and cash equivalents at end of year	\$ 2,080,886	\$ 5,245,631	\$ 7,326,517
RECONCILIATION OF INCOME (LOSS) FROM OPERATIONS TO NET CASH FROM OPERATING ACTIVITIES			
Income (loss) from operations	\$ (120,080)	\$ (88,543)	\$ (208,623)
ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES			
Depreciation	12,287	-	12,287
Decrease (increase) in accounts receivable	216,188	(2,156)	214,032
Decrease (increase) in inventory	497	-	497
Increase (decrease) in accounts payable	128,166	2,911,226	3,039,392
Increase (decrease) in other payables	-	505,888	505,888
Increase (decrease) in accrued liabilities	16,168	-	16,168
Increase (decrease) in pension due to GASB 68	11,487	-	11,487
Net cash flows from operating activities	\$ 264,713	\$ 3,326,415	\$ 3,591,128

See accompanying notes to financial statements.

Water District 1

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies

General

The following is a summary of significant accounting policies followed in the preparation of these financial statements.

1. General. Water Districts were established in 1903 by the Idaho legislature with the duty of directing and controlling the distributions of water within each district assigned to the State Reclamation Engineer (later changed to the Idaho Department of Water Resources). The Upper Snake River drainage was designated as District 1. The Idaho Code was amended in 1986 to clarify the status of the districts in that each shall be "considered an instrumentality of the State of Idaho".

In 1919, a group of nine water users from District 1 met with the State Reclamation Engineer to request the creation of a permanent Watermaster system. This group became known as the Committee of Nine and represented the collective interests of the various members of the District. The primary purpose of the Committee was to assure that proper distributions of available water supplies were made.

Beginning in 1979, the Committee of Nine could assist in the marketing of stored water from Water Banks as authorized by the Water Resource Board. Water Banks are a system which allows owners of water a means of "renting" amounts surplus to their needs to others without violating various requirements of Idaho Code.

The Watermaster is elected by the members of Water District 1 at their annual meeting. Water District 1 is governed by the Director of the Idaho Department of Water Resources (IDWR) who approves the Watermaster. During the annual meeting members adopt various resolutions governing the activities of the District and the Water District 1 Rental Pool and elect the local advisory committee members known as the Committee of Nine. The Committee of Nine is appointed by the Idaho Water Resource Board to operate the Water District 1 Rental Pool and to advise the Watermaster on the general operations of the District.

Water District 1 is responsible to the Director of the Department of Water Resources and water right holders of the District to make proper distribution of available water supplies within the District as appropriated.

In evaluating how to define the Water District for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in generally accepted accounting principles. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, and the ability to significantly influence operations and accountability for fiscal matters. The other criterion used to evaluate component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the Water District is able to exercise oversight responsibilities. Under these requirements there are no applicable component units for the District.

Water District 1

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Government-wide Financial Statements

The government-wide financial statements, which are the statement of net position and the statement of activities, report information on all of the nonfiduciary activities of the primary government. Water District 1 reports only business-type activities, which rely to a significant extent on fees and charges for support and has no governmental or fiduciary activities.

The statement of net position presents the financial condition of the business-type activities for the District at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the District's business-type activities. The statement of activities demonstrates the degree to which the District expense of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment.

Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements

Separate financial statements are provided for the different funds maintained by the District. Individual "major" funds are reported as separate columns in the fund financial statements. Proprietary funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. The accounting objectives are determinations of net income, financial position, and cash flow. All assets and liabilities are included on the statement of net position. The District has presented the following major proprietary funds.

Water District Operating Fund – This fund is used to account for the general operations of the Water District. It includes fees assessed to water users and expenses related to oversight, control and maintenance of the Water District resources. All costs are financed through charges to water users either directly or through fees received from the Rental Pool.

Rental Pool Fund – The Rental Pool Fund is used to account for operations of the annual water rental services, included leases, and supplemental rental. All costs are financed through charges to rental and lease customers.

Water District 1

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Measurement Focus / Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements and the proprietary funds statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the proprietary funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Budgets

The District adopts a budget for the Operating Fund at the annual meeting. The budget is prepared on a basis generally consistent with generally accepted accounting principles, except that expenses for capital acquisitions are budgeted. The reported operating expense amounts exclude actual capital acquisitions since they are capitalized and depreciated.

Cash and Cash Equivalents

Cash and cash equivalents are identified as cash and short-term, highly liquid investments. Cash and cash equivalents for the District include cash in checking and savings accounts, and investments in the Idaho State Treasurer's Pool on the statement of net position and statement of cash flows.

Fair Value Measurements

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the assets. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District has no investments or other assets subject to fair value measurements.

Inventory

Inventories are valued at cost. The purchase method is used to account for inventories. Under the purchase method, inventories are reported as an asset at year end.

Water District 1

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Capital Assets

Capital assets, which include property and equipment, are recorded at cost. Depreciation is provided using the straight-line method over the estimated useful life of the asset, which is five to fifteen years for assets of the District. Depreciation of fixed assets is charged as an expense against operations. Capital assets are reported net of accumulated depreciation on the statement of net position. When an asset is disposed of, cost and related accumulated depreciation are removed from the Districts financial statements, and any gain or loss arising from the asset's disposal is credited or charged to operations. Capital assets are defined by the District as assets with an initial, individual cost of more than \$1,000 and an initial useful life of one year or greater. The cost of normal maintenance and repairs that do not add to the value of the asset or materiality extend the asset's life are not capitalized.

Equipment assets are depreciated using the straight-line depreciation method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Furniture and Equipment	5-15

Accumulated Unpaid Vacation, Sick Pay, and Other Employee Benefit Amounts

Accumulated unpaid vacation, sick pay, and other employee benefits for employees covered by IDWR contract has been paid directly to IDWR with the associated fringe benefit cost. The associated liability, if any, is not considered material to the financial statements.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Policy for Use of Restricted and Unrestricted Resources

The District's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Water District 1

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Pension Plan

For purposes of measuring the net pension liability (asset) and pension expense, information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (Base Plan) and additions to/deductions from Base Plan's fiduciary net position have been determined on the same basis as they are reported by the Base Plan. For this purpose, benefit payments (including refunds of employee (contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Outflows / Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has one item that qualifies for reporting in this category and it occurs on the statement of net position. The District reports deferred outflows of resources related to pensions for its proportionate shares of collective deferred outflows of resources related to pensions and District contributions to pension plans subsequent to the measurement date of the collective net pension liability (asset). In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District reports deferred inflows of resources for its proportionate share of the collective deferred inflows of resources related to pensions in the statement of net position. In the current year, there were no deferred inflows to report.

Net Position Flow Assumption

Sometimes the District will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Recently Adopted Accounting Pronouncement

During the fiscal year ended November 30, 2023, the District implemented the following GASB Pronouncements:

GASB Statement No. 91, Conduit Debt Obligations: Issued May 2019, the objective of this statement is to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice for presentation and disclosures. This statement is effective for the fiscal years beginning after December 15, 2021. There was no impact on the District's financial statements.

GASB Statement No. 94, Public-Private and Public-Public Partnerships and Availability of Payment Arrangements: Issued March 2020, the objective of this statement is to improve reporting related to private-public and public-public partnership agreements (PPPs). This statement is effective for the fiscal years beginning after June 15,

Water District 1

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Government-wide Financial Statements (Continued)

2022. There was no impact on the District's financial statements.

GASB Statement No. 96, Subscription-Based Information Technology Arrangements: Issued May 2020, the objective of this statement is to provide guidance on accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. This statement is effective for the fiscal years beginning after June 15, 2022. There was no impact on the District's financial statements.

The following GASB pronouncements have been issued, but are effective in the future:

GASB Statement No. 100, Accounting Changes and Error Corrections: Issued June 2022, the objective of this statement is to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This statement is effective for the fiscal years beginning after June 15, 2023.

GASB Statement No. 101, Compensated Absences: Issued June 2022, the objective of this statement is to update the recognition and measurement guidance for compensated absences to better meet the information needs of financial statement users. This statement is effective for the fiscal years beginning after June 15, 2023.

GASB Statement No. 102, Certain Risk Disclosures: Issued December 2023, the objective of this statement is to provide financial statement users with essential information about risks related to government's vulnerabilities due to certain concentrations or constraints. This statement is effective for the fiscal years beginning after June 15, 2024.

Subsequent Events

Subsequent events have been evaluated through March 26, 2024, which was the date the financial statements were available to be issued. There were no subsequent type events, identified by management of the District, that are required to be disclosed.

Note 2: Deposits And Investments

Deposits: Custodial credit risk, in the case of deposits, is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District has no deposit policy for custodial credit risk due to being uninsured and uncollateralized. As of November 30, 2023, \$320,582 of the District's deposits were exposed to custodial credit risk because they were uninsured and uncollateralized. The District's bank balance was \$499,732.

Investments: Custodial credit risk, in the case of investments, is the risk that in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

Water District 1

Notes to Financial Statements

Note 2: Deposits And Investments (Continued)

At year end, the District held the following investments with the Idaho State Local Government Investment Pool and Diversified Bond Funds. The Idaho State LGIP is included as cash due to being short term:

<i>Investment type</i>	Cost	Net Asset Value	Weighted Average Maturity
Idaho State Local Government Investment Pool	\$ 6,792,845	\$ 6,792,845	121 days
Idaho State Diversified Bond Fund	1,923,267	1,871,310	2.86 years
Total	\$ 8,716,112	\$ 8,664,155	

The Idaho State Investment Pool and Diversified Bond Fund investments are unrated external investment pools sponsored by the Idaho State Treasurer's Office. They are classified as "Investments in an External Investment Pool" and are exempt from custodial credit risk and concentration of credit risk reporting. Interest rate risk is summarized as follows: asset-backed securities are reported using weighted average life to more accurately reflect the projected term of the security, considering interest rates and repayment factors.

The elected Idaho State Treasurer, following Idaho Code, Section 67-2328, is authorized to sponsor an investment pool in which the District voluntarily participates. The Pool is not registered with the Securities and Exchange Commission or any other regulatory body – oversight is with the State Treasurer, and Idaho Code defines allowable investments. All investments are entirely insured or collateralized with securities held by the Pool or by its agent in the Pool's name.

Credit Risk: The District's policy is to comply with Idaho State statutes which authorize the District to invest in obligations of the United States, obligations of the State or any taxing district in the State, obligations issued by the Farm Credit System, obligation of public corporations of the State of Idaho, repurchase agreements, tax anticipation notes of the State or taxing district in the State, time deposits, savings deposits, revenue bonds of institutions of higher education, and the State Treasurer's Pool and Diversified Bond Fund.

Note 3: Restricted Cash and Investments

Restricted cash and investments in the Rental Pool Fund of \$5,248,368 are held for the payment of Rental Pool suppliers and administrative costs, pursuant to the Rental Pool Procedures.

Note 4: Rentals Receivable, Suppliers Payable, And Impact Fund

All water deliveries of the District are accounted for as being either a fulfillment of a water right or as a rental of stored water. Rentals receivable represents water delivered to users in excess of their water rights, which has not been paid for by users at year end. Suppliers payable represents the amount due to suppliers for stored water that has been rented during the year. Impact Fund represents the amount of the water rentals received by the rental pool rules to be held by the Rental Pool Fund to compensate spaceholders impacted by water rental.

Water District 1

Notes to Financial Statements

Note 5: Capital Assets

A summary of changes in capital assets is as follows:

	Balance 11/30/2022	Additions	Deletions	Balance 11/30/2023
Business-type activities				
Furniture and equipment	\$ 270,933	\$ -	\$ -	\$ 270,933
Accumulated depreciation	(230,763)	(12,287)	-	(243,050)
Net book value	\$ 40,170	\$ (12,287)	\$ -	\$ 27,883

Note 6: Interfund Receivables And Payables

Interfund receivables and payables as of November 30, 2023, were as follows:

	Receivable	Payable
Operating Fund	\$ 12,129	\$ -
Rental Pool Fund	-	12,129
Total Interfunds	\$ 12,129	\$ 12,129

Note 7: Long - Term Liabilities

The District had no long-term liabilities as of November 30, 2023.

Note 8: Risk Management / Insurance Coverage

The District is subject to various risks of loss related to tort claims; theft, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has purchased workman's compensation insurance through the State Insurance Fund. The Treasurer is bonded for errors and omissions. As an instrumentality of the State of Idaho, other risks of loss are covered by the State's liability insurance policy.

Note 9: Litigation, Contingent Liabilities, And Commitments

The District, through legal counsel, monitors administrative and legal proceedings in which the National Marine Fisheries Service (NMFS), the U.S. Bureau of Reclamation (USBR), and other interests seek Idaho water for flow augmentation for threatened and endangered salmon, steelhead, and other endangered species, listed pursuant to the Federal Endangered Species Act (ESA). Actions by these entities could have an impact on the District. The District is being represented by legal counsel regarding its interests in (1) the pending negotiations related to the Nez Perce Settlement Agreement of 2004; (2) pending negotiations related to the 1990 Fort Hall Settlement Agreement; (3) participating with the State of Idaho and others in pending negotiations with Canada over the Columbia River Treaty (CRT); and (4) participation in the negotiations of the Columbia River Partnership.

Water District 1

Notes to Financial Statements

Note 9: Litigation, Contingent Liabilities, And Commitments (Continued)

The District continues in pending litigation in the Oregon Federal Court for claims against the State of Idaho, and which includes the District's water users; and in regards to 'equitable adjustments' for the Shoshone-Bannock Tribes related to the Bannock Creek drainage. Note that a settlement was reached with the Shoshone-Bannock Tribes related to the Blackfoot River drainage water or water rights during the 2020 fiscal year.

The District is not aware of any pending or threatened litigation against the District that would result in a loss contingency as of the date of the auditor's report.

Note 10: Pension Plan

Plan Description

The District contributes to the Base Plan which is a cost sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI or System) that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

Responsibility for administration of the Base Plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members with at least ten years of service and three members who are Idaho citizens not members of the Base Plan except by reason of having served on the Board.

Pension Benefits

The Base Plan provides retirement, disability, death, and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (5 months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited service is 2.0% (2.3% for police/firefighters) of the average monthly salary for the highest consecutive 42 months.

The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature. The Base Plan is required to provide a 1% minimum cost of living increase per year provided the Consumer Price Index increases 1% or more. The PERSI Board has the authority to provide higher cost of living increases to a maximum of the Consumer Price Index movement or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

Water District 1

Notes to Financial Statements

Note 10: Pension Plan (Continued)

Member and Employer Contributions

Member and employer contributions paid to the Base Plan are set by statute and are established as a percent of covered compensation. Contribution rates are determined by the PERSI Board within limitations, as defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) that are adequate to accumulate sufficient assets to pay benefits when due.

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 74% for public safety. As of June 30, 2023, it was 7.16% for general employees and 9.13% for public safety. On July 1, 2023, these rates adjusted to 6.71% and 9.83% for general and public safety employees, respectively. The employer contribution rate is set by the Retirement Board and was 11.94% for general employees and 12.28% for police and firefighters at June 30, 2023. On July 1, 2023, these rates adjusted to 11.18% and 13.26% for general employees and police and firefighters, respectively. The District's contributions were \$16,524 for the year ended November 30, 2023.

Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At November 30, 2023, the District reported an asset for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2022, and the total pension liability (asset) used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability (asset) was based on the District's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2022, the District's proportion was .0033190 percent.

For the year ended November 30, 2023, the District recognized pension expense of \$35,505. At November 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 22,703	\$ -
Changes in assumptions or other inputs	13,115	-
Net difference between projected and actual earnings on pension plan investments	12,433	-
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contribution.	10,094	-
Total	\$ 58,345	\$ -

\$10,094 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ending November 30, 2024.

Water District 1

Notes to Financial Statements

Note 10: Pension Plan (Continued)

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2023, the beginning of the measurement period ended June 30, 2022, is 4.6 years and 4.4 years for the measurement period ended June 30, 2023.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (revenue) as follows:

<i>Year Ended November 30:</i>	Amount
2024	\$ 17,159
2025	8,063
2026	25,085
2027	(2,056)
Total	\$ 48,251

Actuarial Assumptions

Valuations are based on actuarial assumptions, the benefit formulas, and employee groups. Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under the Entry Age Normal Cost Method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated as a level percentage of each year's earnings of the individual between entry age and assumed exit age. The Base Plan amortizes any unfunded actuarial accrued liability based on a level percentage of payroll. The maximum amortization period for the Base Plan permitted under Section 59-1322, Idaho Code, is 25 years.

The total pension liability in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Salary increases	3.05%
Salary inflation	3.05%
Investment rate of return	6.35%, net of investment expenses
Cost-of-living adjustments	1%

Contributing Members, Service Retirement Members, and Beneficiaries

General Employees and All Beneficiaries - Males Pub-2010 General Tables, increased 11%.
 General Employees and All Beneficiaries - Females Pub-2010 General Tables, increased 21%.
 Teachers - Males Pub-2010 Teacher Tables, increased 12%.
 Teachers - Females Pub-2010 Teacher Tables, increased 21%.
 Fire & Police - Males Pub-2010 Safety Tables, increased 21%.
 Fire & Police - Females Pub-2010 Safety Tables, increased 26%.
 Disabled Members - Males Pub-2010 Disabled Tables, increased 38%.
 Disabled Members - Females Pub-2010 Disabled Tables, increased 36%.

Water District 1

Notes to Financial Statements

Note 10: Pension Plan (Continued)

An experience study was performed for the period July 1, 2015, through June 30, 2020, which reviewed all economic and demographic assumptions other than mortality. The Total Pension Liability as of November 30, 2023, is based on the results of an actuarial valuation date of July 1, 2023.

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best estimate rates or expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions. Specifically, the System uses consultants, investment managers and trustees to develop capital market assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of System's assets.

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of 2021.

Capital Market Assumptions From Callan 2021

Asset Class	DBS Plans	Sick leave
Core Fixed Income	30.00 %	50.00 %
U.S. Equity/Global Equity	55.00 %	39.30 %
International Equity	15.00 %	10.70 %
Total	100.00 %	100.00 %

Discount Rate

The discount rate used to measure the total pension liability was 6.35%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

Water District 1

Notes to Financial Statements

Note 10: Pension Plan (Continued)

Sensitivity of the Employer's proportionate share of the net pension liability (asset) to changes in the discount rate.

The following presents the Employer's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.35 percent, as well as what the Employer's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.35 percent) or 1-percentage-point higher (7.35 percent) than the current rate:

	1% Decrease (5.35%)	Current Discount rate (6.35%)	1% Increase (7.35%)
Employer's proportionate share of the net pension liability (asset)	\$ 238,220	\$ 132,452	\$ 46,006
<i>Pension plan fiduciary net position</i>			

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

Payables to the pension plan

At November 30, 2023, the District reported \$0 of payables to the defined benefit pension plan for legally required employer contributions and \$0 for employee contributions which had been withheld from employee wages but not yet remitted to PERSI.

Note 11: Unrestricted Net Position - Committee Designations

The Committee has designated \$400,000 in the Water District Operating Fund for rental pool payment disputes which are deemed the responsibility of the District.

Required Supplementary Information

Water District 1

Schedule of Employer's Share of Net Pension Liability PERSI-Base Plan Last 10-Fiscal Years*

<i>Year Ended November 30, 2023</i>	2023	2022	2021	2020	2019	2018	2017	2016	2015
Employer's portion of net pension liability	.0033190 %	.0037059 %	.0029200 %	.0023400 %	.0015700 %	.0019000 %	.0016300 %	.0024800 %	.0015300 %
Employers proportionate share of the net pension liability	\$ 132,452	\$ 145,965	\$ (2,309)	\$ 54,366	\$ 17,963	\$ 27,553	\$ 25,693	\$ 50,251	\$ 20,096
Employer's covered payroll	110,121	108,726	127,366	93,598	77,718	60,972	50,769	45,964	45,183
Employer's proportional share of the net pension liability as a percentage of its covered payroll	120.28 %	134.25 %	(1.81)%	58.08 %	23.11 %	45.19 %	50.61 %	109 %	-
Plan fiduciary net position as a percentage of the total pension liability	83.83 %	83.09 %	100.36 %	88.22 %	93.79 %	91.69 %	90.68 %	87.62 %	91.38 %

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10 year trend is compiled, the District will present information for those years for which information is available.
Data reported is measured as of June 30, 2023.

Schedule of Employer Contributions PERSI-Base Plan Last 10-Fiscal Years*

<i>Year Ended November 30, 2023</i>	2023	2022	2021	2020	2019	2018	2017	2016	2015
Statutorily required contribution	\$ 16,524	\$ 17,906	\$ 18,104	\$ 13,481	\$ 8,996	\$ 7,257	\$ 6,875	\$ 6,559	\$ 5,359
Contributions in relation to the statutorily required contribution	16,524	17,906	18,104	13,481	8,995	7,257	6,875	6,559	5,359
Contribution (deficiency) excess	-	-	-	-	1	-	-	-	-
Employer's covered payroll	145,090	149,968	151,622	112,909	77,354	64,109	60,737	57,943	47,342
Contributions as a percentage of covered payroll	11.39 %	11.94 %	11.94 %	11.94 %	11.63 %	11.32 %	11.32 %	11.32 %	11.32 %

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.
Data reported is measured as of November 30, 2023.

OTHER INFORMATION

Water District 1

Statement of Revenues, Expenses, and Changes in Net Position -Budget to Actual- Operating Fund

For the Year Ended November 30, 2023

	Operating Fund		
	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
OPERATING REVENUES			
Water assessments	\$ 1,212,000	\$ 1,211,910	\$ (90)
Streamgaging	136,170	136,170	0
Rental administration	200,000	377,270	177,270
Miscellaneous	3,200	391	(2,809)
Total operating revenues	1,551,370	1,725,741	174,371
EXPENDITURES			
OPERATING EXPENSES			
Bad Debt Expense	0	73,152	(73,152)
Committee of Nine	100,000	66,988	33,012
Committee of Nine projects			
Internship	3,000	-	3,000
Cloud seeding	235,000	35,000	200,000
Water safety program	500	-	500
Consultant and attorneys	190,000	163,045	26,955
Depreciation	-	12,287	(12,287)
Equipment expenses	7,200	4,479	2,721
Office expenses			
Idaho Water Users Association	500	500	-
Postage	1,200	1,000	200
Supplies	2,900	2,694	206
Audit fees	13,400	12,600	800
Meetings	6,000	6,572	(572)
Bank charges	100	-	100
Payroll and related expenses	374,250	253,379	120,871
Program expenses			
Automation	2,000	48,710	(46,710)
Data collection platforms maintenance	57,000	0	57,000
Staff gaging tools	20,000	20,543	(543)
Streamgaging	347,800	362,930	(15,130)
Water distribution programing	0	480	(480)

Water District 1

Statement of Revenues, Expenses, and Changes in Net Position -Budget to Actual

Operating Fund

For the Year Ended November 30, 2023

	Operating Fund		
	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
Treasurer	\$ 4,600	\$ 7,427	\$ (2,827)
Upper Valley expenses	75,000	40,955	34,045
Watermaster expenses			
Department of Water Resources	875,500	724,140	151,360
Travel	10,000	8,940	1,060
Total Operating Expenses	2,325,950	1,845,821	480,129
Income (Loss) from operations	(774,580)	(120,080)	654,500
NONOPERATING REVENUES (EXPENSES)			
Investment earnings	55,000	126,424	71,424
Total nonoperating revenues (expenses)	55,000	126,424	71,424
Change in net position	\$ (719,580)	6,344	\$ 725,924
Net position at November 30, 2022		3,914,368	
Net position at November 30, 2023		\$ 3,920,712	

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Committee of Nine
Water District 1
Idaho Falls, ID

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the business-type activities and each major fund of Water District 1, as of and for the year ended November 30, 2023 and the related notes to the financial statements, which collectively comprise Water District 1's basic financial statements, and have issued our report thereon dated March 26, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Water District 1's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Water District 1's internal control. Accordingly, we do not express an opinion on the effectiveness of Water District 1's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies in internal control, such that there is reasonable possibility that a material misstatement of Water District 1's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Water District 1's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Water District 1's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Water District 1's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Wipfli LLP

Wipfli LLP

Idaho Falls, Idaho

March 26, 2024

WATER DISTRICT 1 & COMMITTEE OF NINE CONTACTS – 2024

<u>WATERMASTER:</u>	Craig Chandler	900 N Skyline Dr. Ste. A Idaho Falls, ID 83402	208-525-7161 208-525-7177 Fax	Craig.Chandler@idwr.idaho.gov
<u>CHAIRMAN:</u>	Mike Rasmussen	4991 W 5000 N Rexburg, ID 83440	208-390-7656 cell	mmras@earthlink.net
<u>VICE-CHAIRMAN</u>	Scott Breeding	2417 E 1300 S Hazelton, 83335	208-731-8792 cell 208-432-5560 Fax	gscottbr@hotmail.com
<u>TREASURER:</u>	Luke Hicks	263 N 3600 E Rigby, 83442	208-521-4021 cell	lukehicks74@gmail.com
	Alan Kelsch	7466 S 15 W Idaho Falls, ID 83402	208-339-2307 cell	alankelsch@icloud.com
	Darrel Ker	4861 N 44 th E Idaho Falls, ID 83401	208-313-3492 cell	darrelker@gmail.com
	Doug Huettig	2292 E 1300 S Hazelton, ID 83335	208-308-3515	Starviewfarm79@gmail.com
	Jeff Van Orden	241 S 1100 W Pingree, ID 83262	208-681-4901	vanordenj@gmail.com
	Rodney Dalling	386 N 2400 E St. Anthony, 83445	208-624-4112home 208-390-2573 cell	rodd@myidahomail.com
	Luke McCall	98 W 50 S Rupert, ID 83350	208-431-0047	mid.director3@pmt.org
<u>SECRETARY:</u>	Jason Brown	357 6 th Ave W Po Box 326 Twin Falls, ID 83303	208-969-1092	JBrown@TFCanal.com
<u>ALTERNATES:</u>	Dan Shewmaker (for Breeding)	3528 E 3600 N Kimberly, ID 83341-5212	208-423-4507 H/Fax 208-308-4499 cell	danshew50@outlook.com
	Merrill Hanny (for Kelsch)	438 E 129 S Idaho Falls, 83404	208-559-9399 cell	merrillhannyfarms@gmail.com
	Albert Lockwood (for Huettig)	1721 E 1200 S Eden, ID 83325	208-280-6446 cell	aglockwood@hotmail.com
	Dave Chapple (for Ker)	PO Box 40 Ririe, ID 83443	208-351-9951	fosterag21@gmail.com
	Ty Scott (for Hicks)	3721 E Menan Lorenzo Hwy Rigby 83442	208-221-0540	dncfarms@gmail.com
	Brent Bowen (for McCall)	172 W 400 S Burley, ID 83318	208-312-8849	bowenfarmsbrent@gmail.com
	Sean Maupin (Dalling/Rasmussen)	PO Box 331 Ashton, ID 83420	208-390-9897 cell	ssmaupin@msn.com
	Jordan Johns (Van Orden)	2625 W 1100 S Aberdeen, ID 83210	208-709-1645	jordan.hymarkfarms@gmail.com
<u>ADVISORY:</u>	Arnold Woolstenhulme (Teton Basin)	PO Box 139 Victor, ID 83455	208-787-2952	aweng@ida.net
	Randy Brown (Milner)	4504 E 3175 N Murtaugh, 83344	208-432-5510 208-308-7711 cell	rbsnowmobiles@gmail.com
	Ellis Gooch (Milner Gooding)			
	Harold Mohlman (A & B)	462 E 700 N Rupert, ID 83350	208-431-4560	harkat@safelink.net
USBR	Michael Hilliard Field Office Manager	470 Roger Ave Heyburn, ID 83336-5502	208-678-0461 208-678-7197 fax	mhilliard@usbr.gov
USBR	Brian Stevens Water Operations Mgr	470 Roger Ave Heyburn, ID 83336-5502	208-678-0461 x46 208-678-7197 fax	bstevens@usbr.gov
USBR	Matt Howard	1150 N Curtis Rd Ste 100 Boise ID 83706-1234	208-378-5003	mhoward@usbr.gov
WYOMING	Jeff Cowley Wyoming State Eng.	Herschler Building, 2W Cheyenne, WY 82002-0370	307-777-7641	Jeff.cowley@wyo.gov

<u>ATTORNEYS:</u>	John Simpson	PO Box 2139	208-336-0700	jsimpson@martenlaw.com
	Travis Thompson	Boise, ID 837011 163 2 nd Ave West, Box 63 Twin Falls, 83303-0063	208-344-6034 fax 208-733-0700 208-735-2444 fax	tthompson@martenlaw.com
	Jerry Rigby	PO Box 250 Rexburg, 83440	208-356-3633 208-356-0768 fax	jrigby@rex-law.com
<u>IDWR:</u>	Mat Weaver	PO Box 83720 Boise, ID 83720-0098	208-287-4800	Mathew.Weaver@idwr.idaho.gov
<u>IWUA:</u>	Paul Arrington	1010 W. Jefferson Suite 101 Boise ID 83702	208-344-6690	Paul@iwua.org

OTHER:

Shelly Bradford

900 N Skyline Dr
Idaho Falls, ID 83402
208-497-3794
Shelly.Bradford@idwr.idaho.gov