

Water District No. 63

FINANCIAL STATEMENTS

Year Ended December 31, 2014

Page 1 of 1

Prepared by: Gary Merkle, PLLC

Year Ended December 31, 2014

Gary Merkle, PLLC
CERTIFIED PUBLIC ACCOUNTANT



SCANNED

JAN 21 2016

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Gary Merkle, PLLC

CERTIFIED PUBLIC ACCOUNTANT

2627 W. IDAHO STREET BOISE, IDAHO 83702 (208) 375-4573 PHONE
(208) 375-2613 FAX



Independent Auditor's Report

Board of Directors
Water District No. 63
Star, Idaho 83669

Report on the Financial Statements

I have audited the accompanying financial statements of the major fund of Water District No. 63 (the District) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit 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. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the major fund of the Water User's District No. 63 as of December 31, 2014, and the 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.

Other Matters

Required Supplementary Information

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, 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 the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. My opinion on the basic financial statements is not affected by this missing information.

Other reporting required by Government Auditing Standards

In accordance with Government Auditing Standards, I have also issued my report dated November 23, 2015, on my consideration of the District's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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.



Boise, Idaho
November 23, 2015

BASIC FINANCIAL STATEMENTS

SCANNED
JAN 21 2016

Water District No. 63
Statement Of Net Position
December 31, 2014

Assets

Current Assets

| | | |
|----------------------|---------|---------|
| Cash And Investments | 388,285 | |
| | ----- | |
| Total Current Assets | | 388,285 |

Noncurrent Assets

| | | |
|---------------------------------|--------|--------|
| Depreciable Capital Assets, Net | 22,303 | |
| | ----- | |
| Total Noncurrent Assets | | 22,303 |

| | | |
|--------------|--|-----------|
| Total Assets | | \$410,588 |
| | | ----- |

Liabilities

Current Liabilities

| | | |
|---------------------------|-------|--|
| Accounts Payable | 2,796 | |
| | ----- | |
| Total Current Liabilities | 2,796 | |
| | ----- | |

| | | |
|-------------------|--|-------|
| Total Liabilities | | 2,796 |
| | | ----- |

Net Position

| | | |
|--------------------------------|---------|--|
| Net invested In Capital Assets | 22,303 | |
| Unrestricted | 385,489 | |
| | ----- | |

| | | |
|--------------------|--|---------|
| Total Net Position | | 407,792 |
| | | ----- |

| | | |
|------------------------------------|--|-----------|
| Total Liabilities and Net Position | | \$410,588 |
|------------------------------------|--|-----------|

See accompanying notes to financial statements

Water District No. 63
Statement Of Revenues, Expenses And Changes In Net Position
Year Ended December 31, 2014

Operating Revenues

| | | |
|------------------------------|---------|---------|
| Assessments | 86,622 | |
| Water Bank fees | 359,060 | |
| Boise River Automation Grant | 30 | |
| | <hr/> | |
| Total Operating Revenues | | 445,712 |

Operating Expenses

| | | |
|-------------------------------|---------|---------|
| Auto fuel and repairs | 9,661 | |
| Boise River automation | 3,747 | |
| Business items | 463 | |
| Depreciation | 7,434 | |
| Directors expense | 200 | |
| Education and training | 6,507 | |
| Flood Control districts | 200 | |
| Gage Station | 11,759 | |
| Insurance <i>Health</i> | 10,547 | |
| Insurance <i>Auto</i> | 1,069 | |
| Insurance <i>Workers Comp</i> | 2,546 | |
| Intern program | 2,559 | |
| Miscellaneous items | 481 | |
| Office expense | 6,229 | |
| Office rent | 2,700 | |
| Payroll taxes | 7,224 | |
| Professional services | 10,540 | |
| Reconciling items | (902) | |
| Retirement <i>Idaho PERS</i> | 7,006 | |
| Telephone | 1,335 | |
| Wages | 61,388 | |
| Water Bank Fees | 114,547 | |
| | <hr/> | |
| Total Operating Expenses | | 267,240 |
| | | <hr/> |
| Operating Income/(Loss) | | 178,472 |

Nonoperating Revenues/(Expenses)

| | | |
|---------------------------------|--------|-----------|
| Interest income | 817 | |
| Gain on sale of vehicle | 10,149 | |
| | <hr/> | |
| Change In Net Position | | 189,438 |
| Net Position - <i>Beginning</i> | | 218,354 |
| | | <hr/> |
| Net Position - <i>Ending</i> | | \$407,792 |

See accompanying notes to financial statements

Water District No. 63
Statement of Cash Flows
Year Ended December 31, 2014

Cash Flows From Operations

| | | |
|--|-----------|---------|
| Received From Customers | 445,712 | |
| Payments To Suppliers For Goods And Services | (181,392) | |
| Payments For Personnel Services | (75,618) | |
| | ----- | |
| Cash Provided/(Used) By Operating Activities | | 188,702 |

Cash Flows From Financing

| | | |
|---|----------|----------|
| Cash Provided/(Used) By Sale of Vehicle | 15,000 | |
| Cash Provided/(Used) By Purchase of Vehicle | (29,736) | |
| | ----- | |
| Cash Provided/(Used) By Financing | | (14,736) |

Cash Flows From Investments

| | | |
|--|-------|-----------|
| Interest Received | 817 | |
| | ----- | |
| Cash Provided/(Used) By Investments | | 817 |
| | | ----- |
| Change In Cash And Investments | | 174,783 |
| Cash And Cash Equivalents - <i>Beginning</i> | | 213,502 |
| | | ----- |
| Cash And Cash Equivalents - <i>Ending</i> | | \$388,285 |

Reconciliation Of Operating Income To Net Cash Provided By Operations

| | | |
|--|-----------|--|
| Operating Income/(Loss) | 178,472 | |
| <i>Adjustments To Reconcile Operating Income To Net Cash Provided/(Used) By Operations</i> | | |
| Depreciation | 7,434 | |
| (Increase)/Decrease In Prepaid Expenses | 0 | |
| Increase/(Decrease) In Accounts Payable | 2,796 | |
| | ----- | |
| Cash Provided/(Used) By Operating Activities | \$188,702 | |

See accompanying notes to financial statements

**Water District No. 63
Notes To Financial Statements
Year Ended December 31, 2014**

NOTE A – Summary of Significant Accounting Policies

Reporting Entity

Water District No. 63 (the District) was created by order of the Director of Water Resources in the State of Idaho in 1909 under Volume 8, Title 42 of the Idaho Code. Administration of the District is vested in a Watermaster, Board of Directors, Chairman and a Secretary, all of which are elected annually. The District was created for the purpose of distributing natural flow and storage water to the water right holders of the "Stewart Decree" and the "Bryant Decree" located in Boise, Idaho.

Basic Financial Statements

The financial transactions of the District are reported in a single proprietary (enterprise) fund. The focus of proprietary fund measurement is upon determination of operating income, changes in net assets, financial position, and cash flow. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The financial statements follow both governmental accounting standards board pronouncements and financial accounting standards board pronouncements issued through November 30, 1989. The District's financial statements also follow financial accounting standards board pronouncements issued subsequent to this date that do not conflict with or contradict those of the government accounting standards board. Enterprise funds are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity is financed with debt that is solely secured by a pledge of the net revenues.

Basis Of Accounting

Basis of accounting refers to the point at which revenues or expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied. The District's financial statements are reported on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Cash And Investments

Investments include monies invested in the local government investment pool and diversified bond fund and are stated at fair value using either quoted market price or best available estimate. The reported value of the local government investment pool and diversified bond fund is materially the same as the fair value of its shares.

For purposes of cash flows, the District considers all investments (including restricted investments) available for immediate withdrawal or with maturities of three months or less to be cash and cash equivalents (referred to as cash and investments).

Receivables

Receivables are reported net of any estimated uncollectible amounts.

**Water District No. 63
Notes To Financial Statements
Year Ended December 31, 2014**

NOTE A – Summary of Significant Accounting Policies - *continued*

Capital Assets And Depreciation

Capital assets include property and equipment. Capital assets are defined by the District as assets with an initial individual cost of more than \$500 and an estimated useful life in excess of one year. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets is included as part of the capitalized value of the asset constructed, net of interest earned on the invested proceeds over the same period.

Property and equipment is depreciated using the straight-line method over 3 to 10 years

Compensated Absences

The District does not have a policy to pay accumulated vacation or sick pay benefits when an employee separates from service. There is therefore no liability for unpaid accumulated vacation or sick leave amounts.

Net Assets

Net assets is the difference between assets and liabilities. Net assets invested in capital assets-net of related debt, are capital assets net of accumulated depreciation and reduced by any outstanding debt related to the financing of those assets. Restricted net assets are net assets less related debt that are subject to constraints on their use by creditors, grantors, contributors, legislation, and other parties. All other net assets are reported as unrestricted.

Fund Balance Classifications

Restrictions of the fund balance indicate portions that are legally or contractually segregated for a specific future use. Nonspendable portions of the fund balance are those amounts that are not expected to be converted into cash. Committed portions represent amounts that can only be used for specific purposes pursuant to formal action (i.e. board approval) of the reporting entity's governing body. Assigned portions represent amounts that are constrained by the government's intent to be used for a specific purpose. Assigned fund balance classifications are not actively used by the entity. Remaining fund balances are reported as unassigned. When expenditures are incurred that qualify for either restricted or unrestricted resources, the District first utilizes restricted resources. When expenditures are incurred that qualify for either committed or assigned or unassigned resources, the District first utilizes committed resources.

**Water District No. 63
Notes To Financial Statements
Year Ended December 31, 2014**

NOTE A – Summary of Significant Accounting Policies - *continued*

Use Of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly actual results could differ from those estimates.

Concentrations Of Credit Risk

The District maintains its cash at insured financial institutions excepting for that portion on deposit with the local government investment pool.

Risk Management

The District is exposed to various risks of loss related to torts, theft of or damage to and destruction of assets, errors and omissions and natural disasters for which the District carries commercial insurance.

Subsequent Events

Subsequent events were evaluated through the date of the auditor's report, which is the date the financial statements were available to be issued.

NOTE B – Cash and investments

At December 31, 2014, the District's cash and investments consisted of the following:

Funds On Deposit-

| | |
|----------------------|---------|
| Checking Account | 7,368 |
| Money Market Account | 332,953 |

Investments

| | |
|-----------------------------|--------|
| Local Gov't Investment Pool | 47,964 |
|-----------------------------|--------|

| | |
|-------|------------|
| Total | \$ 388,285 |
|-------|------------|

Deposits

The year end carrying amounts of the District's deposits were \$388,285 and the bank balances were \$389,220. Of the bank balances, \$250,000 was insured.

Investments

The District's policy allows for investment of idle funds consistent with Idaho Code 67-1210 and 67-1210A. Idaho Code limits investments to the following general types:

- Certain revenue bonds, general obligation bonds, local improvement district bonds and registered warrants of state and local governmental entities.
- Time deposit accounts, tax anticipation and interest-bearing notes.

Water District No. 63
Notes To Financial Statements
Year Ended December 31, 2014

NOTE B – Cash and Investments - *continued*

- Bonds, treasury bills, debentures, or other similar obligations of the United States government and United States government agencies.
- Repurchase agreements secured by the above.

The statutes are designed to help minimize the custodial risk that deposits may not be returned in the event of the failure of the insurer or other counterparty, interest rate risk, resulting from fair value losses arising from rising interest rates, or credit risks that an issuer or other counterparty will not fulfill its obligations. The District's investment policy complies with these state statutes.

The Local Government Investment Pool is managed by the state treasurer's office and is invested in accordance with state statutes and regulations. Government accounting standards board statement 40 requires government entities to disclose credit ratings, concentrations of credit risk, and interest rate risk on investment balances. Investments in the local government investment pool are, due to their nature, not required to be rated in terms of credit quality, and are excluded from the other disclosure requirements. These investments include insured or registered investments or investments for which the securities are held by the District or its agent in the District's name. Collateralized securities in the local government investment pool are held in trust by a safekeeping bank.

NOTE C – Capital Assets

Changes to fixed assets are summarized as follows:

| | <i>Dec 31, 2013</i> | <i>Added</i> | <i>Deleted</i> | <i>Dec 31, 2014</i> |
|---|---------------------|--------------|----------------|---------------------|
| Office And Field Equipment | 4,563 | | | 4,563 |
| Vehicle | 29,109 | 29,737 | (29,109) | 29,737 |
| | ----- | ----- | ----- | ----- |
| | 33,672 | 29,737 | (29,109) | 34,300 |
| Accumulated Depreciation | 28,820 | 7,434 | (24,257) | 11,997 |
| | | | | ----- |
| Capital assets, net of accumulated depreciation | | | | 22,303 |

**Water District No. 63
Notes To Financial Statements
Year Ended December 31, 2014**

NOTE D – Related Party Transactions

The District has not been involved in any related party transactions that would violate the Idaho Code or applicable federal statutes.

NOTE E – Contingencies

The District is party to various legal proceedings that normally occur in governmental operations. These legal proceedings are not likely to have a material adverse impact on the affected funds of the District. In addition, the District carries commercial insurance for pending or threatened litigation.

NOTE G – Retirement Plan

The Public Employee Retirement System of Idaho (PERS), a cost sharing multiple-employer public retirement system, was created by the Idaho State legislature. It is a defined benefit plan requiring that both the member and the employer contribute. The plan provides benefits based on members' years of service, age and compensation. In addition, benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Designed as a mandatory system for eligible state and school district employees, the legislation provided for other political subdivisions to participate by contractual agreement with PERS. Financial reports for the plan are available from PERS upon request.

After five years of credited service, members become fully vested in retirement benefits earned to date. Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. For each month of credited service, the annual service retirement allowance is 2% of the average monthly salary for the highest consecutive 42 months.

The contribution requirements of the District and its employees are established and may be amended by the PERS board of Trustees. For the year ended December 31, 2014, the required contribution rate as a percentage of covered payroll for members was 6.79% for general members. The employer rate as a percentage of covered payroll was 11.32% for general members. The District's contributions required and paid were \$7,006, \$6,911 and \$5,937 for the three years ended December 31, 2014 and 2013 and 2012, respectively.

OTHER REPORTS AND SCHEDULES

Gary Merkle, PLLC

CERTIFIED PUBLIC ACCOUNTANT

2627 W. IDAHO STREET BOISE, IDAHO 83702 (208) 375-4573 PHONE
(208) 375-2613 FAX



**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***

Board of Directors
Water District No. 63
Star, Idaho 83669

I have audited, in accordance with the 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 major fund of Water District No. 63 (the District), as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued my report thereon dated November 23, 2015.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered the District's internal control over financial reporting (internal control) to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, I do not express an opinion on the effectiveness of the District'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 a reasonable possibility that a material misstatement of the entity'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.

My 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 my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified. I did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that I consider to be significant deficiencies. See 2014-1.

Compliance And Other Matters

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

Water District No. 63's Response to Finding

The District's response to the finding identified in my audit is described in the accompanying schedule of findings. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on it.

Purpose of This Report

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



Boise, Idaho
November 23, 2015

**Water District No. 63
Schedule Of Findings And Responses
Year Ended December 31, 2014**

SECTION I - Summary Of Auditor's Results

Financial Statements

| | |
|--|-------------|
| Type of auditor's report issued | Unqualified |
| Internal Control over financial reporting: | |
| Material weakness identified | No |
| Significant Deficiencies | Yes |
| Noncompliance material to financial statements noted | No |

SECTION II - Financial Statement Audit Findings

2014-01

Condition

Although implementing various checks and balances in internal control to the degree possible, the District lacks a proper segregation of duties over assets due to limited size and staff.

Criteria

A proper system of internal control of assets would entail a complete segregation of duties.

Cause

This situation is common to small Idaho municipalities and is a direct result of the cost/benefit of staffing.

Effect

This lack of control may increase the risk that a loss of assets would not be detected and prevented in a timely manner during the normal course of business operations.

Recommendation

The District should re-examine the cost/benefit of implementing internal controls over a more complete segregation of duties.

Response And Action Plan Of Management

The District agrees that having an internal control system which includes a complete segregation of duties is an important part of the overall internal control process. The District has concluded that resources are not presently available to implant the necessary changes at this time. The District will work toward implementation in the future.



State of Idaho

Department of Water Resources

322 East Front St, PO Box 83720, Boise, ID 83720-0098 • 208-287-4800 • www.idwr.idaho.gov

Certificate of Appointment

This is to certify that I have appointed Rex Barrie as *Watermaster* of *Water District* 63, from this day until the 2016 annual meeting or until his/her successor is appointed and qualified under the provisions of Idaho Code Section 42-605, at such rate of compensation as established by applicable law.



This certificate has been issued and the seal of the Director fixed at Boise, Idaho, this day, June 24th, 2015.

Gary Spackman
IDWR Director

SCANNED
JUN 23 2015

RECEIVED

JUN 15 2015

WATER RESOURCES
WESTERN REGION

BEFORE THE DEPARTMENT OF WATER RESOURCES
OF THE STATE OF IDAHO

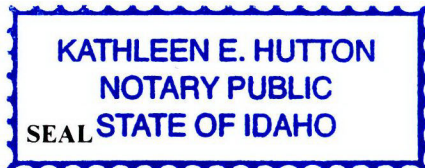
State of Idaho)
County of Ada) ss

Official Oath

I do solemnly swear or affirm that I will support the Constitution of the United States, the Constitution and laws of the State of Idaho, specifically including the provisions of Section 42-605 and 42-607, Idaho Code, and that I will faithfully discharge all the duties of the office of Watermaster of District #63 according to the best of my ability. So help me God.

R. R. Barrie
Watermaster

SUBSCRIBED AND SWORN TO before me this 12 day of June, 2015.



Kathleen E. Hutton
Notary Public
Residing At Star, ID
Commission Expires 4-1-2020

SCANNED
JUN 16 2015

STATE OF IDAHO
WATER DISTRICT No. 63
(BOISE RIVER)

REX R. BARRIE, WATERMASTER
P.O. BOX 767
STAR, IDAHO 83669-0767
(208) 908-5480

RECEIVED

JUN 01 2015

DEPARTMENT OF
WATER RESOURCES
RECEIVED

JUN 12 2015

WATER RESOURCES
WESTERN REGION

May 28, 2015

Gary Spackman
Director Idaho Department of Water Resources
P.O. Box 83720
Boise, ID 83720-0098

Re: Special Meeting of Water Users of Water District No. 63

Dear Director Spackman,

The Advisory Committee of Water District No. 63 met on April 6, 2015 to discuss weather modification in the Boise River basin.

It was determined to proceed with this and to call for a special meeting of the water users of Water District No.63 to call for the question of an additional assessment for weather modification to begin in 2016. This special meeting is requested so water users who are assessed by Water District No.63 can plan for their budgeting purposes for 2016 if the measure passes.

Pursuant to Idaho Code 42-605 (11) the Advisory Committee members voted unanimously to call for the special meeting on July 15, 2015 at 1:00 p.m. The meeting will be held at the Star City Hall Public Meeting Room located at 10769 West State Street, Star Idaho 83669.

The Advisory Committee hereby requests the Director to notify the water users of Water District No.63 of the date, time and location of said meeting. And to further notify them of the purpose of the special meeting.

Any questions regarding this matter should be directed to Rex R. Barrie, Boise River Watermaster (208) 908-5480

SCANNED

JUN 11 2015

Sincerely,

Vernon E Case

Vernon Case, Chairman

Cc: Advisory Committee Members
Idaho Water Resources Board
Jon Bowling, Idaho Power Co.

SCANNED

JUN 11 2015

WATERMASTER REQUIREMENT SHEET

WATER DISTRICT: 123 Boise River

2015

Date/Time of Meeting: 1/12/15

Place of Meeting: Stan ID

| | |
|--|---|
| <u>Watermaster</u> Name: <u>Rex Barrie</u> Address: Phone: | <u>Assistant Watermaster</u> Name: Address: Phone: |
| <u>Secretary/Treasurer</u> Name: <u>Sam Rosti</u> Address: Phone: | <u>Chairman</u> Name: <u>Vern Case</u> Address: Phone: |

Sent

- ☒ Certificate of Appointment
- ☒ Watermaster
- ☐ Assistant Watermaster
- ☐ Secretary/Treasurer
- ☐ Daily Record books and instructions

Received

- ☒ Annual Meeting Minutes
- ☐ Adopted Budget
- ☒ Oath(s)
- ☒ Watermaster
- ☐ Assistant Watermaster
- ☐ Secretary/Treasurer
- ☒ Watermaster Report - see letter dated 6/12/15 from Rex
- ☐ Daily Record Books

WATER DISTRICT #63
ADVISORY COMMITTEE MEETING

April 16 2015.

RECEIVED

DEC 18 2015

WATER RESOURCES
WESTERN REGION

Chairman Case called the meeting to order at 10:00 a.m.

Members present, Vern Case, Sam Rosti, Clinton Pline, Martin Galvin, Jim Payne, Oscar Baumhoff and Mike Houston.

Federal Instream Flow Coalition:

Chairman Case reviewed the need for additional funding for the Federal Instream Flow Coalition (FISFC) to keep Mr. Mark Limbaugh helping with water issues in D.C. \$7500.00 was requested from the lower valley water users.

Jim Payne moved to approve the \$7500.00 for the FISFC. Second by Clinton Pline. Motion Passed with all in favor.

Weather modification/Cloud Seeding :

Chairman Case began the discussion on the need for this type of program in the Boise Basin. Idaho Power has requested a five year project with the Water District paying roughly 40% of the projected costs. By the fifth year this would be nearly \$200,000.00. Several questions have been addressed about the effects of Cloud Seeding . After lengthy discussion on this issue it was moved by Jim Payne to present this to the water users at a special meeting in mid-July and further moved to assess for cloud seeding by cfs diverted for \$125,000.00 per year for a three year trial period. Second by Sam Rosti. Motion passed with all in favor.

Chairman Case asked Rex Barrie to arrange a time when the meeting could be held in mid-July at the City Hall and to make contact with IDWR about this meeting.

There being no further business, meeting was adjourned at 12:30 p.m.

Vernon E Case

Vernon Case, Chairman

Sam Rosti

Sam Rosti, Sect/Treas.

Date: 12-3-15

SCANNED

DEC 17 2015

2014 ADVISORY COMMITTEE MEETING MINUTES

DECEMBER 10, 2014

STAR CITY HALL

Chairman Vern Case called the meeting to order at 1:00 P.M.

Present were Chairman Vern Case, Sect/Treas. Sam Rosti, Clinton Pline, Oscar Baumhoff, Randy Davison, Ron Blickenstaff, Jim Payne, Larry Story, Alan Newbill and Mike Houston.

Guests: Jon Bowling, Sean Parkinson and Derek Blestrud from Idaho Power.

Minutes from the 2013 Advisory Committee Meeting were read by Sam Rosti. It was moved by Clinton Pline to approve the minutes as read. Second by Alan Newbill. Motion passed with all in favor.

Old Business:

- a. Cloud Seeding: Jon Bowling asked if the committee had any specific questions about the program. Vern Case asked for an update on activities to date in the Boise Basin. Jon, Derek and Sean provided answers to several questions regarding this program including the costs for ground generators and aircraft operations. After a lengthy discussion it was moved by Jim Payne to bring this issue before the water users at the annual meeting for a vote. Second by Clinton Pline. Motion passed with all in favor.
- b. Upper Basin Administration: Rex explained the progress being made in the upper basin and some of the challenges the Water District will face as this issues move forward. One item that was not expected, the measurement order included the entire basin. Several calls have been received from lower basin water right holders concerning the letter from IDWR. Most of these calls are related to water rights from drains below the Star Bridge. Rex will continue to move forward with this issue.
- c. Boise River Refill Issue: Vern Case gave an overview of the meetings with IDWR and space holders to date. It was the consensus of the committee that the legal representatives for the irrigators were actively involved and that there is no clear solution at this time.
- d. Automation: Rex reviewed the automation program and explained there has been a little interest in installing new sites but no new sites have been identified as wanting to upgrade. There is some interest from canal operators for down-canal sites but at this time funds are not available to install sites off of the river.

SCANNED

DEC 17 2015

New Business:

- a. Wood Creek Reservoir: Vern Case, Sam Rosti, Clinton Pline and Rex attended a meeting at the Snake River Area Office of the Bureau of Reclamation about a proposed project to pump water from Anderson Ranch Reservoir to a storage reservoir east of Little Camas Reservoir. This project is being planned for power generation and they are proposing to pump water from Anderson uphill at night and generate power during the day. About 10 KAF would be used each year for this operation with 1500 AF of expected evaporation loss. The project would pump water to fill the 50KAF reservoir only during periods of flood control operations. Possible benefits would be additional water available for Boise River Water Users. Rex will monitor this project and keep the committee informed.

Watermaster Report: Rex reported on conditions in the basin for 2014. Near normal snow pack resulted in 1.4 MAF of runoff. All space holders accounts were filled with the exception of the Bureau of Reclamation's "last of the last" to fill. Reservoir capacity was reported at 42% on December 1, 2014. Rental pool activity was near normal this year with 46,232 AF being used for flow augmentation, 8000 AF for Idaho Power and 4902 AF being leased for in basin use.

Bank balances were reported at 1,703.91 checking and 390,805.78 in the money market and state investment accounts. Space holders will be paid \$259,742. 54 and IWRB \$18449.86 out of the money market account.

The 2015 budget was presented at \$87,250.00. No changes were recommended.

The audit report from Mr. Gary Merkle was reviewed and no discrepancies were noted.

It was moved by Clinton Pline to accept the Watermasters Report, 2015 Proposed Budget and Audit Report as presented. Second by Oscar Baumhoff. Motion passed with all in favor.

There being no further business it was moved by Sam Rosti to adjourn. Second by Clinton Pline. Meeting was adjourned at 3:55 P.M.



Vernon Case, Chairman



Sam Rosti, Sect/Treas.

Date: 12-3-15

COPIED
DEC 17 2015

STATE OF IDAHO
WATER DISTRICT No. 63
(BOISE RIVER)

REX R. BARRIE, WATERMASTER
P.O. BOX 767
STAR, IDAHO 83669-0767
(208) 908-5480

December 14, 2015

Tim Luke,
IDWR

Tim,

Here are the approved copies of the minutes of the Advisory Committee.

These were approved at the December 3, 2015 meeting.

Rex R. Barrie
Boise River Watermaster

SCANNED
DEC 17 2015



State of Idaho

DEPARTMENT OF WATER RESOURCES

Western Region, 2735 Airport Way • Boise, Idaho 83705-5082

Phone: (208) 334-2190 • Fax: (208) 334-2348 • Web Site: www.idwr.idaho.gov

June 24, 2015

C. L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Director

REX R. BARRIE
10769 W STATE ST
PO BOX 767
STAR ID 83669

Dear Mr.Barrie,

Enclosed is your certificate of appointment as watermaster of Water District 63 Boise River. Per Idaho Code Section 42-608(1), the watermaster's term of service "*...is throughout the year, extending until the annual meeting for the ensuing year, or until a successor is appointed.*" Based on the code, the watermaster's appointment is from one annual meeting to the next, generally speaking.

Thank you for serving the State of Idaho and your community. Feel free to contact this office with any questions or concerns.

Sincerely,

A handwritten signature in black ink, appearing to read 'Rachel Neely', with a long, sweeping horizontal line extending to the right.

Rachel Neely
Administrative Assistant I

SCANNED

JUN 23 2015

RECEIVED

JUN 15 2015

WATER RESOURCES
WESTERN REGION

STATE OF IDAHO
WATER DISTRICT No. 63
(BOISE RIVER)

REX R. BARRIE, WATERMASTER
P.O. BOX 767
STAR, IDAHO 83669-0767
(208) 908-5480

June 12, 2015

Rachel Neely
Administrative Assistant 1
IDWR Western Region
2735 Airport Way
Boise, ID 83705-5082

Dear Ms. Neely:

I am enclosing a copy of the requested information with the exception of the 2014 Watermaster's Report.

The Watermaster's Report for 2014 (Black Book) is published in book form with all data provided by the IDWR for the purpose of account for water during the 2014 irrigation season.

Ms. Liz Cresto at the state office maintains a copy of this report and it can be viewed at her office.

I do have one additional copy of the black book for 2014 if you would like one. Let me know and I will drop it by.

Sincerely,



Rex R. Barrie
Boise River Watermaster

SCANNED
JUN 16 2015

RECEIVED

JUN 15 2015

WATER RESOURCES
WESTERN REGION

Boise River Basin, State of Idaho

Water District No. 63

ADVISORY BOARD MEMBERS

Vernon Case, Chair

Clinton Pline

Mike Houston

Sam Rosti, Sect.

Alan Newbill

Larry Story

Jim Payne

Martin Galvin

Ron Blickenstaff

Randy Davison

Oscar Baumhoff

2015 ANNUAL MEETING AGENDA

January 12, 2015 1:00 P.M. Star, Idaho

- Vern Case, Chairman, Call to Order
- Introduction of Advisory Committee
- Read and Approve 2014 Minutes
- Adopt Resolution "A" Method of Voting (See Attached Resolutions)
- Elect Secretary
- Elect Chairman
- Elect Advisory Committee Members
- Watermasters Report
- Budget Review and Approval for 2015
- **Old Business**
 - Boise Basin Refill (Basin Wide 17)
 - Upper Basin Administration
- **New Business**
 - Cloud Seeding
 - Directors Reimbursement
 - Adopt Resolutions "B thru K"
 - Elect Watermaster
 - Elect Assistant Watermaster
 - Audit Report (Sam Rosti)
- **Guests**
 - Gary Spackman, Director, IDWR
 - Norm Semanko, Idaho Water Users Assn.
 - Liz Cresto, IDWR Accounting
 - Brian Sauer, USBR Water Supply
 - Jerry Gregg, USBR
- Adjourn

SCANNED

JUN 16 2015

WATER DISTRICT NO. 63
Balance Sheet
As of January 5, 2015

| | <u>Jan 5, 15</u> |
|--|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 101 · SUNWEST BANK 102001617 | 5,251.75 |
| 110 · MONEY MARKET | 332,830.66 |
| 112 · STATE INVESTMENT 1690-1586 | 47,975.12 |
| Total Checking/Savings | <u>386,057.53</u> |
| Total Current Assets | 386,057.53 |
| Fixed Assets | |
| 150 · EQUIPMENT | 4,563.02 |
| 151 · VEHICLES | 29,109.00 |
| 160 · ACCUMULATED DEPRECIATION | -28,820.52 |
| Total Fixed Assets | <u>4,851.50</u> |
| TOTAL ASSETS | <u>390,909.03</u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| 202 · FEDERAL & FICA PAYABLE | -4,087.06 |
| Total Other Current Liabilities | <u>-4,087.06</u> |
| Total Current Liabilities | <u>-4,087.06</u> |
| Total Liabilities | -4,087.06 |
| Equity | |
| 301 · UNRESERVED FUND BALANCE | 150,337.12 |
| 320 · RETAINED EARNINGS | 251,111.13 |
| Net Income | -6,452.16 |
| Total Equity | <u>394,996.09</u> |
| TOTAL LIABILITIES & EQUITY | <u>390,909.03</u> |

WATER DISTRICT #63
OPERATIONS IN FUNDS FOR THE YEAR
ENDING DECEMBER 31, 2014

| | |
|--|--------------|
| Balance in Checking Account-31 Dec 2014 | \$ 11,703.91 |
| Balance in MMI & CD Account -31 Dec 2014 | 380,805.78 |
| Assessment Collections *** | (86,622.44) |
| Interest on Investments *** | (706.26) |
| Refund from State Ins. Fund | 0.00 |
| Miscellaneous Sales & Service | 0.00 |
| Rental Pool Collections *** | (359,059.60) |
| *** Reflects MMI Balance | |

| | |
|---------------------|----------------------------|
| <u>TOTAL</u> | <u>\$392,509.69</u> |
|---------------------|----------------------------|

| | |
|-----------------------------|----------------------------|
| <u>DISBURSEMENTS</u> | <u>\$278,077.25</u> |
|-----------------------------|----------------------------|

| | |
|--|--------------|
| Balance in Checking Account -31 Dec 2014 | \$ 11,703.91 |
| Balance in MMI & CD Account -31 Dec 2014 | 380,805.78 |

| | |
|---|----------------------------|
| <u>TOTAL IN BANK - 31 DEC 2014</u> | <u>\$392,509.69</u> |
|---|----------------------------|

SCANNED
JUN 16 2015

9:22 AM

01/05/15

Accrual Basis

WATER DISTRICT NO. 63
Profit & Loss Budget Overview
January through December 2015

| | <u>Jan - Dec 15</u> |
|------------------------------------|--------------------------|
| Ordinary Income/Expense | |
| Income | |
| 401 · ASSESSMENT | 87,250.00 |
| 405 · RENTAL POOL | 40,000.00 |
| 410 · INTEREST INCOME-MONEY MARKET | 500.00 |
| 411 · INTEREST INCOME-STATE POOL | 100.00 |
| Total Income | <u>127,850.00</u> |
| Gross Profit | 127,850.00 |
| Expense | |
| 501 · WAGES | 62,850.00 |
| 502 · DIRECTORS' EXPENSE | 2,500.00 |
| 505 · PAYROLL TAXES-EMPLOYER | 6,500.00 |
| 506 · PERSI-EMPLOYER | 7,200.00 |
| 510 · RENT | 3,600.00 |
| 512 · TELEPHONE | 1,500.00 |
| 513 · OFFICE EXPENSE | 6,000.00 |
| 514 · PROFESSIONAL SERVICES | 7,500.00 |
| 515 · INSURANCE-HEALTH | 11,200.00 |
| 517 · INSURANCE-AUTO | 1,100.00 |
| 518 · INSURANCE-WORKER COMP | 2,800.00 |
| 519 · AUTO EXPENSES | 10,000.00 |
| 520 · BUSINESS EXPENSE | 1,500.00 |
| 521 · GAGING STATION EXPENSE | 11,500.00 |
| 522 · SEMINARS & EDUCATION | 5,000.00 |
| 523 · INTERN PROGRAM | 1,500.00 |
| 524 · DONATIONS | 1,000.00 |
| 526 · RENTAL POOL FEES | 25,000.00 |
| 530 · MISCELLANEOUS | 500.00 |
| 540 · Boise River Automation | 6,000.00 |
| Total Expense | <u>174,750.00</u> |
| Net Ordinary Income | <u>-46,900.00</u> |
| Net Income | <u><u>-46,900.00</u></u> |

SCANNED
JUN 16 2015

RESOLUTION A

RESOLVED, that the water users of Water District #63 do hereby agree to vote by acclamation the resolutions to be adopted in this meeting, unless a request is made by a qualified voter to vote on any resolution by casting a roll call vote counting the numbers of voting shares: each person or corporation with a right equal to the average annual dollar amount and any fraction thereof assessed for that water right for the previous five years.

RESOLUTION B

A motion to be made and seconded, that the budget, to include Resolutions I, J and K, be adopted as read and that the items of salary and other expenses be fixed as contained therein.

RESOLUTION C

A motion to be made and seconded, that _____ REX R. BARRIE _____
Be authorized to serve as Watermaster for Water District #63 from the election at this annual meeting until the next election at the next annual meeting.

RESOLUTION D

A motion to be made and seconded, that the Watermaster shall be authorized to appoint such assistants as are necessary, and for such time as may be necessary, for the sufficient distribution of water of Water District #63 for the ensuing year.

RESOLUTION E

A motion to be made and seconded, that the costs be determined by the total amount of water delivered to each canal, both storage and natural flow, and that the Secretary/Treasurer be authorized to collect the Watermaster's Tax directly from the water users in Water District #63.

RESOLUTION F

A motion to be made and seconded, that the amounts payable by each ditch, canal company or other water user, as shown by the approved budget, shall become due and payable on April 10th of this year and said amounts, if not paid, shall bear interest from that date until paid at the rate of 8% per annum, and that no ditch canal company or other water user shall have the right to demand and receive water, and that the Watermaster shall not deliver water to such person until the amount of the tax due and payable from such user, as fixed by the budget, shall be paid.

RESOLUTION G

A motion be made and seconded, that the Chairman, Secretary/Treasure, and Advisory Board Members be elected by the water users to serve from this annual meeting until elected at the next annual meeting.

SCANNED
JUN 16 2015

RESOLUTION H

A motion to be made and seconded, that the water users of Water District #63 pay the necessary expense for the Watermaster to attend the State and National Water Users Convention and any other meeting that are necessary for the ensuing year.

RESOLUTION I

If an assistant Watermaster and / or Secretary are needed to be hired, the funds are to be provided by the MMI Account.

RESOLUTION J

All budget items except wages and benefits shall be paid thru the MMI account.
(Wages and benefits are paid thru the assessments.)

RESOLUTION K

That two signatures shall be required on all checks, and that the Chairman, Secretary/ Treasure and the Watermaster shall be authorized to sign said checks.

7:14 AM

06/12/15

Accrual Basis

WATER DISTRICT NO. 63
Profit & Loss Budget Overview
January through December 2015

| | Jan - Dec 15 |
|------------------------------------|--------------|
| Ordinary Income/Expense | |
| Income | |
| 401 · ASSESSMENT | 87,250.00 |
| 405 · RENTAL POOL | 40,000.00 |
| 410 · INTEREST INCOME-MONEY MARKET | 500.00 |
| 411 · INTEREST INCOME-STATE POOL | 100.00 |
| Total Income | 127,850.00 |
| Gross Profit | 127,850.00 |
| Expense | |
| 501 · WAGES | 62,850.00 |
| 502 · DIRECTORS' EXPENSE | 2,500.00 |
| 505 · PAYROLL TAXES-EMPLOYER | 6,500.00 |
| 506 · PERSI-EMPLOYER | 7,200.00 |
| 510 · RENT | 3,600.00 |
| 512 · TELEPHONE | 1,500.00 |
| 513 · OFFICE EXPENSE | 6,000.00 |
| 514 · PROFESSIONAL SERVICES | 7,500.00 |
| 515 · INSURANCE-HEALTH | 11,200.00 |
| 517 · INSURANCE-AUTO | 1,100.00 |
| 518 · INSURANCE-WORKER COMP | 2,800.00 |
| 519 · AUTO EXPENSES | 10,000.00 |
| 520 · BUSINESS EXPENSE | 1,500.00 |
| 521 · GAGING STATION EXPENSE | 11,500.00 |
| 522 · SEMINARS & EDUCATION | 5,000.00 |
| 523 · INTERN PROGRAM | 1,500.00 |
| 524 · DONATIONS | 1,000.00 |
| 526 · RENTAL POOL FEES | 25,000.00 |
| 530 · MISCELLANEOUS | 500.00 |
| 540 · Boise River Automation | 6,000.00 |
| Total Expense | 174,750.00 |
| Net Ordinary Income | -46,900.00 |
| Net Income | -46,900.00 |

SCANNED
JUN 16 2015

WATER DISTRICT NO.63

RESOLUTION #2015 -2

RESOLUTION TO REIMBURSE ADVISORY COMMITTEE MEMBERS FOR MEETINGS ATTENDED
REPRESENTING WATER DISTRICT NO.63

Whereas: Advisory Committee Members are not reimbursed for attending meetings to represent Water District No. 63,

And whereas, the Advisory Committee has agreed that members of the committee should be reimbursed for attendance at important meetings concerning the Water District,

And whereas continuing issues require a representative from the Advisory Committee to be present and share concerns of the Water district,

Now therefore be it resolved that the Advisory Committee shall be reimbursed for meetings attended while representing Water District No. 63.

Resolved the 12th day of January 2015

A handwritten signature in cursive script, appearing to read "Sam Rosti", is written over a horizontal line.

Sam Rosti, Secretary Water District No.63

SCANNED
JUN 16 2015

WATER DISTRICT #63

MINUTES OF 2015 ANNUAL MEETING

JANUARY 12, 2015

Chairman Vern Case called the meeting to order at 1:00 P.M. There were 61 water users and guests present.

Minutes: Secretary Sam Rosti read the minutes from the January 13, 2014 annual meeting. Motion to approve minutes as read by Clinton Pline. Second by Oscar Baumhoff. Motion passed with all in favor.

Adopt Resolution A: Chairman Case explained the method of voting under Resolution A. It was moved by Leslie Stiburck to adopt Resolution A. Second by Jim Payne. Discussion followed from Tim Page, Boise Project Board of Control, requesting voting by shares on certain agenda items. Motion passed with all in favor.

Elect Secretary: Martin Galvin moved to elect Sam Rosti as Secretary. Second by Leslie Stiburck. Motion passed with all in favor.

Elect Chairman: Sam Rosti Moved to elect Vern Case as Chairman. Second by Oscar Baumhoff. Motion passed with all in favor.

Elect Advisory Committee: It was moved by Clinton Pline to retain the current Advisory Committee. Second by Flip Phillips. Motion Passed with all in favor.

Watermaster Report: Rex Barrie reviewed the Watermaster report for 2014. 2013/2014 water year, snowpack and rental pool operations were explained. The storage system filled with the exception of the Bureau of Reclamation's last to fill water that was used for flow augmentation in 2014. The Flood Control Committee, Rex Barrie, Watermaster, Tim Page, Boise Project Board of Control, Brian Sauer, Bureau of Reclamation and Liz Cresto, Idaho Dept. of Water Resources met to review the 2014 flood control operations and determined all space holder accounts filled with the above exception. Bank balances were reported at \$5,251.75 in checking. \$332,830.66 in the money market and \$47,975.12 in the State Investment Fund. Motion to except the Watermasters report by Sam Rosti. Second by Leslie Stiburck. Motion passed with all in favor.

Budget Review and Approval: Rex Barrie presented the 2015 proposed budget and explained the recommended amount of \$87,250.00. After discussion it was moved by Leslie Stiburck to accept the 2015 budget as presented. Second by Marty Galvin. Motion passed with all in favor.

Old Business:

- a. **Boise Basin Refill (Basin Wide 17):** Chairman Case reported on the progress to date with the Idaho Department of Water Resources on resolving the refill issue. Some headway has been made but there are still several issues that need to be resolved before the Advisory Committee could comment further. Gary Spackman will speak on this issue later in the meeting.
- b. **Upper Basin Administration:** Rex Barrie reported on the progress being made in the upper basin. It is moving slowly due to the amount of water rights involved and the distances required to travel to these sites. The Directors order for measurement was issued in 2014 and included all surface water rights in the Boise Basin. This included all rights below Lucky Peak as well as those above.

New Business:

- a. **Cloud Seeding:** Chairman Case gave an overview of the Cloud Seeding proposal from Idaho Power Co. Jon Bowling, Idaho Power (IDPC), was asked to explain the proposal to the members. Jon deferred to Sean to explain the process and answer questions. Flip Phillips asked what percentage the Payette Basin pays for cloud seeding. Jon Bowling explained the initial program started in the Payette Basin as a pilot program to see if it was feasible to branch out into other basins in the state and that all cloud seeding in the Payette Basin is directed at the South Fork Payette River since there is no storage on that reach and Idaho Power receives the total benefit of any extra water in the South Fork, unlike the Boise Basin which has storage on each tributary. Mark Zirschkey, Pioneer Irrigation District asked how the program would be presented in an accounting format. Jon Bowling stated if adopted IDPC would prepare a report each month for review by WD #63. Sam Rosti stated how this might affect water users on the Boise and asked why the IDPC rate payers pay for this program. Jon Bowling stated IDPC did not have authority to form the PUC to charge all rate payers for this type of program. Jim Payne stated that all IDPC rate payers will benefit from this and should pay for it. Jim Payne also stated that natural flow rights do not need any extra water and that storage space holders would benefit more from this. Jim stated that maybe we need to take a longer look at this issue. Dave Vail, Settlers Irrigation District stated he would be more comfortable with a two or three year program than a five year program. A motion by Jim Payne to

- postpone this issue until later. Second by Flip Phillips. Motion passed with several no votes.
- b. **Directors Reimbursement:** Chairman Case presented a resolution to compensate directors for meetings attended to the benefit of Water District #63 water users. It was explained that in the past directors were only compensated minimally for attending these types of meetings. It was moved by Jim Payne to adopt Resolution 2015-2. Second by Oscar Baumhoff. Motion passed with all in favor.
 - c. **Adopt Resolutions "B thru K":** Sam Rosti moved to adopt Resolutions B thru K. second by Clinton Pline. Motion passed with all in favor.
 - d. **Elect Watermaster:** It was moved by Mack Meyer to elect Rex Barrie as Watermaster. Second by Max Savety. Motion passed with all in favor.
 - e. **Elect Assistant Watermaster:** It was moved by Alan Newbill to elect Mark Zirschkey as Assistant Watermaster. Second by Sam Rosti. Motion passed with all in favor.
 - f. **Audit Report:** Sam Rosti reported the audit had been prepared by Mr. Gary Merkle and reviewed by the board. No discrepancies were reported. Motion by Marty Galvin to accept the audit report. Second by Oscar Baumhoff. Motion passed with all in favor.

Guests: Gary Spackman, Director, Idaho Dept. of Water Resources: Gary discussed current issues at IDWR including WD # 63 expansion into the upper basin and said this was not unique to our basin. Fill and refill were discussed and Gary stated that the Idaho Supreme Court ruled that the Director had authority to decide this issue. The refill issue is very complex and we all have a common goal of preserving the present system. How we will get there remains to be determined. Gary also commented on the Boise Storage Study currently underway with IDWR and the Army Corps of Engineers.

Norm Semanko: Norm reported on current issues that could have an impact on Idaho Water Users including the Endangered Species Act which has identified the presence of the Yellow Billed Cuckoo in our state. The Food Safety Act has the potential to have a major impact on Idaho agriculture. Norm also introduced the new intern, Brandt Bullock from NNU.

Jerry Gregg, BOR: Jerry reported on the current status of the Bureau as it relates to Idaho and the Pacific Northwest Region. Bull Trout and Yellow Billed Cuckoo remain on the radar. Anderson Ranch valve refurbishment, transformers and paving of Arrowrock Dam. Jerry also stated this was the 100th anniversary of Arrowrock Dam and to watch for announcements regarding this. Jerry also discussed the possibilities of raising Anderson Ranch 6 feet and raising Arrowrock 80 feet. Studies are currently underway.

Liz Cresto, IDWR: Liz reviewed the 2014 water year and the accounting showing the total evaporation loss and operational loss for the year. Operational lose was 3800 acre feet down

from 8000 acre feet in 2013. Liz also went thru the accounting explaining how to read the report and understand how it works.

Brian Sauer, BOR: Brian reported on the current conditions in the basin and how the runoff is forecast. 2014 showed a total of 1,407,885 MAF of runoff. Brian showed several comparisons of past years including snow pack and runoff. Currently we are about average for the year. 2015 runoff forecast is for 1.8 MAF. This of course is subject to change as the year progresses.

There being no further business it was moved by Sam Rosti to adjourn at 4:00 P.M. second by Oscar Baumhoff. Motion passed.

Vern Case, Chairman

Sam Rosti, Sect. Tres.

Date



State of Idaho

DEPARTMENT OF WATER RESOURCES

Western Region, 2735 Airport Way • Boise, Idaho 83705-5082

Phone: (208) 334-2190 • Fax: (208) 334-2348 • Web Site: www.idwr.idaho.gov

C. L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Director

June 9, 2015

REX R. BARRIE
10769 W STATE ST
PO BOX 767
STAR ID 83669

RE: Information Request – Water District 63

Dear Watermaster:

The Department has not yet received the following information from your Water District. The referenced forms have been enclosed for your convenience.

- Adopted Water budget for 2015 (Watermaster's Proposed Budget form enclosed).
- Watermaster report for 2014 (Watermaster's Report form enclosed).
- Minutes from the 2015 annual Water District meeting.
- Watermaster Oath for 2015. The Oath should be signed and notarized (Official Oath form enclosed).

Please submit the requested information as soon as possible. Feel free to contact me at 208-334-2190 if you have any questions or need assistance during the irrigation season.

Sincerely,

Rachel Neely
Administrative Assistant 1

Enclosure

SCANNED
JUN 08 2015

Lester, Steve

From: Rex Barrie [waterdistrict63@qwestoffice.net]
Sent: Monday, March 16, 2015 7:37 AM
To: Lester, Steve
Subject: RE: WD63 Sec/Treas

Steve,

Sam Rosti is our Sect/Treas.

Sam Rosti
1460 N. Pollard Ln.
Star, ID 83669
(208) 286-7685



I will get the oath signed and drop it by.

Rex R. Barrie
Boise River Watermaster

From: Lester, Steve [mailto:Steve.Lester@idwr.idaho.gov]
Sent: Saturday, March 14, 2015 11:55 AM
To: Rex Barrie (waterdistrict63@qwestoffice.net)
Subject: WD63 Sec/Treas

Hi Rex:

Please send me current Secretary name & contact information plus Treasurer info if different person. Since district collects its own money, we will need to have the attached oath completed & returned to this office in order to issue a certificate of appointment to treasurer. Same idea as your certificate except we don't need oath from you, you already did that before.

Any future assistant/deputy watermasters selected will need oath & certificate of appointment, also.

Thanks,

Steve

SCANNED
MAY 14 2015