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WATER RESOURCES
WESTERN REGION

TREASURER STATEMENT OF FINANCIAL AFFAIRS

TO: Idaho Department of Water Resources

FROM: Treasurer of Water District No. 63 Water District Name: Water Dist 63

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

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

I, Richard Durant, appointed treasurer of Water District No. 63, hereby submit the attached statement(s) for the district. These statement(s) document and account for all water district assets and finances including accounts receivable, accounts received, and monies disbursed on behalf of the district.

Please check the appropriate box

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

I hereby certify that the attachment(s) noted above are true and correct copies of the required statement(s) for Fiscal Year 2024.

Richard Durant 1-12-2026
Treasurer signature Date

7590 S 10 Mile Rd Meridian ID 83642 208-941-3241
Address Telephone E-Mail

Richard@BigD Ranch.Com

Water District No. 63
Statement Of Revenues, Expenditures and Changes in Net Position
Year Ended December 31, 2024

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	<i>Business-Type Activities</i>	
<i>Operating Revenues</i>		
Assessments	\$352,499	
Rental Pool fees <i>See Note 5</i>	444,380	
Boise River Automation reimbursed	144	
Drain Program	166,450	

Total Operating Revenues		963,473
<i>Operating Expenditures</i>		
Auto fuel and repairs	13,379	
Boise River automation	28,001	
Depreciation	29,638	
Drain program	126,118	
Education and training	7,884	
Gage Station	7,465	
Insurance <i>Health</i>	30,785	
Insurance <i>Auto</i>	2,392	
Insurance <i>Workers Comp</i>	2,174	
Intern program	3,000	
Miscellaneous items	1,812	
Office expense	7,954	
Office rent	3,300	
Payroll taxes	9,025	
Professional services	131,980	
Retirement <i>Idaho PERS</i>	15,602	
Telephone	1,803	
Upper basin administration	541	
Wages	131,180	
Rental Pool fees	450,792	

Total Operating Expenditures		1,004,825

Net Income From Operations		(41,352)
<i>Non-Operating Revenues (Expenses)</i>		
Interest Income	27,263	
Pension revenue and expense	(11,739)	

Total Non-Operating Revenues (Expenses)		15,524

Change in Net Position		(25,828)
Net Position, beginning of year, <i>Restated see Note 5</i>		301,759

Net Position, end of year		\$275,931
		=====

See accompanying notes to the financial statements

Water District No. 63
Statement of Cash Flows
For The Year Ended December 31, 2024

	<u>Business-Type Activities</u>	
Cash flows provided by operating activities:		
Received from water sales	\$985,864	
Payments for water	(450,792)	
Payments to suppliers for goods and services	(169,254)	
Payments for personnel services	(191,158)	

Net cash provided (used) by operating activities		174,660
 Cash flows from investing activities:		
Interest income	27,263	

Net cash provided (used) by investing activities		27,263

Net increase (decrease) in cash		201,923
Cash at beginning of year		309,193

Cash at end of year		\$511,116
		=====

Reconciliation of operating income (loss) to net cash provided (used) by operating activities:

Net income from operations	(\$13,726)	
Depreciation	29,638	
(Increase)/Decrease in accounts receivable	(5,235)	
(Increase)/Decrease in deferred outflows	22,550	
(Increase)/Decrease in pension rev/expense	(11,739)	
Increase/(Decrease) in accounts payable	64,737	
Increase/(Decrease) in due on rental pool	99,246	
Increase/(Decrease) in net pension liability	(10,801)	
Increase/(Decrease) in deferred inflows	0	

Net cash provided (used) by operating activities	\$174,670	
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See accompanying notes to the financial statements