

WATER DISTRICT BUDGET

FISCAL YEAR 20 26

The budget when adopted shall be filed with the secretary of the meeting and the watermaster shall immediately prepare and file a certified copy of the budget, along with a copy of all resolutions adopted at the annual meeting with the Idaho Department of Water Resources. When a county or counties are designated to collect the funds for the water district, a certified copy of the budget and resolutions must additionally be filed with the designated county or counties. (§ 42-613, Idaho Code)

Water District No. 65

Water District Name (Stream/Source): Payette

Watermaster: Neil Shippy

Annual Meeting Secretary: Ashley Dupree

Annual Meeting Secretary Address: 710 S. Washington Ave Emmett Id 83617

Annual Meeting Secretary Telephone/Email: 208-642-4465 office@waterdistrict65.com

Please check the appropriate box regarding the collection of water district funds.

- The water district collects its own funds.
- Valley, Boise, Gem, Payette County is designated to collect the water district funds.
(County name)
- A complete copy of adopted resolutions must be attached to this document. Highlight any resolutions that were added or changed. A copy of the adopted budget and resolutions must additionally be filed with the designated county or counties.**

As the appointed watermaster of water district no. 65, I HEREBY CERTIFY that the adopted budget, and the resolutions included in this submittal, are true and correct to the best of my knowledge.

Neil Shippy

Watermaster printed name



Watermaster signature

3/3/26

Date

WATER DISTRICT NO. 65

Statement of Net Position

December 31, 2025

Assets

Current Assets

Cash & Investments \$1,510,824

Assessments Receivable 21,153

Rental Pool Receivables 28,974

Total Current Assets 1,560,951

Noncurrent Assets

Depreciable Net Capital Assets 75,940

Total Noncurrent Assets 75,940**Total Assets**1,636,891**Deferred Outflows of Resources**

Pension Deferred Outflows 13,048

Total Deferred Outflows of Resources 13,048**Total Assets and Deferred Outflows of Resources** \$1,649,939**Liabilities**

Current Liabilities

Cost-Share Projects Payable \$6,000

Payable to Lessors - In Basin 8,195

Payable to Lessors - Out of Basin 681,466

Idaho Water Resources Board Fees Payable 174,147

Total Current Liabilities 869,808

Noncurrent Liabilities

Long-Term Liabilities, Noncurrent 40,681

Total Noncurrent Liabilities 40,681**Total Liabilities**910,489**Deferred Inflows of Resources**

Pension Deferred Inflows 17,612

Total Deferred Inflows of Resources 17,612**Total Liabilities and Deferred Inflows of Resources** 928,101**Net Position**

Net Investment in Capital Assets 75,940

Unrestricted 645,898

Total Net Position 721,838**Total Liabilities and Deferred Inflows of Resources and Net Position** \$1,649,939

WATER DISTRICT NO. 65
Statement of Revenues, Expenses, and Changes in Net Position
Year Ended December 31, 2025

Operating Revenues	
Assessments	\$139,494
Administrative Fees	305,728
Total Operating Revenues	445,222
 Operating Expenses	
Payroll	134,418
Goods & Services:	
Automobile	6,818
Cost-Share Projects	154,829
Dues & Subscriptions	2,639
IWUA Dues	35,083
O&M - River Gage	0
Office & Field Supplies	8,179
Office Rent	7,725
Bank & Other Service Charges	0
Postage & Delivery	0
Professional Fees	21,900
Equipment Repairs & Maintenance	6,930
Miscellaneous	9,429
Telephone & Internet	1,656
Travel & Training	3,748
Utilities	70
Depreciation	11,197
Total Operating Expenses	404,621
Operating Income (Loss)	40,601
 Nonoperating Revenues (Expenses)	
Interest Income	38,449
Interest Expense	(7,307)
Pension Revenue (Expense)	768
Total Nonoperating Revenue (Expenses)	31,910
Change in Net Position	72,511
Net Position - Beginning	649,327
Net Position - Ending	\$721,838

WATER DISTRICT NO. 65
Statement of Cash Flows
Year Ended December 31, 2025

Cash Flows From Operations	
Receipts from Assessments	\$127,396
Receipts from Administrative Fees	373,448
Payments for Personnel Services	(134,418)
Payments for Goods & Services	(308,006)
Cash Provided (Used) By Operations	58,420
 Cash Flows From Noncapital Financing	
Receipts for Lessor & IWRB Fees Payables	863,808
Payments for Lessor & IWRB Fees Payables	(933,703)
Cash Provided (Used) By Noncapital Financing	(69,895)
 Cash Flows From Capital & Related Financing	
Acquisition of Capital Assets	(9,315)
Interest Paid	(7,307)
Cash Provided (Used) By Capital & Related Financing	(16,622)
 Cash Flows From Investments	
Interest Income	38,449
Cash Provided (Used) By Investments	38,449
 Change in Cash & Investments	 10,352
 Cash & Investments - Beginning	 1,500,472
Cash & Investments - Ending	\$1,510,824
 Reconciliation of Operating Income (Loss) to Cash Provided (Used) By Operations	
Operating Income (Loss)	\$40,601
Adjustments to Reconcile Operating Income (Loss) to Cash Provided (Used) by Operations:	
Depreciation	11,197
Changes in Assets & Liabilities:	
Assessments Receivable	(12,098)
Rental Pool Receivables	67,720
Cost-Share Project Payables	(49,000)
Cash Provided (Used) By Operations	\$58,420