

**WATER DISTRICT #65  
BUDGET FOR 1997 OPERATIONS**

**BUDGET  
1997**

**INFLOW OF FUNDS:**

Contract - DEQ	\$1,075.00
Interest Income	\$10,000.00
Cash Inflows - Assessments .40/ac	\$58,000.00
Expense Reimbursements	
Water Rental Administrative Fees (at \$0.50/AF)	\$47,500.00
Total Inflows of Funds	<u>\$116,575.00</u>

**OUTFLOW OF FUNDS:**

Salaries:

Watermaster	\$47,250.00 ←
Assistant & Deputies	\$0.00
Office Assistant	\$0.00
Payroll Taxes	\$4,200.00 ← 10.%
Retirement	\$4,725.00
Office Rent	\$6,600.00
Postage	\$700.00
Office Expense	\$2,500.00
Telephone Expense	\$3,300.00 ← 560 / mo
Radio Rent	\$0.00
Medical Insurance	\$4,800.00
Accounting Fees	\$700.00
Legal Expense	\$0.00
O&M River Gauge	\$11,000.00 ← Hydro net
Automobile Expense	\$7,100.00 ← 235 / lease.
Dues and Subscriptions	\$750.00
Computer Services	\$400.00
IWUA Convention	\$1,500.00
Meals & Lodging	\$1,500.00
Travel Expense	\$700.00
Printing Expense	\$1,500.00
IWUA 'Coalition for Idaho Water' Dues	\$5,000.00
Facility Improvement Incentive Program - 50% Costshare	<u>\$45,000.00</u> ← Flood damage repair
Diversion Upgrade Program	\$0.00
Repairs & Maintenance	\$300.00
Workman's Compensation	\$400.00
Miscellaneous	\$100.00
Office Equipment Purchases	\$1,500.00
Total Expenditures	<u>\$151,525.00</u>
NET INFLOW (OUTFLOW) OF FUNDS	<u><u>(\$34,950.00)</u></u>

Water District 65 Advisory Board - 1996:

Jerry Anderson	Enterprise Ditch
Gail Springer	Bilbrey Ditch
Steve Dobson - Vice Chair	Independent
Dale Krause	BCID
Bob Henggeler	Farmer's Co-op
Marcia Herr - Sec.	Letha
Virgil Johnson	Independent
Bill Charters	Last Chance
George Jensen	Stewart Ditch
Marc Shigeta	Noble Ditch
Keith Standley	Emmett Irrigation
Cecil Shurtleff	Lower Payette
Duane Van Leuven	Independent
Dave Tuthill	IDWR
Dennis Lammey	BCID - Alternate
Karl Siller	Emmett Irrigation - Alternate
Duane Pancheri	Independent
Joy Sisler	Independent

Nominating Committee:

Byrl Haines, Chairman  
Steve Dobson  
Keith Standley  
Leonard Arbuckle  
Dennis Lammey  
Bob Henggeler

Budget Committee:

Dale Krause - Chairman  
Keith Standley  
George McClelland  
Duane Van Leuven  
Gail Springer

Water Pricing Committee:

Bob Henggeler  
Keith Standley  
Brick Andrew

Nominations for 1997 Officers and Advisory Board:

<u>Office:</u>	<u>Name:</u>	<u>Representing:</u>
Chairman	Wilbur "Brick" Andrew	BCID
Vice Chairman	Steve Dobson	Independent
Secretary	Mike Bankhead	Lower Payette Ditch Company
Treasurer	Wilbur "Brick" Andrew	BCID
Members:	Jerry Anderson	Enterprise Ditch
	Gail Springer	Bilbrey Ditch
	Dale Krause	BCID
	Dennis Lammey (Alt.)	BCID
	Bob Henggeler	Farmer's Co-op Irr. Company
	Marcia Herr	Letha Irrigation & Power
	Virgil Johnson	Johnson-Colwell Ditch
	Bill Charters	Last Chance Ditch
	George Jensen	Stewart Ditch
	Marc Shigeta	Noble Ditch
	Keith Standley	Emmett Irrigation District
	Karl Siller (Alt.)	Emmett Irrigation District
	Cecil Shurtleff	Lower Payette Ditch
	Joy Sisler	Independent
	Duane Pancheri	Independent

July 31, 1992

WATER DISTRICT NO. 65

RENTAL POOL PROCEDURES

**PARA 1. AUTHORITY AND STATEMENT OF PURPOSE:**

- 1.1 These procedures have been adopted pursuant to Idaho Code, Section 42-1765 and Rule 6 of the Water Supply Bank Rules and Regulations of the Idaho Water Resource Board to assure orderly operation of the Payette River Rental Pool. Under no circumstances shall these procedures be construed to limit or restrict the authority of the Director of the Department of Water Resources, the Water Resource Board, Water District Number 65 Advisory Board, or the Payette River Watermaster in discharging their duties as set forth in the statutes of the State of Idaho. Anyone leasing water to, or renting water from, such space shall be subject to all applicable water laws of the State of Idaho and the Bureau of Reclamation.
- 1.2 IT IS THE PURPOSE OF THESE PROCEDURES TO:
- a. Provide a process, consistent with applicable statutes and administrative rules, by which stored water supplies may be made available for a specified period of time to water users who need additional water.
  - b. Provide incentives for those owning reservoir space and having stored water, which is surplus to their needs, to lease such space/water to the Rental Pool to be made available to other users, and which will serve to protect the local public interest.
  - c. Establish a recognized system through which water supplies can be located, identified and subsequently rented to a water user.
  - d. Provide a source of revenue for Water District #65 to make improvements in distribution of water and aid in increasing the conservation of water in the Payette River Drainage Basin.

- 2.14 RENTAL POOL refers to the water leasing and renting activities administered by the Local Committee appointed by the Water Resource Board.
- 2.15 SPACE means all or any portion of the active capacity of a reservoir measured in acre-feet.
- 2.16 STORED WATER is the water that accrues to reservoir space and is available for use.
- 2.17 WATERMASTER means the Watermaster of Water District #65.

**PARA 3. GENERAL:**

- 3.1 It is the policy of the Local Committee of Water District #65 to operate the Rental Pool for the maximum beneficial use of available stored water.
- 3.2 Operation of the Rental Pool will be by and for the irrigators within the District through the Committee. These procedures are designed to assure that Stored Water is maintained and first made available primarily for irrigation use.
- 3.3 The operation of the Rental Pool shall be consistent with the statues creating the Water Supply Bank and the Rules and Regulations of the Board and the provisions of the contracts with the United States.
- 3.4 Space will be accepted by the Committee on a contingency basis.
- 3.5 Payments to the Lessor will be made only if Stored Water is subsequently rented from the Rental Pool.
- 3.6 The space of storage water leased to the rental pool that is rented for uses below the mouth of the Payette River shall be the last space to fill in the ensuing year.
- 3.7 No storage water leased to the rental pool shall be rented for uses below the mouth of the Payette River without the express written consent of the lessor.
- 3.8 It is the policy of the Committee to facilitate annual leases and rentals, and to base all transactions on water stored (storage) rather than reservoir space.

- 5.5 Any Lessor, or Renter, or applicant aggrieved by a decision of the Rental Pool Committee on matters related to the operations of the Rental Pool may request a hearing before the Committee within 15 days after receiving notice in writing of the decision. After hearing the grievance and after review by the Committee, a decision will be made by the Committee, in writing, setting forth the reasons for its decision, and said review decision must be signed by a majority of the Committee. The decision of the Committee may be appealed to the Board.
- 5.6 Leases of Space to the Rental Pool shall be on a priority basis as set forth in paragraph 6 of these procedures.
- 5.7 Leases of Space shall be in writing and on forms provided by the Watermaster and shall bear the date they were received in the Watermaster's office.
- 5.8 All Space leased to the Rental Pool shall be under the control of the Watermaster and Committee for the duration of the Lease.

**PARA 6. PRIORITIES AMONG LESSORS:**

- 6.1 When a Lessor leases Space to the Rental Pool, the Stored Water attributable to such Space shall be determined by the Watermaster according to the percentage the reservoir fills.
- 6.2 All Stored Water attributable to Space leased to the Rental Pool before July 1 will be rented before any Stored Water from Space leased after July 1.
- 6.3 Lessors who lease Space to the Rental Pool by July 1, shall share proportionally in the proceeds from the rental of Stored Water attributable to such Space.
- 6.4 Lessors who lease Space to the Rental Pool after July 1, shall receive proceeds from the rental of Stored Water attributable to such Space on a "first come" basis, whereby the first Lessor to Lease Space will be the first paid.
- 6.5 All space/water that has not been rented by the end of the year, shall revert back to the Lessor, unless extended by the Lessor.

**PARA 8. RENTAL FEES AND PAYMENTS TO LESSORS:**

- 8.1 The price of Stored Water (including the administrative fee of \$0.50/acre-foot) rented from the Rental Pool for use upstream from the mouth of the Payette River is \$2.50 per acre-foot plus any surcharge due the Board, under Idaho Water Bank rules and regulations. The price of Stored Water rented from the Rental Pool for use downstream from the mouth of the Payette River is \$5.00 plus any surcharge due the Board, with \$2.00 per acre-foot being paid to the Lessors, and \$2.00 per acre-foot, plus a portion of the surcharge and any accrued interest, returned to the renter if the designated reservoir fills in the following year. In the case that the reservoir does not fill in the succeeding year, the Lessor shall be entitled to receive a payment from the \$2.00 per acre-foot and accrued interest in proportion to the storage lost through the restriction associated with paragraph 3.6. The remaining portion of the \$2.00 per acre-foot and accrued interest not disbursed shall be returned to the renter. In the case that another rental pool or space holder should lease water for the purpose of arbitrage and consequently seek to secure replacement water from the rental pool, the price shall be the amount charged by that rental pool or space holder plus an additional \$0.50 per acre-foot administrative charge.
- 8.2 Payments to the Lessors shall be made in accordance with paragraph 6 and shall be based upon the data published in the annual report of the Watermaster. Payments to the Lessors shall be considered due and payable once the Watermaster has calculated the actual water used within the District for the annual Watermaster's Report. Payments to the Lessors for water delivered after submittal of the annual Watermaster's Report shall be made when delivery of the water is completed.
- 8.3 Any administrative revenue in excess of actual costs shall be held in a contingency fund, and may be used for other purposes that the Committee deems to be of benefit to Water District #65, provided, however, that such uses do not conflict with Idaho Public Depository Law, Chapter 1, Title 57, Idaho Code.
- 8.4 All rental monies shall be maintained in a separate interest-bearing account with accrued interest being distributed on a pro-rata basis at the time payments to Lessors are made.

# **WATER DISTRICT NO. 65**

**102 N. Main St.**

**Payette, Idaho 83661**

**Phone (208) 642-4465**

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January 14, 1997

## **\*\*ANNUAL MEETING AGENDA\*\***

- A. Chairman's Welcome and Remarks - Wilbur "Brick" Andrew, Chair.
- B. Approval of 1996 Annual Meeting Minutes - Marcia Herr, Secretary
- C. Financial Report - Richard Howard, CPA, Accounting Northwest
- D. Report on 1996 Water District Operations - Mark Limbaugh, Watermaster
- E. U.S. Bureau of Reclamation Report - Jerry Gregg and Rick Wells
- F. 1997 Nominations Report - Byrl Haines, Chairman, Nominating Committee
- G. 1997 Budget Report - Dale Krause, Chairman, Budget Committee
- H. 1997 Water Pricing Report - Wilbur "Brick" Andrew, Chairman
- I. Adoption of Resolutions - Wilbur "Brick" Andrew, Chairman
- J. SRBA Report - Dave Tuthill, Adjudication Bureau Chief, IDWR
- K. Adjournment



Nominations for 1997 Officers and Advisory Board:

<u>Office:</u>	<u>Name:</u>	<u>Representing:</u>
Chairman	Wilbur "Brick" Andrew	BCID
Vice Chairman	Steve Dobson	Independent
Secretary	Mike Bankhead	Lower Payette Ditch Company
Treasurer	Wilbur "Brick" Andrew	BCID
Members:	Jerry Anderson	Enterprise Ditch
	Gail Springer	Bilbrey Ditch
	Dale Krause	BCID
	Dennis Lammey (Alt.)	BCID
	Bob Henggeler	Farmer's Co-op Irr. Company
	Marcia Herr	Letha Irrigation & Power
	Virgil Johnson	Johnson-Colwell Ditch
	Bill Charters	Last Chance Ditch
	George Jensen	Stewart Ditch
	Marc Shigeta	Noble Ditch
	Keith Standley	Emmett Irrigation District
	Karl Siller (Alt.)	Emmett Irrigation District
	Cecil Shurtleff	Lower Payette Ditch
	Joy Sisler	Independent
	Duane Pancheri	Independent

# Water District No. 65

**Financial Statements**

**December 31, 1997 & 1996**



**ACCOUNTING  
NORTHWEST, PA**

**Water District No. 65**  
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**ACCOUNTING  
NORTHWEST, PA**

Advisory Board of Directors  
Water District No. 65  
Payette, Idaho 83661

I have compiled the accompanying balance sheets of Water District No. 65 (a nonprofit organization) as of December 31, 1997 and 1996, and the related statements of revenue, expenses & changes in fund balance for the years then ended in accordance with Statements on Standards and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form of financial statements, information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures and the statements of cash flows required by generally accepted accounting principles. If the omitted disclosures and statement were included in the financial statements, they might influence the user's conclusions about the organization's financial position, results of operations and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The information included in the accompanying supplemental information – actual to budget comparison is presented only for supplementary analysis purposes. Such information has been compiled from information that is the representation of management, without audit or review. Accordingly, I do not express an opinion or any other form of assurance on the supplementary information.

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*Accounting NorthWest, P.A.*

January 12, 1998

**Water District No. 65**  
**BALANCE SHEETS**

	December 31, 1997		December 31, 1996	
<b>Assets</b>				
<b>Current Assets</b>				
Cash in Checking	\$ 2,525	0.5%	\$ 983	0.2%
Cash in Certificates of Deposits	210,023	39.8%	200,000	49.7%
Cash in Idaho State Treasury	298,583	56.6%	176,462	43.8%
Receivables, Assessments	238	0.0%	194	0.0%
Receivables, Contracts	0	0.0%	1,075	0.3%
Receivables, Rental Pool	3,152	0.6%	13,261	3.3%
<b>Total Current Assets</b>	<b>514,522</b>	<b>97.6%</b>	<b>391,976</b>	<b>97.4%</b>
<b>Property &amp; Equipment</b>				
Field Equipment	10,122	1.9%	10,122	2.5%
Office Equipment	11,490	2.2%	5,979	1.5%
<b>Total Property &amp; Equipment</b>	<b>21,613</b>	<b>4.1%</b>	<b>16,101</b>	<b>4.0%</b>
Less Accumulated Depreciation	(8,951)	-1.7%	(5,584)	-1.4%
<b>Property &amp; Equipment, Net</b>	<b>12,662</b>	<b>2.4%</b>	<b>10,517</b>	<b>2.6%</b>
<b>Total Assets</b>	<b>\$ 527,183</b>	<b>100.0%</b>	<b>\$ 402,493</b>	<b>100.0%</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Deferred Revenues	\$ 250,085	47.4%	\$ 161,926	40.2%
Idaho Water Resource Board Fees Payable	5,996	1.1%	12,653	3.1%
Accrued Expenses Payable	1,491	0.3%	1,590	0.4%
Water Rentals Payable	2,627	0.5%	9,902	2.5%
Interest Payable to Rental Pool Lessors	8,312	1.6%	5,094	1.3%
<b>Total Current Liabilities</b>	<b>268,511</b>	<b>50.9%</b>	<b>191,165</b>	<b>47.5%</b>
<b>Total Liabilities</b>	<b>268,511</b>	<b>50.9%</b>	<b>191,165</b>	<b>47.5%</b>
<b>Fund Balance</b>	<b>258,672</b>	<b>49.1%</b>	<b>211,328</b>	<b>52.5%</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 527,183</b>	<b>100.0%</b>	<b>\$ 402,493</b>	<b>100.0%</b>

See accountant's compilation report.

**Water District No. 65****STATEMENTS OF REVENUE, EXPENSES & CHANGES IN FUND BALANCE**

	For the Year Ended December 31, 1997		For the Year Ended December 31, 1996	
<b>Revenue</b>				
Administrative Fees, US Bureau of Reclamation	\$ 109,316	60.3%	\$ 56,317	24.8%
Administrative Fees, Other	12,271	6.8%	110,843	48.9%
Assessments	58,534	32.3%	58,503	25.8%
State Grant, Cost Share on River Gauge	1,138	0.6%	1,075	0.5%
<b>Total Revenue</b>	<b>181,258</b>	<b>100.0%</b>	<b>226,738</b>	<b>100.0%</b>
<b>Expenses</b>				
Automobile Expenses	7,054	3.9%	6,920	3.1%
Bank Service Charges	12	0.0%	8	0.0%
Computer Services	359	0.2%	374	0.2%
Cost Sharing Program	42,630	23.5%	13,680	6.0%
Depreciation of Property & Equipment	3,367	1.9%	2,347	1.0%
Diversion Upgrade Study	0	0.0%	4,843	2.1%
Dues & Subscriptions	845	0.5%	882	0.4%
Insurance	617	0.3%	398	0.2%
IWUA Coalition Funding	5,600	3.1%	72,000	31.8%
Other Miscellaneous Expenses	113	0.1%	78	0.0%
Operation & Maintenance of River Gauge	9,100	5.0%	8,700	3.8%
Rent Expense, Office	6,600	3.6%	6,600	2.9%
Office Supplies	1,844	1.0%	2,051	0.9%
Payroll, Salaries & Wages	45,200	24.9%	43,050	19.0%
Payroll, Medical & Retirement Benefits	10,643	5.9%	9,900	4.4%
Payroll Taxes	3,378	1.9%	4,249	1.9%
Postage & Delivery	771	0.4%	683	0.3%
Printing & Reproduction	579	0.3%	1,158	0.5%
Professional Fees, Accounting	498	0.3%	553	0.2%
Repairs	248	0.1%	299	0.1%
Telephone	4,291	2.4%	3,284	1.4%
Travel, Training & Meals	3,175	1.8%	3,139	1.4%
<b>Total Expenses</b>	<b>146,924</b>	<b>81.1%</b>	<b>185,196</b>	<b>81.7%</b>
<b>Excess of Revenue Over Expenses Before Other Income</b>	<b>34,334</b>	<b>18.9%</b>	<b>41,541</b>	<b>18.3%</b>
Other Income, Interest & Finance Charge Revenues	13,010	7.2%	15,796	7.0%
<b>Excess of Revenue Over Expenses</b>	<b>\$ 47,344</b>	<b>26.1%</b>	<b>\$ 57,337</b>	<b>25.3%</b>
Fund Balance, Beginning of Period	211,328		153,991	
<b>Fund Balance, End of Period</b>	<b>\$ 258,672</b>		<b>\$ 211,328</b>	

See accountant's compilation report.

# Water District No. 65

**Supplemental Information**

**December 31, 1997**

# Water District No. 65

## SUPPLEMENTAL INFORMATION -- Actual to Budget Comparison

	Actual For the Year Ended December 31, 1997		Budget For the Year Ended December 31, 1997		Actual as a Percent of Budget	Favorable (Unfavorable) Variance
<b>Revenues</b>						
Administrative Fees, US Bureau of Rec.	\$ 109,316	60.3%	\$ 47,500	44.6%	230.1%	\$ 61,816
Administrative Fees, Other	12,271	6.8%	0	0.0%		12,271
Assessments	58,534	32.3%	58,000	54.4%	100.9%	534
State Grant, Cost Share on River Gauge	1,138	0.6%	1,075	1.0%	105.8%	63
<b>Total Revenues</b>	<b>181,258</b>	<b>100.0%</b>	<b>106,575</b>	<b>100.0%</b>	<b>170.1%</b>	<b>74,683</b>
<b>Expenses</b>						
Automobile Expenses	7,054	3.9%	7,100	6.7%	99.3%	46
Bank Service Charges	12	0.0%	0	0.0%		(12)
Computer Services	359	0.2%	400	0.4%	89.9%	41
Cost Sharing Program	42,630	23.5%	95,000	89.1%	44.9%	52,370
Depreciation of Property & Equipment	3,367	1.9%	0	0.0%		(3,367)
Diversion Upgrade Study	0	0.0%	0	0.0%		0
Dues & Subscriptions	845	0.5%	750	0.7%	112.7%	(95)
Insurance	617	0.3%	400	0.4%	154.3%	(217)
IWUA Coalition Funding	5,600	3.1%	5,000	4.7%	112.0%	(600)
Other Miscellaneous Expenses	113	0.1%	100	0.1%	113.0%	(13)
Operation & Maintenance of River Gauge	9,100	5.0%	11,000	10.3%	82.7%	1,900
Rent Expense, Office	6,600	3.6%	6,600	6.2%	100.0%	0
Office Supplies	1,844	1.0%	2,500	2.3%	73.8%	656
Payroll, Salaries & Wages	45,200	24.9%	47,250	44.3%	95.7%	2,050
Payroll, Medical & Retirement Benefits	10,643	5.9%	9,525	8.9%	111.7%	(1,118)
Payroll Taxes	3,378	1.9%	4,200	3.9%	80.4%	822
Postage & Delivery	771	0.4%	700	0.7%	110.1%	(71)
Printing & Reproduction	579	0.3%	1,500	1.4%	38.6%	921
Professional Fees, Accounting	498	0.3%	700	0.7%	71.2%	202
Repairs	248	0.1%	300	0.3%	82.7%	52
Telephone	4,291	2.4%	3,300	3.1%	130.0%	(991)
Travel, Training & Meals	3,175	1.8%	3,700	3.5%	85.8%	525
<b>Total Expenses</b>	<b>146,924</b>	<b>81.1%</b>	<b>200,025</b>	<b>187.7%</b>	<b>73.5%</b>	<b>53,101</b>
<b>Net Increase in Funds Before Other Income</b>	<b>34,334</b>	<b>18.9%</b>	<b>(93,450)</b>	<b>-87.7%</b>	<b>-36.7%</b>	<b>127,784</b>
Other Income, Interest & Finance Charge Rev.	13,010	7.2%	0	0.0%		13,010
<b>Net Increase in Funds</b>	<b>\$ 47,344</b>	<b>26.1%</b>	<b>\$ (93,450)</b>	<b>-87.7%</b>	<b>-50.7%</b>	<b>\$ 140,794</b>

See accountant's compilation report.