State of Idaho
DEPARTMENT OF WATER RESOURCES
Eastern Region, 900 North Skyline Drive, Suite A • Idaho Falls, Idaho 83402-1718
Phone: (208) 525-7161 • Fax: (208) 525-7177 • Web Site: www.idwr.idaho.gov

C. L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Interim Director

March 2, 2011

Austin Moses
800 W Judical
Blackfoot ID 83221

RE: Water District No. 11

Dear Secretary / Treasurer:

We acknowledge receipt of the Minutes of the Annual Watermaster's Election Meeting held in your district. The Watermaster Certificate will be sent under separate cover.

Thank you.

Sincerely,

Dennis Dunn
Senior Water Right Agent

DD:sc

State of Idaho
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Phone: (208) 525-7161 • Fax: (208) 525-7177 • Web Site: www.idwr.idaho.gov

C. L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Interim Director

February 16, 2011

Austin Moses
240 S Main
Soda Springs ID 83276

WATER DISTRICT #11

Dear Secretary:

Enclosed herewith is a copy of the Watermaster's Annual Report for the past season.

The same has been prepared by the watermaster and approved by this Department in conformity with Sections 42-610, 42-614 and 42-615, Idaho Code.

During the 1993 legislative session, the legislature enacted a new law which amends Section 42-619(9), Idaho Code and removes the independent financial audit requirement for most state water districts. The new law, referenced by Section 67-450B, Idaho Code (copy enclosed) identifies minimum audit requirements for all local government entities. Under the new statute, the governing body of any local government entity (i.e.; water district) whose annual budget does not exceed fifty thousand dollars ($50,000) has no minimum audit requirements under this section. This means that any district which handles its own money and whose budget is fifty thousand dollars ($50,000) or less does not have to have an independent public account firm conduct a financial audit every few years as previously required by Section 42-619(9).

Please note that only the statutory requirement regarding the independent financial audit has been changed. Districts handling their own fund (i.e.; districts who collect and/or disburse their own funds) must still submit their own statement of the water district's financial affairs at the end of each fiscal year. As recommended in the Department's February 16, 1993 letter and the 1993 Watermaster Handbook, a copy of the financial statement may be submitted either with the annual water masters report or with the minutes of the annual meeting for the ensuing year. An example of an annual financial statement may be found in Appendix C of the 1993 Watermaster Handbook.

The purpose of this letter is to remind all water districts that workers compensation insurance is required for all water district employees. This requirement applies to all water districts in Idaho, regardless of annual budget. Insurance should be applicable at least to all paid water district staff, including the watermaster as well as watermaster assistants, advisory committee, secretary and treasurer. The costs associated with workers compensation insurance is paid directly by the water district and should be considered an expense of the district. For information about obtaining insurance costs etc., please contact the Idaho State Insurance Fund. The State Insurance Fund has offices in Boise, Coeur d'Alene, Idaho Falls, Pocatello and Twin Falls. Water Districts are also reminded that all paid water district staff may be subject to state and federal taxes. These tax requirements will vary depending on salaries and total income of each watermaster or employee. In many water districts, particularly smaller districts with part-time staff, payment of watermaster or each employee. Districts may wish to contact the State Tax Commission or the Internal Revenue Service for information about state and federal withholding taxes.

Sincerely,

Dennis M. Dunn
Senior Water Right Agent

DMD:sc

Enclosures

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C. L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Interim Director

February 16, 2011

Rock Holbrokk
55 Holiday Circle
Fish Haven ID 83287

Water District 11

Dear Watermaster:

Enclosed herewith is a copy of the Watermaster's Annual Report for the past season.

The same has been prepared by the watermaster and approved by this Department in conformity with Sections 42-610, 42-614 and 42-615, Idaho Code.

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Sincerely,

Dennis M Dunn
Sr. Water Right Agent

Enclosure

DMD:sc

WATERMASTER'S REPORT

RECEIVED
FEB 11 2011
Department of Water Resources
Eastern Region

From JAN., 2010 To DEC., 2010

Water District No. 11

Name of Watermaster Rock Holbrook

P.O. Address 55 Holiday Circle Fish Haven ID. 83287

AFFIDAVIT OF WATERMASTER

STATE OF IDAHO }
} ss.
COUNTY OF BEAR LAKE }

Rock Holbrook, being first duly sworn, deposes and says that he is Watermaster of Water District ELEVEN, having been lawfully appointed by Gary Spackman, Director, Idaho Department of Water Resources, and that the volumes of water, as stated in this report and prorated by him to the water right holders of the district are correct.

Rock Holbrook
(Deputy) Watermaster District No. 11

Subscribed and sworn to before me, this 3rd day of February, 19 2011

Sharlene C. Millard
Notary Public

(SEAL)

NOTARY PUBLIC
SHARLENE C. MILLARD
My Commission Expires
02-14-2011
145 W. Center
Garden City, Utah 84028
STATE OF UTAH

My Commission expires February 14, 2011

Boise, Idaho, February 14, 2011, 19

I HEREBY CERTIFY, that Rock Holbrook was lawfully appointed by me as Water Master of Water District No. 11, and that the information contained in this report, as herein sworn to, is, to the best of my knowledge and belief, correct.

Gary Spackman
Director, Department of Water Resources

By Dennis Dunn

RECEIVED
FEB 11 2011
Department of Water Resources
Eastern Region

ADOPTED BUDGET AND RESOLUTIONS

PERTAINING TO THE COLLECTION THEREOF

FOR ~~19~~ 2011

WATER DISTRICT NO. 11

STREAM BEAR RIVER

COUNTY _____

NAME OF SECRETARY _____

ADDRESS OF SECRETARY _____

COLLECTION AND HOLDING OF WATER DISTRICT FUNDS

Please check the appropriate box regarding the collection and holding of Water District funds.

☑ The Water District collects and holds its own funds.

☐ _____ County collects and holds funds for the Water District.
(county name)

☐ _____ County collects the Water District's funds and deposits the funds in an account held by the Water District.
(county name)

(This report must be certified and made in duplicate, one copy to be forwarded to the appropriate regional office of the Idaho Department of Water Resources., and one copy to the Secretary of the Annual Water User's Meeting of the Water District. If a designated county collects funds for the water, then a third copy must be sent to the auditor of the designated county.)

_____, Idaho, _____, 19____

I HEREBY CERTIFY that the within is true and correct copy of the budget as adopted at the annual Water User's Meeting of Water District No. ELEVAN, held at Soda Springs Id. Emg Serv. Bldg. on the 1st day of FEB., ~~19~~ 2011, and all resolutions adopted at said meeting pertaining to the time and the manner of collecting the amounts provided for in the said budget.

Rick Holbrook

~~Secretary,~~ Water District No. 11

RECEIVED
FEB 11 2011
Department of Water Resources
Eastern Region

Water District 11 Proposed Budget
2011

Description	Proposed 2011		2010 Budget	
Salary Watermaster	$46,176.00		$44,400.00	
Wage - Watermaster Assistant	0.00		0.00	
Total Salary and wages		$46,176.00		$44,400.00
Payroll benefits				
SS & Medicare	3,532.46		3,396.60	
Workers Comp Ins	2,777.24		2,671.92	
Retirement	4,622.22		4,444.44	
Total payroll taxes		10,931.92		10,512.96
Accounting		4,800.00		4,500.00
Financial Statement Audit		5,000.00		2,500.00
Board Meetings		150.00		150.00
Records Update and Grant Expense		0.00		7,500.00
Equipment Purchases		0.00		0.00
Miscellaneous		800.08		800.04
Postage and Delivery		100.00		50.00
Rent		2,400.00		2,400.00
Repairs		500.00		500.00
Supplies		2,000.00		2,000.00
Data Telemetry Modems		0.00		1,092.00
Telephone & internet		2,400.00		1,600.00
Travel				
Meals	300.00		300.00	
Mileage	8,800.00		8,800.00	
Other	250.00		250.00	
Total travel		9,350.00		9,350.00
Total Estimated Expenditures		84,608.00		87,355.00
Cash reserve		(18,000.00)		(18,000.00)
Estimated cash carryover		31,500.00		35,975.00
Audit expense to be paid by grant		5,000.00		
Amount to be raised by assessment		$66,108.00		$69,380.00

State of Idaho
DEPARTMENT OF WATER RESOURCES
Eastern Region, 900 North Skyline Drive, Suite A • Idaho Falls, Idaho 83402-1718
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February 9, 2012

C. L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Interim Director

Rock Holbrook
55 Holiday Circle
Fish Haven ID 83287

Water District 11

Dear Watermaster:

Enclosed herewith is a copy of the Watermaster's Annual Report for the past season.

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Sincerely,

Dennis M Dunn
Sr. Water Right Agent

Enclosure

DMD:sc

State of Idaho
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C. L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Interim Director

February 9, 2012

Austin Moses
800 W Judical
Blackfoot ID 83221

WATER DISTRICT #11

Dear Secretary:

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Sincerely,

Dennis M. Dunn
Senior Water Right Agent

DMD:sc

Enclosures

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Eastern Region, 900 North Skyline Drive, Suite A • Idaho Falls, Idaho 83402-1718
Phone: (208) 525-7161 • Fax: (208) 525-7177 • Web Site: www.idwr.idaho.gov

C. L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Interim Director

February 9, 2012

Caribou County Treasurer / Auditor
Box 507
Soda Springs ID 83276

RE: Water District No 11

Dear County Treasurer / Auditor:

Transmitted herewith is the 2011 Watermaster's Report and claim for services for the above mentioned Water District.

The various times in this report have been checked and have been found to be proper charges against the water users therein named. Section 42-612, 42-613 and 42-614 of the Idaho Code provides the procedure under which this claim shall be paid from the funds of the above named district.

If you have any questions, please contact us at once.

Sincerely,

Dennis M Dunn
Sr. Water Rights Agent

Enclosure

DMD:sc

WATERMASTER'S REPORT

From JANUARY, 2011 To DECEMBER, 2011

RECEIVED
FEB 07 2012
Department of Water Resources
Eastern Region

Water District No. 11

Name of Watermaster Rock Holbrook

P.O. Address 55 Holiday Circle Fish Haven ID. 83287

AFFIDAVIT OF WATERMASTER

STATE OF IDAHO }
} ss.
COUNTY OF BEAR LAKE }

Rock Holbrook, being first duly sworn, deposes and says that he is Watermaster of Water District ELEVEN, having been lawfully appointed by GARY Spackman, Director, Idaho Department of Water Resources, and that the volumes of water, as stated in this report and prorated by him to the water right holders of the district are correct.

Rock Holbrook
(Deputy) Watermaster District No. 11

Subscribed and sworn to before me, this 8th day of November, 2011

Sharlene C. Millard
Notary Public

(SEAL)

NOTARY PUBLIC
SHARLENE C. MILLARD
My Commission # 605633
My Commission Expires
February 14, 2015
STATE OF UTAH

My Commission expires Feb. 14, 2015

Boise, Idaho, February 9, 2012

I HEREBY CERTIFY, that Rock Holbrook was lawfully appointed by me as Water Master of Water District No. 11, and that the information contained in this report, as herein sworn to, is, to the best of my knowledge and belief, correct.

Gary Spackman
Director, Department of Water Resources

By Dennis M Dunn

1	2				4		5		
Total Delivery in 24-Hour Sec. Feet	Total Cost		Adopted Budget		Credits		Debits		Cost Per 24-Hr. Sec. Ft. $_____
	$	cts.	$	cts.	$	cts.	$	cts.	
1									Total No. Days of Watermaster
2									days at $ per day $
3									Total No. Days of Asst. Watermaster
4									days at $ per day $
5									Other expenses charged pro rata $
6									**TOTAL COST** $
7									Total No. 24-Hour Sec. Feet Delivered
8									Cost per 24-Hour Sec. Feet Delivered $
9									
0									
1									
2									
3									
4									
5									
6									
7									
8									
9									
0									
1									
2									
3									
4									
5									
6									
7									
8									
9									
0									

WATER DISTRICT #11 BEAR RIVER
Customer Balance Detail
As of January 31, 2012

Type	Date	Num	Account	Amount	Balance
1005 HAL DRINKAUS					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	15.00	15.00
Payment	04/04/2011		Accounts Receivabl...	-15.00	0.00
Total 1005 HAL DRINKAUS				0.00	0.00
1010 CLIFTON STEELE					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	15.00	15.00
Payment	04/08/2011	1045	Accounts Receivabl...	-15.00	0.00
Total 1010 CLIFTON STEELE				0.00	0.00
1015 HAL DRINKAUS					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	5.00	5.00
Payment	04/04/2011		Accounts Receivabl...	-5.00	0.00
Total 1015 HAL DRINKAUS				0.00	0.00
1020 HENRY RIGBY - MILLER DITCH DIVERSIO					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	53.00	53.00
Payment	04/06/2011	6833	Accounts Receivabl...	-53.00	0.00
Total 1020 HENRY RIGBY - MILLER DITCH DIVERSIO				0.00	0.00
1022 KEITH RIGBY					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	50.00	50.00
Payment	04/08/2011	1027	Accounts Receivabl...	-50.00	0.00
Total 1022 KEITH RIGBY				0.00	0.00
1025 HENRY RIGBY-NUFFER CANAL DIVER					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	61.00	61.00
Payment	04/06/2011	6833	Accounts Receivabl...	-61.00	0.00
Total 1025 HENRY RIGBY-NUFFER CANAL DIVER				0.00	0.00
1030 BILL ROBISON					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	23.00	23.00
Payment	04/06/2011	8443	Accounts Receivabl...	-23.00	0.00
Total 1030 BILL ROBISON				0.00	0.00
1035 DEMAR ROMRELL					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	36.00	36.00
Payment	03/30/2011	9471	Accounts Receivabl...	-36.00	0.00
Total 1035 DEMAR ROMRELL				0.00	0.00
1040 HAL DRINKAUS					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	11.00	11.00
Payment	04/04/2011		Accounts Receivabl...	-11.00	0.00
Total 1040 HAL DRINKAUS				0.00	0.00
1045 SMITH BROKEN HEART RANCH					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	98.00	98.00
Payment	06/08/2011	1287	Accounts Receivabl...	-98.00	0.00
Total 1045 SMITH BROKEN HEART RANCH				0.00	0.00
1050 SORENSEN DITCH					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	31.50	31.50
Payment	04/15/2011	5540	Accounts Receivabl...	-31.50	0.00
Total 1050 SORENSEN DITCH				0.00	0.00
1055 SORENSEN DITCH					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	31.50	31.50
Payment	07/07/2011	2433	Accounts Receivabl...	-31.50	0.00
Total 1055 SORENSEN DITCH				0.00	0.00
1057 Ure North Hills Diversion					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	50.00	50.00
Payment	04/15/2011	5540	Accounts Receivabl...	-50.00	0.00
Total 1057 Ure North Hills Diversion				0.00	0.00
1060 JENSEN DITCH					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	61.00	61.00
Payment	07/25/2011	014186	Accounts Receivabl...	-61.00	0.00

WATER DISTRICT #11 BEAR RIVER
Customer Balance Detail
As of January 31, 2012

Type	Date	Num	Account	Amount	Balance
Total 1060 JENSEN DITCH				0.00	0.00
1065 JAMES SMITH					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	50.00	50.00
Payment	06/08/2011	1287	Accounts Receivabl...	-50.00	0.00
Total 1065 JAMES SMITH				0.00	0.00
1070 DINGLE IRRIGATION CO					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	770.00	770.00
Payment	03/30/2011	1167	Accounts Receivabl...	-770.00	0.00
Total 1070 DINGLE IRRIGATION CO				0.00	0.00
1075 BLACK OTTER IRRIGATION CO					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	521.00	521.00
Payment	05/11/2011	810	Accounts Receivabl...	-521.00	0.00
Total 1075 BLACK OTTER IRRIGATION CO				0.00	0.00
1080 PEG LEG ISLAND IRRIGATION					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	88.00	88.00
Payment	04/01/2011	141	Accounts Receivabl...	-88.00	0.00
Total 1080 PEG LEG ISLAND IRRIGATION				0.00	0.00
1085 PRESTON MONTPELIER IRRIGATION					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	540.00	540.00
Payment	05/11/2011	1089	Accounts Receivabl...	-540.00	0.00
Total 1085 PRESTON MONTPELIER IRRIGATION				0.00	0.00
1090 DARRELL KEETCH					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	34.00	34.00
Payment	04/06/2011	1595	Accounts Receivabl...	-34.00	0.00
Total 1090 DARRELL KEETCH				0.00	0.00
1095 PAUL KEETCH					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	12.00	12.00
Payment	04/01/2011	2385	Accounts Receivabl...	-12.00	0.00
Total 1095 PAUL KEETCH				0.00	0.00
1100 DEE ANN LINFORD					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	4.00	4.00
Payment	05/11/2011	894	Accounts Receivabl...	-4.00	0.00
Total 1100 DEE ANN LINFORD				0.00	0.00
1105 PUGMIRE DITCH					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	50.00	50.00
Payment	04/15/2011	2865	Accounts Receivabl...	-50.00	0.00
Total 1105 PUGMIRE DITCH				0.00	0.00
1110 WESTFORK IRRIGATION					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	1,570.00	1,570.00
Payment	03/30/2011	1103	Accounts Receivabl...	-1,570.00	0.00
Total 1110 WESTFORK IRRIGATION				0.00	0.00
1115 MCGEE HARRIS					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	115.00	115.00
Payment	05/11/2011	8635	Accounts Receivabl...	-115.00	0.00
Total 1115 MCGEE HARRIS				0.00	0.00
1120 AARON PETERSON					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	8.00	8.00
Total 1120 AARON PETERSON				8.00	8.00
1125 BRAD WOOLSTENHULME					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	100.00	100.00
Payment	04/06/2011	9097	Accounts Receivabl...	-100.00	0.00
Total 1125 BRAD WOOLSTENHULME				0.00	0.00
1135 DEAN KUNZ					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	50.00	50.00

WATER DISTRICT #11 BEAR RIVER
Customer Balance Detail
As of January 31, 2012

Type	Date	Num	Account	Amount	Balance
Payment	04/20/2011	2474...	Accounts Receivabl...	-50.00	0.00
Total 1135 DEAN KUNZ				0.00	0.00
1140 STEPHEN J KUNZ					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	50.00	50.00
Payment	08/16/2011	594	Accounts Receivabl...	-50.00	0.00
Total 1140 STEPHEN J KUNZ				0.00	0.00
1145 GARTH ALLEMAN					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	50.00	50.00
Total 1145 GARTH ALLEMAN				50.00	50.00
1150 RICHARD SORENSON					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	50.00	50.00
Payment	04/15/2011	2441	Accounts Receivabl...	-50.00	0.00
Total 1150 RICHARD SORENSON				0.00	0.00
1155 SAMUEL B ROWSER					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	50.00	50.00
Payment	04/20/2011	4147	Accounts Receivabl...	-50.00	0.00
Total 1155 SAMUEL B ROWSER				0.00	0.00
1156 ROGER STEPHENS					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	50.00	50.00
Payment	05/11/2011	1812	Accounts Receivabl...	-50.00	0.00
Total 1156 ROGER STEPHENS				0.00	0.00
1160 ALLYN PHELPS					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	50.00	50.00
Payment	04/06/2011	5001	Accounts Receivabl...	-50.00	0.00
Total 1160 ALLYN PHELPS				0.00	0.00
1170 GARTH ALLEMAN					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	50.00	50.00
Total 1170 GARTH ALLEMAN				50.00	50.00
1175 REAM - CROCKETT					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	595.00	595.00
Payment	04/08/2011	165	Accounts Receivabl...	-595.00	0.00
Total 1175 REAM - CROCKETT				0.00	0.00
1180 LAST CHANCE CANAL					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	3,395.00	3,395.00
Payment	04/08/2011	2407	Accounts Receivabl...	-3,395.00	0.00
Total 1180 LAST CHANCE CANAL				0.00	0.00
1185 GENTILE VALLEY CANAL					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	321.00	321.00
Payment	03/30/2011	1414	Accounts Receivabl...	-321.00	0.00
Total 1185 GENTILE VALLEY CANAL				0.00	0.00
1190 THATCHER IRRIGATION					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	256.00	256.00
Payment	03/30/2011	1256	Accounts Receivabl...	-256.00	0.00
Total 1190 THATCHER IRRIGATION				0.00	0.00
1195 HANK CARPENTER					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	67.00	67.00
Payment	04/08/2011	5670...	Accounts Receivabl...	-50.00	17.00
Payment	05/27/2011	1060	Accounts Receivabl...	-67.00	-50.00
Total 1195 HANK CARPENTER				-50.00	-50.00
1200 DAVE BARTHLOME					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	50.00	50.00
Total 1200 DAVE BARTHLOME				50.00	50.00
1205 JANET WHEELER					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	50.00	50.00

WATER DISTRICT #11 BEAR RIVER
Customer Balance Detail
As of January 31, 2012

Type	Date	Num	Account	Amount	Balance
Payment	03/30/2011	5051	Accounts Receivabl...	-50.00	0.00
Total 1205 JANET WHEELER				0.00	0.00
1210 BLAIR MATHEWS					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	50.00	50.00
Payment	04/15/2011	2109	Accounts Receivabl...	-50.00	0.00
Total 1210 BLAIR MATHEWS				0.00	0.00
1215 LAWRENCE FOX					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	50.00	50.00
Payment	07/07/2011	243	Accounts Receivabl...	-50.00	0.00
Total 1215 LAWRENCE FOX				0.00	0.00
1220 DAVID E. SKABELUND					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	50.00	50.00
Payment	04/08/2011	2005	Accounts Receivabl...	-50.00	0.00
Total 1220 DAVID E. SKABELUND				0.00	0.00
1225 DAVID E. SKABELUND					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	50.00	50.00
Payment	04/08/2011	2005	Accounts Receivabl...	-50.00	0.00
Total 1225 DAVID E. SKABELUND				0.00	0.00
1230 SMITH BOSEN DITCH					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	50.00	50.00
Payment	04/20/2011		Accounts Receivabl...	-50.00	0.00
Total 1230 SMITH BOSEN DITCH				0.00	0.00
1235 WENDELL SMITH PUMP					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	50.00	50.00
Payment	04/06/2011	1013	Accounts Receivabl...	-50.00	0.00
Total 1235 WENDELL SMITH PUMP				0.00	0.00
1240 NELSON IRRIGATION					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	89.00	89.00
Payment	04/06/2011	89.00	Accounts Receivabl...	-89.00	0.00
Total 1240 NELSON IRRIGATION				0.00	0.00
1245 PETER PETERSON					101.50
Stmt Charge	03/18/2011		Accounts Receivabl...	25.00	126.50
Total 1245 PETER PETERSON				25.00	126.50
1250 RIVERDALE ESTATES ASSOC.					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	25.00	25.00
Total 1250 RIVERDALE ESTATES ASSOC.				25.00	25.00
1255 RIVERDALE PRESTON PUMP					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	50.00	50.00
Payment	04/20/2011	1006	Accounts Receivabl...	-50.00	0.00
Total 1255 RIVERDALE PRESTON PUMP				0.00	0.00
1260 RIVERDALE IRRIGATION COMPANY					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	182.00	182.00
Payment	05/11/2011	2031	Accounts Receivabl...	-182.00	0.00
Total 1260 RIVERDALE IRRIGATION COMPANY				0.00	0.00
1263 JOHN HIGLEY					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	50.00	50.00
Payment	04/15/2011	1417	Accounts Receivabl...	-50.00	0.00
Total 1263 JOHN HIGLEY				0.00	0.00
1265 WEST CACHE CANAL					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	2,278.00	2,278.00
Payment	04/04/2011		Accounts Receivabl...	-2,278.00	0.00
Total 1265 WEST CACHE CANAL				0.00	0.00
1270 CUB RIVER IRRIGATION CO.					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	246.00	246.00

WATER DISTRICT #11 BEAR RIVER
Customer Balance Detail
As of January 31, 2012

Type	Date	Num	Account	Amount	Balance
Payment	04/20/2011	15359	Accounts Receivabl...	-246.00	0.00
Total 1270 CUB RIVER IRRIGATION CO.				0.00	0.00
1275 BEN JOHNSON					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	50.00	50.00
Payment	04/08/2011	2089	Accounts Receivabl...	-50.00	0.00
Total 1275 BEN JOHNSON				0.00	0.00
1280 DAVID BOSEN					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	50.00	50.00
Payment	05/11/2011	7479	Accounts Receivabl...	-50.00	0.00
Total 1280 DAVID BOSEN				0.00	0.00
1285 INGLET/LAMONT					100.00
Stmt Charge	03/18/2011		Accounts Receivabl...	50.00	150.00
Payment	04/01/2011	327	Accounts Receivabl...	-150.00	0.00
Total 1285 INGLET/LAMONT				-100.00	0.00
1290 GREG GRIFFETH					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	50.00	50.00
Payment	01/04/2012	3561	Accounts Receivabl...	-50.00	0.00
Total 1290 GREG GRIFFETH				0.00	0.00
1295 ROBERT W. FITZGERALD					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	50.00	50.00
Payment	04/06/2011	164	Accounts Receivabl...	-50.00	0.00
Total 1295 ROBERT W. FITZGERALD				0.00	0.00
1300 FLOYD JENSEN					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	50.00	50.00
Payment	03/30/2011	1177	Accounts Receivabl...	-50.00	0.00
Total 1300 FLOYD JENSEN				0.00	0.00
1305 BEAR GROVE WATER ASSOC.					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	50.00	50.00
Total 1305 BEAR GROVE WATER ASSOC.				50.00	50.00
1310 DAVID BOSEN					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	50.00	50.00
Total 1310 DAVID BOSEN				50.00	50.00
1315 TOM LUCIA					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	50.00	50.00
Payment	03/30/2011	6487	Accounts Receivabl...	-50.00	0.00
Total 1315 TOM LUCIA				0.00	0.00
1320 PACIFICORP ENERGY					0.00
Stmt Charge	03/18/2011		Accounts Receivabl...	50,299.00	50,299.00
Stmt Charge	03/18/2011		Accounts Receivabl...	2,577.00	52,876.00
Payment	04/20/2011	2474...	Accounts Receivabl...	-52,876.00	0.00
Total 1320 PACIFICORP ENERGY				0.00	0.00
TOTAL				**158.00**	**359.50**

Water District 13-a
Profit & Loss Budget vs. Actual
January 2011 through March 2012

	Jan '11 - Mar 12	Budget	$ Over Budget
Income			
assessments			
late	40.00		
assessments - Other	11,596.65	10,500.00	1,096.65
Total assessments	11,636.65	10,500.00	1,136.65
Total Income	11,636.65	10,500.00	1,136.65
Expense			
watermaster	500.00	500.00	0.00
adminstration			
secretary	400.00	400.00	0.00
adminstration - Other	252.00	252.00	0.00
Total adminstration	652.00	652.00	0.00
Payroll Expenses			
mileage	3,682.98	3,683.00	-0.02
unemployment	263.39		
wage	5,017.26	5,065.00	-47.74
worker comp	284.00	300.00	-16.00
Total Payroll Expenses	9,247.63	9,048.00	199.63
taxes			
medicare	146.88		
social security	526.80	300.00	226.80
Total taxes	673.68	300.00	373.68
Total Expense	11,073.31	10,500.00	573.31
Net Income	563.34	0.00	563.34

Feb/Mar. Checks need to printed

Mistake on Previous

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Water District 13-a
Transaction Detail By Account
January 2011 through March 2012

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
assessments									
late									
Deposit	5/31/2011	1727	griffeth-bingham	2010			checking	40.00	40.00
Total late								40.00	40.00
assessments - Other									
Deposit	5/31/2011	1121	eastside	Account Ope...			checking	50.00	50.00
Deposit	5/31/2011	1727	griffeth-bingham	50 2011			checking	50.00	100.00
Deposit	6/1/2011	2090	hull	Deposit			checking	82.95	182.95
Deposit	6/1/2011	1429	franklin cubriver	Deposit			checking	157.20	340.15
Deposit	6/1/2011	2205	pwi	Deposit			checking	3,492.73	3,832.88
Deposit	6/1/2011	177	porter	Deposit			checking	50.00	3,882.88
Deposit	6/1/2011	333	webster	Deposit			checking	50.00	3,932.88
Deposit	6/1/2011	1021	campbell	Deposit			checking	50.00	3,982.88
Deposit	6/1/2011	15358	cub river	Deposit			checking	5,912.05	9,894.93
Deposit	10/12/2011	15066	preston city	Deposit			checking	1,601.72	11,496.65
Deposit	10/12/2011	188	spatig	Deposit			checking	50.00	11,546.65
Deposit	10/12/2011	1219	burbank-hansen	Deposit			checking	50.00	11,596.65
Total assessments - Other								11,596.65	11,596.65
Total assessments								11,636.65	11,636.65
TOTAL								11,636.65	11,636.65

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WATER DISTRICT # 11 BEAR RIVER

Financial Statements

For the Year Ended January 31, 2012

Austin L. Moses CPA PC
Certified Public Accountant

800 West Judicial
Blackfoot, Idaho 83221
(208) 785-3366

240 South Main
Soda Springs, Idaho 83276
(208) 547-2355

E-mail: mosescpa@dcdi.net

WATER DISTRICT # 11 BEAR RIVER
240 South Main Street
Soda Springs, ID 83276

I have prepared the accompanying financial statements for Water District #11 Bear River as of January 31, 2012 for the year then ended. This presentation is limited to preparing 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

Austin L Moses CPA PC

Soda Springs, Idaho
February 6, 2012

WATER DISTRICT # 11 BEAR RIVER
STATEMENTS OF NET ASSETS
January 31, 2012

ASSETS

Current Assets	
Cash - Ireland Bank checking	$1,050
Cash - Ireland Bank savings	23,528
Cash - Ireland Bank grant	100
Assessments Receivable	359
Total Current Assets	25,037
Fixed Assets	
Furniture & equipment	7,114
Less: Accumulated depreciation	(5,162)
Total Fixed Assets	1,952
TOTAL ASSETS	26,989

LIABILITIES

Current Liabilities	
Payroll taxes payable	202
Total Current Liabilities	202
Total Liabilities	202

NET ASSETS

Net Assets	
Unrestricted funds	$26,787

WATER DISTRICT # 11 BEAR RIVER
STATEMENTS OF ACTIVITIES
For the Year Ended January 31, 2012

	Amount	% of Revenues
OPERATING EXPENSES		
Accounting and legal	$10,300	1.83
Bank service charges	0	0.00
Board meetings	62	0.01
Depreciation	1,071	0.19
Grant expenditures	512,390	90.98
Insurance - WC	2,171	0.39
Miscellaneous	0	0.00
Postage and delivery	68	0.01
Rent	2,400	0.43
Repairs	267	0.05
Retirement	4,798	0.85
Salaries & Wages	46,176	8.20
Supplies	402	0.07
Taxes - Payroll	3,458	0.61
Telephone & internet	3,139	0.56
Travel & Entertainment		
Meals	87	0.02
Mileage	3,407	0.60
Travel	0	0.00
Total Operating Expenses	590,196	104.79
OPERATING REVENUES		
PacifiCorp Energy	52,876	9.39
Bear Lake County Water Users	5,398	0.96
Caribou County Water Users	4,189	0.74
Franklin County Water Users	3,645	0.65
Grant reimbursement	497,111	88.26
Total Operating Revenues	563,219	100.00
EXCESS REVENUE (EXPENSES)	(26,977)	(4.79)
NONOPERATING REVENUES		
Interest	154	0.03
Other	422	0.07
Total Nonoperating Revenues	576	0.10
INCREASE (DECREASE) IN NET ASSETS	(26,401)	(4.69)
NET ASSETS, BEGINNING OF YEAR	53,188	9.44
NET ASSETS, END OF YEAR	$26,787	4.76

Water District 11 Proposed Budget
2012

Description	Proposed 2012		2011 Budget		
Salary Watermaster	$47,100.00		$46,176.00		
Wage - Watermaster Assistant	2,000.00		0.00		
Total Salary and wages		$49,100.00		$46,176.00	
Payroll benefits					
SS & Medicare	3,756.15		3,532.46		
Workers Comp Ins	2,950.63		2,777.24		
Retirement	4,714.71		4,622.22		
Total payroll taxes		11,421.49		10,931.92	
Accounting		4,800.00		4,800.00	
Financial Statement Audit		5,500.00		5,000.00	
Board Meetings		150.00		150.00	
Records Update and Grant Expense		0.00		0.00	
Equipment Purchases		0.00		0.00	
Miscellaneous		478.51		800.08	-400
Postage and Delivery		100.00		100.00	
Rent		2,400.00		2,400.00	
Repairs		500.00		500.00	
Supplies		1,000.00		2,000.00	1,000
Data Telemetry Modems		0.00		0.00	
Telephone & internet		3,000.00		2,400.00	-600
Travel					
Meals	300.00		300.00		
Mileage	5,000.00		8,800.00		
Other	250.00		250.00		
Total travel		5,550.00		9,350.00	
Total Estimated Expenditures		84,000.00		84,608.00	
Cash reserve		(18,000.00)		(18,000.00)	
Estimated cash carryover		24,000.00		31,500.00	
Audit expense to be paid by grant		0.00		5,000.00	
Amount to be raised by assessment		$78,000.00		$66,108.00	

WATER DISTRICT # 11 BEAR RIVER
SCHEDULE OF ACTIVITIES - BUDGET AND ACTUAL
For the Year Ended January 31, 2012

	Original & Final Budget	Actual Amount	Variance
OPERATING EXPENSES			
Accounting and legal	$9,800	$10,300	$500
Bank service charges	0	0	0
Board meetings	150	62	(88)
Equipment Purchases	0	0	0
Grant expenditures		512,390	512,390
Insurance - Health	0	0	0
Insurance - WC	2,777	2,171	(606)
Miscellaneous	800	0	(800)
Postage and delivery	100	68	(32)
Records update and grant expense	0	0	0
Rent	2,400	2,400	0
Repairs	500	267	(233)
Retirement	4,622	4,798	176
Salaries & Wages	46,176	46,176	0
Supplies	2,000	402	(1,598)
Taxes - Payroll	3,533	3,458	(75)
Data telemetry modems	0	0	0
Telephone & internet	2,400	3,139	739
Travel & Entertainment			
Meals	300	87	(213)
Mileage	8,800	3,407	(5,393)
Travel	250	0	(250)
Total Operating Expenses	84,608	589,125	504,517
OPERATING REVENUES			
Grant Reimbursement		497,111	497,111
PacifiCorp Energy	52,876	52,876	0
Bear Lake County Water Users	5,398	5,398	0
Caribou County Water Users	4,189	4,189	0
Franklin County Water Users	3,645	3,645	0
Total Operating Revenues	66,108	563,219	497,111
EXCESS REVENUE (EXPENSES)	-18,500	(25,906)	(7,406)
NONOPERATING REVENUES			
Interest	0	154	154
Other		422	422
Total Nonoperating Revenues		576	576
INCREASE (DECREASE) IN NET ASSETS	-18,500	(25,330)	(6,830)
NET ASSETS, BEGINNING OF YEAR		55,437	
NET ASSETS, END OF YEAR		$30,107	