

WATER DISTRICT #11 BEAR RIVER

Minutes of Annual Meeting

February 4, 2020

Attending

Connely Baldwin
Alan Smith
Randy Udy
David Miles
Scott Rapich
Keith Jorgensen
Bracc Jorgensen
Laurie Harris
Ethan Geisler
Michael Holiday
Josh Hanks
Austin Moses

Representing

Pacificorp Energy & Advisory Board
Cub River Irrigation & Advisory Board
West Cache Irrigation
Last Chance & Advisory Board
Nelson Ditch
Last Chance

Gentile Valley Canal
IDWR
IDWR
Water Master
Treasurer

Connely Baldwin opened the meeting at 2:00 p.m. and asked for introductions, then nominations for meeting chairman. David Miles moved to have Connely Baldwin act as Chair. Randy Udy seconded. Motion carried.

Alan Smith moved to have Austin Moses act as meeting secretary. Randy Udy seconded. Motion carried.

Austin Moses read a summary of the minutes of the February 5, 2019 annual meeting. David Miles moved to approve the minutes. Randy Udy seconded. Motion carried.

Advisory Board Election. David Miles moved to nominate Connely Baldwin, David Miles, Alan Smith, Randy Udy, Keith Jorgensen and Steve Meek to serve on the advisory board. Alan Smith seconded. Motion carried.

Water Master Election. Randy Udy moved to approve Josh Hanks as Watermaster. David Miles seconded. Motion carried.

Treasurer Election. David Miles moved to retain Austin Moses. Randy Udy seconded. Motion carried.

Josh Hanks presented the annual Water Master Report. He reported that the Bear River Commission toured sections of the River and were hosted for lunch at Stoddard Farms. Water delivery cost amounted to \$.13 per 24 hr CFS for the 2019 water year. Josh also reported that the telemetry system was upgraded from 3G to a 4G system with Verizon. The 4G system uses more data and required an upgrade of the data plan. The water

delivery was uneventful with little usage of storage water. Keith Jorgensen moved to accept the watermaster report. Alan Smith seconded. Motion carried.

Connely Baldwin presented a projection of the new water year saying that there should be sufficient water in the River for 2020. Current snow fall is approximately 112% of normal accumulation. Bear Lake elevation is currently at 5918.11 feet. The Lake peaked at 5920.28 ft during 2019. Runoff forecast is 160,000 acre feet. Soil moisture at the top is a little below average. The current water supply forecast indicates a full allocation of Bear Lake Irrigation storage water.

Ethan Geisler reported working on the water rights accounting model for the Bear River. He said the model starts when Pacificorp releases storage water from Bear Lake and goes until September 30th. Last year required less storage water than normal. He explained the process of emergency thresholds and the allocations when an emergency is declared. Ethan reported that a Bear River Watershed model is now being worked on.

Austin Moses presented the financial statements for the previous year and reported that the only significant overage was the excess data usage and cost for the telemetry system. The total expenses for 2019 came in at \$82,631 and total cash at January 31, 2020 was \$24,956. Alan Smith moved to approve the financial report. David Miles seconded. Motion carried.

Austin then presented the proposed budget for the 2020 year. He noted that the only significant change for 2020 was a 3% raise for the water master and an increase for the telemetry system. The needed assessment would rise to \$81,000. Randy Udy moved to approve the budget and assessment. David Miles seconded. Motion carried.

Austin Moses presented a list of overdue assessments and received some help in contacting the individuals.

Michael Holliday reported that a bill for the adjudication of the Bear River water rights was introduced into committee at the Idaho Legislature yesterday. He said if the Legislature approves it will then go to the Idaho Supreme Court to appoint a judge of the adjudication, then to IDWR to proceed. Since northern Idaho is still in the process of adjudication it will probably be a couple of years before action is started.

Next meeting will be held February 1, 2021 at 2:00 pm.

Meeting adjourned at approximately 2:55 p.m.

WATER DISTRICT # 11 BEAR RIVER

Financial Statements

For the Year Ended January 31, 2020

Austin L. Moses CPA PC
Certified Public Accountant

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Blackfoot, Idaho 83221
(208) 785-3366

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

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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, 2020 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 3, 2020

WATER DISTRICT # 11 BEAR RIVER
STATEMENTS OF NET ASSETS
January 31, 2020

ASSETS

Current Assets	
Cash - Ireland Bank checking	\$2,072
Cash - Ireland Bank savings	22,884
Assessments Receivable	<u>1,907</u>
Total Current Assets	26,863
Fixed Assets	
Furniture & equipment	7,753
Less: Accumulated depreciation	<u>(7,753)</u>
Total Fixed Assets	0
TOTAL ASSETS	<u>26,863</u>

LIABILITIES

Current Liabilities	
Payroll taxes payable	<u>51</u>
Total Current Liabilities	<u>51</u>
Total Liabilities	<u>51</u>

NET ASSETS

Net Assets	
Unrestricted funds	<u>\$26,812</u>

WATER DISTRICT # 11 BEAR RIVER
STATEMENTS OF ACTIVITIES
For the Year Ended January 31, 2020

	<u>Amount</u>	<u>% of Revenues</u>
OPERATING EXPENSES		
Accounting and legal	\$5,400	6.75
Audit/Review	0	0.00
Bank service charges	5	0.01
Board meetings	49	0.06
Depreciation	0	0.00
Insurance - WC	2,603	3.25
Miscellaneous	0	0.00
Postage and delivery	55	0.07
Repairs	0	0.00
Retirement	6,350	7.94
Salaries & Wages	54,368	67.96
Supplies	2,918	3.65
Taxes - Payroll	4,159	5.20
Telephone & internet	2,874	3.59
Travel & Entertainment		
Meals	32	0.04
Mileage	3,818	4.77
Travel	0	0.00
Total Operating Expenses	<u>82,631</u>	103.29
OPERATING REVENUES		
PacifiCorp Energy	69,971	87.46
Bear Lake County Water Users	3,319	4.15
Caribou County Water Users	3,857	4.82
Franklin County Water Users	2,853	3.57
Total Operating Revenues	<u>80,000</u>	100.00
EXCESS REVENUE (EXPENSES)	(2,631)	(3.29)
NONOPERATING REVENUES		
Interest	112	0.14
Other	177	0.22
Total Nonoperating Revenues	<u>289</u>	0.36
INCREASE (DECREASE) IN NET ASSETS	(2,342)	(2.93)
NET ASSETS, BEGINNING OF YEAR	29,154	36.44
NET ASSETS, END OF YEAR	<u><u>\$26,812</u></u>	33.52

WATER DISTRICT # 11 BEAR RIVER
SCHEDULE OF ACTIVITIES - BUDGET AND ACTUAL
For the Year Ended January 31, 2020

	<u>Original & Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
OPERATING EXPENSES			
Accounting and legal	\$5,400	\$5,400	\$0
Audit/Review	2,500	0	(2,500)
Bank service charges	0	5	5
Board meetings	150	49	(101)
Equipment Purchases	1,200	0	(1,200)
Insurance - WC	3,200	2,603	(597)
Miscellaneous	147	0	(147)
Postage and delivery	100	55	(45)
Repairs	500	0	(500)
Retirement	6,525	6,350	(175)
Salaries & Wages	54,368	54,368	0
Software Upgrade	0	0	0
Supplies	1,000	2,918	1,918
Taxes - Payroll	4,160	4,159	(1)
Telephone & internet	2,200	2,874	674
Travel & Entertainment			
Meals	300	32	(268)
Mileage	4,500	3,818	(682)
Travel	250	0	(250)
Total Operating Expenses	<u>86,500</u>	<u>82,631</u>	<u>(3,869)</u>
OPERATING REVENUES			
PacifiCorp Energy	69,971	69,971	0
Bear Lake County Water Users	3,319	3,319	0
Caribou County Water Users	3,857	3,857	0
Franklin County Water Users	2,853	2,853	0
Total Operating Revenues	<u>80,000</u>	<u>80,000</u>	<u>0</u>
EXCESS REVENUE (EXPENSES)	-6,500	(2,631)	3,869
NONOPERATING REVENUES			
Interest	0	112	112
Other	0	177	177
Total Nonoperating Revenues		<u>289</u>	<u>289</u>
INCREASE (DECREASE) IN NET ASSETS	-6,500	(2,342)	4,158
NET ASSETS, BEGINNING OF YEAR		29,154	
NET ASSETS, END OF YEAR		<u><u>\$26,812</u></u>	

Water District 11 Proposed Budget 2020

<u>Description</u>	<u>Proposed 2020 Budget</u>	<u>2019 Budget</u>
Salary Watermaster	\$49,674.00	\$48,224.00
Wage - Watermaster Assistant	0.00	0.00
Total Salary and wages	\$49,674.00	\$48,224.00
Payroll benefits		
SS & Medicare	4,285.00	4,160.00
Workers Comp Ins	3,360.00	3,200.00
Medical Insurance (Include in Salary)	6,336.00	6,144.00
Retirement	6,690.00	6,525.00
Total payroll taxes & benefits	20,671.00	20,029.00
Accounting	5,400.00	5,400.00
Financial Statement Audit/Review	0.00	2,500.00
Board Meetings	150.00	150.00
Equipment Purchases	0.00	1,200.00
Miscellaneous	400.00	147.00
Postage and Delivery	55.00	100.00
Repairs	500.00	500.00
Supplies	1,200.00	1,000.00
Datalogger Software Upgrade	0.00	0.00
Telephone & internet	2,500.00	2,200.00
Travel		
Meals	200.00	300.00
Mileage	4,500.00	4,500.00
Other	250.00	250.00
Total travel	4,950.00	5,050.00
Total Estimated Expenditures	85,500.00	86,500.00
Cash reserve	(20,000.00)	(20,000.00)
Estimated cash carryover	24,500.00	26,500.00
Amount to be raised by assessment	<u>\$81,000.00</u>	<u>\$80,000.00</u>