

FEB 12 2014

Department of Water Resources  
Eastern Region

## WATER DISTRICT #11 BEAR RIVER

## Minutes of Annual Meeting

February 4, 2014

Attending

Bill Robison

Jeff Peppersack

Connely Baldwin

Michael Holliday

Steve Meek

Clyde Gilbert

Joseph G. Larsen

Paul Nelson

David Miles

Janet Wheeler

Pete Petersen

Craig Wilkin

DeLyle Barrington

Dan Forsgren

Wade Harris

Liz Cresto

Josh Hanks

Austin Moses

Representing

Black Otter Irrigation

Dingle Irrigation &amp; Advisory Board

IDWR

Pacifcorp Energy &amp; Advisory Board

IDWR

Riverdale- Preston Irr. &amp; Riverdale Irrigation

Smith Bosen Irrigation

West Cache &amp; Advisory Board

Preston Montpelier Irr. Co.

Last Chance Canal Co. &amp; Advisory Board

Gentile Valley

Preston Riverdale Upper

Gentile Valley

Nelson Ditch Co.

Thatcher Canal

8 Mile Ranch LLC

IDWR

Water Master

Treasurer

Connely Baldwin opened the meeting at 2:00 p.m. and asked for introductions, then nominations for meeting chairman. Joe Larsen moved to have Connely Baldwin act as Chair and Austin Moses as secretary.

Austin Moses read a summary of the minutes of the February 5, 2013 annual meeting. Bill Robison moved to approve, Paul Nelson seconded. All approved.

Advisory Board Election. Joe Larsen nominated the present board and added Steve Meeks to the board as a small irrigator. Paul Nelson seconded. All approved.

Water Master Election. Bill Robison moved to approve Josh Hanks as water master. Joe Larsen seconded. All approved.

Treasurer Election. Steve Meeks moved to retain Austin Moses. Paul Nelson seconded. All approved.

Josh Hanks presented the annual Water Master Report. He reported that everyone worked together with the reduced water supplies and thanked everyone for their help.

The coming year promises the same and he encouraged everyone to be considerate. Some measuring devices needed in the Peeagram area. Some measuring devices needing repair and replacement this year. Joe Larsen moved to approve. Pete Petersen seconded. All approved.

Connely Baldwin reported on the Bear Lake storage. Storage level at 5912.53 feet at present. Level coming up slowly but about a middling year. Snow pack at 82% of average overall. Looks the same as last year. Encouraged everyone to conserve where they can. Update information is available at the bearriver.org site. Alexander reservoir is refilling as is the Cutler Reservoir. Pete Petersen questioned how the Bear River bird refuge is being handled. Connely responded that they are being ok and haven't made a call on their water rights. Paul Nelson asked about the Woodruff Narrows. Connely responded that it is a two stage fill. Up to a point they can fill, then they have to wait until Bear Lake comes up to 5911, then they can finish filling. Discussion of extra water to provide water for kayakers, which does not affect water delivery. Paul Nelson indicated that wells have been drilled in Wyoming that are affecting the Smith Fork flows and wondered if anything could be done.

Liz Cresto from IDWR talked of the water right accounting model. Starts at the Wyoming Border and goes to the Great Salt Lake. Presented the flow accounting program for 2013, listing storage and natural flows and remaining storage. New accounting program in different computer language is being worked on. Should provide an exact match to the old model. Should result in improved data management. It will go into the testing phase in 2014 and should be accepted. Craig Wilken asked if they could know before they start drawing storage water. Liz said they will have a projection available, but its accuracy is questionable. When flows from Wyoming drop too low, an emergency exists and flows need to be brought up to minimum, then Wyoming gets 43% and Idaho gets 57%. She also discussed depletion limits and new agricultural depletions. Supplemental rights were discussed and how they are allocated.

Jeff Peppersack gave an update on the Idaho adjudications at present and encouraged an adjudication for the Bear River. The preference of the adjudication court would be in the next few years so that personnel could be retained. Bill Robison asked if Jeff thought adjudication would be good for irrigators. Jeff responded that it will make transfers easier and realistic. It will be expensive and time consuming. Discussion continued on the advantages and disadvantages of the process as well as the differences between Wyoming, Idaho and Utah. Jeff presented proposed legislative updates from IDWR.

Austin Moses presented the financial statements for the previous year. The statements were approved. He also presented the proposed budget for the 2014 year. Paul Nelson moved to approve the budget. Bill Robison seconded. All approved.

Bill Robison commended Josh for the job he did during the past year.

Meeting adjourned at approximately 4:00 p.m.

RECEIVED

FEB 12 2014

Department of Water Resources  
Eastern Region

WATER DISTRICT # 11 BEAR RIVER

Financial Statements

For the Year Ended January 31, 2014

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](mailto: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, 2014 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, 2013

**WATER DISTRICT # 11 BEAR RIVER**  
**STATEMENTS OF NET ASSETS**  
**January 31, 2014**

**ASSETS**

|                                |                          |
|--------------------------------|--------------------------|
| Current Assets                 |                          |
| Cash - Ireland Bank checking   | \$1,605                  |
| Cash - Ireland Bank savings    | 27,554                   |
| Assessments Receivable         | 347                      |
| Total Current Assets           | <u>29,506</u>            |
| Fixed Assets                   |                          |
| Furniture & equipment          | 7,753                    |
| Less: Accumulated depreciation | <u>(7,370)</u>           |
| Total Fixed Assets             | 383                      |
| <br>TOTAL ASSETS               | <br><u><u>29,889</u></u> |

**LIABILITIES**

|                           |              |
|---------------------------|--------------|
| Current Liabilities       |              |
| Payroll taxes payable     | <u>3</u>     |
| Total Current Liabilities | <u>3</u>     |
| <br>Total Liabilities     | <br><u>3</u> |

**NET ASSETS**

|                    |                        |
|--------------------|------------------------|
| Net Assets         |                        |
| Unrestricted funds | <u><u>\$29,886</u></u> |

**WATER DISTRICT # 11 BEAR RIVER**  
**STATEMENTS OF ACTIVITIES**  
**For the Year Ended January 31, 2014**

|  | <u>Amount</u>          | <u>% of<br/>Revenues</u> |
|--|------------------------|--------------------------|
| <b>OPERATING EXPENSES</b>                |                        |                          |
| Accounting and legal                     | \$4,800                | 6.96                     |
| Bank service charges                     | 0                      | 0.00                     |
| Board meetings                           | 50                     | 0.07                     |
| Depreciation                             | 1,009                  | 1.46                     |
| Insurance - WC & Health                  | 6,552                  | 9.50                     |
| Miscellaneous                            | 50                     | 0.07                     |
| Postage and delivery                     | 46                     | 0.07                     |
| Repairs                                  | 100                    | 0.14                     |
| Retirement                               | 4,461                  | 6.47                     |
| Salaries & Wages                         | 41,656                 | 60.37                    |
| Supplies                                 | 533                    | 0.77                     |
| Taxes - Payroll                          | 3,187                  | 4.62                     |
| Telephone & internet                     | 1,976                  | 2.86                     |
| Travel & Entertainment                   |                        |                          |
| Meals                                    | 84                     | 0.12                     |
| Mileage                                  | 4,175                  | 6.05                     |
| Travel                                   | 90                     | 0.13                     |
| Total Operating Expenses                 | <u>68,769</u>          | 99.67                    |
| <b>OPERATING REVENUES</b>                |                        |                          |
| PacifiCorp Energy                        | 59,227                 | 85.84                    |
| Bear Lake County Water Users             | 4,032                  | 5.84                     |
| Caribou County Water Users               | 3,052                  | 4.42                     |
| Franklin County Water Users              | 2,689                  | 3.90                     |
| Total Operating Revenues                 | <u>69,000</u>          | 100.00                   |
| <b>EXCESS REVENUE (EXPENSES)</b>         | 231                    | 0.33                     |
| <b>NONOPERATING REVENUES</b>             |                        |                          |
| Interest                                 | 8                      | 0.01                     |
| Other                                    | 232                    | 0.34                     |
| Total Nonoperating Revenues              | <u>240</u>             | 0.35                     |
| <b>INCREASE (DECREASE) IN NET ASSETS</b> | 471                    | 0.68                     |
| <b>NET ASSETS, BEGINNING OF YEAR</b>     | 29,415                 | 42.63                    |
| <b>NET ASSETS, END OF YEAR</b>           | <u><u>\$29,886</u></u> | 43.31                    |

**WATER DISTRICT # 11 BEAR RIVER**  
**SCHEDULE OF ACTIVITIES - BUDGET AND ACTUAL**  
**For the Year Ended January 31, 2014**

|  | <u>Original &amp; Final<br/>Budget</u> | <u>Actual<br/>Amount</u> | <u>Variance</u> |
|--|--|--------------------------|-----------------|
| <b>OPERATING EXPENSES</b>                |  |                          |                 |
| Accounting and legal                     | \$4,800                                | \$4,800                  | \$0             |
| Bank service charges                     | 0                                      | 0                        | 0               |
| Board meetings                           | 150                                    | 50                       | (100)           |
| Equipment Purchases                      | 0                                      | 0                        | 0               |
| Insurance - Health                       | 5,064                                  | 4,244                    | (820)           |
| Insurance - WC                           | 2,648                                  | 2,308                    | (340)           |
| Miscellaneous                            | 818                                    | 50                       | (768)           |
| Postage and delivery                     | 100                                    | 46                       | (54)            |
| Rent                                     | 0                                      | 0                        | 0               |
| Repairs                                  | 500                                    | 100                      | (400)           |
| Retirement                               | 4,004                                  | 4,461                    | 457             |
| Salaries & Wages                         | 44,000                                 | 41,656                   | (2,344)         |
| Supplies                                 | 1,000                                  | 533                      | (467)           |
| Taxes - Payroll                          | 3,366                                  | 3,187                    | (179)           |
| Data telemetry modems                    | 0                                      | 0                        | 0               |
| Telephone & internet                     | 3,000                                  | 1,976                    | (1,024)         |
| Travel & Entertainment                   |  |                          |                 |
| Meals                                    | 300                                    | 84                       | (216)           |
| Mileage                                  | 5,000                                  | 4,175                    | (825)           |
| Travel                                   | 250                                    | 90                       | (160)           |
| Total Operating Expenses                 | <u>75,000</u>                          | <u>67,760</u>            | <u>(7,240)</u>  |
| <b>OPERATING REVENUES</b>                |  |                          |                 |
| PacifiCorp Energy                        | 59,227                                 | 59,227                   | 0               |
| Bear Lake County Water Users             | 4,032                                  | 4,032                    | 0               |
| Caribou County Water Users               | 3,052                                  | 3,052                    | 0               |
| Franklin County Water Users              | 2,689                                  | 2,689                    | 0               |
| Total Operating Revenues                 | <u>69,000</u>                          | <u>69,000</u>            | <u>0</u>        |
| <b>EXCESS REVENUE (EXPENSES)</b>         | -6,000                                 | 1,240                    | 7,240           |
| <b>NONOPERATING REVENUES</b>             |  |                          |                 |
| Interest                                 | 0                                      | 8                        | 8               |
| Other                                    |  | 232                      | 232             |
| Total Nonoperating Revenues              |  | <u>240</u>               | <u>240</u>      |
| <b>INCREASE (DECREASE) IN NET ASSETS</b> | -6,000                                 | 1,480                    | 7,480           |
| <b>NET ASSETS, BEGINNING OF YEAR</b>     |  | 28,026                   |                 |
| <b>NET ASSETS, END OF YEAR</b>           |  | <u><u>\$29,506</u></u>   |                 |

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Department of Water Resources  
Eastern Region

# Water District 11 Proposed Budget 2014

| Description                       | Proposed 2014      | 2013 Budget        |
|-----------------------------------|--------------------|--------------------|
| Salary Watermaster                | \$41,600.00        | \$40,000.00        |
| Wage - Watermaster Assistant      | 2,000.00           | 4,000.00           |
| Total Salary and wages            | \$43,600.00        | \$44,000.00        |
| Payroll benefits                  |                    |                    |
| SS & Medicare                     | 3,335.40           | 3,366.00           |
| Workers Comp Ins                  | 2,624.48           | 2,648.20           |
| Medical Insurance                 | 5,400.00           | 5,064.00           |
| Retirement                        | 4,322.24           | 4,004.00           |
| Total payroll taxes               | 15,682.12          | 15,082.20          |
| Accounting                        | 4,800.00           | 4,800.00           |
| Financial Statement Audit/Review  | 3,000.00           | 0.00               |
| Board Meetings                    | 150.00             | 150.00             |
| Records Update and Grant Expense  | 0.00               | 0.00               |
| Equipment Purchases               | 1,600.00           | 0.00               |
| Miscellaneous                     | 492.88             | 817.80             |
| Postage and Delivery              | 100.00             | 100.00             |
| Rent                              | 0.00               | 0.00               |
| Repairs                           | 1,000.00           | 500.00             |
| Supplies                          | 1,000.00           | 1,000.00           |
| Datalogger Software Upgrade       | 325.00             | 0.00               |
| Telephone & internet              | 2,200.00           | 3,000.00           |
| Travel                            |                    |                    |
| Meals                             | 300.00             | 300.00             |
| Mileage                           | 5,000.00           | 5,000.00           |
| Other                             | 250.00             | 250.00             |
| Total travel                      | 5,550.00           | 5,550.00           |
| Total Estimated Expenditures      | 79,500.00          | 75,000.00          |
| Cash reserve                      | (18,000.00)        | (18,000.00)        |
| Estimated cash carryover          | 25,000.00          | 24,000.00          |
| Audit expense to be paid by grant | 0.00               | 0.00               |
| Amount to be raised by assessment | <u>\$72,500.00</u> | <u>\$69,000.00</u> |



PETITION FOR WATERMASTER'S SERVICES

Grace, Idaho  
Feb 6, 2014

RE: Water District No. 11  
Stream: Bear River

TO: IDAHO DEPARTMENT OF WATER RESOURCES

I, the undersigned, owner or manager of ditches or person controlling ditches in Water District No. 11, hereby request the services of a watermaster for the reason that there is a necessity for the use and control of the waters of the District.

NAME OF WATERMASTER: Josh Hanks

ADDRESS OF WATERMASTER: 85 Crayon Court  
Logan, UT 84321

PHONE NUMBER: 208-557-8470 or 435-754-9483

Date watermaster is to start: Feb 4, 2014

If known, the date services of watermaster are to terminate: \_\_\_\_\_

Ca 1407 W North Temple, SLC UT 84116 801-220-4636  
signature address telephone  
Connely Baldwin (PACIFICORP.)

W A R N I N G: Watermaster cannot begin services until ALL conditions of appointment have been fulfilled.



**State of Idaho**

**DEPARTMENT OF WATER RESOURCES**

**900 N Skyline Dr., Ste A, Idaho Falls, Idaho 83402-1718**

**Phone: (208) 525-7161 FAX: (208) 525-7177 [www.idwr.idaho.gov](http://www.idwr.idaho.gov)**

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**C.L. "BUTCH" OTTER**  
Governor

**GARY SPACKMAN**  
Director

February 27, 2014

Austin Moses  
800 W Judicial  
Blackfoot ID 83221

WATER DISTRICT #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,

A handwritten signature in black ink that reads "Dennis M. Dunn". The signature is written in a cursive style with a large, looped 'D' at the beginning.

Dennis Dunn  
Senior Water Right Agent

DD:sc