

WATER DISTRICT INFORMATION SHEET

RECEIVED
APR 01 2019
Department of Water Resources
Eastern Region

2019
Year

Water District #11 Bear River
Water District # / Stream Name

Josh Hanks
Watermaster Name

2647 N 200 E North Logan, UT 84341
Address

(435) 754-9483
Phone Number, Home / Cell

E-Mail Address

Assistant Watermaster Name

Address

Phone Number, Home / Cell

E-Mail Address

Austin Moses
Treasurer Secretary Name 800 W Judicial, Blackfoot, ID 83221

240 S Main, Soda Springs, ID 83276
Address

208 785-3366 / 208 681-3410
Phone Number, Home / Cell

a.mosescpa@gmail.com
E-Mail Address

Please print in the blank information above and return it to the Idaho Department of Water Resources. Your cooperation on this matter would be greatly appreciated. If you have any questions, please feel free to contact me.

Respectfully Submitted,

Sharla Cox
Administrative Assistant

Water District #11 Annual Meeting
Caribou County Emergency Services Building
February 5, 2019 2:00 P.M.

Agenda

- Election of meeting Chairman and Meeting Secretary – Connely Baldwin (previous year's meeting chairman)
- Review and Approval of Minutes of 2018 Annual Meeting
- Advisory Board Election – Meeting Chairman
- Watermaster Election – Meeting Chairman
- Treasurer Election – Meeting Chairman
- Watermaster's Report – Josh Hanks
- Water Use for 2018 and Bear Lake Storage Forecast – Connely Baldwin
- Department of Water Resources Activities – IDWR representative
- 2018 Financial Results – Austin Moses
- 2019 Budget and Assessment – Austin Moses
- Review of Un-paid Assessments – Austin Moses
- Other business

WATER DISTRICT #11 BEAR RIVER

Minutes of Annual Meeting

February 5, 2019

Attending

Connely Baldwin
Ryan Merrill
Alan Smith
Randy Udy
David Miles
Paul Nelson
Matt Anders
Josh Hanks
Austin Moses

Representing

Pacificorp Energy & Advisory Board
West Cache Irrigation
Cub River Irrigation & Advisory Board
West Cache
Last Chance & Advisory Board
Preston Montpelier Irrigation Co.
IDWR
Water Master
Treasurer

Connely Baldwin opened the meeting at 2:00 p.m. and asked for introductions, then nominations for meeting chairman. Ryan Merrill moved to have Connely Baldwin act as Chair. Paul Nelson seconded. Motion carried.

Ryan Merrill 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 6, 2018 annual meeting. Alan Smith moved to approve the minutes. Randy Udy seconded. Motion carried.

Advisory Board Election. Paul Nelson moved to retain the current board of Connely Baldwin, David Miles, Alan Smith, Glade Griffin and Steve Meek. Ryan Merrill seconded. Motion carried.

Water Master Election. Alan Smith moved to approve Josh Hanks as Watermaster. Paul Nelson seconded. Motion carried.

Treasurer Election. Randy Udy moved to retain Austin Moses. Ryan Merrill seconded. Motion carried.

Josh Hanks presented the annual Water Master Report. The water year was more difficult with only 55% of the normal runoff but a full allocation for the lower division was possible with the use of storage water. Bear Lake elevation at September 30, 2018 was 5,916.48 ft. Projection for the coming water year is for 97%-102% of normal. David Miles moved to accept the watermaster report. Paul Nelson seconded. Motion carried.

Connely Baldwin presented a projection of the new water year saying that there should be sufficient water in the River for 2019. Current snow fall is approximately 102% of normal accumulation. Bear Lake elevation is 5919.42 feet. The current water supply forecast indicates a full allocation of Bear Lake Irrigation storage water.

Matt Anders reported that Liz Cresto has left IDWR and a new staff member will be on board in March that will represent the Bear River drainage. In the interim, feel free to call him for concerns or questions. He proceeded to show the water rights accounting system for the Bear River and how it is divided between Wyoming, Utah and Idaho. He explained the process of emergency thresholds and the allocations when an emergency is declared.

Matt said that the IDWR is working on a Bear River Watershed Model and that Pacificorp has requested increasing maximum flow at Gentile Valley where flooding may result. Pacificorp is working on easements with the landowners affected.

Matt concluded by reporting that both Idaho and Utah have each filed for water rights of 200,000 AF in the Bear Lake.

There was a discussion of water usage from the Bear Lake to the Great Salt Lake. Also of concern was drilling for water next to the Smith Fork in Wyoming.

Austin Moses presented the financial statements for the previous year and the proposed budget for the 2019 year. He noted that the only significant change for 2019 was a 3% raise for the watermaster. The needed assessment would rise to \$80,000. Alan Smith moved to approve the financial report, the budget and assessment. Paul Nelson seconded. Motion carried. Josh Hanks presented a list of overdue assessments and received some help in contacting the individuals.

Discussion was held of the possibility of adjudication of the Bear River water rights. Connely reported that legislation was being prepared that if passed would allow for the start in a couple of years.

Next meeting will be held February 4, 2020 at 2:00 pm in the Caribou County Emergency Services Building.

Meeting adjourned at approximately 3:00 p.m. upon motion by Ryan Merrill.

WATER DISTRICT # 11 BEAR RIVER

Financial Statements

For the Year Ended January 31, 2019

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: a.mosescpa@gmail.com

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, 2019 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 2, 2019

WATER DISTRICT # 11 BEAR RIVER
STATEMENTS OF NET ASSETS
January 31, 2019

ASSETS

Current Assets	
Cash - Ireland Bank checking	\$1,358
Cash - Ireland Bank savings	25,272
Assessments Receivable	<u>2,575</u>
Total Current Assets	<u>29,205</u>
Fixed Assets	
Furniture & equipment	7,753
Less: Accumulated depreciation	<u>(7,753)</u>
Total Fixed Assets	<u>0</u>
TOTAL ASSETS	<u><u>29,205</u></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><u>\$29,154</u></u>

WATER DISTRICT # 11 BEAR RIVER
STATEMENTS OF ACTIVITIES
For the Year Ended January 31, 2019

	<u>Amount</u>	<u>% of Revenues</u>
OPERATING EXPENSES		
Accounting and legal	\$5,400	6.84
Audit/Review	0	0.00
Bank service charges	0	0.00
Board meetings	105	0.13
Depreciation	0	0.00
Insurance - WC	2,062	2.61
Miscellaneous	0	0.00
Postage and delivery	50	0.06
Repairs	0	0.00
Retirement	5,975	7.56
Salaries & Wages	52,783	66.81
Supplies	3,627	4.59
Taxes - Payroll	4,038	5.11
Telephone & internet	2,071	2.62
Travel & Entertainment		
Meals	12	0.02
Mileage	3,104	3.93
Travel	0	0.00
Total Operating Expenses	<u>79,227</u>	100.29
OPERATING REVENUES		
PacifiCorp Energy	69,362	87.80
Bear Lake County Water Users	3,525	4.46
Caribou County Water Users	3,486	4.41
Franklin County Water Users	2,627	3.33
Total Operating Revenues	<u>79,000</u>	100.00
EXCESS REVENUE (EXPENSES)	(227)	(0.29)
NONOPERATING REVENUES		
Interest	92	0.12
Other	166	0.21
Total Nonoperating Revenues	<u>258</u>	0.33
INCREASE (DECREASE) IN NET ASSETS	31	0.04
NET ASSETS, BEGINNING OF YEAR	29,123	36.86
NET ASSETS, END OF YEAR	<u><u>\$29,154</u></u>	36.90

WATER DISTRICT # 11 BEAR RIVER
SCHEDULE OF ACTIVITIES - BUDGET AND ACTUAL
For the Year Ended January 31, 2019

	<u>Original & Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
OPERATING EXPENSES			
Accounting and legal	\$5,400	\$5,400	\$0
Audit/Review	3,000	0	(3,000)
Bank service charges	0	0	0
Board meetings	150	105	(45)
Equipment Purchases	2,000	0	(2,000)
Insurance - WC	3,821	2,062	(1,759)
Miscellaneous	483	0	(483)
Postage and delivery	100	50	(50)
Repairs	500	0	(500)
Retirement	5,975	5,975	0
Salaries & Wages	52,783	52,783	0
Software Upgrade	0	0	0
Supplies	1,000	3,627	2,627
Taxes - Payroll	4,038	4,038	0
Telephone & internet	2,200	2,071	(129)
Travel & Entertainment			
Meals	300	12	(288)
Mileage	5,000	3,104	(1,896)
Travel	250	0	(250)
Total Operating Expenses	<u>87,000</u>	<u>79,227</u>	<u>(7,773)</u>
OPERATING REVENUES			
PacifiCorp Energy	69,362	69,362	0
Bear Lake County Water Users	3,525	3,525	0
Caribou County Water Users	3,486	3,486	0
Franklin County Water Users	2,627	2,627	0
Total Operating Revenues	<u>79,000</u>	<u>79,000</u>	<u>0</u>
EXCESS REVENUE (EXPENSES)	-8,000	(227)	7,773
NONOPERATING REVENUES			
Interest	0	92	92
Other	0	166	166
Total Nonoperating Revenues		<u>258</u>	<u>258</u>
INCREASE (DECREASE) IN NET ASSETS	-8,000	31	8,031
NET ASSETS, BEGINNING OF YEAR		29,123	
NET ASSETS, END OF YEAR		<u><u>\$29,154</u></u>	

Water District 11 Proposed Budget 2019

<u>Description</u>	<u>Proposed 2019</u>	<u>2018 Budget</u>
Salary Watermaster	\$48,224.00	\$46,819.00
Wage - Watermaster Assistant	0.00	0.00
Total Salary and wages	\$48,224.00	\$46,819.00
Payroll benefits		
SS & Medicare	4,160.00	4,038.00
Workers Comp Ins	3,200.00	3,821.00
Medical Insurance (Include in Salary)	6,144.00	5,964.00
Retirement	6,525.00	5,975.00
Total payroll taxes & benefits	20,029.00	19,798.00
Accounting	5,400.00	5,400.00
Financial Statement Audit/Review	2,500.00	3,000.00
Board Meetings	150.00	150.00
Equipment Purchases	1,200.00	2,000.00
Miscellaneous	147.00	483.00
Postage and Delivery	100.00	100.00
Repairs	500.00	500.00
Supplies	1,000.00	1,000.00
Datalogger Software Upgrade	0.00	0.00
Telephone & internet	2,200.00	2,200.00
Travel		
Meals	300.00	300.00
Mileage	4,500.00	5,000.00
Other	250.00	250.00
Total travel	5,050.00	5,550.00
Total Estimated Expenditures	86,500.00	87,000.00
Cash reserve	(20,000.00)	(20,000.00)
Estimated cash carryover	26,500.00	28,000.00
Amount to be raised by assessment	<u>\$80,000.00</u>	<u>\$79,000.00</u>



State of Idaho

DEPARTMENT OF WATER RESOURCES

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BRAD LITTLE
Governor

GARY SPACKMAN
Director

April 3, 2019

Water District #11
Austin Moses,
800 W Judicial
Blackfoot ID 83221

RE: 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,

Sharla Cox
Administrative Assistant