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NORTH DAKOTA STATE UNIVERSITY



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# MISSOURI RIVER BASIN COMMISSION

FISCAL 1976 AND TRANSITIONAL QUARTER

ANNUAL REPORT

## THE CHAIRMAN'S LETTER

*To the Governors of Colorado, Iowa, Kansas, Minnesota, Missouri, Montana, Nebraska, North Dakota, South Dakota and Wyoming and to the U.S. Water Resources Council for transmittal to the Congress through the President of the United States:*

It is my pleasure to submit the 1976 fiscal year Annual Report of the Missouri River Basin Commission for transmittal through the President to the Congress of the United States in Accordance with Title II, Section 204(2), of the Water Resources Planning Act of 1965.

This fifth Annual Report of the Commission reflects the progress that has been made in achieving coordination and cooperation in water and related land resources planning among States and Federal agencies and local interests in the Missouri River Basin.

The highlight of 1976 was the Missouri Basin Governors' Conference on Water held in conjunction with the 17th regular meeting of the Missouri River Basin Commission in St. Paul, Minnesota.

The Governors and their representatives in attendance voiced support for Commission activities to help resolve critical water issues in the Missouri River Basin.

Commission programs are directed to assist decision-makers in making the difficult choices that will ensure the future wise use of water and related land resources.

MRBC can look forward to increased use and demand for the information provided through evolution of the comprehensive, coordinated joint plan for the Basin and the



Archie D. Chelseth  
Vice-Chairman

associated activities of Federal and State program reviews and the annual setting of priorities for water and related land resources activities.

Sincerely,

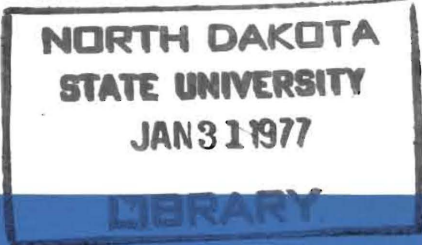
John W. Neuberger  
Chairman



John W. Neuberger  
Chairman



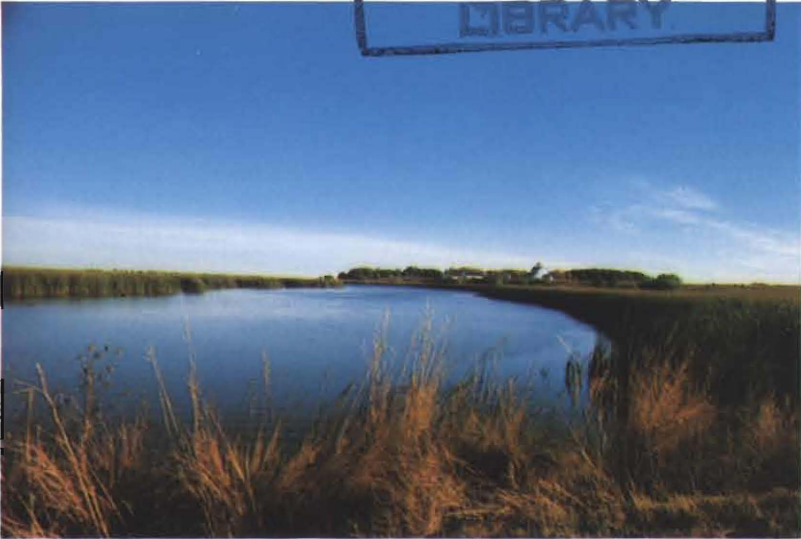
Missouri River Basin Commission  
Suite 403, 10050 Regency Circle, Omaha, Nebraska 68114



**MISSOURI RIVER BASIN COMMISSION**

**State Members and Alternates**

- Colorado . . . . . Fred E. Daubert  
*Felix L. Sparks*
- Iowa . . . . . William C. Brabham  
*Fred A. Prewert*
- Kansas . . . . . Keith S. Krause  
*John M. Dewey*
- Minnesota . . . Archie D. Chelseth  
*Donald R. Rye*  
*Andy Kozak*  
*Joseph Sizer*
- Missouri . . . . . James L. Wilson  
*Robert L. Dunkeson*
- Montana . . . . . John E. Acord  
*William Throm*
- Nebraska . . . . . Thomas K. Eason  
*Dayle Williamson*
- North Dakota . . . . . Vernon Fahy  
*Gordon Gray*
- South Dakota . . . . . Vern W. Butler  
*Keith Harner*
- Wyoming . . . George L. Christopoulos  
*Clement R. Lord*



**Federal Members and Alternates**

- Department of Agriculture . . . . . Benny Martin  
*William B. Patterson*
- Department of the Army . . . . . Brig. Gen. William T. Read  
*Gus J. Karabatsos*
- Department of Commerce . . . . . John R. Birmingham  
*Elroy C. Balke*  
*Russell G. Mann*
- Department of Health, Education & Welfare . . . . . Max M. Mills  
*John P. Bailey*
- Department of Housing & Urban Development . . . Harry I. Sharrott  
*Gary Ultican*  
*Myron G. Eckberg*
- Department of the Interior . . . . . William L. Rogers  
*Paul L. Harley*  
*John VanDerwalker*
- Department of Transportation . . . . . Comdr. Ralph W. H. Bartels  
*Raymond H. Hogrefe*
- Energy Research &  
Development Administration . . . . . Walter G. Belter  
*Randolph Newton*
- Environmental Protection Agency . . . . . Jerome H. Svore  
*John A. Green*  
*Walter F. Robohn*
- Federal Power Commission . . . . . Lenard B. Young  
*Orel Haukedahl*

**Interstate Compacts**

- Yellowstone River Compact Commission . . . . . Orrin Ferris  
*George L. Christopoulos*
- Big Blue River Compact Administration . . . . . Marion Ball  
*Guy E. Gibson*

**Canadian Observer**

- Environment Canada . . . . . E. F. Durrant

## MRBC FISCAL 1976 AND TRANSITION QUARTER ANNUAL REPORT

Critical water issues received headlines throughout the Missouri River Basin in fiscal 1976.

These critical water issues were of such importance that Governors of the Missouri River Basin States called a special conference to discuss them in August — the first time the Governors had convened to discuss water and related land resources in more than a decade.

The issues were diverse as might be expected in a river basin that covers 513,000 square miles. Issues as well as problems and needs expressed by the Governors included the following:

- Resolution of sensitive and urgent Indian water rights and interstate water allocation issues.

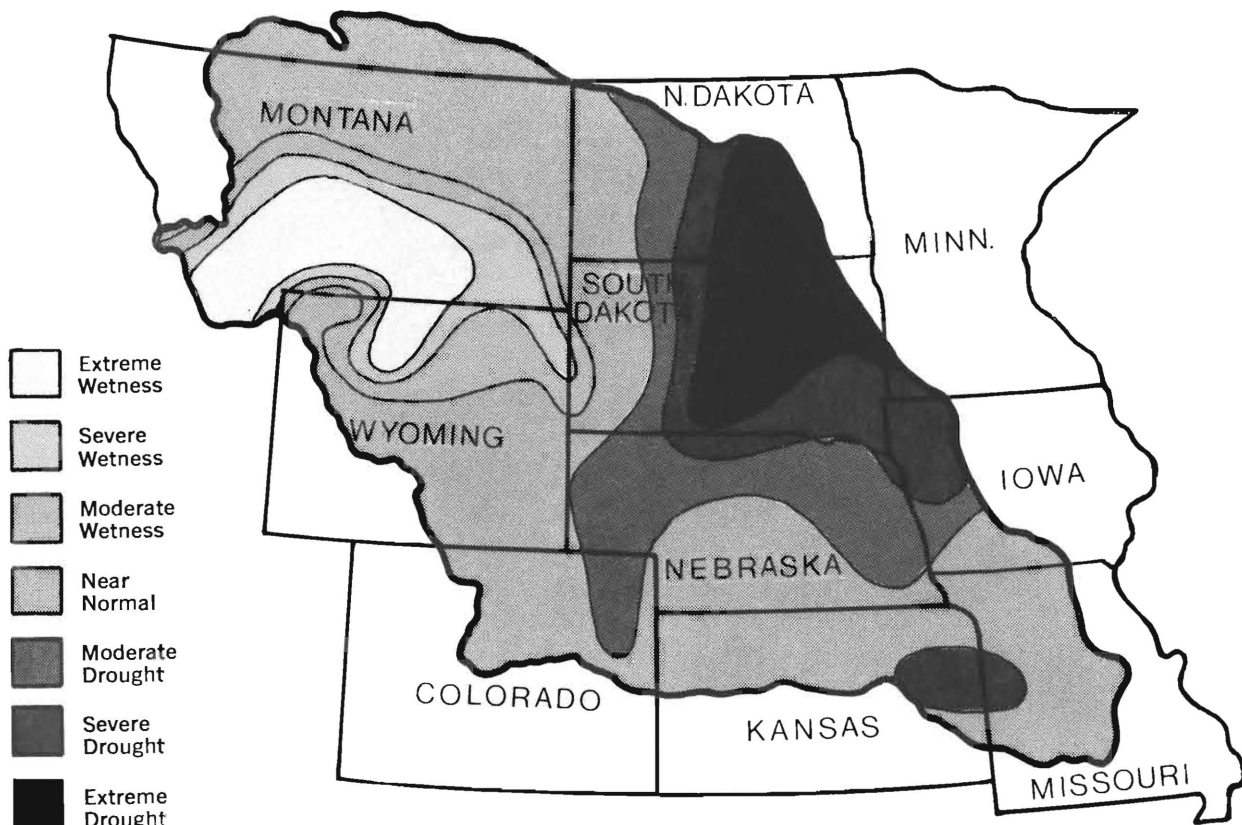
- Management of water resources in areas of potential coal development for minimal economic, social and environmental disruption.
- Additional information and management strategies for ground water use and ground/surface water relationships.
- Provision of good quality water for all domestic users, many of whom presently have substandard supplies.
- Reduction of urban and rural flood damages; additional land treatment for soil and water conservation.
- Determination of instream flow requirements.

The Governors and other decision makers in the Missouri River Basin look to planners to recommend solutions to the issues, problems and needs of the Basin.

It was the Governors of the 10 Missouri River Basin States who in 1972 asked the President to establish the Missouri River Basin Commission (MRBC) as a forum in which the States could meet and plan with Federal agencies on an equal footing.

Four years later Governors of those same Missouri River Basin States reconfirmed their support of the river basin commission concept — one that embraces coordination and State-Federal partnership in planning for water and related land resources.

Federal authorization for river basin commissions is found in Title II of the Water Resources Planning Act of 1965 (P.L. 89-80).



Palmer Index showing 1976 year-end moisture conditions in the Missouri River Basin. Courtesy National Weather Service.



The Commission mandate as contained in the Act is as follows:

Each such commission for an area, river basin, or group of river basins shall, to the extent consistent with section 3 of this Act —

(1) serve as the principal agency for the coordination of Federal, State, interstate, local and nongovernmental plans for the development of water and related land resources in its area, river basin, or group of river basins;

(2) prepare and keep up to date, to the extent practicable, a comprehensive, coordinated, joint plan for Federal, State, interstate, local and nongovernmental development of water and related resources: Provided, that the plan shall include an evaluation of all reasonable alternative means of achieving optimum development of



water and related land resources of the basin or basins, and it may be prepared in stages, including recommendations with respect to individual projects;

(3) recommend long-range schedules of priorities for the collection and analysis of basic data and for investigation, planning, and construction of projects; and

(4) foster and undertake such studies of water and related land resources problems in its area, river basin, or group of river basins as are necessary in the preparation of the plan described in clause (2) of this subsection.

Members of the Missouri River Basin Commission include Colorado; Iowa; Kansas; Minnesota; Missouri; Montana; Nebraska; North Dakota; South Dakota; Wyoming;

Department of Agriculture; Department of the Army; Department of Commerce; Energy Research and Development Administration; Environmental Protection Agency; Federal Power Commission; Department of Health, Education and Welfare; Department of Housing and Urban Development; De-

partment of the Interior; Department of Transportation;

Yellowstone River Compact Commission; and Big Blue River Compact Administration.

The 23rd member of the Missouri River Basin Commission is the Chairman, appointed by the President to serve as chairman and coordinating officer of the Federal members of the Commission and to represent the Federal Government in Federal-State relations on the Commission.

A Vice-Chairman is elected by State members to serve also as chairman and coordinating officer of the State members of the Commission and to represent the States in Federal-State relations on the Commission.

The Commission employs an independent staff, members of which are appointed by the Chairman with the concurrence of the Vice-Chairman.

In the deliberations of the Commission every reasonable endeavor is made to arrive at a consensus of members on substantive issues.

MRBC programs will be discussed in this Annual Report in the context of the 1965 Act. For literary purposes, however, two charges have been combined and the order changed, resulting in the following outline:

- I. CCJP and related studies.
- II. Priorities.
- III. Coordination.

## CCJP

Planning efforts of the Missouri River Basin Commission are embodied in the concept of the comprehensive, coordinated joint plan or CCJP.

The term comprehensive implies that the Missouri River Basin plan for water and related land resources will include all problem areas and all affected interests. Coordinated and joint imply an integrated plan that includes State plans and provides States, as partners, an opportunity to participate fully in the formulation of Federal and federally-assisted programs and projects.

Because of the magnitude of the Missouri River Basin, a CCJP for the region can be evolved only in stages.

The current Missouri River Basin CCJP consists of two MRBC-adopted elements:

- 1) The plan embodied in the conclusions and recommendations from the Missouri River Basin Interagency Committee's (MRBC predecessor) Comprehensive Framework Study Report, published in 1971, and
- 2) The comprehensive plan developed by the MRBC-sponsored Platte River Basin, Nebraska, Level B Study, completed in 1976.

Evolution of the CCJP will result from the following:

- State planning in the 10 Missouri River Basin States.
- MRBC river basin studies.
- MRBC special studies.
- The Missouri River Basin portion of the 1975 National Water Assessment for which MRBC is the regional sponsor.
- Federal agency studies including Level C and other types.
- Other relevant studies, including those of private entities.

The type of continuous planning system used by MRBC to evolve the CCJP will provide decision makers with information on the current resource situation, the relative merits of the choices available to them for solving a problem or meeting a need, and the beneficial and adverse effects that the selection of each choice will have on the future.

In addition to assisting in the evaluation of proposed projects and programs, the continuous planning system will allow current appraisals of existing management programs, indicate the relative importance of needs and problems as they are identified, and help in determining the requirements for specialized investigations, research and data collection efforts.



## RIVER BASIN STUDIES

River basin studies referred to here are the congressionally authorized Level B studies.

Level B studies are reconnaissance-level evaluations of water and related land resources for a selected area. They are prepared to resolve complex, long-range problems identified through other Commission activities.

Level B studies involve Federal, State and local interests in plan formulation, and identify and recommend courses of action to be pursued by individual Federal, State and local entities. They consider national economic development and environmental quality objectives, as well as regional development and social well-being.

One river basin study conducted by MRBC already has made a significant contribution to the CCJP; another is underway.

The first area for which a plan has been included in the CCJP is the Platte River Basin of Nebraska. The 40,800-square-mile area was the subject of a Level B study for which the final report was published in 1976.

The CCJP for future water management in the Platte Basin of Nebraska recommends more than 100 structural and non-structural elements to be acted upon over the next 10 to 25 years.

A similar planning effort called the Yellowstone Basin and Adjacent Coal Field Area Level B Study is underway in portions of Montana, Wyoming and North Dakota. Geographically the largest study MRBC has undertaken, it covers more than 123,300 square miles.

The Yellowstone study will place emphasis on four major issues:

- Energy development.
- Agricultural development.
- Instream flow requirements.
- Indian water resources and related land problems.

The overriding question in the Yellowstone area is, "Will the water supply be adequate in quantity and quality to meet the forecasted demands while maintaining the quality of life and social well being of all the people?"

The study is scheduled for completion in 1977.



### **SUBREGIONAL ANALYSES**

There was a transition in 1976 to supplement the Level B type of study with so-called "sub-regional analyses."

Subregional analyses are similar in many aspects to Level B's, but the funding and timing requirements are substantially less.

Primary benefit of the scaled down studies is to make the study process more responsive to MRBC priorities.

The Missouri River Basin contains 29 hydrologic subregions. As the CCJP evolves, it will be necessary to develop, analyze and update information and data in each of those areas.

Completion of both the Platte and Yellowstone Level B studies will mean an updated CCJP in all or parts of 15 of the 29 subregions or nearly one-third of the total basin land area.

The sequence for conducting subregional analyses and subsequent Level B's will be determined by MRBC priorities, the setting of which will be discussed later in this report.

### **NATIONAL ASSESSMENT**

The 1975 National Water Assessment, a program administered by the U.S. Water Resources Council, is a nationwide effort to survey and evaluate severe and urgent water and related land problems and issues. The MRBC is a regional sponsor for this program, and is responsible for conducting a number of Assessment activities at the regional level.

As a part of its work on the National Assessment, the Commission has developed an information base which will provide considerable input to the CCJP. This information base includes an extensive inventory of the Basin's major water related problems and issues; a series of basic data and projections of socio-economic characteristics, land use, water use, and water supplies; and information on a number of other items such as outdoor recreation, the water-related environment, land conservation needs, and water quality.

During FY 76 the Commission prepared and published two

technical memorandums as a part of the Assessment program. The first was a compilation of problems and issues relating to the Basin's water and related land resources. The second technical memorandum contains a considerable amount of water-oriented data for the Basin and some refinement of the problems and issues descriptions from the first Assessment document.

The Commission's Assessment program, which will run through February 1977, will produce two other reports. The first will be concerned with a number of potential study areas in the Missouri Basin, while the final report will contain the Commission's recommendations for comprehensive planning, data collection, research, and legal and institutional changes.

## PRIORITIES

The setting of priorities for water and related land resources planning activities has an important role in guiding the evolution of the CCJP in the Missouri River Basin.

The setting of priorities became one of the Commission's first major programs with the adoption in 1973 of Policy Statement C, "Criteria and Procedures for Declaration of Priorities and Development of Commission Programs."

The policy statement authorizes the activity and sets forth the procedure for carrying it out. A Priorities Committee within MRBC conducts the activity annually.

The priority setting shows the priority for water and related land resources studies, research, data collection and implementation of projects or programs within the Missouri River Basin.

It begins with State viewpoints — each State addressing its needs and priorities by categories. The MRBC committee then uses an established set of criteria to recommend regional priorities.

The priorities may be recommended in all or only certain of the 10 Missouri Basin States. Recommended lead agencies for the activities may be Federal, State or a combination of the two through MRBC.

While all the categories relate to the CCJP to some extent, those contributing most directly to the CCJP are special studies and regional or river basin studies.

The top priority among special studies in 1976 was given to a study of institutional arrangements for the flood plain of the Missouri River in Iowa, Kansas, Missouri, Nebraska and South Dakota.

Second priority went to a three-part Missouri Basin study that would look at a) problems and issues associated with water and related land resources for

Indian and Federal lands, b) water use, needs and impact alternatives, including pricing and marketing, and c) institutional arrangements in the Missouri River Basin.

In the category of regional or river basin planning top 1976 priority went to a subregional analysis of the James River Basin of North Dakota and South Dakota. The second was for a congressionally funded Level B study in the Upper Missouri Basin in Montana.

The James study is programmed to be conducted by MRBC in fiscal 1977. A request has gone to Congress—through the U.S. Water Resources Council—to fund the Upper Missouri Level B. Both studies would make major contributions to the Missouri River Basin CCJP.



Among special studies, MRBC has programmed the flood plain inventory. But it delayed programming of the three-part Missouri Basin study in favor of a lower ranked appraisal of aquatic and terrestrial habitat. A plan of study is being developed for the habitat appraisal by the State of Kansas and could lead to beneficial applications in the other Missouri Basin States.

## COORDINATION

Underlying all MRBC programs and activities is coordination of State, Federal and, in some cases, local and private interests in water and related land resources. Coordination often is the lubrication that keeps the planning and priorities gears turning.

The credit for MRBC success in coordination in the Missouri River Basin must go to the State and Federal agencies who are willing to participate in mutually beneficial joint endeavors.

In some cases there are formal programs to foster coordination such as state and federal agency program reviews and structured coordination meetings for the exchange of information.

## PROGRAM REVIEWS

The primary MRBC coordination activity in fiscal 1976 was the Federal and State Program Review. The report of this activity contains a comprehensive review of the water and related land resources studies, research, data collection and implementation of projects and programs within the Missouri River Basin.

Projects and programs of 20 Federal agencies, 64 State and local entities in the 10 Basin States, and two regional commissions were reported for the fiscal period 1977 through 1981.



Purpose of a combined Federal and State Program Review is to provide Basin States and Federal agencies with information on the ongoing and planned water and related land resources activities. This better enables them to coordinate activities and to establish priorities for the most urgently needed studies, research, data collection, projects and programs.

The FY 1976 report documented over 1,000 State and Federal water and related land resources planning, development and management activities with a total budget in FY 1977 of about \$678 million.

Of the total amount, \$617 million (91%) is Federal funding, \$60 million (8.8%) is State or local funding and \$1 million (.2%) is MRBC funding.

The graphs below display State and Federal spending projections in the Missouri River Basin for water and related land resources activities in FY 1977.

Estimated expenditures for FY 1978 are considerably less than reported for FY 1977 — \$367 million in FY 1978 as compared to \$678 million in FY 1977.

The only activity which showed a major decrease from FY 1977 was the ongoing Federal imple-

mentation program (construction or equivalent) which decreased from \$557 million in FY 1977 to \$223 million in FY 1978.

The reason for this apparent decrease in the FY 1978 estimated field requirements is because the Environmental Protection Agency's authority for funding construction of wastewater treatment work (Title II, P.L. 92-500) expires September 30, 1977, and the funding for the Department of Housing and Urban Development's community block grants (Title I of the Housing and Community Development Act of 1974) was not estimated for FY 1978.

These two programs represent a total decrease of \$327 million from the FY 1978 estimated funding requirements — \$225 million for EPA's construction and \$102 million for HUD's community block grants.

The report shows that the total estimated funding of \$367 million in FY 1978 would be shared as follows: \$280.5 million (76.4%) by the Federal agencies, \$85.5 million (23.3%) by State and local agencies, and \$1 million (.3%) by the Missouri River Basin Commission.

## MEETINGS

Face-to-face discussion is often the best means of resolving differences and arriving at consensus on issues.

MRBC offers such a forum for States to meet with Federal agencies on an equal basis. Regularly scheduled Commission meetings are held quarterly throughout the Basin.

Committee meetings supplement the regular Commission meetings, and much of the real work of the Commission is carried out as the committees arrive at recommendations for Commission action.

The Commission Chairman, who serves also as coordinating officer of the Federal members, is sometimes called upon to work out differences between Federal agencies or between States and Federal agencies.

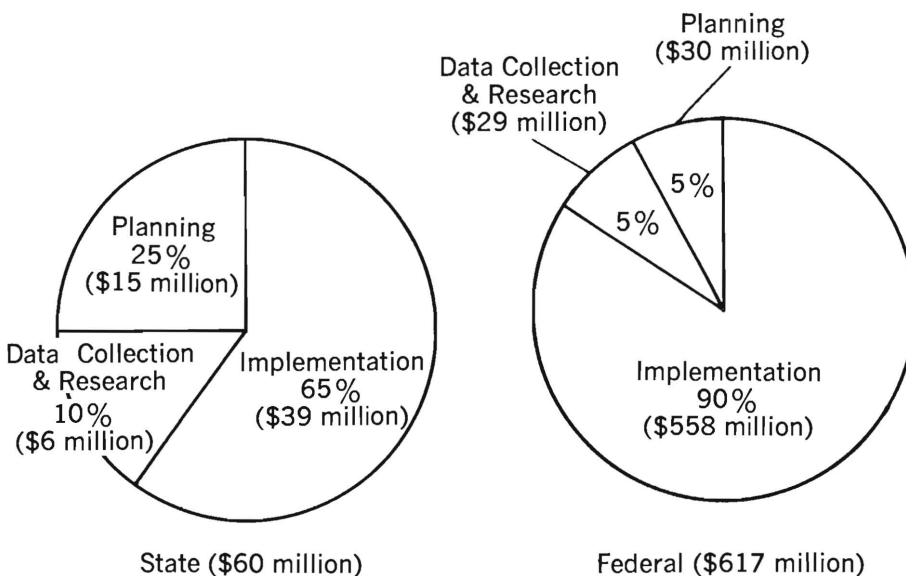
The resulting compromises go a long way toward fostering better relations among the participants in water and related land resources in the Missouri River Basin.

## LOOKING AHEAD

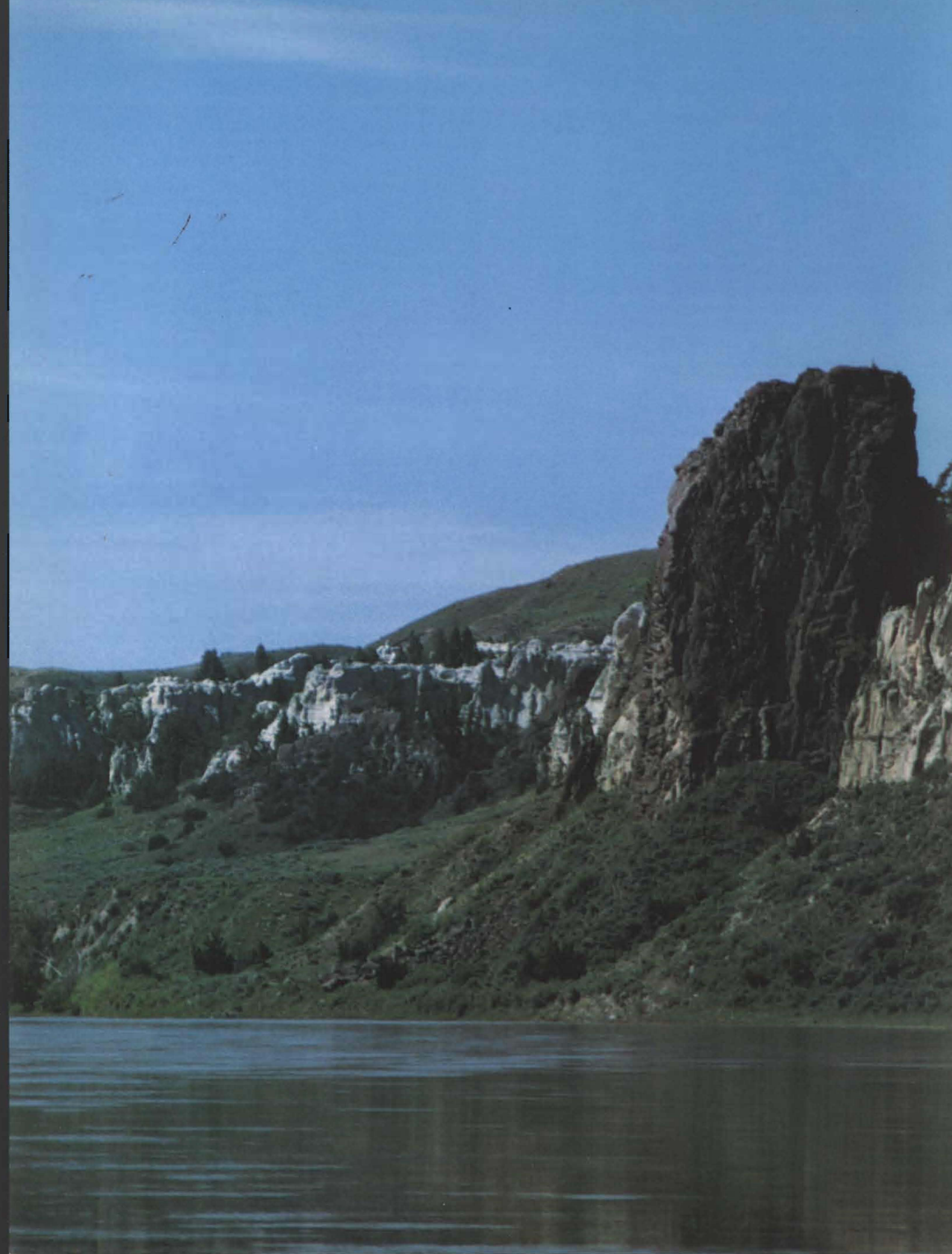
Much has already been said about future activities of the Missouri River Basin Commission in preparing the comprehensive, coordinated joint plan, in setting annual priorities, and in coordination.

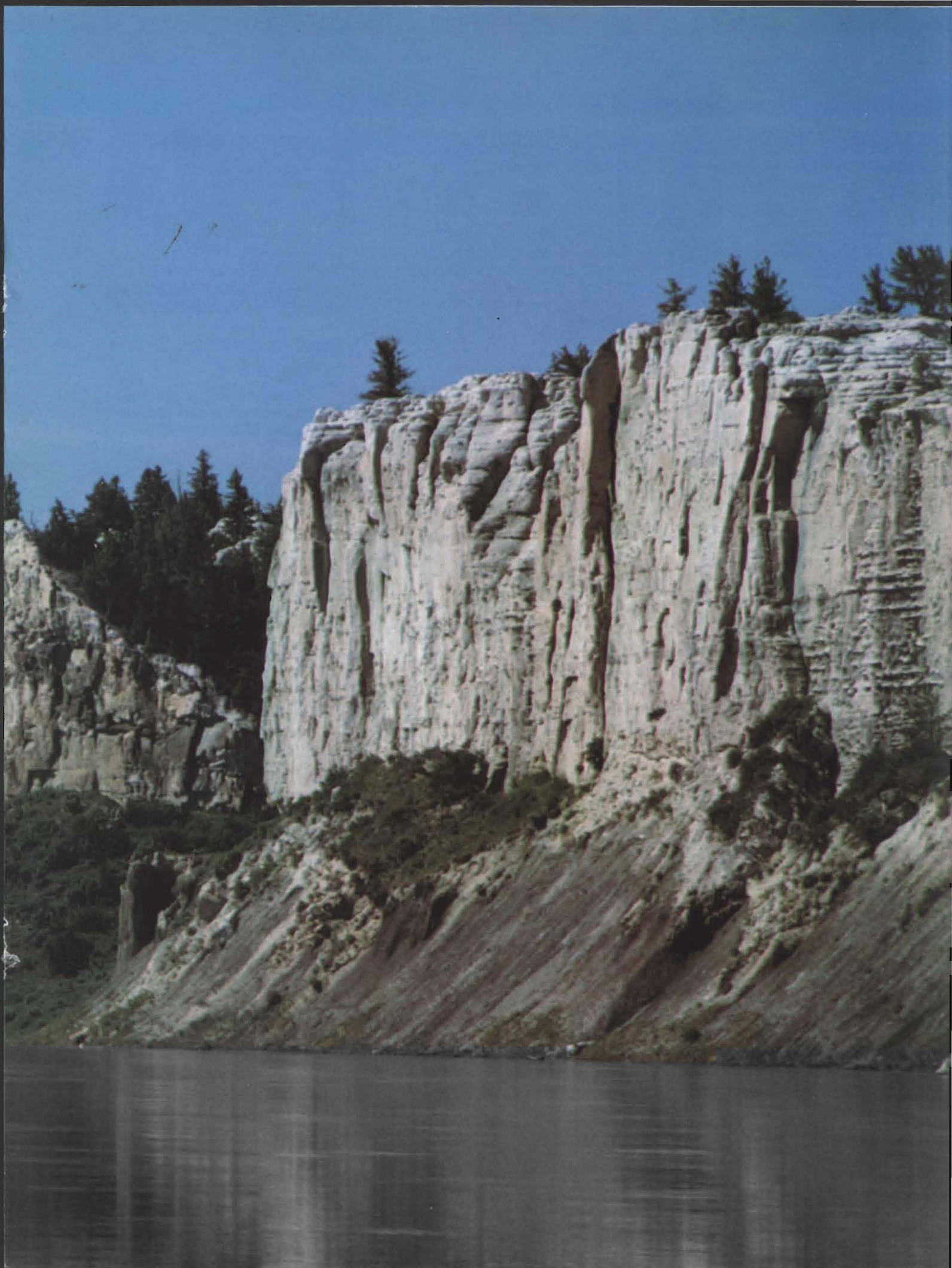
The CCJP is expected to become more and more the focal point of MRBC activities, particularly with the publication of CCJP reports for the Missouri Basin every two years.

The result should be to make the processes of planning more responsive to the needs of the residents of the Missouri River Basin.



**FY 1977 State & Federal Spending Projections**





## MRBC COMMITTEES

### **Comprehensive, Coordinated Joint Plan Committee**

Chairman—John W. Neuberger, MRBC Chairman

This standing committee has the broad responsibility of preparing and keeping current a comprehensive, coordinated joint plan (CCJP) for the Missouri River Basin.

The committee provides guidelines for conducting sub-regional analyses; reviews reports and recommendations prepared by plan formulation task forces; reviews MRBC-sponsored plans of study; reviews plans, reports and recommendations relevant to the CCJP, including those prepared by agencies and organizations other than MRBC; and as a result, makes recommendations for action by the Commission.

A special task of this committee is to review and make recommendations on the biennial CCJP report, including comments received during the official 90-day review prior to transmittal to Congress through the U.S. Water Resources Council and Office of Management and Budget.

The committee has been established as the Commission acting as committee of the whole. It will meet annually, or more often as necessary, to consider proposed changes and additions to the CCJP.

### **Policy Committee**

Chairman—Archie Chelseth, MRBC Vice-Chairman, Minnesota

The oldest MRBC committee, the Policy Committee began as an ad hoc committee to develop MRBC bylaws. It gradually evolved into a standing committee that recommends overall policy direction for the Commission.

### **Priorities Committee**

Chairman—Paul L. Harley, Department of the Interior

The Priorities Committee annually reviews and evaluates state proposals for water and related land priorities and recommends basinwide priorities using an established set of criteria. The priorities are for studies, research, data collection, and implementation of projects and programs.

### **Framework Updating Committee**

Chairman—John Dewey, Kansas

This committee has been responsible for two MRBC programs — the 1975 National Water Assessment and the update of the 1969 Missouri River Comprehensive Framework Study. Framework update activities have been incorporated into the CCJP process and this committee will be abolished upon completion of the Assessment.

### **Scarce Resources Management Committee**

Chairman—Keith S. Krause, Kansas

Acting Chairman—James A. Power, Jr., Kansas

This committee is addressing the problem of management of scarce ground water resources. As more and more wells are drilled, problems of ground water depletion become more widespread and can become interstate and regional problems. Legal, institutional and administrative means for management of the resource are either just developing or nonexistent.

The committee's goal is to present realistic guidelines, criteria and procedures which can be considered as policies are set and laws adopted to aid in ground water management.

A workshop of selected individuals has been arranged.

### **Flood Plain Committee**

Chairman—William C. Brabham, Iowa

The Flood Plain Committee is planning a study to provide South Dakota, Nebraska, Iowa, Kansas and Missouri with recommendations concerning flood plain management policy and programs which can be implemented by those States.

As proposed, the resulting MRBC study will be responsive to individual state's needs and desires, yet will focus on the regional framework necessary to manage the Missouri River flood plain below Gavins Point, South Dakota.

### **Liaison Committee on Saline Seeps**

Chairman—Van K. Haderlie, Department of Agriculture

The original charge to this committee was to investigate the potential for a coordinated joint program considering the research, education and implementation necessary to deal with and solve the problems in this region associated with saline seeps.

The committee later was directed to serve in a liaison capacity to keep MRBC and the Old West Regional Commission informed on activities involving saline seeps.

### **Ad Hoc Committee on Water and Energy**

Chairman—Walter Belter,  
Energy Research and  
Development Administration

This committee has prepared a report on the status of electric power in the Missouri River Basin which addresses capacity, future needs, planning, research, problems and issues. The report will be updated annually. The committee has been placed on standby status to be activated by the committee chairman at the request of the Commission.

### **Ad Hoc Committee on Water Issues with Indian and Federal Lands**

Chairman—Vern Butler,  
South Dakota

This committee is functioning on an ad hoc basis to:

- Identify and analyze the critical water and related land resources, problems, issues and conflicts associated with Indian and Federal lands within the Missouri River Basin.
- Evaluate and assess the need for a special study of water and related land resources problems and issues associated with Indian and Federal lands.
- Evolve recommendations concerning the means and procedures to resolve the critical problems and issues within the Basin.

The committee, through its chairman, is attempting to establish liaison with the Indian tribes and others within the Basin to obtain their views concerning the critical problems and issues and the means to resolve them.

### **MRBC SUPPORTING STAFF**

Nicholas L. Barbarossa  
Director of Planning &  
Technical Services  
Richard E. Brown  
Executive Secretary/Director  
of Administration  
William C. Ramige  
Information Officer  
Carroll M. Hamon  
Principal River Basin Planner  
Donald L. Ohnstad  
Senior River Basin Planner  
Gerald R. Zimmerman  
Senior River Basin Planner  
John M. Crane  
Senior River Basin Planner  
Alan S. Hersch  
River Basin Planner  
Donald A. Becker  
River Basin Planner  
T. James Fries  
Assistant River Basin Planner  
Theodore E. Apley  
Assistant River Basin Planner  
Gregory R. Clites  
Assistant River Basin Planner  
Lois Anderson  
Graphic Artist  
Rosemarie Schweigart  
Administrative Assistant  
Linda Stillinger  
Secretary to the Chairman  
Sherie Hansen  
Secretary to the Director  
of Planning  
Janet Bean  
Mag Card  
Operator/Secretary  
Janet Banker  
Bookkeeper  
Doris Henning  
Copy Center Operator  
Pam Johnson  
Receptionist/Secretary  
Linda Bramer  
Librarian

### **NATIONAL ASSESSMENT**

A. C. Griesel  
Regional Study Director  
William B. Hutchinson  
Assistant Regional  
Study Director  
Rosemary Mills  
Secretary to the  
Regional Study Director



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Montana Dept. of Highways  
Missouri Dept. of Natural  
Resources  
Army Corps of Engineers

ARTHUR YOUNG & COMPANY

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OMAHA, NEBRASKA 68102  
TELEPHONE 346-9494

To the Chairman  
Missouri River Basin Commission

We have examined the accompanying statement of cash receipts and expenditures and unobligated cash balances of the Missouri River Basin Commission at and for the year ended June 30, 1976. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. We have previously made a similar examination for the prior year.

In our opinion, the statement mentioned above presents fairly the unobligated cash balance of the Missouri River Basin Commission at June 30, 1976 and 1975 and its cash receipts and expenditures for the years then ended in accordance with the basis described in Note 1, which basis is consistent with that of the preceding year.

*Arthur Young & Company*

August 27, 1976

**MISSOURI RIVER BASIN COMMISSION  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES  
AND UNOBLIGATED CASH BALANCES**

Years ended June 30, 1976 and 1975

	Comprehensive, Coordinated Joint Plan	Platte River Basin Study	National Assessment	Yellowstone	Special Assignments and Study Proposals	1976 Total	1975 Total
Cash balance at beginning of year . . . . .	\$ 29,406	\$ 84,659	\$ 17,649	\$ —	\$ (4,285)	\$127,429	\$147,011
Receipts:							
United States							
Government share . . . . .	162,500	—	130,000	431,000	16,800	740,300	273,500
United States							
Government other . . . . .	4,818	6,000	—	—	8,852	19,670	2,534
Colorado . . . . .	16,770	—	—	—	—	16,770	12,900
Iowa . . . . .	12,709	—	—	—	—	12,709	8,638
Kansas . . . . .	15,909	—	—	—	—	15,909	12,238
Minnesota . . . . .	13,293	—	—	—	—	13,293	10,225
Missouri . . . . .	19,500	—	—	—	—	19,500	36,844
Montana . . . . .	18,598	—	—	—	—	18,598	14,306
Nebraska . . . . .	19,930	—	—	—	—	19,930	15,331
North Dakota . . . . .	15,714	—	—	—	—	15,714	12,088
South Dakota . . . . .	16,363	—	—	—	—	16,363	12,587
Wyoming . . . . .	14,357	—	—	—	—	14,357	11,044
Other . . . . .	360	—	—	—	—	360	—
	<u>330,821</u>	<u>6,000</u>	<u>130,000</u>	<u>431,000</u>	<u>25,652</u>	<u>923,473</u>	<u>422,235</u>
Expenditures:							
Salaries and benefits (Note 3)	196,069	27,715	51,928	117,768	8,651	402,131	239,534
Travel and transportation . . .	7,846	1,574	3,933	14,942	1,759	30,054	23,340
Rent, communications and utilities (Note 2) . . . . .	33,246	4,076	4,800	6,967	—	49,089	48,381
Printing and reproduction . . .	18,409	12,454	5,021	6,712	772	43,368	26,071
Other services . . . . .	1,340	24,709	23,118	163,693	—	212,860	25,221
Supplies and materials . . . . .	11,383	708	90	2,120	42	14,343	8,598
Equipment (Note 1) . . . . .	35,050	1,087	96	1,700	—	37,933	12,472
Repayment of U.S. Government advances . . . . .	—	—	—	—	—	—	58,200
	<u>303,343</u>	<u>72,323</u>	<u>88,986</u>	<u>313,902</u>	<u>11,224</u>	<u>789,778</u>	<u>441,817</u>
Cash balance at end of year . . .	56,884	18,336	58,663	117,098	10,143	261,124	127,429
Less:							
Unpaid obligations at end of year . . . . .	(9,268)	(25,033)	(8,295)	(89,844)	(358)	(132,798)	(12,692)
Unobligated cash balance at end of year (Note 4) . . . . .	<u>\$ 47,616</u>	<u>\$ (6,697)</u>	<u>\$ 50,368</u>	<u>\$ 27,254</u>	<u>\$ 9,785</u>	<u>\$128,326</u>	<u>\$114,737</u>

See accompanying notes.

# MISSOURI RIVER BASIN COMMISSION

## NOTES TO FINANCIAL STATEMENT

June 30, 1976 and 1975

### 1. Accounting Policies

*Revenue and disbursements recognition* —

The records of the Missouri River Basin Commission are maintained on the cash accounting basis. Cash balances are modified by unpaid obligations to arrive at the unobligated cash balance at the end of the year.

*Equipment* —

Property and equipment acquired or leased are currently expensed and consequently no depreciation is recorded. Certain items of furniture are provided at no cost by the General Services Administration.

*Income taxes* —

The Commission is exempt from federal income tax under Section 501 (c) (3) of the Internal Revenue Code and is treated as an organization which is not a private foundation.

*Chairman's expenses* —

The salary and related fringe benefits of the Commission chairman are provided by the U.S. Water Resources Council and these costs are not included in the financial statement.

### 2. Leases

The Commission leases office space in Omaha under a long-term non-cancellable lease requiring monthly payments of \$2,583 through July, 1978. Rental expense amounted to \$37,703 and \$35,599 for fiscal years 1976 and 1975, respectively, and includes rentals paid on a short-term basis in Lincoln, Billings and Bismarck.

Certain reproduction and printing equipment is leased through a five-year lease requiring annual payments of \$3,376 due in November of each year through 1979.

### 3. Employee Benefits

The Commission has a pension plan covering most of its employees. The Commission and the employee must contribute specified amounts to the plan as defined in the pension trust agreement. Cash expenditures by the Commission for fiscal 1976 and 1975 totaled \$14,922 and \$10,868, respectively. There are no unfunded past service costs at June 30, 1976 or 1975. The effect, if any, that the Employee Retirement Income Security Act of 1974 will have on pension expense has not been determined at this time.

### 4. Subsequent Events

In July 1976, the Commission received \$9,000 from the Corps of Engineers covering its portion of certain 1976 expenses charged to Platte River Basin Study. Had this reimbursement been received by June 30, 1976, the deficit in the unobligated cash balance for the Platte River Basin Study would have been eliminated.



ARTHUR YOUNG & COMPANY

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To the Chairman  
Missouri River Basin Commission

We have examined the accompanying statement of cash receipts and expenditures and unobligated cash balances of the Missouri River Basin Commission at and for the three months ended September 30, 1976. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. We have previously made a similar examination for the year ended June 30, 1976.

In our opinion, the statement mentioned above presents fairly the unobligated cash balance of the Missouri River Basin Commission at September 30, 1976 and June 30, 1976 and its cash receipts and expenditures for the three months ended September 30, 1976 and year ended June 30, 1976 in accordance with the basis described in Note 1 applied on a consistent basis during the period.

*Arthur Young & Company*

October 21, 1976

**MISSOURI RIVER BASIN COMMISSION  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES  
AND UNOBLIGATED CASH BALANCES**

Three months ended September 30, 1976 and year ended June 30, 1976

	Comprehensive, Coordinated Joint Plan	Platte River Basin Study	National Assessment	Yellowstone	Special Assignments and Study Proposals	Three Months Ended September 30, 1976 Total	Year Ended June 30, 1976 Total
Cash balance at beginning of period . . . . .	\$ 56,884	\$ 18,336	\$ 58,663	\$117,098	\$ 10,143	\$261,124	\$127,429
Receipts:							
United States							
Government share . . . . .	40,625	—	21,900	163,000	—	225,525	740,300
United States							
Government other . . . . .	212	9,000	—	5	—	9,217	19,670
Colorado . . . . .	18,421	—	—	—	—	18,421	16,770
Iowa . . . . .	13,254	—	—	—	—	13,254	12,709
Kansas . . . . .	17,475	—	—	—	—	17,475	15,909
Minnesota . . . . .	—	—	—	—	—	—	13,293
Missouri . . . . .	—	—	—	—	—	—	19,500
Montana . . . . .	—	—	—	—	—	—	18,598
Nebraska . . . . .	21,893	—	—	—	—	21,893	19,930
North Dakota . . . . .	17,261	—	—	—	—	17,261	15,714
South Dakota . . . . .	17,975	—	—	—	—	17,975	16,363
Wyoming . . . . .	15,771	—	—	—	—	15,771	14,357
Other . . . . .	—	—	—	—	—	—	360
	<u>162,887</u>	<u>9,000</u>	<u>21,900</u>	<u>163,005</u>	<u>—</u>	<u>356,792</u>	<u>923,473</u>
Expenditures:							
Salaries and benefits (Note 3)	54,476	—	12,720	30,747	—	97,943	402,131
Travel and transportation . . .	3,731	2,130	1,545	4,649	324	12,379	30,054
Rent, communications and utilities (Note 2) . . . . .	9,197	—	1,454	3,146	10	13,807	49,089
Printing and reproduction . . .	2,079	25,206	2,718	925	274	31,202	43,368
Other services . . . . .	781	—	1,070	94,771	6,202	102,824	212,860
Supplies and materials . . . . .	3,818	—	—	653	50	4,521	14,343
Equipment (Note 1) . . . . .	6,986	—	58	392	—	7,436	37,933
	<u>81,068</u>	<u>27,336</u>	<u>19,565</u>	<u>135,283</u>	<u>6,860</u>	<u>270,112</u>	<u>789,778</u>
Cash balance at end of period . .	138,703	—	60,998	144,820	3,283	347,804	261,124
Less:							
Unpaid obligations at end of period . . . . .	(5,605)	—	(8,256)	(99,722)	(1,970)	(115,553)	(132,798)
Unobligated cash balance at end of period (Note 4) . . . . .	<u>\$133,098</u>	<u>\$ —</u>	<u>\$ 52,742</u>	<u>\$ 45,098</u>	<u>\$ 1,313</u>	<u>\$232,251</u>	<u>\$128,326</u>

See accompanying notes.

**MISSOURI RIVER BASIN COMMISSION**  
**NOTES TO FINANCIAL STATEMENT**  
**September 30, 1976 and June 30, 1976**

**1. Accounting Policies**

*Revenue and disbursements recognition* —

The records of the Missouri River Basin Commission are maintained on the cash accounting basis. Cash balances are modified by unpaid obligations to arrive at the unobligated cash balance at the end of the year.

*Equipment* —

Property and equipment acquired or leased are currently expensed and consequently no depreciation is recorded. Certain items of furniture are provided at no cost by the General Services Administration.

*Income taxes* —

The Commission is exempt from federal income tax under Section 501 (c) (3) of the Internal Revenue Code and is treated as an organization which is not a private foundation.

*Chairman's expenses* —

The salary and related fringe benefits of the Commission chairman are provided by the U.S. Water Resources Council and these costs are not included in the financial statement.

**2. Leases**

The Commission leases office space in Omaha under a long-term non-cancellable lease requiring monthly payments of \$2,583 through July, 1978. Rental expense amounted to \$9,072 and \$37,703 for the three months ended September 30, 1976 and year ended June 30, 1976 respectively, and includes rentals paid on a short-term basis in Lincoln, Billings and Bismarck.

Certain reproduction and printing equipment is leased through a five-year lease requiring annual payments of \$3,376 due in November of each year through 1979.

**3. Employee Benefits**

The Commission has a pension plan covering most of its employees. The Commission and the employee must contribute specified amounts to the plan as defined in the pension trust agreement. Cash expenditures by the Commission for the three months ended September 30, 1976 and year ended June 30, 1976 totaled \$2,743 and \$14,922, respectively. There are no unfunded past service costs at September 30, 1976 or June 30, 1976. The effect, if any, that the Employee Retirement Income Security Act of 1974 will have on pension expense has not been determined at this time.

**4. Change of Fiscal Year**

The statement reflects the change in fiscal year of the Commission from June 30 to September 30 to allow presentation in future periods consistent with the fiscal funding year of the United States Government. Funds will continue to be received from States based on a June 30 fiscal year. The amounts shown as received for the quarter ended September 30, 1976 from the United States Government are for that quarter, and those shown for the States are for the year ending June 30, 1977. At September 30, 1976, the Commission had not received \$56,450 from states for the year ending June 30, 1977.

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