

Record Keeping Wm + S

Questions

Dale - Proposed Resolutions -

Dale - explained resolutions

ESPA - monitoring required - Funded

John: Miller: 1st Guy 2nd - Accept Resolutions

Advisory Committee:

Rich Crapo, Dale Swenson - John Miller nominated

Mark

Curtis/Sun Glau
Ner Sun - Rich

Guy - nominated John Miller

Don Nicholson by Doug Sakata

Randy Huskinson - nominated

John - moved 1st

Doug 2nd nominations cease

Rich's substitute nomination for Curtis Parkerson

Rich & John

Motion to Adjourn

John

Rich

3:11 pm meeting adjourned

SCANNED

FEB 07 2019

Don Mickelsen
PO Box 311
~~menan~~ menan 759-0009

Don & Kathy
1260 Twin Butte Rd
menan 83434

208-759-9323

Meeting Set-Up.

Screen

Head Table

Theater Style (30 people)

Water District 100 Steering Meeting
1/15/08
Fremont-Madison Irrigation District

Ernie Carlsen called the meeting to order at 1:15 pm. Those in attendance were Ernie Carlsen, IDWR; Wendy Murphy, IDWR; Dale Swensen, Fremont-Madison Irrigation District; John Miller, City of Rexburg; Gene Hansen, IDWR; Guy A. Erikson, Blake Jordan, IDWR; Lisa Purvis, IDWR; and Richard Crapo.

The minutes were read and reviewed. There were 2 corrections. In the 2nd paragraph and 5th paragraph where it says 110 it should read 100. Dale moved to accept the minutes with changes and John seconded the motion.

Wendy presented the financial report. There is a copy attached. The budget was over inflated due to credit from transfer of eastern district, budgeted for ESPA not charged and Blake Jordan was hired mid-year and secretary position was open. Blake Jordan was hired permanently and Lisa Purvis was hired as a temporary secretary.

Gene Hansen presented the Water Master report. In the 100 District 35 of 80 wells were measured. He presented what he will be presenting at the annual meeting.

The committee went over the 2008 resolutions. Item #4 b should end after annual meeting. Deleting "in accordance with item 7 of these resolutions. Items 5 and 6 minimum charge of \$25 and 5 year average can be set at annual meeting. On item #9 should read Ernie Carlsen, Wastermaster of 100 not 110. Item 12 a and b take out the or extensions. The 2008 resolutions were accepted with corrections to present to the annual meeting. John Miller motion to accept the resolutions with corrections and Guy Erikson seconded the motion.

Ernie brought up that Tim Luke would like to see 100 expand to include the Rexburg Bench. This could be occur sometime next year.

Other Business: The Surface Water Coalition hearing will begin the 16th of January.

John Miller motioned to adjoin the meeting. Guy Erikson seconded the motion. The meeting adjourned at 2:30 pm.

WD 100 Advisory Mtg

Jan. 15, 2008

Wendy Murphy
Dale Swensen
John Milner
Gene Hansen
Gag A Eriksen
Ernie Carlson
Blake Jordan
Lisa Purvis
Richard Crapo

IDWR
FMID
CITY OF BEXBURG
IDWR
Farmer
IDWR.
IDWR
IDWR
Farmer

Water District 100 Advisory Meeting

1/15/2008 Tuesday
1:00 PM
Fremont Madison Irrigation District
350 N 6th W
St Anthony, ID

Agenda

| | |
|---------------------------------|--|
| Call the Meeting to Order | Ernie Carlsen |
| Election of Meeting Chairperson | Ernie Carlsen |
| Minutes | Lisa Purvis |
| Financial Report | Wendy Murphy |
| X Watermaster Report | Ernie Carlsen and Blake Jordan |
| 2008 Resolutions | Meeting Chairperson <i>Ernie Carlsen</i> |
| IDWR Report | Ernie Carlsen and/or Tim Luke |
| Other Business | Meeting Chairperson |
| Adjournment | Meeting Chairperson |

Additional Information

Water District 100
Annual Meeting
2/27/2007

Tim Luke, IDWR, called the meeting to order at 2:11 pm. Others in attendance were Ernie Carlsen (IDWR), Wendy Murphy (WD1), Val Schwendiman, Dale Swenson (Fremont Madison), John Millar (City of Rexburg), Kirk Mackert, and Jeff Raybould.

Tim gave an introduction regarding the creation of the district indicating Karl Dreher former director of the Department of Water Resources created the district December 29, 2006. A steering meeting was held 1/31/2007 to work on resolutions and meeting notices were mailed to water right holders within the district. All areas on the ESPA are now in a water district. There is the potential Water District 100 will be expanded in the future to include the Rexburg Bench. The district currently consists of 70-75 measured diversions; about 200 water rights; with total diversions in the district of approximately 170 including the small diversions. (This excludes water rights with just domestic or stock). He then presented the duties and requirements of the Watermaster. IDWR is proposing offering the Watermaster services for free for the first two years of this district.

Dale Swenson nominated Jeff Raybould for meeting chairman, John Millar seconded the motion and the motion carried. Dale Swenson then nominated Wendy Murphy as meeting secretary, Val Schwendiman seconded and the motion carried.

Jeff asked Ernie Carlsen to go over the presented resolutions. Ernie gave a brief overview of each of the resolutions. He also indicated WD100 would have a web site through the IDWR web site where meeting minutes and resolutions could be found. John Millar moved to have a minimum charge of \$25; Dale Swenson seconded this motion and the motion carried.

Jeff entertained a motion for accepting the resolutions. John Millar asked the numbering be corrected, and Tim Luke said resolution #8 should be amended to read, "Be it resolved". John Millar moved to accept the resolutions as corrected, and Val Schwendiman seconded the motion. Dale Swenson expressed some concern regarding the limit of advisory members not being defined in resolution #10. The motion to accept the resolutions as corrected passed.

Dale Swenson moved to have an advisory committee of five members with three irrigators, and two from other water uses. After some discussion Dale amended the motion to seven members with five irrigators, and two from other water uses. John Millar seconded this motion and the motion passed. The advisory members are irrigators – Rich Crapo, Guy Erickson, Dale Swenson, Randy Huskinson, and Mark Ricks; Municipal – John Millar, and Manager of Nor Sun.

Dale Swenson moved to amend resolution #9 to have Ernie Carlsen, Watermaster of WD100 be the other authorized signature on the bank account. Val Schwendiman seconded this motion and the motion passed.

Ernie Carlsen mentioned there would be a credit coming to those water users who had been participants in the East Water Measurement District toward their WD100 assessment.

The meeting adjourned at 3:24 pm.

Water District 100
Profit & Loss Budget vs. Actual
February 2007 through January 2008

| | <u>Feb '07 - Jan 08</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|---------------------------|-------------------------|--------------------|-------------------------|----------------------|
| Income | | | | |
| Finance Charge Income | 14.72 | | | |
| Assessments Income | 15,123.00 | 14,355.00 | 768.00 | 105.4% |
| Penalty Income | 159.55 | | | |
| Interest Income | 78.89 | | | |
| Total Income | <u>15,376.16</u> | <u>14,355.00</u> | <u>1,021.16</u> | <u>107.1%</u> |
| Expense | | | | |
| Meeting Expense | 85.00 | | | |
| IDWR Contract | 1,751.28 | 10,660.00 | -8,908.72 | 16.4% |
| Water District 1 Contract | 963.65 | 1,193.00 | -229.35 | 80.8% |
| ESPA Monitoring | 0.00 | 2,502.00 | -2,502.00 | 0.0% |
| Total Expense | <u>2,799.93</u> | <u>14,355.00</u> | <u>-11,555.07</u> | <u>19.5%</u> |
| Net Income | <u>12,576.23</u> | <u>0.00</u> | <u>12,576.23</u> | <u>100.0%</u> |

DRAFT

Water District 100
Balance Sheet
As of January 22, 2008

| | <u>Jan 22, 08</u> |
|---------------------------------------|-------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| Bank of Commerce Checking | 14,065.84 |
| Total Checking/Savings | 14,065.84 |
| Accounts Receivable | |
| Accounts Receivable | -1,489.61 |
| Total Accounts Receivable | -1,489.61 |
| Total Current Assets | 12,576.23 |
| TOTAL ASSETS | <u><u>12,576.23</u></u> |
| LIABILITIES & EQUITY | |
| Equity | |
| Net Income | 12,576.23 |
| Total Equity | 12,576.23 |
| TOTAL LIABILITIES & EQUITY | <u><u>12,576.23</u></u> |

DRAFT

Water District 100
A/R Aging Summary
As of January 22, 2008

| | Current | 1 - 30 | 31 - 60 | 61 - 90 | > 90 | TOTAL |
|----------------------------------|---------|--------|---------|---------|-----------|-----------|
| 60 BOWEN WATER USERS | 0.00 | 0.00 | 0.00 | 0.00 | -49.50 | -49.50 |
| 81 BYU IDAHO | 0.00 | 0.00 | 0.00 | 0.00 | -195.48 | -195.48 |
| ANDERSON, CLEON | 0.00 | 0.00 | 0.00 | 0.00 | -214.39 | -214.39 |
| ARTCO INC | 0.00 | 0.00 | 0.00 | 0.00 | -3.86 | -3.86 |
| BOOD, WARREN J | 0.00 | 0.24 | 0.58 | 0.00 | 28.88 | 29.70 |
| BYBEE, KYLE | 0.00 | 0.00 | 0.00 | 0.00 | -60.91 | -60.91 |
| FISHER, BLAIR | 0.00 | 0.00 | 0.00 | 0.00 | -45.53 | -45.53 |
| FREMONT COUNTY | 0.00 | 0.00 | 0.00 | 0.00 | -27.38 | -27.38 |
| GOULD, SHAWNEE K & TYSON | 0.00 | 0.00 | 0.00 | 0.00 | -10.89 | -10.89 |
| HILLVIEW WATER USERS ASSN. | 0.00 | 0.00 | 0.00 | 0.00 | -2.31 | -2.31 |
| HOWARD JENSEN FARMS | 0.00 | 0.00 | 0.00 | 0.00 | -32.72 | -32.72 |
| MCGARRY, TIM R & THERON R | 0.00 | 0.00 | 0.00 | 0.00 | -2.22 | -2.22 |
| MICKELSON, DON | 0.00 | 0.00 | 0.00 | 0.00 | -145.31 | -145.31 |
| MILLER, RALPH | 0.00 | 0.32 | 0.76 | 0.00 | 37.81 | 38.89 |
| MOODY CREEK PRODUCE | 0.00 | 0.00 | 0.00 | 0.00 | -7.40 | -7.40 |
| NELSON, ANDREW & WILMA | 0.00 | 0.24 | 0.58 | 0.00 | 28.34 | 29.16 |
| ONE SOURCE PARTNERS LLC | 0.00 | 0.00 | 0.00 | 0.00 | -11.12 | -11.12 |
| ORR, SPENCER | 0.00 | 0.00 | 0.00 | 0.00 | -13.13 | -13.13 |
| PETERSON, CLINTON H | 0.00 | 0.00 | 0.00 | 0.00 | -239.99 | -239.99 |
| PETERSON, DAVE | 0.00 | 0.00 | 0.00 | 0.00 | -7.95 | -7.95 |
| PETERSON, JAY RONALD & JUDY ANNE | 0.00 | 0.00 | 0.00 | 0.00 | -84.28 | -84.28 |
| RICKS, BRENT | 0.00 | 0.00 | 0.00 | 0.00 | -95.81 | -95.81 |
| RIGBY, TRAVIS | 0.00 | 0.00 | 0.00 | 0.00 | -33.80 | -33.80 |
| RILEY, NORMAN N & ROBIN H | 0.00 | 0.24 | 0.58 | 0.00 | 28.88 | 29.70 |
| RUMSEY, GAYLE | 0.00 | 0.00 | 0.00 | 0.00 | -36.26 | -36.26 |
| SCHULDIES DAIRY | 0.00 | 0.00 | 0.00 | 0.00 | -11.65 | -11.65 |
| SMITH, BOYD | 0.00 | 0.00 | 0.00 | 0.00 | -69.36 | -69.36 |
| SUTTON, KENT V | 0.00 | 0.00 | 0.00 | 0.00 | -85.46 | -85.46 |
| SYRINGA PARK WATER USERS ASSOC | 0.00 | 0.00 | 0.00 | 0.00 | -1.27 | -1.27 |
| WILCOX BROTHERS LLC | 0.00 | 0.00 | 0.00 | 0.00 | -129.08 | -129.08 |
| TOTAL | 0.00 | 1.04 | 2.50 | 0.00 | -1,493.15 | -1,489.61 |

**Water District 100 Annual Meeting
2008 Proposed Resolutions**

The water users of Water District No. 100 meeting at the annual district meeting on January 28, 2008, at the Best Western Cottontree Inn, Rexburg Idaho, HEREBY ADOPT THE FOLLOWING RESOLUTIONS:

1. That the watermaster perform the duties as required by Chapter 6, Title 42, Idaho Code and in accordance with:
 - 1) The duties described in the Final Order Creating Water District 100, signed by the Director of the Idaho Department of Water Resources (IDWR), December 29, 2006, including:
 - a) Measure, record and report diversions of ground water right included in Water District NO. 100;
 - b) Administer and enforce water rights in Water District No. 100 in priority;
 - c) Curtail unauthorized or excessive diversions in Water District No. 100 (i.e., any diversion without a water right or in excess of the elements or conditions of a water right);
 - d) Curtail out-of-priority diversions under ground water rights in Water District No. 100 determined by the Director to be causing injury to senior priority water rights if not covered by a stipulated agreement or a mitigation plan approved by the Director;
 - e) Enforce the provisions of any stipulated agreements or mitigation plans approved by the Director and applicable in Water District No. 100.
 - 2) Direction and guidance provided by the Director of IDWR pursuant to Idaho Water Law.
 - 3) The annual water district resolutions as adopted herein.
2. Ernie Carlsen be elected the watermaster for Water District 100. That the Director of IDWR appoint Ernie Carlsen, an employee of IDWR, to provide watermaster services for the ensuing year.
3. As provided in Idaho Code § 42-608(4), the watermaster shall serve until the next annual meeting of the water district after election at this meeting and upon appointment by the Director.
4. The water users of Water District No. 100 hereby empower the elected advisory committee to enter into a Memorandum of Understanding between Water District No. 100, and the Director of IDWR that will provide for the following:
 - a) IDWR will provide compensation of the watermaster for all administrative watermaster duties (all duties other than measurement and reporting) for the term of service as specified in item 3 of these resolutions.

- b) The 2008 budget for Water District No. 100 is limited to expenses related to measurement and reporting, and will be set at this annual meeting.
- c) Water District No. 100 will provide compensation to IDWR for clerical and financial account support services, where such services are related to activities and expenses for measurement and reporting of diversions only.
- d) The watermaster shall maintain an office for the ensuing year within the IDWR Eastern Regional Office, located in Idaho Falls, Idaho.
- e) IDWR will provide office space, vehicles and the use of all necessary office and field equipment in exchange for compensation as set in the budget for the ensuing year. This arrangement shall not give Water District No. 100 any ownership interest in any IDWR office space and equipment.

5. The budget of Water District No. 100 for the fiscal year 2008 beginning February 1, 2008, and ending on January 31, 2009, be as follows:

| | |
|--------------------------|-----------------|
| Income | |
| Assessment Income | \$ 5,600 |
| Total Income | \$ 5,600 |
| Expenses | |
| IDWR Contract | \$ 5,600 |
| WD01 Support Services | \$ |
| Watermaster Service | \$ |
| ESPA Monitoring | \$ |
| Total Expense | \$ 5,600 |

WHEREAS some small diversions would have regular assessments less than the amount required by IDWR to maintain their account,

WHEREAS many of these small diversions are not currently measured by the IDWR, ground water districts, or the irrigation district. and;

WHEREAS measurement of diversions smaller than 0.24 cfs that irrigate 5 or less acres is cost prohibitive and the water use for many of these diversions can be estimated.

BE IT RESOLVED that Water District 100 will have a minimum charge of \$25.

6. Diversions in Water District 100 that have a water right diversion rate in excess of 0.24 cfs and/or irrigation of more than five acres shall be measured directly by the water district in the ensuing year and assessed at the following rate;

- a) \$25 per diversion, and;
 - b) A pro-rata share of the remaining budget based upon a 5-year average of water use.
- 7. All payments for assessments not received by May 1, 2008 shall accrue penalties in the amount of 10% of the charge and interest in the amount of 1% per month, as provided pursuant to Idaho Code Section 42-617.
- 8. Be it also resolved, that the Watermaster is authorized pursuant to Idaho Code Section 42-618, to withhold or suspend deliveries of water to any water users who have not paid their assessment charges by January 1 of the year following the billing date.
- 9. Dale Rockwood be elected Water District No. 100 Treasurer. The duties of the treasurer will be to approve the expenses and disburse water district funds, and to prepare or oversee preparation of a written statement of the financial affairs of the district at the end of each fiscal year, in accordance with Idaho Code, Section 42-619. Ernie Carlsen, Watermaster of WD100 will also be designated an authorized signature for banking purposes.
- 10. An advisory committee shall be elected at each regular annual session to represent the interests of the water users and to provide input to the watermaster and the Director of IDWR. The 2008 Water District 100 advisory committee shall consist of an odd number of members with a minimum of three. At least two members shall be water users with irrigation rights and one shall be a water user from municipal, commercial or industrial use.
- 11. That the advisory committee be empowered at the annual water district meeting to appoint a representative to the ESPA Water Districts Advisory Committee as required under Section 42-620, Idaho Code.
- 12. WHEREAS Idaho Code 42-605 provides for voting by water users and election of an advisory committee, the water users of Water District No. 100 hereby resolve that the credentials for voting in any district meeting and for serving on the district advisory committee will be as follows:
 - a) Must be a water user of the district as evidenced by a valid water right.
 - b) Must have paid all assessments owed to the water district.
- 13. The annual Water District No. 100 meeting shall hereafter be held on the last Monday of January of each year unless the Director of IDWR or the Water District No. 100 advisory committee should find it necessary to change the meeting date or unless changed by resolution of the district at any annual meeting.

14. Copies of the minutes of the annual meeting, the budget as approved, all resolutions approved, and the report prepared in accordance with Idaho Code § 42-615, shall be filed with the director of the Department of Water Resources in accordance with Idaho Code § 42-617.
15. The watermaster of Water District No. 100 shall be responsible for submitting to IDWR annual reports showing water use and such other information that may be deemed necessary by the Director of IDWR in accordance with Idaho Code § 42-606, § 42-708, and § 42-709.
16. The watermaster and assistant watermasters are authorized under Idaho Code § 42-1701(5) to make reasonable entry on lands within the district to carry out the duties of the watermaster as instructed by IDWR. These duties include but are not limited to:
 - a) Monitoring diversion and measuring rate and volume of water diverted from ground water and other public water sources.
 - b) Measuring the depth to water in wells.
 - c) Monitoring the place, period, and nature of use of water to identify unauthorized diversion and use and to determine compliance with mitigation provisions required by agreement or order of IDWR.

Water District 100 Steering Meeting
1/31/2007
Fremont-Madison Irrigation District

Tim Luke called the meeting to order at 10:10 am. Those in attendance were: Tim Luke, IDWR; Ernie Carlsen, IDWR; Wendy Murphy, Water District 1; Curtis Parkinson, NorSun Food Group; Guy Erikson; Randy Huskinson; John Miller, City of Rexburg; Richard Crapo; and Dale Swenson, Fremont-Madison Irrigation District.

Tim indicated he had scheduled the WD¹⁰⁰~~110~~ Annual Meeting for February 27, 2007 @ 2:00 pm @ the Rexburg Cotton Tree Inn. Meeting notices would be mailed 21 days in advance. Prior to this meeting at 1:00 pm he will also hold a hearing to abolish the East ESPA Water Measurement District. The East ESPA Water Measurement District was created in 1997 to measurement diversions greater than 5 acres and .24 cfs. With the creation of WD100, and WD120 this measurement district will no longer be needed.

Water District 100 will be providing the measurement and reporting as was previously done, but now there will also be regulatory and enforcement requirements. Tim said, when the measurement districts were created Idaho Code § 42-111 was the basis for the exclusion of domestic and stock water. With Judge Woods's opinion regarding the conjunctive management rules going before the Supreme Court, we are not yet certain about the impact on domestic and stock water claims. Currently WD100 has approximately 160-170 wells and uses about 50,000 AF annually. The Madison Ground Water District covers the Rexburg Bench area.

Tim then discussed the differences of a ground water district and water districts. Water districts are an extension of the state, created by the state for delivery of water rights, and regulatory purposes. The groundwater district statutes were written in the 1990's are a copy of the irrigation district statutes. Groundwater districts have the same authorities as irrigation districts. Main reason the ground water districts have formed are because of the delivery calls, to develop mitigation plans, and determine a process to continue to pump water. They also have the ability to measure and report within their own districts.

Tim then presented the Water District ¹⁰⁰~~110~~ draft resolutions, which were prepared based off of similar districts, for the steering committees review. One of the resolutions to add would be the ESPA Monitoring Committee representative. The Eastern Snake Plain Aquifer underlies 1,572,340 irrigated acres of which WD100 area is 93,278 acres. Ground water users irrigate 3,438 acres, surface water irrigates 84,573 acres (these are actually covered by Water District 1), and 5,267 acres are irrigated with a mixture of surface and groundwater.

The committee then reviewed the resolutions that were presented and made the following changes:

Resolution 10: Dale Swenson moved to have an odd number of representatives with a minimum of 3 members represented as 2 irrigation water users and 1 from municipal/commercial/industrial. Randy Huskinson seconded and the motion carried.

Resolution 7: Randy Huskinson moved to have a minimum charge of \$25.00, Rich Crapo seconded and the motion carried.

Resolution 12: John Millar moved to set the recurring annual meetings to be held the last Monday of January. Dale Swenson seconded and the motion carried.

Resolution 2: Dale Swenson moved to have Ernie Carlsen be the Watermaster of Water District 100. Guy Erickson seconded and the motion carried.

Resolution 16: Randy Huskinson moved to add a resolution for the committee to select a representative to the ESPA Monitoring Committee following the annual meeting. Curtis Parkinson seconded this and the motion carried.

Resolution 17-18: It was also noted to add the resolutions regarding delinquent assessment should be added.

There was then some discussion regarding the minimum assessment amount and potentially collecting more than the budget. Dale Swenson moved to base the minimum charge on the ESPA Monitoring budget amount divided by the number of wells in the district. Randy Huskinson seconded and the motion passed.

Resolution 8: Randy Huskinson moved to have a \$50 per diversion charge and the remaining budget would be based on a pro-rata share of AF use. John Millar seconded and the motion passed.

Randy Huskinson moved to accept all resolutions as amended, Guy seconded and the motion passed.

There was then some discussion about meeting chairman and secretary. Tim Luke indicated he could post the proposed resolutions on the web site. Curtis moved to have the meeting adjourn, Randy seconded and the motion carried. Meeting was adjourned at 1:10 pm.

1:59 PM

01/10/08

Accrual Basis

Water District 100
Profit & Loss Budget vs. Actual
 February 2007 through January 2008

| | <u>Feb '07 - Jan 08</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|---------------------------|-------------------------|--------------------|-------------------------|----------------------|
| Income | | | | |
| Finance Charge Income | 14.72 | | | |
| Assessments Income | 15,123.00 | 14,355.00 | 768.00 | 105.4% |
| Penalty Income | 159.55 | | | |
| Interest Income | 75.76 | | | |
| Total Income | <u>15,373.03</u> | <u>14,355.00</u> | <u>1,018.03</u> | <u>107.1%</u> |
| Expense | | | | |
| Meeting Expense | 85.00 | | | |
| IDWR Contract | 1,751.28 | 10,660.00 | -8,908.72 | 16.4% |
| Water District 1 Contract | 963.65 | 1,193.00 | -229.35 | 80.8% |
| ESPA Monitoring | 0.00 | 2,502.00 | -2,502.00 | 0.0% |
| Total Expense | <u>2,799.93</u> | <u>14,355.00</u> | <u>-11,555.07</u> | <u>19.5%</u> |
| Net Income | <u>12,573.10</u> | <u>0.00</u> | <u>12,573.10</u> | <u>100.0%</u> |

Water District 100 Budget

February 1, 2008 through January 31, 2009

Income

| | | |
|---------------------|-----------|--------------|
| Assessment Income | \$ | 5,600 |
| Total Income | \$ | 5,600 |

Expense

| | | |
|----------------------|-----------|--------------|
| IDWR Contract | \$ | 5,600 |
| Watermaster Services | \$ | - |
| ESPA Monitoring | \$ | - |
| Total Expense | \$ | 5,600 |

1:59 PM

01/10/08

Accrual Basis

Water District 100
Balance Sheet
As of December 31, 2007

| | <u>Dec 31, 07</u> |
|---------------------------------------|-------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| Bank of Commerce Checking | 14,337.39 |
| Total Checking/Savings | 14,337.39 |
| Accounts Receivable | |
| Accounts Receivable | -1,489.61 |
| Total Accounts Receivable | -1,489.61 |
| Total Current Assets | 12,847.78 |
| TOTAL ASSETS | <u>12,847.78</u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| Accounts Payable | 274.68 |
| Total Accounts Payable | 274.68 |
| Total Current Liabilities | 274.68 |
| Total Liabilities | 274.68 |
| Equity | |
| Net Income | 12,573.10 |
| Total Equity | 12,573.10 |
| TOTAL LIABILITIES & EQUITY | <u>12,847.78</u> |

Watermaster's Report

From 01 February, 2008 To 31 January, 2009

Water District No. 100

Name of Watermaster: Ernie Carlsen

900 N. Skyline Dr. Ste. A, Idaho Falls, ID 83402

Affidavit of Watermaster

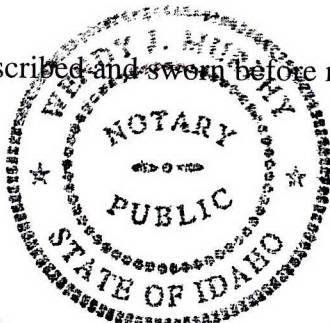
STATE OF IDAHO, COUNTY OF BONNEVILLE } ss.

Ernie Carlsen, being first duly sworn, deposes and says that he is Watermaster in the St. Anthony – Rexburg Area in District 100, having been lawfully appointed by the Director, Department of Water Resources Dave Tuthill and that the volumes of water, stated in this report, prorated by him to the several users, are correct.

Ernie Carlsen

Watermaster District No. 100

Subscribed and sworn before me, this 22nd day of January, ~~2008~~ ²⁰¹⁰.



Wendy J. Murphy
My Commission expires 11/6/2013

I HEREBY CERTIFY, That _____ was lawfully appointed by me Watermaster of District No. _____, and that his bill for services rendered prorated to the several users, as herein sworn to, is to the best of my knowledge and belief, correct.

Director, Department of Water Resources

By _____

SCANNED
FEB 07 2019

INDEX

| | |
|---|----|
| Personnel Listing | 1 |
| Minutes of Annual Meeting | 5 |
| Approved Resolutions | 9 |
| Four Year Water Use Summary | 15 |
| Assessments | 21 |
| Other Minutes | |
| Steering Meeting Minutes – January 15, 2008 | 33 |

Personnel Listing

WD-100

2008 Personnel

Ernie Carlsen

Watermaster

Gene Hansen

Assistant Watermaster

Lisa Purvis

Secretary/Financial Technician

Dale Rockwood

Treasurer

Wendy Murphy

Financial Specialist

Minutes of Annual Meeting

Water District 100
Annual Meeting
January 28, 2008

Gene Hansen called the meeting to order at 2:10 pm. Others in attendance were Wendy Murphy(IDWR), Dale Swensen(Fremont Madison), John Millar(City of Rexburg), Rich Crapo, Blake Jordan(IDWR), Lisa Purvis(IDWR), Doug Sakota, Ken Sakota, Guy Erikson, Don Mickelsen, Dan Owen(Brown), and Grant Ruter.

Rich Crapo nominated Dale Swenson. Guy Erikson seconded the motion. Doug Sakato nominated Lisa Purvis for Secretary and John Millar seconded the motion.

Don Mickelsen moved to accept the minutes and Rich Crapo seconded the motion.

Wendy read the financial report. Evans and Poulsen auditing the finances so it is in draft form. Guy Erikson moved the financial report would be accepted and Rich Crapo seconded the motion.

Gene Hansen presented the Watermaster report. There are 85 diversions which 37 were measured this year. Protocol is 1/3 which would be around 20-25. In the future there will be more sites to be measured. People will be measured irrigating over 5 acres and .24 cfs.

Gene discussed pending notices of violation which means illegal watering or no water right. So far Water District 100 has had no problems. A GPS satellite image gives and aerial view and shows what land is being watered. Pending NOV were mailed previously of WD120. In 2008 notices will be sent. The users either have to attain a water right or rent water from water source in order to irrigate.

2008 Goals:

1. Re-visit and Re-measure questionable measurements.
2. Re-visit and Re-measure 2005 measurements.

Dale explained the 2008 resolutions. John Millar motioned to accept the 2008 resolutions with the addition of electing the 2008 Advisory committee and Guy Erikson seconded the motion.

John Millar nominated Rich Crapo and Dale Swenson. Rich Crapo nominated Curtis' replacement at Nor Sun. Doug Sakota nominated Don Mickelsen. Guy Erikson nominated Randy Huskinson. John Millar motioned to have the nominations ceased and Doug Sakota seconded it. Rich motioned that they were open the nominations and substitute Curtis Parkerson for his replacement since he doing the same thing at Sun Glow. John Millar seconded the motion.

John Millar motioned to adjoin the meeting and Rich Crapo seconded the motion. The meeting adjoined at 3:11 pm.

Approved Resolutions

**Water District 100 Annual Meeting
2008 Resolutions**

The water users of Water District No. 100 meeting at the annual district meeting on January 28, 2008, at the Best Western Cottontree Inn, Rexburg Idaho, HEREBY ADOPT THE FOLLOWING RESOLUTIONS:

1. That the watermaster perform the duties as required by Chapter 6, Title 42, Idaho Code and in accordance with:
 - 1) The duties described in the Final Order Creating Water District 100, signed by the Director of the Idaho Department of Water Resources (IDWR), December 29, 2006, including:
 - a) Measure, record and report diversions of ground water right included in Water District NO. 100;
 - b) Administer and enforce water rights in Water District No. 100 in priority;
 - c) Curtail unauthorized or excessive diversions in Water District No. 100 (i.e., any diversion without a water right or in excess of the elements or conditions of a water right);
 - d) Curtail out-of-priority diversions under ground water rights in Water District No. 100 determined by the Director to be causing injury to senior priority water rights if not covered by a stipulated agreement or a mitigation plan approved by the Director;
 - e) Enforce the provisions of any stipulated agreements or mitigation plans approved by the Director and applicable in Water District No. 100.
 - 2) Direction and guidance provided by the Director of IDWR pursuant to Idaho Water Law.
 - 3) The annual water district resolutions as adopted herein.
2. Ernie Carlsen be elected the watermaster for Water District 100. That the Director of IDWR appoints Ernie Carlsen, an employee of IDWR, to provide watermaster services for the ensuing year.
3. As provided in Idaho Code § 42-608(4), the watermaster shall serve until the next annual meeting of the water district after election at this meeting and upon appointment by the Director.
4. The water users of Water District No. 100 hereby empower the elected advisory committee to enter into a Memorandum of Understanding between Water District No. 100, and the Director of IDWR that will provide for the following:
 - a) IDWR will provide compensation of the watermaster for all administrative watermaster duties (all duties other than measurement and reporting) for the term of service as specified in item 3 of these resolutions.

- b) The 2008 budget for Water District No. 100 is limited to expenses related to measurement and reporting, and will be set at this annual meeting.
 - c) Water District No. 100 will provide compensation to IDWR for clerical and financial account support services, where such services are related to activities and expenses for measurement and reporting of diversions only.
 - d) The watermaster shall maintain an office for the ensuing year within the IDWR Eastern Regional Office, located in Idaho Falls, Idaho.
 - e) IDWR will provide office space, vehicles and the use of all necessary office and field equipment in exchange for compensation as set in the budget for the ensuing year. This arrangement shall not give Water District No. 100 any ownership interest in any IDWR office space and equipment.
5. The budget of Water District No. 100 for the fiscal year 2008 beginning February 1, 2008, and ending on January 31, 2009, be as follows:

| | |
|--------------------------|-----------------|
| Income | |
| Assessment Income | \$ 5,600 |
| Total Income | <u>\$ 5,600</u> |
| Expenses | |
| IDWR Contract | \$ 5,600 |
| WD01 Support Services | \$ |
| Watermaster Service | \$ |
| ESPA Monitoring | \$ |
| Total Expense | <u>\$ 5,600</u> |

WHEREAS some small diversions would have regular assessments less than the amount required by IDWR to maintain their account,

WHEREAS many of these small diversions are not currently measured by the IDWR, ground water districts, or the irrigation district. and;

WHEREAS measurement of diversions smaller than 0.24 cfs that irrigate 5 or less acres is cost prohibitive and the water use for many of these diversions can be estimated.

BE IT RESOLVED that Water District 100 will have a minimum charge of \$25.

6. Diversions in Water District 100 that have a water right diversion rate in excess of 0.24 cfs and/or irrigation of more than five acres shall be measured directly by the water district in the ensuing year and assessed at the following rate;

- a) \$25 per diversion, and;
 - b) A pro-rata share of the remaining budget based upon a 5-year average of water use.
- 7. All payments for assessments not received by May 1, 2008 shall accrue penalties in the amount of 10% of the charge and interest in the amount of 1% per month, as provided pursuant to Idaho Code Section 42-617.
- 8. Be it also resolved, that the Watermaster is authorized pursuant to Idaho Code Section 42-618, to withhold or suspend deliveries of water to any water users who have not paid their assessment charges by January 1 of the year following the billing date.
- 9. Dale Rockwood be elected Water District No. 100 Treasurer. The duties of the treasurer will be to approve the expenses and disburse water district funds, and to prepare or oversee preparation of a written statement of the financial affairs of the district at the end of each fiscal year, in accordance with Idaho Code, Section 42-619. Ernie Carlsen, Watermaster of WD100 will also be designated an authorized signature for banking purposes.
- 10. An advisory committee shall be elected at each regular annual session to represent the interests of the water users and to provide input to the watermaster and the Director of IDWR. The 2008 Water District 100 advisory committee shall consist of an odd number of members with a minimum of three. At least two members shall be water users with irrigation rights and one shall be a water user from municipal, commercial or industrial use.
- 11. That the advisory committee be empowered at the annual water district meeting to appoint a representative to the ESPA Water Districts Advisory Committee as required under Section 42-620, Idaho Code.
- 12. WHEREAS Idaho Code 42-605 provides for voting by water users and election of an advisory committee, the water users of Water District No. 100 hereby resolve that the credentials for voting in any district meeting and for serving on the district advisory committee will be as follows:
 - a) Must be a water user of the district as evidenced by a valid water right.
 - b) Must have paid all assessments owed to the water district.
- 13. The annual Water District No. 100 meeting shall hereafter be held on the last Monday of January of each year unless the Director of IDWR or the Water District No. 100 advisory committee should find it necessary to change the meeting date or unless changed by resolution of the district at any annual meeting.

14. Copies of the minutes of the annual meeting, the budget as approved, all resolutions approved, and the report prepared in accordance with Idaho Code § 42-615, shall be filed with the director of the Department of Water Resources in accordance with Idaho Code § 42-617.
15. The watermaster of Water District No. 100 shall be responsible for submitting to IDWR annual reports showing water use and such other information that may be deemed necessary by the Director of IDWR in accordance with Idaho Code § 42-606, § 42-708, and § 42-709.
16. The watermaster and assistant watermasters are authorized under Idaho Code § 42-1701(5) to make reasonable entry on lands within the district to carry out the duties of the watermaster as instructed by IDWR. These duties include but are not limited to:
 - a) Monitoring diversion and measuring rate and volume of water diverted from ground water and other public water sources.
 - b) Measuring the depth to water in wells.
 - c) Monitoring the place, period, and nature of use of water to identify unauthorized diversion and use and to determine compliance with mitigation provisions required by agreement or order of IDWR.

Four Year Water Use Summary

Water District 100
Water Usage for 2008 Assessment

| ID | Ext | WMIS NUMBER | NAME | LEGAL DESCRIPTION | SITE TAG NUMBER | 2003 AF | 2004 AF | 2005 AF | 2006 AF | AVERAGE AF |
|-------|-----|----------------|----------------------------|--------------------|--------------------|------------|------------|------------|------------|---------------|
| 19 A | | 200777 | CLEON & ANNA JANE ANDERSON | 07N 39E 13 SWSWSE | A0006130 | 300.00 | 300.00 | 300.00 | 300.00 | 302.20 |
| 23 A | | 200524 | ARTCO INC. | 06N 40E 17 NENW | E0007498 | 55.34 | 58.81 | 13.85 | 22.59 | 40.00 |
| 41 A | | 200527 | BASIC AMERICAN FOODS | 06N 40E 19 NWNE | E0006916 | 458.27 | 589.28 | 433.23 | 1314.41 | 806.70 |
| 41 A | | 200754 | BASIC AMERICAN FOODS | 06N 40E 19 NWNE | E0006988 | 15.11 | 48.99 | 11.49 | 6.73 | 18.80 |
| 41 A | | 200759 | BASIC AMERICAN FOODS | 07N 40E 28 NWSE | A0008659 | 255.21 | 35.77 | 230.02 | 0.00 | 185.50 |
| 57 A | | 200642 | RICK AND SHELLIE BLANCHARD | 08N 42E 7 NWNWSE | A0007723 | 500.00 | 367.10 | 292.01 | 90.94 | 350.70 |
| 60 A | | 200454 | BOWEN WATER USERS | 05N 38E 2 NESW | A0007698 | 71.30 | 20.50 | 28.40 | 57.64 | 46.50 |
| 79 A | | 200408 | KYLE BYBEE | 04N 40E 16 NESE | A0008370 | 84.44 | | 95.47 | 131.24 | 77.80 |
| 81 A | | 200654 | JENSEN & BYU IDAHO | 06N 39E 20 SWNESE | A0008458 | 311.00 | 311.00 | 311.00 | 569.13 | 379.00 |
| 113 A | | 200623 | CRAPO FARMS INC | 08N 40E 23 SWSE | A0005693 | 304.50 | 222.30 | 171.64 | 278.85 | 244.50 |
| 113 A | | 200624 | CRAPO FARMS INC | 08N 40E 25 NENW | A0005689 | 290.00 | 150.45 | 187.77 | 195.87 | 200.50 |
| 113 A | | 200625 | CRAPO FARMS INC | 08N 40E 26 SWNW | A0005694 | 267.80 | 237.70 | 283.88 | 290.86 | 272.50 |
| 113 A | | 200626 | CRAPO FARMS INC | 08N 40E 26 SWNENE | A0005695 | 253.10 | 164.18 | 125.76 | 199.10 | 198.40 |
| 113 A | | 200627 | CRAPO FARMS INC | 08N 40E 27 NENW | A0005697 | 369.50 | 283.20 | 258.58 | 380.22 | 314.50 |
| 113 A | | 200628 | CRAPO FARMS INC | 08N 40E 27 NWSE | A0005696 | 338.30 | 249.76 | 259.02 | 323.92 | 283.20 |
| 113 A | | 200629 | CRAPO FARMS INC | 08N 40E 28 SENE | A0005698 | 202.30 | 163.90 | 179.90 | 215.92 | 188.20 |
| 113 A | | 200630 | CRAPO FARMS INC | 08N 40E 28 SWNE | A0005699 | 192.20 | 260.00 | 198.54 | 38.84 | 199.30 |
| 113 A | | 200633 | CRAPO FARMS INC | 08N 41E 5 NWSWSE | A0008383 | 235.40 | 648.29 | 201.62 | 31.98 | 274.20 |
| 113 A | | 200634 | CRAPO FARMS INC | 08N 41E 8 NESESW | A0008384 | 629.60 | 292.50 | 317.62 | 439.81 | 434.20 |
| 113 A | | 200636 | CRAPO FARMS INC | 08N 41E 16 SENW | A0005691 | 354.60 | 196.82 | 147.31 | 180.22 | 226.00 |
| 113 A | | 200906 | CRAPO FARMS INC | 08N 41E 8 SENE | | 232.20 | 127.20 | 130.62 | 31.10 | 154.30 |
| 113 A | | 200907 | CRAPO FARMS INC | 08N 41E 17 SENW | | 285.90 | 164.31 | 171.79 | 199.82 | |
| 157 A | | 200470 | KEITH ERIKSO | 05N 39E 1 NWNW | A0007690 | 149.10 | 151.00 | 140.09 | 217.36 | 154.30 |
| 167 A | | 200510 | BLAIR FISHER | 06N 39E 4 NWNE | A0005605 | | | | | 0.00 |
| 173 A | | 200609 | FREMONT COUNTY | 07N 40E 12 SWSW | A0006126 | | | | | 0.00 |
| 182 A | | 200472 | SHAWNEE K GOULD | 05N 39E 2 NESWNW 4 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 195 A | | 200601 | VAL HAMMOND | 07N 39E 1 NENE | A0006119 | 233.60 | 147.20 | 264.13 | 249.12 | 217.80 |
| 202 A | | 200631 | BRENT RICKS | 08N 40E 30 NWSE | | | | | | 0.00 |
| 202 A | | 200632 | MELVIN HARRIS | 08N 40E 30 SWNE | A0007727 | 131.20 | 73.40 | 91.81 | 95.12 | 99.40 |
| 202 A | | 200652 | MELVIN HARRIS | 08N 40E 30 NWSE | A0007726 | 438.50 | 300.80 | 354.71 | 375.64 | 375.60 |
| 208 A | | 200639 | HIDDEN ESTATES | 08N 41E 22 SESE 1 | A0007724 | 28.00 | 28.00 | 28.00 | 23.51 | 28.10 |
| 213 A | | 200475 | HILLVIEW WATER USERS ASSN. | 05N 39E 11 NENE | E0006891 | 44.00 | 44.00 | 44.00 | 44.00 | 39.80 |
| 222 A | | 200512 | HOWARD JENSEN FARMS | 06N 39E 14 SESE | A0008455 | 447.30 | 18.05 | 0.00 | 284.49 | 214.10 |
| 229 A | | 200531 | RALPH HUSKINSON | 06N 40E 22 NWSWSE | A0008466 | 175.20 | 298.96 | 275.61 | 238.55 | 234.00 |

Water District 100
Water Usage for 2008 Assessment

| ID | Ext | WMIS NUMBER | NAME | LEGAL DESCRIPTION | SITE TAG NUMBER | 2003 AF | 2004 AF | 2005 AF | 2006 AF | AVERAGE AF |
|-------|-----|----------------|-----------------------------------|---------------------|--------------------|------------|------------|------------|------------|---------------|
| 242 A | | 200607 | STATE OF ID, JUVENILE CORRECTIONS | 07N 40E 2 NWNWNW | E0007017 | 65.41 | 51.01 | 55.74 | 36.81 | 62.80 |
| 259 A | | 200516 | JENSEN, JOSEPH J & BETTY J | 06N 39E 25 SESW | A0008457 | 382.60 | 210.50 | 209.73 | 340.75 | 267.10 |
| 281 A | | 200602 | DELL MILLER | 07N 39E 1 SWNW | A0006125 | 316.30 | 269.00 | 280.69 | 287.61 | 303.50 |
| 283 A | | 200792 | DR MICHAEL J LARSON | 06N 39E 16 NESWNE | A0008390 | 203.66 | 125.80 | 54.48 | 50.66 | 125.80 |
| 283 A | | 210013 | DR MICHAEL J LARSON | 06N 39E 16 SWNWNE | A0008769 | 61.62 | 37.10 | 19.79 | 28.47 | 37.10 |
| 294 A | | 200481 | JEFF & ALANA LERWILL | 05N 39E 35 SESWNE | A0007685 | 360.50 | 360.50 | 360.50 | 360.50 | 324.80 |
| 300 A | | 200635 | BRIAN LOOSLI | 08N 41E 13 SENE | A0005684 | 1018.00 | 687.90 | 63.72 | 785.37 | 632.80 |
| 329 A | | 200505 | DON MICKELSEN | 06N 38E 33 SESE | A0008463 | 110.70 | 404.80 | 307.32 | 376.93 | 248.50 |
| 329 A | | 200506 | DON MICKELSON | 06N 38E 34 NENESW | A0008459 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 329 A | | 200507 | DON MICKELSON | 06N 38E 34 NESENW | A0008462 | 514.00 | 319.50 | 135.06 | 385.25 | 357.80 |
| 329 A | | 200508 | DON MICKELSON | 06N 38E 34 NESESE | A0007696 | 299.00 | 260.00 | 171.38 | 280.98 | 273.30 |
| 332 A | | 200604 | RALPH MILLER | 07N 39E 2 NWSE | A0006123 | 331.20 | 225.10 | 225.83 | 217.89 | 247.40 |
| 343 A | | 200641 | ONE SOURCE PARTNERS LLC | 08N 42E 06 NWSWSW 7 | A0007722 | 66.31 | 883.40 | 753.90 | 75.90 | 71.30 |
| 344 A | | 200520 | NEDS MOODY CREEK PRODUCE | 06N 40E 4 NENE | E0007512 | 15.18 | 19.76 | 18.72 | 13.46 | 14.40 |
| 348 A | | 200523 | NELSON RICKS CREAMERY CO | 06N 40E 16 SESENE | E0007497 | 1040.20 | 1091.10 | 1071.66 | 1364.10 | 937.20 |
| 348 A | | 200747 | NELSON RICKS CREAMERY CO | 06N 40E 16 SENE | E0007496 | | | | | 0.00 |
| 363 A | | 200608 | CITY OF PARKER | 07N 40E 5 SENE | E0007022 | 321.29 | 291.24 | 250.35 | 300.00 | 289.50 |
| 371 A | | 200612 | CLINTON H PETERSON | 07N 41E 20 SWSE | A0005674 | | | | | 0.00 |
| 371 A | | 200696 | CLINTON H PETERSON | 07N 41E 20 NWSW | A0005686 | | | | | 0.00 |
| 371 A | | 200697 | CLINTON H PETERSON | 07N 41E 20 NWSW | A0005685 | | | | | 0.00 |
| 372 A | | 200610 | JAY RONALD & JUDY ANN PETERSON | 07N 40E 22 SESE | A0006127 | 14.30 | 13.00 | 6.65 | 6.24 | 10.50 |
| 372 A | | 200902 | JAY RONALD & JUDY ANN PETERSON | 07N 40E 22 SESE | A0006128 | 13.50 | 7.40 | 10.43 | 31.87 | 16.00 |
| 386 A | | 200605 | DJ & J FARMS | 07N 39E 8 NWSE | A0008386 | 243.73 | 292.55 | 312.61 | 346.80 | 307.30 |
| 392 A | | 200525 | CITY OF REXBURG | 06N 40E 17 SWSW | E0007490 | 897.25 | 738.12 | 714.91 | 1120.83 | 827.60 |
| 392 A | | 200712 | CITY OF REXBURG | 06N 40E 20 SWSW | E0007491 | | 98.94 | 187.34 | 265.33 | 183.90 |
| 392 A | | 200713 | CITY OF REXBURG | 06N 40E 30 NESENW | E0007495 | 945.66 | 3406.40 | 1573.31 | 930.83 | 1461.30 |
| 414 A | | 200603 | GAYLE RAMSEY | 07N 39E 1 SWSW | A0006124 | 57.30 | 32.89 | 56.47 | 79.34 | 57.50 |
| 416 A | | 200526 | KENNETH OR DOUGLAS SAKOTA | 06N 40E 18 NENE | A0008453 | 291.90 | 233.70 | 193.02 | 304.24 | 261.30 |
| 426 A | | 200461 | SCHRIENER FARMS LLC | 05N 38E 11 SENWNW | A0008222 | 222.40 | 150.30 | 172.30 | 173.21 | 179.00 |
| 426 A | | 200462 | SCHRIENER FARMS LLC | 05N 38E 11 SWNWSW | A0008221 | 710.50 | 590.17 | 604.41 | 417.16 | 543.00 |
| 428 A | | 200656 | SCHULDIES DAIRY | 07N 40E 13 NWNENE | A0005676 | 8.75 | 4.82 | 4.64 | 4.68 | 6.10 |
| 445 A | | 200477 | BOYD E SMITH | 05N 39E 17 SESE | A0008735 | 72.37 | 50.20 | 51.90 | 51.90 | 57.00 |
| 450 A | | 200479 | KARL SNEDAKER | 05N 39E 26 SWSW | A0007694 | 0.00 | 0.70 | 79.66 | 33.71 | 45.00 |
| 479 A | | 200529 | D S & S INC | 06N 40E 21 SENE | A0008464 | 276.40 | 237.03 | 136.59 | 249.05 | 223.50 |

Water District 100
Water Usage for 2008 Assessment

| ID | Ext | WMIS NUMBER | NAME | LEGAL DESCRIPTION | SITE TAG NUMBER | 2003 AF | 2004 AF | 2005 AF | 2006 AF | AVERAGE AF |
|-------|-----|----------------|--------------------------------|---------------------|--------------------|------------|------------|------------|------------|---------------|
| 480 A | | 200521 | SUN-GLO INDUSTRIES | 06N 40E 8 NENE | E0007499 | 40.78 | 37.12 | 28.05 | 30.78 | 34.10 |
| 484 A | | 200513 | SYRINGA PARK WATER USERS ASSOC | 06N 39E 15 NWSWSW | E0007516 | | 26.88 | 24.83 | 30.17 | 27.90 |
| 485 A | | 200480 | BILL TANNER | 05N 39E 35 NENWSW 1 | A0007686 | 683.50 | 447.90 | 250.06 | 381.81 | 451.40 |
| 486 A | | 200471 | DAVE PETERSON | 05N 39E 1 SWSWNW 4 | A0007689 | 2.09 | 1.23 | 0.10 | 0.75 | 1.30 |
| 488 A | | 200453 | TAYLOR & WATSON | 05N 38E 2 NENW 8 | A0007697 | 565.30 | 239.90 | 319.88 | 236.06 | 357.20 |
| 530 A | | 200528 | WALTERS READY MIX INC | 06N 40E 19 SWNW 2 | A0005666 | 310.78 | 223.53 | 582.80 | 103.08 | 284.20 |
| 533 A | | 200478 | JOYCE RANDKLEV | 05N 39E 21 NENW | A0007692 | 347.10 | 235.30 | 182.20 | 222.73 | 247.70 |
| 543 A | | 200503 | WILCOX BROTHERS LLC | 06N 38E 25 SWSW | A0008460 | 9.73 | 44.91 | 0.00 | 1.46 | 15.60 |
| 568 A | | 200729 | CITY OF ST ANTHONY | 08N 40E 36 SWSESE | E0007018 | 874.64 | 624.78 | 585.64 | 588.28 | 664.00 |
| 568 A | | 200730 | CITY OF ST ANTHONY | 07N 40E 01 SWSE | A0007725 | 787.04 | 860.16 | 777.60 | 882.54 | 848.70 |
| 569 A | | 101642 | CITY OF SUGAR CITY | 06N 40E 04 SWSW | E0007511 | 369.90 | 539.40 | 653.00 | 575.40 | 522.20 |
| 569 A | | 101643 | CITY OF SUGAR CITY | 06N 40E 04 NESE | E0007510 | 0.03 | 0.00 | 0.21 | 4.13 | 0.90 |
| 569 A | | 101644 | CITY OF SUGAR CITY | 06N 40E 04 NWSE | E0007509 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 720 A | | 200691 | DICKINSON FROZEN FOODS | 06N 40E 08 NENE | E0008337 | 128.46 | 134.14 | 121.58 | 138.29 | 139.50 |

Assessments

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12/07/09

Accrual Basis

Water District 100

Sales by Customer Detail

February 2008 through January 2009

| Date | Num | Name | Item | Qty | Sales Price | Amount |
|---|----------|-----------------------------------|--------------------|-------|-------------|--------|
| 60 BOWEN WATER USERS | | | | | | |
| 4/1/2008 | 2008-60 | 60 BOWEN WATER USERS | 2008 AF | 46.5 | 0.10 | 4.65 |
| 4/1/2008 | 2008-60 | 60 BOWEN WATER USERS | 2008 Diversion | 1 | 25.00 | 25.00 |
| Total 60 BOWEN WATER USERS | | | | | | 29.65 |
| ALAN SEELEY & PAMELA DEE | | | | | | |
| 4/1/2008 | 2008-627 | ALAN SEELEY & PAMELA DEE | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total ALAN SEELEY & PAMELA DEE | | | | | | 25.00 |
| ANDERSON, CLEON | | | | | | |
| 4/1/2008 | 2008-19 | ANDERSON, CLEON | 2008 AF | 302.2 | 0.10 | 30.22 |
| 4/1/2008 | 2008-19 | ANDERSON, CLEON | 2008 Diversion | 1 | 25.00 | 25.00 |
| Total ANDERSON, CLEON | | | | | | 55.22 |
| ANDERSON, KEN | | | | | | |
| 4/1/2008 | 2008-587 | ANDERSON, KEN | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total ANDERSON, KEN | | | | | | 25.00 |
| ANDREW & WILMA NELSON FAMILY TRUST | | | | | | |
| 4/1/2008 | 2008-680 | ANDREW & WILMA NELSON FAMILY T... | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total ANDREW & WILMA NELSON FAMILY TRUST | | | | | | 25.00 |
| ANGELL, JOHN | | | | | | |
| 4/1/2008 | 2008-588 | ANGELL, JOHN | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total ANGELL, JOHN | | | | | | 25.00 |
| ARD, BRUCE | | | | | | |
| 4/1/2008 | 2008-708 | ARD, BRUCE | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total ARD, BRUCE | | | | | | 25.00 |
| ARLENCO INC | | | | | | |
| 4/1/2008 | 2008-589 | ARLENCO INC | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total ARLENCO INC | | | | | | 25.00 |
| ARNOLD, SHIRLEY & VERL DEE | | | | | | |
| 4/1/2008 | 2008-590 | ARNOLD, SHIRLEY & VERL DEE | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total ARNOLD, SHIRLEY & VERL DEE | | | | | | 25.00 |
| ARTCO INC | | | | | | |
| 4/1/2008 | 2008-23 | ARTCO INC | 2008 AF | 40 | 0.10 | 4.00 |
| 4/1/2008 | 2008-23 | ARTCO INC | 2008 Diversion | 1 | 25.00 | 25.00 |
| Total ARTCO INC | | | | | | 29.00 |
| BAKER, THOMAS K | | | | | | |
| 4/1/2008 | 2008-591 | BAKER, THOMAS K | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total BAKER, THOMAS K | | | | | | 25.00 |
| BASIC AMERICAN FOOD | | | | | | |
| 4/1/2008 | 2008-41 | BASIC AMERICAN FOOD | 2008 AF | 1,011 | 0.10 | 101.10 |
| 4/1/2008 | 2008-41 | BASIC AMERICAN FOOD | 2008 Diversion | 3 | 25.00 | 75.00 |
| Total BASIC AMERICAN FOOD | | | | | | 176.10 |
| BECK, BILL | | | | | | |
| 4/1/2008 | 2008-645 | BECK, BILL | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total BECK, BILL | | | | | | 25.00 |
| BENCH MARK POTATO CO | | | | | | |
| 4/1/2008 | 2008-595 | BENCH MARK POTATO CO | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total BENCH MARK POTATO CO | | | | | | 25.00 |
| BOOD, WARREN J | | | | | | |
| 4/1/2008 | 2008-596 | BOOD, WARREN J | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total BOOD, WARREN J | | | | | | 25.00 |
| BOWEN PETROLEUM | | | | | | |
| 4/1/2008 | 2008-626 | BOWEN PETROLEUM | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total BOWEN PETROLEUM | | | | | | 25.00 |
| BRIGHAM YOUNG UNIVERSITY-IDAHO | | | | | | |
| 4/1/2008 | 2008-598 | BRIGHAM YOUNG UNIVERSITY-IDAHO | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total BRIGHAM YOUNG UNIVERSITY-IDAHO | | | | | | 25.00 |
| BURTON CEMETERY DISTRICT | | | | | | |
| 4/1/2008 | 2008-599 | BURTON CEMETERY DISTRICT | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total BURTON CEMETERY DISTRICT | | | | | | 25.00 |
| BYBEE, KYLE | | | | | | |

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12/07/09

Accrual Basis

Water District 100
Sales by Customer Detail
February 2008 through January 2009

| Date | Num | Name | Item | Qty | Sales Price | Amount |
|---|----------|-----------------------------------|--------------------|---------|-------------|--------|
| 4/1/2008 | 2008-79 | BYBEE, KYLE | 2008 AF | 77.8 | 0.10 | 7.78 |
| 4/1/2008 | 2008-79 | BYBEE, KYLE | 2008 Diversion | 1 | 25.00 | 25.00 |
| Total BYBEE, KYLE | | | | | | 32.78 |
| C & L RANCH 2 | | | | | | |
| 4/1/2008 | 2008-693 | C & L RANCH 2 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total C & L RANCH 2 | | | | | | 25.00 |
| CHUCKS CUSTOM PACK | | | | | | |
| 4/1/2008 | 2008-604 | CHUCKS CUSTOM PACK | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total CHUCKS CUSTOM PACK | | | | | | 25.00 |
| CHURCH OF JESUS CHRIST LATTER DAY SAINTS | | | | | | |
| 4/1/2008 | 2008-612 | CHURCH OF JESUS CHRIST LATTER ... | Minimum Assessment | 10 | 25.00 | 250.00 |
| Total CHURCH OF JESUS CHRIST LATTER DAY SAINTS | | | | | | 250.00 |
| CITY OF PARKER | | | | | | |
| 4/1/2008 | 2008-363 | CITY OF PARKER | 2008 AF | 289.5 | 0.10 | 28.95 |
| 4/1/2008 | 2008-363 | CITY OF PARKER | 2008 Diversion | 1 | 25.00 | 25.00 |
| Total CITY OF PARKER | | | | | | 53.95 |
| CITY OF REXBURG | | | | | | |
| 4/1/2008 | 2008-643 | CITY OF REXBURG | Minimum Assessment | 1 | 25.00 | 25.00 |
| 4/1/2008 | 2008-392 | CITY OF REXBURG | 2008 AF | 2,472.8 | 0.10 | 247.28 |
| 4/1/2008 | 2008-392 | CITY OF REXBURG | 2008 Diversion | 3 | 25.00 | 75.00 |
| Total CITY OF REXBURG | | | | | | 347.28 |
| CITY OF ST ANTHONY | | | | | | |
| 4/1/2008 | 2008-568 | CITY OF ST ANTHONY | Minimum Assessment | 2 | 25.00 | 50.00 |
| Total CITY OF ST ANTHONY | | | | | | 50.00 |
| CITY OF SUGAR CITY 1 | | | | | | |
| 4/1/2008 | 2008-569 | CITY OF SUGAR CITY 1 | Minimum Assessment | 3 | 25.00 | 75.00 |
| Total CITY OF SUGAR CITY 1 | | | | | | 75.00 |
| Cordingley, Rob & Patti | | | | | | |
| 4/1/2008 | 2008-57 | Cordingley, Rob & Patti | 2008 AF | 350.7 | 0.10 | 35.07 |
| 4/1/2008 | 2008-57 | Cordingley, Rob & Patti | 2008 Diversion | 1 | 25.00 | 25.00 |
| Total Cordingley, Rob & Patti | | | | | | 60.07 |
| CRAPO FARMS INC | | | | | | |
| 4/1/2008 | 2008-113 | CRAPO FARMS INC | 2008 AF | 3,194.7 | 0.10 | 319.47 |
| 4/1/2008 | 2008-113 | CRAPO FARMS INC | 2008 Diversion | 13 | 25.00 | 325.00 |
| Total CRAPO FARMS INC | | | | | | 644.47 |
| DAVENPORT, KENDALL & YOLANDA | | | | | | |
| 4/1/2008 | 2008-624 | DAVENPORT, KENDALL & YOLANDA | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total DAVENPORT, KENDALL & YOLANDA | | | | | | 25.00 |
| DICKINSON FROZEN FOODS | | | | | | |
| 4/1/2008 | 2008-720 | DICKINSON FROZEN FOODS | 2008 AF | 139.5 | 0.10 | 13.95 |
| 4/1/2008 | 2008-720 | DICKINSON FROZEN FOODS | 2008 Diversion | 1 | 25.00 | 25.00 |
| Total DICKINSON FROZEN FOODS | | | | | | 38.95 |
| DJ&J Farms | | | | | | |
| 4/1/2008 | 2008-386 | DJ&J Farms | 2008 AF | 307.3 | 0.10 | 30.73 |
| 4/1/2008 | 2008-386 | DJ&J Farms | 2008 Diversion | 1 | 25.00 | 25.00 |
| Total DJ&J Farms | | | | | | 55.73 |
| ERIKSON, KEITH | | | | | | |
| 4/1/2008 | 2008-157 | ERIKSON, KEITH | 2008 AF | 154.3 | 0.10 | 15.43 |
| 4/1/2008 | 2008-157 | ERIKSON, KEITH | 2008 Diversion | 1 | 25.00 | 25.00 |
| Total ERIKSON, KEITH | | | | | | 40.43 |
| FALL RIVER REAL ESTATE HOLDINGS LLC | | | | | | |
| 4/1/2008 | 2008-703 | FALL RIVER REAL ESTATE HOLDING... | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total FALL RIVER REAL ESTATE HOLDINGS LLC | | | | | | 25.00 |
| FERGUSON, ROGER N | | | | | | |
| 4/1/2008 | 2008-628 | FERGUSON, ROGER N | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total FERGUSON, ROGER N | | | | | | 25.00 |
| FISHER, BLAIR | | | | | | |
| 4/1/2008 | 2008-167 | FISHER, BLAIR | 2008 AF | 0 | 0.10 | 0.00 |
| 4/1/2008 | 2008-167 | FISHER, BLAIR | 2008 Diversion | 1 | 25.00 | 25.00 |
| Total FISHER, BLAIR | | | | | | 25.00 |

3:09 PM

12/07/09

Accrual Basis

Water District 100

Sales by Customer Detail

February 2008 through January 2009

| Date | Num | Name | Item | Qty | Sales Price | Amount |
|--|----------|----------------------------------|--------------------|-------|-------------|--------|
| FRAME, RON | | | | | | |
| 4/1/2008 | 2008-629 | FRAME, RON | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total FRAME, RON | | | | | | 25.00 |
| FREEMAN, CLEA AND MICHAEL | | | | | | |
| 4/1/2008 | 2008-630 | FREEMAN, CLEA AND MICHAEL | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total FREEMAN, CLEA AND MICHAEL | | | | | | 25.00 |
| FREMONT COUNTY | | | | | | |
| 4/1/2008 | 2008-173 | FREMONT COUNTY | 2008 Diversion | 1 | 25.00 | 25.00 |
| 4/1/2008 | 2008-173 | FREMONT COUNTY | 2008 AF | 0 | 0.10 | 0.00 |
| Total FREMONT COUNTY | | | | | | 25.00 |
| FREMONT MADISON JOINT SCHOOL DISTRICT | | | | | | |
| 4/1/2008 | 2008-633 | FREMONT MADISON JOINT SCHOOL ... | Minimum Assessment | 2 | 25.00 | 50.00 |
| Total FREMONT MADISON JOINT SCHOOL DISTRICT | | | | | | 50.00 |
| GOE, THOMAS H | | | | | | |
| 4/1/2008 | 2008-635 | GOE, THOMAS H | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total GOE, THOMAS H | | | | | | 25.00 |
| GOULD, SHAWNEE K & TYSON | | | | | | |
| 4/1/2008 | 2008-182 | GOULD, SHAWNEE K & TYSON | 2008 AF | 0 | 0.10 | 0.00 |
| 4/1/2008 | 2008-182 | GOULD, SHAWNEE K & TYSON | 2008 Diversion | 1 | 25.00 | 25.00 |
| Total GOULD, SHAWNEE K & TYSON | | | | | | 25.00 |
| GREEN, ORA | | | | | | |
| 4/1/2008 | 2008-637 | GREEN, ORA | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total GREEN, ORA | | | | | | 25.00 |
| GRIMALUSKUS, DAVID R ETUX | | | | | | |
| 4/1/2008 | 2008-705 | GRIMALUSKUS, DAVID R ETUX | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total GRIMALUSKUS, DAVID R ETUX | | | | | | 25.00 |
| HALL, BOYD R | | | | | | |
| 4/1/2008 | 2008-638 | HALL, BOYD R | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total HALL, BOYD R | | | | | | 25.00 |
| HALL, H BRENT & NOLA | | | | | | |
| 4/1/2008 | 2008-639 | HALL, H BRENT & NOLA | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total HALL, H BRENT & NOLA | | | | | | 25.00 |
| HAMMOND, VAL | | | | | | |
| 4/1/2008 | 2008-195 | HAMMOND, VAL | 2008 AF | 217.8 | 0.10 | 21.78 |
| 4/1/2008 | 2008-195 | HAMMOND, VAL | 2008 Diversion | 1 | 25.00 | 25.00 |
| Total HAMMOND, VAL | | | | | | 46.78 |
| HANSEN, JEWEL N | | | | | | |
| 4/1/2008 | 2008-641 | HANSEN, JEWEL N | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total HANSEN, JEWEL N | | | | | | 25.00 |
| HARRIS, BRENT GEORGE & PAULA | | | | | | |
| 4/1/2008 | 2008-644 | HARRIS, BRENT GEORGE & PAULA | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total HARRIS, BRENT GEORGE & PAULA | | | | | | 25.00 |
| HARRIS, MELVIN | | | | | | |
| 4/1/2008 | 2008-202 | HARRIS, MELVIN | 2008 AF | 475 | 0.10 | 47.50 |
| 4/1/2008 | 2008-202 | HARRIS, MELVIN | 2008 Diversion | 2 | 25.00 | 50.00 |
| Total HARRIS, MELVIN | | | | | | 97.50 |
| HAYWARD, JAMES A | | | | | | |
| 4/1/2008 | 2008-646 | HAYWARD, JAMES A | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total HAYWARD, JAMES A | | | | | | 25.00 |
| HELENA CHEMICAL CO. | | | | | | |
| 4/1/2008 | 2008-668 | HELENA CHEMICAL CO. | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total HELENA CHEMICAL CO. | | | | | | 25.00 |
| HIDDEN ESTATES SUBDIVISION | | | | | | |
| 4/1/2008 | 2008-208 | HIDDEN ESTATES SUBDIVISION | 2008 AF | 28.1 | 0.10 | 2.81 |
| 4/1/2008 | 2008-208 | HIDDEN ESTATES SUBDIVISION | 2008 Diversion | 1 | 25.00 | 25.00 |
| Total HIDDEN ESTATES SUBDIVISION | | | | | | 27.81 |
| HIGH, ROBERT G & HELLEN | | | | | | |
| 4/1/2008 | 2008-647 | HIGH, ROBERT G & HELLEN | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total HIGH, ROBERT G & HELLEN | | | | | | 25.00 |

3:09 PM

12/07/09

Accrual Basis

Water District 100

Sales by Customer Detail

February 2008 through January 2009

| Date | Num | Name | Item | Qty | Sales Price | Amount |
|---|----------|------------------------------|--------------------|-------|-------------|--------|
| HILL, LARRY M | | | | | | |
| 4/1/2008 | 2008-648 | HILL, LARRY M | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total HILL, LARRY M | | | | | | 25.00 |
| HILLVIEW WATER USERS ASSN. | | | | | | |
| 4/1/2008 | 2008-213 | HILLVIEW WATER USERS ASSN. | 2008 AF | 39.8 | 0.10 | 3.98 |
| 4/1/2008 | 2008-213 | HILLVIEW WATER USERS ASSN. | 2008 Diversion | 1 | 25.00 | 25.00 |
| Total HILLVIEW WATER USERS ASSN. | | | | | | 28.98 |
| HOPE, DENNIS K | | | | | | |
| 4/1/2008 | 2008-649 | HOPE, DENNIS K | Minimum Assessment | 2 | 25.00 | 50.00 |
| Total HOPE, DENNIS K | | | | | | 50.00 |
| HOWARD JENSEN FARMS | | | | | | |
| 4/1/2008 | 2008-222 | HOWARD JENSEN FARMS | 2008 AF | 214.1 | 0.10 | 21.41 |
| 4/1/2008 | 2008-222 | HOWARD JENSEN FARMS | 2008 Diversion | 1 | 25.00 | 25.00 |
| Total HOWARD JENSEN FARMS | | | | | | 46.41 |
| HUSKINSON, RANDY | | | | | | |
| 4/1/2008 | 2008-229 | HUSKINSON, RANDY | 2008 AF | 234 | 0.10 | 23.40 |
| 4/1/2008 | 2008-229 | HUSKINSON, RANDY | 2008 Diversion | 1 | 25.00 | 25.00 |
| Total HUSKINSON, RANDY | | | | | | 48.40 |
| HUSKINSON, ROBERT D & SUE | | | | | | |
| 4/1/2008 | 2008-686 | HUSKINSON, ROBERT D & SUE | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total HUSKINSON, ROBERT D & SUE | | | | | | 25.00 |
| JDM MANAGEMENT/GOLF | | | | | | |
| 4/1/2008 | 2008-684 | JDM MANAGEMENT/GOLF | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total JDM MANAGEMENT/GOLF | | | | | | 25.00 |
| JENKINS, FRANK L | | | | | | |
| 4/1/2008 | 2008-654 | JENKINS, FRANK L | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total JENKINS, FRANK L | | | | | | 25.00 |
| JENSEN FARMS LIMITED PTR | | | | | | |
| 4/1/2008 | 2008-81 | JENSEN FARMS LIMITED PTR | 2008 AF | 379 | 0.10 | 37.90 |
| 4/1/2008 | 2008-81 | JENSEN FARMS LIMITED PTR | 2008 Diversion | 1 | 25.00 | 25.00 |
| 4/1/2008 | 2008-259 | JENSEN FARMS LIMITED PTR | 2008 AF | 267.1 | 0.10 | 26.71 |
| 4/1/2008 | 2008-259 | JENSEN FARMS LIMITED PTR | 2008 Diversion | 1 | 25.00 | 25.00 |
| Total JENSEN FARMS LIMITED PTR | | | | | | 114.61 |
| KIT CIRCLE, LLC | | | | | | |
| 4/1/2008 | 2008-683 | KIT CIRCLE, LLC | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total KIT CIRCLE, LLC | | | | | | 25.00 |
| KOON, ADA A & FRANK D | | | | | | |
| 4/1/2008 | 2008-658 | KOON, ADA A & FRANK D | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total KOON, ADA A & FRANK D | | | | | | 25.00 |
| KOON, ERIC | | | | | | |
| 4/1/2008 | 2008-603 | KOON, ERIC | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total KOON, ERIC | | | | | | 25.00 |
| KOON, JACK | | | | | | |
| 4/1/2008 | 2008-659 | KOON, JACK | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total KOON, JACK | | | | | | 25.00 |
| LARSEN, SPENCER T & LINDA JO | | | | | | |
| 4/1/2008 | 2008-660 | LARSEN, SPENCER T & LINDA JO | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total LARSEN, SPENCER T & LINDA JO | | | | | | 25.00 |
| LARSON, DR MICHAEL | | | | | | |
| 4/1/2008 | 2008-283 | LARSON, DR MICHAEL | 2008 AF | 162.9 | 0.10 | 16.29 |
| 4/1/2008 | 2008-283 | LARSON, DR MICHAEL | 2008 Diversion | 2 | 25.00 | 50.00 |
| Total LARSON, DR MICHAEL | | | | | | 66.29 |
| LEISHMAN ELECTRIC | | | | | | |
| 4/1/2008 | 2008-661 | LEISHMAN ELECTRIC | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total LEISHMAN ELECTRIC | | | | | | 25.00 |
| LERWILL, JEFF & ALANA | | | | | | |
| 4/1/2008 | 2008-294 | LERWILL, JEFF & ALANA | 2008 AF | 324.8 | 0.10 | 32.48 |
| 4/1/2008 | 2008-294 | LERWILL, JEFF & ALANA | 2008 Diversion | 1 | 25.00 | 25.00 |
| Total LERWILL, JEFF & ALANA | | | | | | 57.48 |
| LITTLE, VERN D & KAREN H | | | | | | |

3:09 PM

12/07/09

Accrual Basis

Water District 100

Sales by Customer Detail

February 2008 through January 2009

| Date | Num | Name | Item | Qty | Sales Price | Amount |
|--|----------|----------------------------------|--------------------|-------|-------------|--------|
| 4/1/2008 | 2008-663 | LITTLE, VERN D & KAREN H | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total LITTLE, VERN D & KAREN H | | | | | | 25.00 |
| LOOSLI, BRIAN | | | | | | |
| 4/1/2008 | 2008-300 | LOOSLI, BRIAN | 2008 AF | 632.8 | 0.10 | 63.28 |
| 4/1/2008 | 2008-300 | LOOSLI, BRIAN | 2008 Diversion | 1 | 25.00 | 25.00 |
| Total LOOSLI, BRIAN | | | | | | 88.28 |
| MADISON SCHOOL DISTRICT #321 | | | | | | |
| 4/1/2008 | 2008-669 | MADISON SCHOOL DISTRICT #321 | Minimum Assessment | 6 | 25.00 | 150.00 |
| Total MADISON SCHOOL DISTRICT #321 | | | | | | 150.00 |
| MAUPIN, DEELANE | | | | | | |
| 4/1/2008 | 2008-597 | MAUPIN, DEELANE | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total MAUPIN, DEELANE | | | | | | 25.00 |
| MCGARRY, TIM R & THERON R | | | | | | |
| 4/1/2008 | 2008-675 | MCGARRY, TIM R & THERON R | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total MCGARRY, TIM R & THERON R | | | | | | 25.00 |
| MEADOW LARK COURT LLC | | | | | | |
| 4/1/2008 | 2008-676 | MEADOW LARK COURT LLC | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total MEADOW LARK COURT LLC | | | | | | 25.00 |
| MICKELSON, DON | | | | | | |
| 4/1/2008 | 2008-329 | MICKELSON, DON | 2008 AF | 879.6 | 0.10 | 87.96 |
| 4/1/2008 | 2008-329 | MICKELSON, DON | 2008 Diversion | 4 | 25.00 | 100.00 |
| Total MICKELSON, DON | | | | | | 187.96 |
| MILLER, DELL | | | | | | |
| 4/1/2008 | 2008-281 | MILLER, DELL | 2008 AF | 303.5 | 0.10 | 30.35 |
| 4/1/2008 | 2008-281 | MILLER, DELL | 2008 Diversion | 1 | 25.00 | 25.00 |
| Total MILLER, DELL | | | | | | 55.35 |
| MILLER, ROBERT CURT & DANA | | | | | | |
| 4/1/2008 | 2008-657 | MILLER, ROBERT CURT & DANA | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total MILLER, ROBERT CURT & DANA | | | | | | 25.00 |
| MOODY CREEK PRODUCE | | | | | | |
| 4/1/2008 | 2008-344 | MOODY CREEK PRODUCE | 2008 AF | 14.4 | 0.10 | 1.44 |
| 4/1/2008 | 2008-344 | MOODY CREEK PRODUCE | 2008 Diversion | 1 | 25.00 | 25.00 |
| Total MOODY CREEK PRODUCE | | | | | | 26.44 |
| MOUNTAIN WEST BARK PRODUCTS INC | | | | | | |
| 4/1/2008 | 2008-677 | MOUNTAIN WEST BARK PRODUCTS I... | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total MOUNTAIN WEST BARK PRODUCTS INC | | | | | | 25.00 |
| MULLER, CHARLES & MARDI | | | | | | |
| 4/1/2008 | 2008-678 | MULLER, CHARLES & MARDI | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total MULLER, CHARLES & MARDI | | | | | | 25.00 |
| MUMM, JERRY LEE | | | | | | |
| 4/1/2008 | 2008-679 | MUMM, JERRY LEE | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total MUMM, JERRY LEE | | | | | | 25.00 |
| NELSON RICKS CREAMERY CO | | | | | | |
| 4/1/2008 | 2008-348 | NELSON RICKS CREAMERY CO | 2008 AF | 937.2 | 0.10 | 93.72 |
| 4/1/2008 | 2008-348 | NELSON RICKS CREAMERY CO | 2008 Diversion | 2 | 25.00 | 50.00 |
| Total NELSON RICKS CREAMERY CO | | | | | | 143.72 |
| NORTH FORK WATER WORKS | | | | | | |
| 4/1/2008 | 2008-682 | NORTH FORK WATER WORKS | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total NORTH FORK WATER WORKS | | | | | | 25.00 |
| ONE SOURCE PARTNERS LLC | | | | | | |
| 4/1/2008 | 2008-343 | ONE SOURCE PARTNERS LLC | 2008 AF | 71.3 | 0.10 | 7.13 |
| 4/1/2008 | 2008-343 | ONE SOURCE PARTNERS LLC | 2008 Diversion | 1 | 25.00 | 25.00 |
| Total ONE SOURCE PARTNERS LLC | | | | | | 32.13 |
| PETERSON, CLINTON H | | | | | | |
| 4/1/2008 | 2008-371 | PETERSON, CLINTON H | 2008 AF | 0 | 0.10 | 0.00 |
| 4/1/2008 | 2008-371 | PETERSON, CLINTON H | 2008 Diversion | 3 | 25.00 | 75.00 |
| Total PETERSON, CLINTON H | | | | | | 75.00 |
| PETERSON, DAVE | | | | | | |
| 4/1/2008 | 2008-486 | PETERSON, DAVE | 2008 AF | 1.3 | 0.10 | 0.13 |
| 4/1/2008 | 2008-486 | PETERSON, DAVE | 2008 Diversion | 1 | 25.00 | 25.00 |

3:09 PM

12/07/09

Accrual Basis

Water District 100

Sales by Customer Detail

February 2008 through January 2009

| Date | Num | Name | Item | Qty | Sales Price | Amount |
|---|----------|-----------------------------------|--------------------|-------|-------------|--------|
| Total PETERSON, DAVE | | | | | | 25.13 |
| PETERSON, JAY RONALD & JUDY ANNE | | | | | | |
| 4/1/2008 | 2008-372 | PETERSON, JAY RONALD & JUDY AN... | 2008 AF | 26.5 | 0.10 | 2.65 |
| 4/1/2008 | 2008-372 | PETERSON, JAY RONALD & JUDY AN... | 2008 Diversion | 2 | 25.00 | 50.00 |
| Total PETERSON, JAY RONALD & JUDY ANNE | | | | | | 52.65 |
| PIEPER, RICHARD & LAJEAN | | | | | | |
| 4/1/2008 | 2008-594 | PIEPER, RICHARD & LAJEAN | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total PIEPER, RICHARD & LAJEAN | | | | | | 25.00 |
| PINNACLE SECURITY LCC | | | | | | |
| 4/1/2008 | 2008-699 | PINNACLE SECURITY LCC | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total PINNACLE SECURITY LCC | | | | | | 25.00 |
| POWELL, THON H & DARLETTA B | | | | | | |
| 4/1/2008 | 2008-685 | POWELL, THON H & DARLETTA B | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total POWELL, THON H & DARLETTA B | | | | | | 25.00 |
| RANDKLEV, JOYCE | | | | | | |
| 4/1/2008 | 2008-533 | RANDKLEV, JOYCE | 2008 AF | 247.7 | 0.10 | 24.77 |
| 4/1/2008 | 2008-533 | RANDKLEV, JOYCE | 2008 Diversion | 1 | 25.00 | 25.00 |
| Total RANDKLEV, JOYCE | | | | | | 49.77 |
| RICKS, BRENT | | | | | | |
| 4/1/2008 | 2008-260 | RICKS, BRENT | 2008 AF | 0 | 0.10 | 0.00 |
| 4/1/2008 | 2008-260 | RICKS, BRENT | 2008 Diversion | 1 | 25.00 | 25.00 |
| Total RICKS, BRENT | | | | | | 25.00 |
| RILEY, NORMAN N & ROBIN H | | | | | | |
| 4/1/2008 | 2008-689 | RILEY, NORMAN N & ROBIN H | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total RILEY, NORMAN N & ROBIN H | | | | | | 25.00 |
| ROBISON, ADRIAN RAND | | | | | | |
| 4/1/2008 | 2008-690 | ROBISON, ADRIAN RAND | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total ROBISON, ADRIAN RAND | | | | | | 25.00 |
| ROSEBOROUGH, ZITA I | | | | | | |
| 4/1/2008 | 2008-691 | ROSEBOROUGH, ZITA I | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total ROSEBOROUGH, ZITA I | | | | | | 25.00 |
| RUMSEY, GAYLE | | | | | | |
| 4/1/2008 | 2008-414 | RUMSEY, GAYLE | 2008 AF | 57.5 | 0.10 | 5.75 |
| 4/1/2008 | 2008-414 | RUMSEY, GAYLE | 2008 Diversion | 1 | 25.00 | 25.00 |
| Total RUMSEY, GAYLE | | | | | | 30.75 |
| SAKOTA, KENNETH | | | | | | |
| 4/1/2008 | 2008-416 | SAKOTA, KENNETH | 2008 AF | 261.3 | 0.10 | 26.13 |
| 4/1/2008 | 2008-416 | SAKOTA, KENNETH | 2008 Diversion | 1 | 25.00 | 25.00 |
| Total SAKOTA, KENNETH | | | | | | 51.13 |
| SAKOTA, MABEL S | | | | | | |
| 4/1/2008 | 2008-692 | SAKOTA, MABEL S | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total SAKOTA, MABEL S | | | | | | 25.00 |
| SCHREINER FARMS LLC | | | | | | |
| 4/1/2008 | 2008-426 | SCHREINER FARMS LLC | 2008 AF | 722 | 0.10 | 72.20 |
| 4/1/2008 | 2008-426 | SCHREINER FARMS LLC | 2008 Diversion | 2 | 25.00 | 50.00 |
| Total SCHREINER FARMS LLC | | | | | | 122.20 |
| SCHULDIES DAIRY | | | | | | |
| 4/1/2008 | 2008-428 | SCHULDIES DAIRY | 2008 AF | 6.1 | 0.10 | 0.61 |
| 4/1/2008 | 2008-428 | SCHULDIES DAIRY | 2008 Diversion | 1 | 25.00 | 25.00 |
| Total SCHULDIES DAIRY | | | | | | 25.61 |
| SMITH, BLAINE | | | | | | |
| 4/1/2008 | 2008-694 | SMITH, BLAINE | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total SMITH, BLAINE | | | | | | 25.00 |
| SMITH, BOYD | | | | | | |
| 4/1/2008 | 2008-445 | SMITH, BOYD | 2008 AF | 57 | 0.10 | 5.70 |
| 4/1/2008 | 2008-445 | SMITH, BOYD | 2008 Diversion | 1 | 25.00 | 25.00 |
| Total SMITH, BOYD | | | | | | 30.70 |
| SNEDAKER, KARL | | | | | | |
| 4/1/2008 | 2008-450 | SNEDAKER, KARL | 2008 AF | 45 | 0.10 | 4.50 |
| 4/1/2008 | 2008-450 | SNEDAKER, KARL | 2008 Diversion | 1 | 25.00 | 25.00 |

3:09 PM

12/07/09

Accrual Basis

Water District 100

Sales by Customer Detail

February 2008 through January 2009

| Date | Num | Name | Item | Qty | Sales Price | Amount |
|--|----------|-------------------------------------|--------------------|-------|-------------|-----------------|
| Total SNEDAKER, KARL | | | | | | 29.50 |
| STATE OF IDAHO - DEPT OF TRANSPORTATION | | | | | | |
| 4/1/2008 | 2008-695 | STATE OF IDAHO - DEPT OF TRANSP... | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total STATE OF IDAHO - DEPT OF TRANSPORTATION | | | | | | 25.00 |
| STATE OF IDAHO - JUVINILLE CORRECTIONS | | | | | | |
| 4/1/2008 | 2008-242 | STATE OF IDAHO - JUVINILLE CORRE... | 2008 AF | 62.8 | 0.10 | 6.28 |
| 4/1/2008 | 2008-242 | STATE OF IDAHO - JUVINILLE CORRE... | 2008 Diversion | 1 | 25.00 | 25.00 |
| Total STATE OF IDAHO - JUVINILLE CORRECTIONS | | | | | | 31.28 |
| STONEGATE REXBURG, LLC | | | | | | |
| 4/1/2008 | 2008-696 | STONEGATE REXBURG, LLC | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total STONEGATE REXBURG, LLC | | | | | | 25.00 |
| SUMMER'S FARM & RANCH | | | | | | |
| 4/1/2008 | 2008-479 | SUMMER'S FARM & RANCH | 2008 AF | 223.5 | 0.10 | 22.35 |
| 4/1/2008 | 2008-479 | SUMMER'S FARM & RANCH | 2008 Diversion | 1 | 25.00 | 25.00 |
| Total SUMMER'S FARM & RANCH | | | | | | 47.35 |
| SUN-GLO INDUSTRIES | | | | | | |
| 4/1/2008 | 2008-480 | SUN-GLO INDUSTRIES | 2008 AF | 34.1 | 0.10 | 3.41 |
| 4/1/2008 | 2008-480 | SUN-GLO INDUSTRIES | 2008 Diversion | 1 | 25.00 | 25.00 |
| Total SUN-GLO INDUSTRIES | | | | | | 28.41 |
| SYRINGA PARK WATER USERS ASSOC | | | | | | |
| 4/1/2008 | 2008-484 | SYRINGA PARK WATER USERS ASS... | 2008 AF | 27.9 | 0.10 | 2.79 |
| 4/1/2008 | 2008-484 | SYRINGA PARK WATER USERS ASS... | 2008 Diversion | 1 | 25.00 | 25.00 |
| Total SYRINGA PARK WATER USERS ASSOC | | | | | | 27.79 |
| TANNER, BILL | | | | | | |
| 4/1/2008 | 2008-485 | TANNER, BILL | 2008 AF | 451.4 | 0.10 | 45.14 |
| 4/1/2008 | 2008-485 | TANNER, BILL | 2008 Diversion | 1 | 25.00 | 25.00 |
| Total TANNER, BILL | | | | | | 70.14 |
| THATCHER SUMMIT INC | | | | | | |
| 4/1/2008 | 2008-700 | THATCHER SUMMIT INC | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total THATCHER SUMMIT INC | | | | | | 25.00 |
| VALLEY WIDE COOP | | | | | | |
| 4/1/2008 | 2008-704 | VALLEY WIDE COOP | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total VALLEY WIDE COOP | | | | | | 25.00 |
| WALTERS READY MIX INC | | | | | | |
| 4/1/2008 | 2008-530 | WALTERS READY MIX INC | 2008 AF | 284.2 | 0.10 | 28.42 |
| 4/1/2008 | 2008-530 | WALTERS READY MIX INC | 2008 Diversion | 1 | 25.00 | 25.00 |
| Total WALTERS READY MIX INC | | | | | | 53.42 |
| WATSON, RHETT | | | | | | |
| 4/1/2008 | 2008-488 | WATSON, RHETT | 2008 AF | 357.2 | 0.10 | 35.72 |
| 4/1/2008 | 2008-488 | WATSON, RHETT | 2008 Diversion | 1 | 25.00 | 25.00 |
| Total WATSON, RHETT | | | | | | 60.72 |
| WESTOVER RANCH | | | | | | |
| 4/1/2008 | 2008-707 | WESTOVER RANCH | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total WESTOVER RANCH | | | | | | 25.00 |
| WILCOX BROTHERS LLC | | | | | | |
| 4/1/2008 | 2008-543 | WILCOX BROTHERS LLC | 2008 AF | 15.6 | 0.10 | 1.56 |
| 4/1/2008 | 2008-543 | WILCOX BROTHERS LLC | 2008 Diversion | 1 | 25.00 | 25.00 |
| Total WILCOX BROTHERS LLC | | | | | | 26.56 |
| WOOD, NATHAN A | | | | | | |
| 4/1/2008 | 2008-642 | WOOD, NATHAN A | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total WOOD, NATHAN A | | | | | | 25.00 |
| WOODS, DAVID O | | | | | | |
| 4/1/2008 | 2008-709 | WOODS, DAVID O | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total WOODS, DAVID O | | | | | | 25.00 |
| YANCEY, BOYD TRUST | | | | | | |
| 4/1/2008 | 2008-332 | YANCEY, BOYD TRUST | 2008 AF | 247.4 | 0.10 | 24.74 |
| 4/1/2008 | 2008-332 | YANCEY, BOYD TRUST | 2008 Diversion | 1 | 25.00 | 25.00 |
| Total YANCEY, BOYD TRUST | | | | | | 49.74 |
| TOTAL | | | | | | 5,869.62 |

Other Minutes

Water District 100 Steering Meeting
1/15/08
Fremont-Madison Irrigation District

Ernie Carlsen called the meeting to order at 1:15 pm. Those in attendance were Ernie Carlsen, IDWR; Wendy Murphy, IDWR; Dale Swensen, Fremont-Madison Irrigation District; John Miller, City of Rexburg; Gene Hansen, IDWR; Guy A. Erikson, Blake Jordan, IDWR; Lisa Purvis, IDWR; and Richard Crapo.

The minutes were read and reviewed. There were 2 corrections. In the 2nd paragraph and 5th paragraph where it says 110 it should read 100. Dale moved to accept the minutes with changes and John seconded the motion.

Wendy presented the financial report. There is a copy attached. The budget was over inflated due to credit from transfer of eastern district, budgeted for ESPA not charged and Blake Jordan was hired mid-year and secretary position was open. Blake Jordan was hired permanently and Lisa Purvis was hired as a temporary secretary.

Gene Hansen presented the Water Master report. In the 100 District 35 of 80 wells were measured. He presented what he will be presenting at the annual meeting.

The committee went over the 2008 resolutions. Item #4 b should end after annual meeting. Deleting "in accordance with item 7 of these resolutions. Items 5 and 6 minimum charge of \$25 and 5 year average can be set at annual meeting. On item #9 should read Ernie Carlsen, Wastermaster of 100 not 110. Item 12 a and b take out the or extensions. The 2008 resolutions were accepted with corrections to present to the annual meeting. John Miller motion to accept the resolutions with corrections and Guy Erikson seconded the motion.

Ernie brought up that Tim Luke would like to see 100 expand to include the Rexburg Bench. This could be occur sometime next year.

Other Business: The Surface Water Coalition hearing will begin the 16th of January.

John Miller motioned to adjoin the meeting. Guy Erikson seconded the motion. The meeting adjourned at 2:30 pm.

Water District 100
Annual Meeting
January 28, 2008

Gene Hansen called the meeting to order at 2:10 pm. Others in attendance were Wendy Murphy(IDWR), Dale Swensen(Fremont Madison), John Millar(City of Rexburg), Rich Crapo, Blake Jordan(IDWR), Lisa Purvis(IDWR), Doug Sakota, Ken Sakota, Guy Erikson, Don Mickelsen, Dan Owen(Brown), and Grant Ruter.

Rich Crapo nominated Dale Swenson. Guy Erikson seconded the motion. Doug Sakato nominated Lisa Purvis for Secretary and John Millar seconded the motion.

Don Mickelsen moved to accept the minutes and Rich Crapo seconded the motion.

Wendy read the financial report. Evans and Poulsen auditing the finances so it is in draft form. Guy Erikson moved the financial report would be accepted and Rich Crapo seconded the motion.

Gene Hansen presented the Watermaster report. There are 85 diversions which 37 were measured this year. Protocol is 1/3 which would be around 20-25. In the future there will be more sites to be measured. People will be measured irrigating over 5 acres and .24 cfs.

Gene discussed pending notices of violation which means illegal watering or no water right. So far Water District 100 has had no problems. A GPS satellite image gives and aerial view and shows what land is being watered. Pending NOV were mailed previously of WD120. In 2008 notices will be sent. The users either have to attain a water right or rent water from water source in order to irrigate.

2008 Goals:

1. Re-visit and Re-measure questionable measurements.
2. Re-visit and Re-measure 2005 measurements.

Dale explained the 2008 resolutions. John Millar motioned to accept the 2008 resolutions with the addition of electing the 2008 Advisory committee and Guy Erikson seconded the motion.

John Millar nominated Rich Crapo and Dale Swenson. Rich Crapo nominated Curtis' replacement at Nor Sun. Doug Sakota nominated Don Mickelsen. Guy Erikson nominated Randy Huskinson. John Millar motioned to have the nominations ceased and Doug Sakota seconded it. Rich motioned that they were open the nominations and substitute Curtis Parkerson for his replacement since he doing the same thing at Sun Glow. John Millar seconded the motion.

John Millar motioned to adjoin the meeting and Rich Crapo seconded the motion. The meeting adjoined at 3:11 pm.

**AGENDA
WATER DISTRICT 100
2008 ANNUAL MEETING
Monday, January 28, 2:00 pm
Best Western Cottontree Inn
Rexburg, ID**

| | |
|--|-------------------|
| Call Meeting to Order | Gene Hansen, IDWR |
| Selection of Meeting Chairman and Secretary | |
| Reading of the 2007 Annual Meeting Minutes | |
| Financial Report | Wendy Murphy |
| Watermaster Report | Gene Hansen |
| Proposed Resolutions and Budget | Chairman |
| Caucus Selection of Advisory Committee Members | Chairman |
| Other Items of Business | Chairman |
| Adjournment of Meeting | |

**Water District 100 Annual Meeting
2008 Proposed Resolutions**

The water users of Water District No. 100 meeting at the annual district meeting on January 28, 2008, at the Best Western Cottontree Inn, Rexburg Idaho, HEREBY ADOPT THE FOLLOWING RESOLUTIONS:

1. That the watermaster perform the duties as required by Chapter 6, Title 42, Idaho Code and in accordance with:
 - 1) The duties described in the Final Order Creating Water District 100, signed by the Director of the Idaho Department of Water Resources (IDWR), December 29, 2006, including:
 - a) Measure, record and report diversions of ground water right included in Water District NO. 100;
 - b) Administer and enforce water rights in Water District No. 100 in priority;
 - c) Curtail unauthorized or excessive diversions in Water District No. 100 (i.e., any diversion without a water right or in excess of the elements or conditions of a water right);
 - d) Curtail out-of-priority diversions under ground water rights in Water District No. 100 determined by the Director to be causing injury to senior priority water rights if not covered by a stipulated agreement or a mitigation plan approved by the Director;
 - e) Enforce the provisions of any stipulated agreements or mitigation plans approved by the Director and applicable in Water District No. 100.
 - 2) Direction and guidance provided by the Director of IDWR pursuant to Idaho Water Law.
 - 3) The annual water district resolutions as adopted herein.
2. Ernie Carlsen be elected the watermaster for Water District 100. That the Director of IDWR appoint Ernie Carlsen, an employee of IDWR, to provide watermaster services for the ensuing year.
3. As provided in Idaho Code § 42-608(4), the watermaster shall serve until the next annual meeting of the water district after election at this meeting and upon appointment by the Director.
4. The water users of Water District No. 100 hereby empower the elected advisory committee to enter into a Memorandum of Understanding between Water District No. 100, and the Director of IDWR that will provide for the following:
 - a) IDWR will provide compensation of the watermaster for all administrative watermaster duties (all duties other than measurement and reporting) for the term of service as specified in item 3 of these resolutions.

- b) The 2008 budget for Water District No. 100 is limited to expenses related to measurement and reporting, and will be set at this annual meeting.
- c) Water District No. 100 will provide compensation to IDWR for clerical and financial account support services, where such services are related to activities and expenses for measurement and reporting of diversions only.
- d) The watermaster shall maintain an office for the ensuing year within the IDWR Eastern Regional Office, located in Idaho Falls, Idaho.
- e) IDWR will provide office space, vehicles and the use of all necessary office and field equipment in exchange for compensation as set in the budget for the ensuing year. This arrangement shall not give Water District No. 100 any ownership interest in any IDWR office space and equipment.

5. The budget of Water District No. 100 for the fiscal year 2008 beginning February 1, 2008, and ending on January 31, 2009, be as follows:

| | |
|--------------------------|-----------------|
| Income | |
| Assessment Income | \$ 5,600 |
| Total Income | \$ 5,600 |
| Expenses | |
| IDWR Contract | \$ 5,600 |
| WD01 Support Services | \$ |
| Watermaster Service | \$ |
| ESPA Monitoring | \$ |
| Total Expense | \$ 5,600 |

WHEREAS some small diversions would have regular assessments less than the amount required by IDWR to maintain their account,

WHEREAS many of these small diversions are not currently measured by the IDWR, ground water districts, or the irrigation district. and;

WHEREAS measurement of diversions smaller than 0.24 cfs that irrigate 5 or less acres is cost prohibitive and the water use for many of these diversions can be estimated.

BE IT RESOLVED that Water District 100 will have a minimum charge of \$25.

6. Diversions in Water District 100 that have a water right diversion rate in excess of 0.24 cfs and/or irrigation of more than five acres shall be measured directly by the water district in the ensuing year and assessed at the following rate;

- a) \$25 per diversion, and;
 - b) A pro-rata share of the remaining budget based upon a 5-year average of water use.
- 7. All payments for assessments not received by May 1, 2008 shall accrue penalties in the amount of 10% of the charge and interest in the amount of 1% per month, as provided pursuant to Idaho Code Section 42-617.
- 8. Be it also resolved, that the Watermaster is authorized pursuant to Idaho Code Section 42-618, to withhold or suspend deliveries of water to any water users who have not paid their assessment charges by January 1 of the year following the billing date.
- 9. Dale Rockwood be elected Water District No. 100 Treasurer. The duties of the treasurer will be to approve the expenses and disburse water district funds, and to prepare or oversee preparation of a written statement of the financial affairs of the district at the end of each fiscal year, in accordance with Idaho Code, Section 42-619. Ernie Carlsen, Watermaster of WD100 will also be designated an authorized signature for banking purposes.
- 10. An advisory committee shall be elected at each regular annual session to represent the interests of the water users and to provide input to the watermaster and the Director of IDWR. The 2008 Water District 100 advisory committee shall consist of an odd number of members with a minimum of three. At least two members shall be water users with irrigation rights and one shall be a water user from municipal, commercial or industrial use.
- 11. That the advisory committee be empowered at the annual water district meeting to appoint a representative to the ESPA Water Districts Advisory Committee as required under Section 42-620, Idaho Code.
- 12. WHEREAS Idaho Code 42-605 provides for voting by water users and election of an advisory committee, the water users of Water District No. 100 hereby resolve that the credentials for voting in any district meeting and for serving on the district advisory committee will be as follows:
 - a) Must be a water user of the district as evidenced by a valid water right.
 - b) Must have paid all assessments owed to the water district.
- 13. The annual Water District No. 100 meeting shall hereafter be held on the last Monday of January of each year unless the Director of IDWR or the Water District No. 100 advisory committee should find it necessary to change the meeting date or unless changed by resolution of the district at any annual meeting.

14. Copies of the minutes of the annual meeting, the budget as approved, all resolutions approved, and the report prepared in accordance with Idaho Code § 42-615, shall be filed with the director of the Department of Water Resources in accordance with Idaho Code § 42-617.
15. The watermaster of Water District No. 100 shall be responsible for submitting to IDWR annual reports showing water use and such other information that may be deemed necessary by the Director of IDWR in accordance with Idaho Code § 42-606, § 42-708, and § 42-709.
16. The watermaster and assistant watermasters are authorized under Idaho Code § 42-1701(5) to make reasonable entry on lands within the district to carry out the duties of the watermaster as instructed by IDWR. These duties include but are not limited to:
 - a) Monitoring diversion and measuring rate and volume of water diverted from ground water and other public water sources.
 - b) Measuring the depth to water in wells.
 - c) Monitoring the place, period, and nature of use of water to identify unauthorized diversion and use and to determine compliance with mitigation provisions required by agreement or order of IDWR.

Water District 100
A/R Aging Summary
As of January 22, 2008

| | Current | 1 - 30 | 31 - 60 | 61 - 90 | > 90 | TOTAL |
|----------------------------------|---------|--------|---------|---------|-----------|-----------|
| 60 BOWEN WATER USERS | 0.00 | 0.00 | 0.00 | 0.00 | -49.50 | -49.50 |
| 81 BYU IDAHO | 0.00 | 0.00 | 0.00 | 0.00 | -195.48 | -195.48 |
| ANDERSON, CLEON | 0.00 | 0.00 | 0.00 | 0.00 | -214.39 | -214.39 |
| ARTCO INC | 0.00 | 0.00 | 0.00 | 0.00 | -3.86 | -3.86 |
| BOOD, WARREN J | 0.00 | 0.24 | 0.58 | 0.00 | 28.88 | 29.70 |
| BYBEE, KYLE | 0.00 | 0.00 | 0.00 | 0.00 | -60.91 | -60.91 |
| FISHER, BLAIR | 0.00 | 0.00 | 0.00 | 0.00 | -45.53 | -45.53 |
| FREMONT COUNTY | 0.00 | 0.00 | 0.00 | 0.00 | -27.38 | -27.38 |
| GOULD, SHAWNEE K & TYSON | 0.00 | 0.00 | 0.00 | 0.00 | -10.89 | -10.89 |
| HILLVIEW WATER USERS ASSN. | 0.00 | 0.00 | 0.00 | 0.00 | -2.31 | -2.31 |
| HOWARD JENSEN FARMS | 0.00 | 0.00 | 0.00 | 0.00 | -32.72 | -32.72 |
| MCGARRY, TIM R & THERON R | 0.00 | 0.00 | 0.00 | 0.00 | -2.22 | -2.22 |
| MICKELSON, DON | 0.00 | 0.00 | 0.00 | 0.00 | -145.31 | -145.31 |
| MILLER, RALPH | 0.00 | 0.32 | 0.76 | 0.00 | 37.81 | 38.89 |
| MOODY CREEK PRODUCE | 0.00 | 0.00 | 0.00 | 0.00 | -7.40 | -7.40 |
| NELSON, ANDREW & WILMA | 0.00 | 0.24 | 0.58 | 0.00 | 28.34 | 29.16 |
| ONE SOURCE PARTNERS LLC | 0.00 | 0.00 | 0.00 | 0.00 | -11.12 | -11.12 |
| ORR, SPENCER | 0.00 | 0.00 | 0.00 | 0.00 | -13.13 | -13.13 |
| PETERSON, CLINTON H | 0.00 | 0.00 | 0.00 | 0.00 | -239.99 | -239.99 |
| PETERSON, DAVE | 0.00 | 0.00 | 0.00 | 0.00 | -7.95 | -7.95 |
| PETERSON, JAY RONALD & JUDY ANNE | 0.00 | 0.00 | 0.00 | 0.00 | -84.28 | -84.28 |
| RICKS, BRENT | 0.00 | 0.00 | 0.00 | 0.00 | -95.81 | -95.81 |
| RIGBY, TRAVIS | 0.00 | 0.00 | 0.00 | 0.00 | -33.80 | -33.80 |
| RILEY, NORMAN N & ROBIN H | 0.00 | 0.24 | 0.58 | 0.00 | 28.88 | 29.70 |
| RUMSEY, GAYLE | 0.00 | 0.00 | 0.00 | 0.00 | -36.26 | -36.26 |
| SCHULDIES DAIRY | 0.00 | 0.00 | 0.00 | 0.00 | -11.65 | -11.65 |
| SMITH, BOYD | 0.00 | 0.00 | 0.00 | 0.00 | -69.36 | -69.36 |
| SUTTON, KENT V | 0.00 | 0.00 | 0.00 | 0.00 | -85.46 | -85.46 |
| SYRINGA PARK WATER USERS ASSOC | 0.00 | 0.00 | 0.00 | 0.00 | -1.27 | -1.27 |
| WILCOX BROTHERS LLC | 0.00 | 0.00 | 0.00 | 0.00 | -129.08 | -129.08 |
| TOTAL | 0.00 | 1.04 | 2.50 | 0.00 | -1,493.15 | -1,489.61 |

WD 100 Annual Mtg
1/28/2008

Name

| | | |
|---------------------------|---------------|-------|
| Wendy Murphy | IDWR | |
| Blake Jordan | IDWR | |
| Sharon | IDWR | |
| Lisa Purvis | IDWR | |
| Doug Sakota | Rexburg | |
| KEVIN SAKOTA | " | |
| Larry Erickson | " | |
| Dale Swenson | FMID | |
| Don Mickelson | MBMAN | |
| Rich Chappo | St Anthony | |
| John Miller | Rexburg | |
| Dan Owen | Clementsville | Brown |
| Grant Rutz | Rexburg | |

Water District 100
Annual Meeting
2/27/2007

Tim Luke, IDWR, called the meeting to order at 2:11 pm. Others in attendance were Ernie Carlsen (IDWR), Wendy Murphy (WD1), Val Schwendiman, Dale Swenson (Fremont Madison), John Millar (City of Rexburg), Kirk Mackert, and Jeff Raybould.

Tim gave an introduction regarding the creation of the district indicating Karl Dreher former director of the Department of Water Resources created the district December 29, 2006. A steering meeting was held 1/31/2007 to work on resolutions and meeting notices were mailed to water right holders within the district. All areas on the ESPA are now in a water district. There is the potential Water District 100 will be expanded in the future to include the Rexburg Bench. The district currently consists of 70-75 measured diversions; about 200 water rights; with total diversions in the district of approximately 170 including the small diversions. (This excludes water rights with just domestic or stock). He then presented the duties and requirements of the Watermaster. IDWR is proposing offering the Watermaster services for free for the first two years of this district.

Dale Swenson nominated Jeff Raybould for meeting chairman, John Millar seconded the motion and the motion carried. Dale Swenson then nominated Wendy Murphy as meeting secretary, Val Schwendiman seconded and the motion carried.

Jeff asked Ernie Carlsen to go over the presented resolutions. Ernie gave a brief overview of each of the resolutions. He also indicated WD100 would have a web site through the IDWR web site where meeting minutes and resolutions could be found. John Millar moved to have a minimum charge of \$25; Dale Swenson seconded this motion and the motion carried.

Jeff entertained a motion for accepting the resolutions. John Millar asked the numbering be corrected, and Tim Luke said resolution #8 should be amended to read, "Be it resolved". John Millar moved to accept the resolutions as corrected, and Val Schwendiman seconded the motion. Dale Swenson expressed some concern regarding the limit of advisory members not being defined in resolution #10. The motion to accept the resolutions as corrected passed.

Dale Swenson moved to have an advisory committee of five members with three irrigators, and two from other water uses. After some discussion Dale amended the motion to seven members with five irrigators, and two from other water uses. John Millar seconded this motion and the motion passed. The advisory members are irrigators – Rich Crapo, Guy Erickson, Dale Swenson, Randy Huskinson, and Mark Ricks; Municipal – John Millar, and Manager of Nor Sun.

Dale Swenson moved to amend resolution #9 to have Ernie Carlsen, Watermaster of WD100 be the other authorized signature on the bank account. Val Schwendiman seconded this motion and the motion passed.

Ernie Carlsen mentioned there would be a credit coming to those water users who had been participants in the East Water Measurement District toward their WD100 assessment.

The meeting adjourned at 3:24 pm.

Water District 100
Profit & Loss Budget vs. Actual
 February 2007 through January 2008

| | <u>Feb '07 - Jan 08</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|---------------------------|-------------------------|--------------------|-------------------------|----------------------|
| Income | | | | |
| Finance Charge Income | 14.72 | | | |
| Assessments Income | 15,123.00 | 14,355.00 | 768.00 | 105.4% |
| Penalty Income | 159.55 | | | |
| Interest Income | 78.89 | | | |
| Total Income | <u>15,376.16</u> | <u>14,355.00</u> | <u>1,021.16</u> | <u>107.1%</u> |
| Expense | | | | |
| Meeting Expense | 85.00 | | | |
| IDWR Contract | 1,751.28 | 10,660.00 | -8,908.72 | 16.4% |
| Water District 1 Contract | 963.65 | 1,193.00 | -229.35 | 80.8% |
| ESPA Monitoring | 0.00 | 2,502.00 | -2,502.00 | 0.0% |
| Total Expense | <u>2,799.93</u> | <u>14,355.00</u> | <u>-11,555.07</u> | <u>19.5%</u> |
| Net Income | <u>12,576.23</u> | <u>0.00</u> | <u>12,576.23</u> | <u>100.0%</u> |

DRAFT

Water District 100
Balance Sheet
As of January 22, 2008

| | <u>Jan 22, 08</u> |
|---------------------------------------|-------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| Bank of Commerce Checking | 14,065.84 |
| Total Checking/Savings | <u>14,065.84</u> |
| Accounts Receivable | |
| Accounts Receivable | -1,489.61 |
| Total Accounts Receivable | <u>-1,489.61</u> |
| Total Current Assets | <u>12,576.23</u> |
| TOTAL ASSETS | <u>12,576.23</u> |
| LIABILITIES & EQUITY | |
| Equity | |
| Net Income | 12,576.23 |
| Total Equity | <u>12,576.23</u> |
| TOTAL LIABILITIES & EQUITY | <u>12,576.23</u> |

DRAFT

8:38 AM

01/28/08

Accrual Basis

Water District 100
Sales by Customer Detail
November 2006 through October 2007

| Type | Date | Num | Item | Qty | Sales Price | Amount |
|---------------------------------------|-----------|----------|-----------------------|-------|-------------|--------|
| 60 BOWEN WATER USERS | | | | | | |
| Invoice | 4/2/2007 | 2007-60 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Invoice | 4/2/2007 | 2007-60 | 2007 AF Charge | 48.3 | 0.4499 | 21.73 |
| Total 60 BOWEN WATER USERS | | | | | | 71.73 |
| 81 BYU IDAHO | | | | | | |
| Invoice | 4/2/2007 | 2007-81 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Invoice | 4/2/2007 | 2007-81 | 2007 AF Charge | 322.7 | 0.45 | 145.22 |
| Total 81 BYU IDAHO | | | | | | 195.22 |
| ANDERSON, CLEON | | | | | | |
| Invoice | 4/2/2007 | 2007-19 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Invoice | 4/2/2007 | 2007-19 | 2007 AF Charge | 299.5 | 0.45 | 134.78 |
| Total ANDERSON, CLEON | | | | | | 184.78 |
| ANDERSON, KEN | | | | | | |
| Invoice | 4/3/2007 | 2007-587 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total ANDERSON, KEN | | | | | | 25.00 |
| ANGELL, JOHN | | | | | | |
| Invoice | 4/3/2007 | 2007-588 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total ANGELL, JOHN | | | | | | 25.00 |
| ARD, BRUCE | | | | | | |
| Invoice | 6/11/2007 | 2007-708 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total ARD, BRUCE | | | | | | 25.00 |
| ARLENCO INC | | | | | | |
| Invoice | 4/3/2007 | 2007-589 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total ARLENCO INC | | | | | | 25.00 |
| ARNOLD, SHIRLEY & VERL DEE | | | | | | |
| Invoice | 4/3/2007 | 2007-590 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total ARNOLD, SHIRLEY & VERL DEE | | | | | | 25.00 |
| ARTCO INC | | | | | | |
| Invoice | 4/2/2007 | 2007-23 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Invoice | 4/2/2007 | 2007-23 | 2007 AF Charge | 56.6 | 0.45 | 25.47 |
| Total ARTCO INC | | | | | | 75.47 |
| BAKER, THOMAS K | | | | | | |
| Invoice | 4/3/2007 | 2007-591 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total BAKER, THOMAS K | | | | | | 25.00 |
| BASIC AMERICAN FOOD | | | | | | |
| Invoice | 4/2/2007 | 2007-41 | 2007 Diversion Charge | 4 | 50.00 | 200.00 |
| Invoice | 4/2/2007 | 2007-41 | 2007 AF Charge | 979.4 | 0.45 | 440.73 |
| Total BASIC AMERICAN FOOD | | | | | | 640.73 |

8:38 AM

01/28/08

Accrual Basis

Water District 100
Sales by Customer Detail
November 2006 through October 2007

| Type | Date | Num | Item | Qty | Sales Price | Amount |
|---|-----------|----------|-----------------------|---------|-------------|----------|
| BECK, BILL | | | | | | |
| Invoice | 4/3/2007 | 2007-645 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total BECK, BILL | | | | | | 25.00 |
| BENCH MARK POTATO CO | | | | | | |
| Invoice | 4/3/2007 | 2007-595 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total BENCH MARK POTATO CO | | | | | | 25.00 |
| BOOD, WARREN J | | | | | | |
| Invoice | 4/3/2007 | 2007-596 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total BOOD, WARREN J | | | | | | 25.00 |
| BRIGHAM YOUNG UNIVERSITY-IDAHO | | | | | | |
| Invoice | 4/3/2007 | 2007-598 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total BRIGHAM YOUNG UNIVERSITY-IDAHO | | | | | | 25.00 |
| BURTON CEMETERY DISTRICT | | | | | | |
| Invoice | 4/3/2007 | 2007-599 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total BURTON CEMETERY DISTRICT | | | | | | 25.00 |
| BYBEE, KYLE | | | | | | |
| Invoice | 4/2/2007 | 2007-79 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Invoice | 4/2/2007 | 2007-79 | 2007 AF Charge | 63.9 | 0.45 | 28.76 |
| Total BYBEE, KYLE | | | | | | 78.76 |
| CARLSON, DIANA & JOSEPH | | | | | | |
| Invoice | 4/3/2007 | 2007-603 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total CARLSON, DIANA & JOSEPH | | | | | | 25.00 |
| CHUCKS CUSTOM PACK | | | | | | |
| Invoice | 4/3/2007 | 2007-604 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total CHUCKS CUSTOM PACK | | | | | | 25.00 |
| CHURCH OF JESUS CHRIST LATTER DAY SAINTS | | | | | | |
| Invoice | 4/3/2007 | 2007-612 | Minimum Assessment | 10 | 25.00 | 250.00 |
| Total CHURCH OF JESUS CHRIST LATTER DAY SAINTS | | | | | | 250.00 |
| CITY OF PARKER | | | | | | |
| Invoice | 4/2/2007 | 2007-363 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Invoice | 4/2/2007 | 2007-363 | 2007 AF Charge | 287 | 0.45 | 129.15 |
| Total CITY OF PARKER | | | | | | 179.15 |
| CITY OF REXBURG | | | | | | |
| Invoice | 4/2/2007 | 2007-392 | 2007 Diversion Charge | 3 | 50.00 | 150.00 |
| Invoice | 4/2/2007 | 2007-392 | 2007 AF Charge | 2,222.7 | 0.45 | 1,000.22 |
| Total CITY OF REXBURG | | | | | | 1,150.22 |
| City of Rexburg 2 | | | | | | |
| Invoice | 6/11/2007 | 2007-643 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total City of Rexburg 2 | | | | | | 25.00 |

8:38 AM

01/28/08

Accrual Basis

Water District 100
Sales by Customer Detail
November 2006 through October 2007

| Type | Date | Num | Item | Qty | Sales Price | Amount |
|---|----------|----------|-----------------------|---------|-------------|----------|
| CITY OF ST ANTHONY | | | | | | |
| Invoice | 4/5/2007 | 2007-568 | Minimum Assessment | 2 | 25.00 | 50.00 |
| Total CITY OF ST ANTHONY | | | | | | 50.00 |
| Cordingley, Rob & Patti | | | | | | |
| Invoice | 4/2/2007 | 2007-57 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Invoice | 4/2/2007 | 2007-57 | 2007 AF Charge | 432.1 | 0.45 | 194.45 |
| Total Cordingley, Rob & Patti | | | | | | 244.45 |
| CRAPO FARMS INC | | | | | | |
| Invoice | 4/2/2007 | 2007-113 | 2007 Diversion Charge | 14 | 50.00 | 700.00 |
| Invoice | 4/2/2007 | 2007-113 | 2007 AF Charge | 3,481.5 | 0.45 | 1,566.68 |
| Total CRAPO FARMS INC | | | | | | 2,266.68 |
| DAVENPORT, KENDALL & YOLANDA | | | | | | |
| Invoice | 4/3/2007 | 2007-624 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total DAVENPORT, KENDALL & YOLANDA | | | | | | 25.00 |
| DJ&J Farms | | | | | | |
| Invoice | 4/2/2007 | 2007-386 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Invoice | 4/2/2007 | 2007-386 | 2007 AF Charge | 316.7 | 0.45 | 142.52 |
| Total DJ&J Farms | | | | | | 192.52 |
| ERIKSON, KEITH | | | | | | |
| Invoice | 4/2/2007 | 2007-157 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Invoice | 4/2/2007 | 2007-157 | 2007 AF Charge | 137.2 | 0.45 | 61.74 |
| Total ERIKSON, KEITH | | | | | | 111.74 |
| FALL RIVER TRADING POST | | | | | | |
| Invoice | 4/3/2007 | 2007-627 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total FALL RIVER TRADING POST | | | | | | 25.00 |
| FERGUSON, ROGER N | | | | | | |
| Invoice | 4/3/2007 | 2007-628 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total FERGUSON, ROGER N | | | | | | 25.00 |
| FISHER, BLAIR | | | | | | |
| Invoice | 4/2/2007 | 2007-167 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Invoice | 4/2/2007 | 2007-167 | 2007 AF Charge | 0 | 0.45 | 0.00 |
| Total FISHER, BLAIR | | | | | | 50.00 |
| FREEMAN, DEAN T | | | | | | |
| Invoice | 4/3/2007 | 2007-630 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total FREEMAN, DEAN T | | | | | | 25.00 |
| FREMONT COUNTY | | | | | | |
| Invoice | 4/2/2007 | 2007-173 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Invoice | 4/2/2007 | 2007-173 | 2007 AF Charge | 0 | 0.45 | 0.00 |
| Total FREMONT COUNTY | | | | | | 50.00 |

8:38 AM

01/28/08

Accrual Basis

Water District 100
Sales by Customer Detail
November 2006 through October 2007

| Type | Date | Num | Item | Qty | Sales Price | Amount |
|--|----------|----------|-----------------------|-------|-------------|--------|
| FREMONT MADISON JOINT SCHOOL DISTRICT | | | | | | |
| Invoice | 4/3/2007 | 2007-633 | Minimum Assessment | 2 | 25.00 | 50.00 |
| Total FREMONT MADISON JOINT SCHOOL DISTRICT | | | | | | 50.00 |
| GOE, THOMAS H | | | | | | |
| Invoice | 4/3/2007 | 2007-635 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total GOE, THOMAS H | | | | | | 25.00 |
| GOULD, SHAWNEE K & TYSON | | | | | | |
| Invoice | 4/2/2007 | 2007-182 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Invoice | 4/2/2007 | 2007-182 | 2007 AF Charge | 0 | 0.45 | 0.00 |
| Total GOULD, SHAWNEE K & TYSON | | | | | | 50.00 |
| GREEN, ORA | | | | | | |
| Invoice | 4/3/2007 | 2007-637 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total GREEN, ORA | | | | | | 25.00 |
| GRIMALUSKUS, DAVID R ETUX | | | | | | |
| Invoice | 4/3/2007 | 2007-705 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total GRIMALUSKUS, DAVID R ETUX | | | | | | 25.00 |
| HALL, BOYD R | | | | | | |
| Invoice | 4/3/2007 | 2007-638 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total HALL, BOYD R | | | | | | 25.00 |
| HALL, H BRENT & NOLA | | | | | | |
| Invoice | 4/3/2007 | 2007-639 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total HALL, H BRENT & NOLA | | | | | | 25.00 |
| HAMMOND, VAL | | | | | | |
| Invoice | 4/2/2007 | 2007-195 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Invoice | 4/2/2007 | 2007-195 | 2007 AF Charge | 211.2 | 0.45 | 95.04 |
| Total HAMMOND, VAL | | | | | | 145.04 |
| HANSEN, JEWEL N | | | | | | |
| Invoice | 4/3/2007 | 2007-641 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total HANSEN, JEWEL N | | | | | | 25.00 |
| HARRIS, BRENT GEORGE & PAULA | | | | | | |
| Invoice | 4/3/2007 | 2007-644 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total HARRIS, BRENT GEORGE & PAULA | | | | | | 25.00 |
| HARRIS, MELVIN | | | | | | |
| Invoice | 4/2/2007 | 2007-202 | 2007 Diversion Charge | 2 | 50.00 | 100.00 |
| Invoice | 4/2/2007 | 2007-202 | 2007 AF Charge | 520.7 | 0.44999 | 234.31 |
| Total HARRIS, MELVIN | | | | | | 334.31 |
| HAYWARD, JAMES A | | | | | | |
| Invoice | 4/3/2007 | 2007-646 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total HAYWARD, JAMES A | | | | | | 25.00 |

8:38 AM

01/28/08

Accrual Basis

Water District 100
Sales by Customer Detail
November 2006 through October 2007

| Type | Date | Num | Item | Qty | Sales Price | Amount |
|---------------------------------------|----------|----------|-----------------------|-------|-------------|--------|
| HIDDEN ESTATES SUBDIVISION | | | | | | |
| Invoice | 4/2/2007 | 2007-208 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Invoice | 4/2/2007 | 2007-208 | 2007 AF Charge | 36.8 | 0.45 | 16.56 |
| Total HIDDEN ESTATES SUBDIVISION | | | | | | 66.56 |
| HIGH, ROBERT G & HELLEN | | | | | | |
| Invoice | 4/3/2007 | 2007-647 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total HIGH, ROBERT G & HELLEN | | | | | | 25.00 |
| HILL, LARRY M | | | | | | |
| Invoice | 4/3/2007 | 2007-648 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total HILL, LARRY M | | | | | | 25.00 |
| HILLVIEW WATER USERS ASSN. | | | | | | |
| Invoice | 4/2/2007 | 2007-213 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Invoice | 4/2/2007 | 2007-213 | 2007 AF Charge | 22.8 | 0.45 | 10.26 |
| Total HILLVIEW WATER USERS ASSN. | | | | | | 60.26 |
| HOPE, DENNIS K | | | | | | |
| Invoice | 4/3/2007 | 2007-649 | Minimum Assessment | 2 | 25.00 | 50.00 |
| Total HOPE, DENNIS K | | | | | | 50.00 |
| HOWARD JENSEN FARMS | | | | | | |
| Invoice | 4/2/2007 | 2007-222 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Invoice | 4/2/2007 | 2007-222 | 2007 AF Charge | 235.8 | 0.45 | 106.11 |
| Total HOWARD JENSEN FARMS | | | | | | 156.11 |
| HUSKINSON, RANDY | | | | | | |
| Invoice | 4/2/2007 | 2007-229 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Invoice | 4/2/2007 | 2007-229 | 2007 AF Charge | 230.9 | 0.44998 | 103.90 |
| Total HUSKINSON, RANDY | | | | | | 153.90 |
| JDM MANAGEMENT/GOLF | | | | | | |
| Invoice | 4/3/2007 | 2007-684 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total JDM MANAGEMENT/GOLF | | | | | | 25.00 |
| JENKINS, FRANK L | | | | | | |
| Invoice | 4/3/2007 | 2007-654 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total JENKINS, FRANK L | | | | | | 25.00 |
| JENSEN FARMS LIMITED PTR | | | | | | |
| Invoice | 4/2/2007 | 2007-259 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Invoice | 4/2/2007 | 2007-259 | 2007 AF Charge | 199 | 0.45 | 89.55 |
| Total JENSEN FARMS LIMITED PTR | | | | | | 139.55 |
| KELLY, GEORGE & LORI SAVOY | | | | | | |
| Invoice | 6/7/2007 | 2007-683 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total KELLY, GEORGE & LORI SAVOY | | | | | | 25.00 |

Water District 100
Sales by Customer Detail
November 2006 through October 2007

| Type | Date | Num | Item | Qty | Sales Price | Amount |
|---|----------|----------|-----------------------|-------|-------------|--------|
| KILLIAN, STEPHEN | | | | | | |
| Invoice | 4/3/2007 | 2007-626 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total KILLIAN, STEPHEN | | | | | | 25.00 |
| KOON, ADA A & FRANK D | | | | | | |
| Invoice | 4/3/2007 | 2007-658 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total KOON, ADA A & FRANK D | | | | | | 25.00 |
| KOON, JACK | | | | | | |
| Invoice | 4/3/2007 | 2007-659 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total KOON, JACK | | | | | | 25.00 |
| LARSEN, SPENCER T & LINDA JO | | | | | | |
| Invoice | 4/3/2007 | 2007-660 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total LARSEN, SPENCER T & LINDA JO | | | | | | 25.00 |
| LARSON, DR MICHAEL | | | | | | |
| Invoice | 4/2/2007 | 2007-283 | 2007 Diversion Charge | 2 | 50.00 | 100.00 |
| Invoice | 4/2/2007 | 2007-283 | 2007 AF Charge | 284.7 | 0.45 | 128.12 |
| Total LARSON, DR MICHAEL | | | | | | 228.12 |
| LEISHMAN ELECTRIC | | | | | | |
| Invoice | 4/3/2007 | 2007-661 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total LEISHMAN ELECTRIC | | | | | | 25.00 |
| LERWILL, JEFF & ALANA | | | | | | |
| Invoice | 4/2/2007 | 2007-294 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Invoice | 4/2/2007 | 2007-294 | 2007 AF Charge | 446.8 | 0.45 | 201.06 |
| Total LERWILL, JEFF & ALANA | | | | | | 251.06 |
| LITTLE, VERN D & KAREN H | | | | | | |
| Invoice | 4/3/2007 | 2007-663 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total LITTLE, VERN D & KAREN H | | | | | | 25.00 |
| LOOSLI, LYNN | | | | | | |
| Invoice | 4/2/2007 | 2007-300 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Invoice | 4/2/2007 | 2007-300 | 2007 AF Charge | 750.9 | 0.45 | 337.91 |
| Total LOOSLI, LYNN | | | | | | 387.91 |
| LUFKIN, TERRILL | | | | | | |
| Invoice | 4/3/2007 | 2007-629 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total LUFKIN, TERRILL | | | | | | 25.00 |
| M & R PARTNERSHIP | | | | | | |
| Invoice | 4/3/2007 | 2007-668 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total M & R PARTNERSHIP | | | | | | 25.00 |
| MADISON SCHOOL DISTRICT #321 | | | | | | |
| Invoice | 4/3/2007 | 2007-669 | Minimum Assessment | 6 | 25.00 | 150.00 |
| Total MADISON SCHOOL DISTRICT #321 | | | | | | 150.00 |

8:38 AM

01/28/08

Accrual Basis

Water District 100
Sales by Customer Detail
November 2006 through October 2007

| Type | Date | Num | Item | Qty | Sales Price | Amount |
|--|----------|----------|-----------------------|-------|-------------|--------|
| MAUPIN, DEELANE | | | | | | |
| Invoice | 4/3/2007 | 2007-597 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total MAUPIN, DEELANE | | | | | | 25.00 |
| MCGARRY, TIM R & THERON R | | | | | | |
| Invoice | 4/3/2007 | 2007-675 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total MCGARRY, TIM R & THERON R | | | | | | 25.00 |
| MEADOW LARK COURT LLC | | | | | | |
| Invoice | 4/3/2007 | 2007-676 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total MEADOW LARK COURT LLC | | | | | | 25.00 |
| MICKELSON, DON | | | | | | |
| Invoice | 4/2/2007 | 2007-329 | 2007 Diversion Charge | 5 | 50.00 | 250.00 |
| Invoice | 4/2/2007 | 2007-329 | 2007 AF Charge | 962.1 | 0.45 | 432.95 |
| Total MICKELSON, DON | | | | | | 682.95 |
| MILLER, DELL | | | | | | |
| Invoice | 4/2/2007 | 2007-281 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Invoice | 4/2/2007 | 2007-281 | 2007 AF Charge | 332.4 | 0.45 | 149.58 |
| Total MILLER, DELL | | | | | | 199.58 |
| MILLER, RALPH | | | | | | |
| Invoice | 4/2/2007 | 2007-332 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Invoice | 4/2/2007 | 2007-332 | 2007 AF Charge | 284.4 | 0.45 | 127.98 |
| Total MILLER, RALPH | | | | | | 177.98 |
| MILLER, ROBERT CURT & DANA | | | | | | |
| Invoice | 4/3/2007 | 2007-657 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total MILLER, ROBERT CURT & DANA | | | | | | 25.00 |
| MOODY CREEK PRODUCE | | | | | | |
| Invoice | 4/2/2007 | 2007-344 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Invoice | 4/2/2007 | 2007-344 | 2007 AF Charge | 14.6 | 0.45 | 6.57 |
| Total MOODY CREEK PRODUCE | | | | | | 56.57 |
| MOUNTAIN WEST BARK PRODUCTS INC | | | | | | |
| Invoice | 4/3/2007 | 2007-677 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total MOUNTAIN WEST BARK PRODUCTS INC | | | | | | 25.00 |
| MULLER, CHARLES & MARDI | | | | | | |
| Invoice | 4/3/2007 | 2007-678 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total MULLER, CHARLES & MARDI | | | | | | 25.00 |
| MUMM, JERRY LEE | | | | | | |
| Invoice | 4/3/2007 | 2007-679 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total MUMM, JERRY LEE | | | | | | 25.00 |

8:38 AM

01/28/08

Accrual Basis

Water District 100
Sales by Customer Detail
November 2006 through October 2007

| Type | Date | Num | Item | Qty | Sales Price | Amount |
|---|----------|----------|-----------------------|-------|-------------|--------|
| NELSON RICKS CREAMERY CO | | | | | | |
| Invoice | 4/2/2007 | 2007-348 | 2007 Diversion Charge | 2 | 50.00 | 100.00 |
| Invoice | 4/2/2007 | 2007-348 | 2007 AF Charge | 688.1 | 0.45 | 309.65 |
| Total NELSON RICKS CREAMERY CO | | | | | | 409.65 |
| NELSON, ANDREW & WILMA | | | | | | |
| Invoice | 6/4/2007 | 2007-680 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total NELSON, ANDREW & WILMA | | | | | | 25.00 |
| NORTH FORK WATER WORKS | | | | | | |
| Invoice | 4/3/2007 | 2007-682 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total NORTH FORK WATER WORKS | | | | | | 25.00 |
| ONE SOURCE PARTNERS LLC | | | | | | |
| Invoice | 4/2/2007 | 2007-343 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Invoice | 4/2/2007 | 2007-343 | 2007 AF Charge | 80.2 | 0.45 | 36.09 |
| Total ONE SOURCE PARTNERS LLC | | | | | | 86.09 |
| ORR, SPENCER | | | | | | |
| Invoice | 8/8/2007 | 2007-360 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Total ORR, SPENCER | | | | | | 50.00 |
| PETERSON, CLINTON H | | | | | | |
| Invoice | 4/2/2007 | 2007-371 | 2007 Diversion Charge | 3 | 50.00 | 150.00 |
| Invoice | 4/2/2007 | 2007-371 | 2007 AF Charge | 2.4 | 0.45 | 1.08 |
| Total PETERSON, CLINTON H | | | | | | 151.08 |
| PETERSON, DAVE | | | | | | |
| Invoice | 4/2/2007 | 2007-486 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Invoice | 4/2/2007 | 2007-486 | 2007 AF Charge | 2.2 | 0.45 | 0.99 |
| Total PETERSON, DAVE | | | | | | 50.99 |
| PETERSON, JAY RONALD & JUDY ANNE | | | | | | |
| Invoice | 4/2/2007 | 2007-372 | 2007 Diversion Charge | 2 | 50.00 | 100.00 |
| Invoice | 4/2/2007 | 2007-372 | 2007 AF Charge | 25 | 0.45 | 11.25 |
| Total PETERSON, JAY RONALD & JUDY ANNE | | | | | | 111.25 |
| PIEPER, RICHARD & LAJEAN | | | | | | |
| Invoice | 4/3/2007 | 2007-594 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total PIEPER, RICHARD & LAJEAN | | | | | | 25.00 |
| POWELL, THON H & DARLETTA B | | | | | | |
| Invoice | 4/3/2007 | 2007-685 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total POWELL, THON H & DARLETTA B | | | | | | 25.00 |
| RANDALL, GLADYS | | | | | | |
| Invoice | 4/3/2007 | 2007-686 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total RANDALL, GLADYS | | | | | | 25.00 |

8:38 AM

01/28/08

Accrual Basis

Water District 100
Sales by Customer Detail
November 2006 through October 2007

| Type | Date | Num | Item | Qty | Sales Price | Amount |
|--------------------------------------|----------|----------|-----------------------|-------|-------------|--------|
| RANDKLEV, JOYCE | | | | | | |
| Invoice | 4/2/2007 | 2007-533 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Invoice | 4/2/2007 | 2007-533 | 2007 AF Charge | 281.7 | 0.45 | 126.77 |
| Total RANDKLEV, JOYCE | | | | | | 176.77 |
| RICKS, BRENT | | | | | | |
| Invoice | 4/2/2007 | 2007-260 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Invoice | 4/2/2007 | 2007-260 | 2007 AF Charge | 0 | 0.45 | 0.00 |
| Total RICKS, BRENT | | | | | | 50.00 |
| RIGBY, TRAVIS | | | | | | |
| Invoice | 4/2/2007 | 2007-56 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Invoice | 4/2/2007 | 2007-56 | 2007 AF Charge | 0 | 0.45 | 0.00 |
| Total RIGBY, TRAVIS | | | | | | 50.00 |
| RILEY, NORMAN N & ROBIN H | | | | | | |
| Invoice | 4/3/2007 | 2007-689 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total RILEY, NORMAN N & ROBIN H | | | | | | 25.00 |
| ROBISON, ADRIAN RAND | | | | | | |
| Invoice | 4/3/2007 | 2007-690 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total ROBISON, ADRIAN RAND | | | | | | 25.00 |
| ROSEBOROUGH, ZITA I | | | | | | |
| Invoice | 4/3/2007 | 2007-691 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total ROSEBOROUGH, ZITA I | | | | | | 25.00 |
| RUMSEY, GAYLE | | | | | | |
| Invoice | 4/2/2007 | 2007-414 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Invoice | 4/2/2007 | 2007-414 | 2007 AF Charge | 41.7 | 0.45 | 18.77 |
| Total RUMSEY, GAYLE | | | | | | 68.77 |
| SAKOTA, KENNETH | | | | | | |
| Invoice | 4/2/2007 | 2007-416 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Invoice | 4/2/2007 | 2007-416 | 2007 AF Charge | 250 | 0.45 | 112.50 |
| Total SAKOTA, KENNETH | | | | | | 162.50 |
| SAKOTA, MABEL S | | | | | | |
| Invoice | 4/3/2007 | 2007-692 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total SAKOTA, MABEL S | | | | | | 25.00 |
| SCHREINER FARMS LLC | | | | | | |
| Invoice | 4/2/2007 | 2007-426 | 2007 Diversion Charge | 2 | 50.00 | 100.00 |
| Invoice | 4/2/2007 | 2007-426 | 2007 AF Charge | 740.5 | 0.45 | 333.23 |
| Total SCHREINER FARMS LLC | | | | | | 433.23 |
| SCHULDIES DAIRY | | | | | | |
| Invoice | 4/2/2007 | 2007-428 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Invoice | 4/2/2007 | 2007-428 | 2007 AF Charge | 6.4 | 0.45 | 2.88 |
| Total SCHULDIES DAIRY | | | | | | 52.88 |

Water District 100
Sales by Customer Detail
November 2006 through October 2007

| Type | Date | Num | Item | Qty | Sales Price | Amount |
|--|-----------|----------|-----------------------|---------|-------------|--------|
| SESSIONS, JAMES E & LOIS | | | | | | |
| Invoice | 4/3/2007 | 2007-693 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total SESSIONS, JAMES E & LOIS | | | | | | 25.00 |
| SMITH, BLAINE | | | | | | |
| Invoice | 4/3/2007 | 2007-694 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total SMITH, BLAINE | | | | | | 25.00 |
| SMITH, BOYD | | | | | | |
| Invoice | 4/2/2007 | 2007-445 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Invoice | 4/2/2007 | 2007-445 | 2007 AF Charge | 65.6 | 0.45 | 29.52 |
| Total SMITH, BOYD | | | | | | 79.52 |
| SNEDAKER, KARL | | | | | | |
| Invoice | 4/2/2007 | 2007-450 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Invoice | 4/2/2007 | 2007-450 | 2007 AF Charge | 69.2 | 0.45 | 31.14 |
| Total SNEDAKER, KARL | | | | | | 81.14 |
| STATE OF IDAHO - DEPT OF TRANSPORTATION | | | | | | |
| Invoice | 4/3/2007 | 2007-695 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total STATE OF IDAHO - DEPT OF TRANSPORTATION | | | | | | 25.00 |
| STATE OF IDAHO - JUVINILE CORRECTIONS | | | | | | |
| Invoice | 4/2/2007 | 2007-242 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Invoice | 4/2/2007 | 2007-242 | 2007 AF Charge | 73.8 | 0.45 | 33.21 |
| Total STATE OF IDAHO - JUVINILE CORRECTIONS | | | | | | 83.21 |
| STONEGATE REXBURG, LLC | | | | | | |
| Invoice | 4/3/2007 | 2007-696 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total STONEGATE REXBURG, LLC | | | | | | 25.00 |
| SUGAR CITY | | | | | | |
| Invoice | 4/4/2007 | 2007-569 | Minimum Assessment | 3 | 25.00 | 75.00 |
| Total SUGAR CITY | | | | | | 75.00 |
| SUMMER'S FARM & RANCH | | | | | | |
| Invoice | 4/2/2007 | 2007-479 | 2007 Diversion Charge | 2 | 50.00 | 100.00 |
| Invoice | 4/2/2007 | 2007-479 | 2007 AF Charge | 1,149.5 | 0.45 | 517.28 |
| Total SUMMER'S FARM & RANCH | | | | | | 617.28 |
| SUN-GLO INDUSTRIES | | | | | | |
| Invoice | 4/2/2007 | 2007-480 | 2007 Diversion Charge | 2 | 50.00 | 100.00 |
| Invoice | 4/2/2007 | 2007-480 | 2007 AF Charge | 173.1 | 0.45 | 77.90 |
| Total SUN-GLO INDUSTRIES | | | | | | 177.90 |
| SUTTON, GARTH (SHANE) | | | | | | |
| Invoice | 5/29/2007 | 2007-481 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Invoice | 5/29/2007 | 2007-481 | 2007 AF Charge | 531.8 | 0.45 | 239.31 |
| Total SUTTON, GARTH (SHANE) | | | | | | 289.31 |

8:38 AM

01/28/08

Accrual Basis

Water District 100
Sales by Customer Detail
November 2006 through October 2007

| Type | Date | Num | Item | Qty | Sales Price | Amount |
|--|-----------|----------|-----------------------|-------|-------------|--------|
| SUTTON, KENT V | | | | | | |
| Invoice | 5/29/2007 | 2007-482 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Invoice | 5/29/2007 | 2007-482 | 2007 AF Charge | 444.5 | 0.45 | 200.03 |
| Total SUTTON, KENT V | | | | | | 250.03 |
| SYRINGA PARK WATER USERS ASSOC | | | | | | |
| Invoice | 4/2/2007 | 2007-484 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Invoice | 4/2/2007 | 2007-484 | 2007 AF Charge | 31.3 | 0.45 | 14.09 |
| Total SYRINGA PARK WATER USERS ASSOC | | | | | | 64.09 |
| TANNER, BILL | | | | | | |
| Invoice | 4/2/2007 | 2007-485 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Invoice | 4/2/2007 | 2007-485 | 2007 AF Charge | 499.9 | 0.44999 | 224.95 |
| Total TANNER, BILL | | | | | | 274.95 |
| THE NEW SPORTS & FITNESS CLUB LTD | | | | | | |
| Invoice | 4/3/2007 | 2007-699 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total THE NEW SPORTS & FITNESS CLUB LTD | | | | | | 25.00 |
| THE RELAY STATION | | | | | | |
| Invoice | 4/3/2007 | 2007-703 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total THE RELAY STATION | | | | | | 25.00 |
| ULTIMATE DIRECTION INC | | | | | | |
| Invoice | 4/3/2007 | 2007-700 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total ULTIMATE DIRECTION INC | | | | | | 25.00 |
| VALLEY WIDE COOP | | | | | | |
| Invoice | 4/3/2007 | 2007-704 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total VALLEY WIDE COOP | | | | | | 25.00 |
| WALTERS READY MIX INC | | | | | | |
| Invoice | 4/2/2007 | 2007-530 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Invoice | 4/2/2007 | 2007-530 | 2007 AF Charge | 329.5 | 0.45 | 148.28 |
| Total WALTERS READY MIX INC | | | | | | 198.28 |
| WATSON, RHETT | | | | | | |
| Invoice | 4/2/2007 | 2007-488 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Invoice | 4/2/2007 | 2007-488 | 2007 AF Charge | 419.6 | 0.45 | 188.82 |
| Total WATSON, RHETT | | | | | | 238.82 |
| WESTOVER RANCH CORP | | | | | | |
| Invoice | 4/3/2007 | 2007-707 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total WESTOVER RANCH CORP | | | | | | 25.00 |
| WILCOX BROTHERS LLC | | | | | | |
| Invoice | 4/2/2007 | 2007-543 | 2007 Diversion Charge | 1 | 50.00 | 50.00 |
| Invoice | 4/2/2007 | 2007-543 | 2007 AF Charge | 19.8 | 0.45 | 8.91 |
| Total WILCOX BROTHERS LLC | | | | | | 58.91 |

8:38 AM

01/28/08

Accrual Basis

Water District 100
Sales by Customer Detail
November 2006 through October 2007

| Type | Date | Num | Item | Qty | Sales Price | Amount |
|-------------------------------------|----------|----------|--------------------|-----|-------------|------------------|
| WOOD, NATHAN A | | | | | | |
| Invoice | 4/3/2007 | 2007-642 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total WOOD, NATHAN A | | | | | | 25.00 |
| WOODS, JANNA C & DAVID O | | | | | | |
| Invoice | 4/3/2007 | 2007-709 | Minimum Assessment | 1 | 25.00 | 25.00 |
| Total WOODS, JANNA C & DAVID O | | | | | | 25.00 |
| TOTAL | | | | | | 15,123.00 |

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Water District 100
Sales by Customer Summary
All Transactions

| | Jan 17, 08 |
|---|------------------|
| MAUPIN, DEELANE | 25.00 |
| MCGARRY, TIM R & THERON R | 25.00 |
| MEADOW LARK COURT LLC | 25.00 |
| MICKELSON, DON | 682.95 |
| MILLER, DELL | 199.58 |
| MILLER, RALPH | 177.98 |
| MILLER, ROBERT CURT & DANA | 25.00 |
| MOODY CREEK PRODUCE | 56.57 |
| MOUNTAIN WEST BARK PRODUCTS INC | 25.00 |
| MULLER, CHARLES & MARDI | 25.00 |
| MUMM, JERRY LEE | 25.00 |
| NELSON RICKS CREAMERY CO | 409.65 |
| NELSON, ANDREW & WILMA | 25.00 |
| NORTH FORK WATER WORKS | 25.00 |
| ONE SOURCE PARTNERS LLC | 86.09 |
| ORR, SPENCER | 50.00 |
| PETERSON, CLINTON H | 151.08 |
| PETERSON, DAVE | 50.99 |
| PETERSON, JAY RONALD & JUDY ANNE | 111.25 |
| PIEPER, RICHARD & LAJEAN | 25.00 |
| POWELL, THON H & DARLETTA B | 25.00 |
| RANDALL, GLADYS | 25.00 |
| RANDKLEV, JOYCE | 176.77 |
| RICKS, BRENT | 50.00 |
| RIGBY, TRAVIS | 50.00 |
| RILEY, NORMAN N & ROBIN H | 25.00 |
| ROBISON, ADRIAN RAND | 25.00 |
| ROSEBOROUGH, ZITA I | 25.00 |
| RUMSEY, GAYLE | 68.77 |
| SAKOTA, KENNETH | 162.50 |
| SAKOTA, MABEL S | 25.00 |
| SCHREINER FARMS LLC | 433.23 |
| SCHULDIES DAIRY | 52.88 |
| SESSIONS, JAMES E & LOIS | 25.00 |
| SMITH, BLAINE | 25.00 |
| SMITH, BOYD | 79.52 |
| SNEDAKER, KARL | 81.14 |
| STATE OF IDAHO - DEPT OF TRANSPORTATION | 25.00 |
| STATE OF IDAHO - JUVINILLE CORRECTIONS | 83.21 |
| STONEGATE REXBURG, LLC | 25.00 |
| SUGAR CITY | 75.00 |
| SUMMER'S FARM & RANCH | 617.28 |
| SUN-GLO INDUSTRIES | 177.90 |
| SUTTON, GARTH (SHANE) | 289.31 |
| SUTTON, KENT V | 250.03 |
| SYRINGA PARK WATER USERS ASSOC | 64.09 |
| TANNER, BILL | 274.95 |
| THE NEW SPORTS & FITNESS CLUB LTD | 25.00 |
| THE RELAY STATION | 25.00 |
| ULTIMATE DIRECTION INC | 25.00 |
| VALLEY WIDE COOP | 25.00 |
| WALTERS READY MIX INC | 198.28 |
| WATSON, RHETT | 238.82 |
| WESTOVER RANCH CORP | 25.00 |
| WILCOX BROTHERS LLC | 58.91 |
| WOOD, NATHAN A | 25.00 |
| WOODS, JANNA C & DAVID O | 25.00 |
| TOTAL | 15,123.00 |

To: Wendy Murphy WD100 St. Anthony - Rexburg

From: Christine Roberts, Water Distribution
Idaho Dept. of Water Resources
322 E. Front Street
PO Box 83720
Boise, ID 83720-0098

Re: Annual Meeting Notice

Please complete this form and return it to our office as soon as possible. A notice of the time and location for your annual meeting will be sent to water users and interested parties in your district. The notices will be mailed to water users 3 weeks prior to the meeting day.

LOCATION: Facility Name Cottontree Inn
Room Name/Number Aspen Room
Street Address 450 West 4th South
City Rexburg

TIME: 2 a.m. / (p.m.)
(time) (circle one)
Monday
(Monday, Tuesday, etc)
January 28, 2008.
(month) (date)

Lisa Purvis
(Water District Secretary's Signature)

E-MAIL lisa.purvis@idwr.idaho.gov

208-525-7166
(phone number)