

Watermaster's Report

From 01 February, 2008 To 31 January, 2009

Water District No. 110

Name of Watermaster: Ernie Carlsen

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

Affidavit of Watermaster

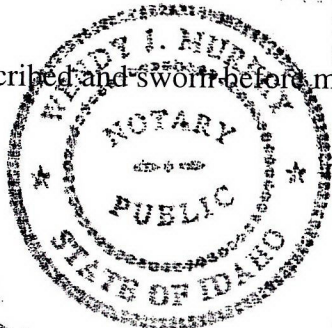
STATE OF IDAHO, COUNTY OF BONNEVILLE } ss.

Ernie Carlsen, being first duly sworn, deposes and says that he is Watermaster in the Mud Lake Area in District 110, 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. 110

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 _____

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Personnel Listing

WD-110

2008 Personnel

Ernie Carlsen

Watermaster

Lisa Purvis

Secretary/Financial Technician

Dale Rockwood

Treasurer

Wendy Murphy

Financial Specialist

Advisory Committee

Kirk Jacobson

Scott Clawson

Don Parker

Mike Cope

Darren Bitter

Lynn Wood

Minutes of Annual Meeting

Water District No.110
Annual Meeting Minutes
February 13, 2008

Kirk Jacobs called the meeting to order at 1:05 pm. Lyle Swank, Blake Jordan, Tim Luke, Wendy Murphy, Ernie Carlsen and Lisa Purvis from IDWR and Treasurer Dale Rockwood were present. There were approximately 27 other meeting attendees, including advisory members Don Parker, Darren Bitter, Kirk Jacobs, Scott Clawson and Mike Cope.

Don Parker moved to have Kirk Jacobs act as meeting chairperson, Darren Bitter seconded the motion, and it carried without dissent. Don Parker moved to have Lisa Purvis act as meeting secretary, Darren Bitter seconded the motion, and motion was passed.

Don Parker read the 2007 Annual meeting minutes. Darren Bitter motioned to accept the minutes as read, Carl Ball seconded the motion and it was passed.

Dale Rockwood, the treasurer presented the financial report. Don Parker moved to accept the financial report, Darren Bitter seconded and the motion passed.

Tim Luke, manager of the water district section for the State of Idaho, presented the IDWR report. This is the third year of operations for Water District 110. Decreed water rights were reviewed, and ground was identified as irrigating without a water right. This resulted in approximately 30 Notices of Violations (NOV) being sent last spring. Some claims have been resolved with filing late claims, transfers, and stopping irrigation of acres without water rights. NOV's will continue to go out annually. Magic Valley had 12 out of compliance when they first started sending NOV's, however, compliance increased over time. The purpose of the NOV is to bring water users in compliance with their water right.

Other issues discussed included the A & B Irrigation complaint in 1994 or 1995 that the state did not enforce water rights and that the purpose of the Water District is to monitor delivery, measurement reporting, diverting and unauthorized use. Idaho Code Section 42:620 said that the water district had to pay for monitoring expenses. Legislature proposed \$20 million to fund the aquifer study portion and covers the monitoring expenses the water users were anticipated spending.

Judge Schroder will be issuing an order in 4 to 6 weeks for the Surface Water Coalition Call. Tim feels that his decision will be fair. An order was issued on January 29 for the A & B call; it was favorable to ground water users and didn't find material injury. This case has been appealed and there will be a hearing in May. These cases will probably go to the Supreme Court. Kirk Jacobs said that IGWA has taken an active role in defending the water rights of ground water users.

Lyle Swank stated that he is an advocate for water users and he likes to get the water holders point of view. He stated the IDWR provides water districts with lots of expertise such as, accounting, water use measurements, transfers, weir designs, GIS imagery, and a working relationship with other water districts.

Blake Jordan presented his portion of the watermaster report. The water outlook is at 45.3% of capacity. It was 71% in 2007 at this same time. It has been a colder winter than normal and there has been no run off yet. The snow water equivalent is a little above average. In 2007 there were 264 site visits and 260 were measured. The measurements breakdown is as follows: 247 PCC, 4 Flow meters, 1 Time clock, 1 alternative, 9 unused and 2 waived. Protocol is to measure 1/3 of the wells each year, which was met. There are 746 POD in WD110, 1/3 of these would be 249. Blake presented "Percent of Water Used" chart, "Depth to Water Report" and "Water Level Trend Line" chart. Goals for 2008 are to re-visit/re-measure questionable data and wells measured in 2005 and those missed in 2007.

Kirk Jacobs indicated the board approved Ernie Carlsen as Watermaster. Kirk said the department has been without flaw on measuring. The committee reviewed proposals from IDWR and Water Well Consultants for measurement services. Scott Clawson indicated the group's decision was based on two concerns. First concern was separation of power concept and work from the department. Second concern was time and monetary.

Kirk Jacobs reviewed the resolutions. The following changes were made to the 2008 resolutions:

- Resolution #2, Lyle Swank was replaced by Ernie Carlsen to provide watermaster services. Scott Clawson motioned to accept the change, Don Parker seconded the motion, and the motion passed.
- Resolution 4, the first paragraph was deleted.
- Resolution 4 a) IDWR was changed to WD110.
- Resolution 4b), delete "is limited" and put in "includes".
- Resolution 4c), delete "where such services are related to activities and expense for measurement and reporting of diversions only".
- Delete resolution #9.
- Resolution #5 add, "but will pay a pro rata portion of the watermaster salary".

Don Parker proposed that CAMAS National Wildlife be refunded the \$25 per diversion charge is has paid during 2006 and 2007 because of Resolution 5. Rob Larranaga, from CAMAS, agreed that the \$25 he has paid in the past could be credited to their future bill. Carl Ball moved to accept the resolutions with changes and Don Parker seconded the motion. The motion passed.

Wendy Murphy presented the budget for 2008. The income in the budget was changed use reserve funds. Carl Ball motioned to approve the budget, with changes, and Don Parker seconded the motion. Motion was passed.

Karl Ball motioned to keep the same advisory committee members. Wayne Torgerson seconded the motion and the motion carried.

Hamer	Montevieu	Mud Lake/Terreton
Kirk Jacobs	Don Parker	Daren Bitter
Scott Clawson	Mike Cope	Lynn Wood

Ferrell Downs motioned that the meeting be adjourned, Scott Clawson seconded the motion, and the motion passed. The meeting adjourned at 3:20 p.m.

Approved Resolutions

**Water District 110
2008 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 110, signed by the Director of the Idaho Department of Water Resources (IDWR), April 17, 2006, including:
 - a) Measure, record and report diversions of ground water right included in Water District NO. 110;
 - b) Administer and enforce water rights in Water District No. 110 in priority;
 - c) Curtail unauthorized or excessive diversions in Water District No. 110 (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. 110 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. 110.
 - 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 110. 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. 110 hereby empower the elected advisory committee to enter into a Memorandum of Understanding between Water District No. 110, 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. 110 is limited to expenses related to measurement and reporting, and will be set at this annual meeting in accordance with item 7 of these resolutions.

- c) Water District No. 110 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. 110 any ownership interest in any IDWR office space and equipment.
- 5. Water District No. 110 includes one or more canal companies, government entities, or other water delivery entities. The following canal companies and government entities had cooperative agreements or other arrangements with the North Water Measurement District to annually measure and report diversions on their own and to the measurement district in order to promote efficiency in the administration of water rights and water management.
 - 1) Montevieu Canal Company
 - 2) Producers Canal Company
 - 3) Jefferson Irrigation Company
 - 4) United States Fish & Wildlife Service Camas National Wildlife Refuge
- 6. The entities designated above may have employees who measure and report diversions to the water master of Water District No. 110. The water master of Water District No. 110 may therefore appoint employees or agents of these entities as assistant watermasters for purposes of measuring and reporting water use to the watermaster of Water District No. 110. The water district watermaster and the Director of IDWR will provide direction and guidance to assistant watermasters for measuring and reporting of diversions in these entities, including but not limited to the following:
 - a) Each entity responsible for data collection shall provide an annual report of diversion data to the water district watermaster in accordance with Idaho Code § 42-606, § 42-708, § 42-709, and the direction provided by the Director of IDWR.
 - b) Assistant watermasters shall cooperate and coordinate with the water district watermaster and IDWR in sharing water use information.
 - c) The regulation of diversions, including curtailment of diversions and other water right enforcement actions, shall be the primary responsibility of the water district watermaster and IDWR.
 - d) The designated districts will first be given the opportunity to resolve unauthorized diversions, or other enforcement matters before action is taken by the watermaster or IDWR.

- e) To the extent that assistant watermasters may otherwise be involved in the regulation or enforcement of diversions, such involvement will be under the instruction of the watermaster and the Director of IDWR.

- 7. The budget of Water District No. 110 for the fiscal year 2008 beginning February 1, 2008, and ending on January 31, 2009, be as follows:

See attached Budget

- 8. Assessment basis for measurement & reporting expenses: Diversions in Water District 110 that are not already measured by one of the canal companies or government entities identified in item 5 of these resolutions, and also have a diversion rate allowed by their water right 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 for measuring and reporting at the following rate;
 - a) \$25 per diversion, and;
 - b) A pro-rata share of the total expense for measuring and reporting, minus the total amount charged for all the diversions in the district required to measure, determined by the fraction of the recorded diversion rate for each water right is to the total recorded diversion rate of all water rights being measured in the district.
- 9. All water users in Water District 110 will be billed their prorated share of the ESPA program and monitoring costs based on their water right as stated in Idaho Code § 42-612.
- 10. Dale Rockwood be elected Water District No. 110 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.
- 11. 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 advisory committee will consist of two water users from Hamer, two water users from Montevue, and two from Mud Lake/Terreton Area.
- 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. 110 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 or
 - b) Must have paid all assessments owed to the water district.

13. The annual Water District No. 110 meeting shall hereafter be held on the second Wednesday of February, of each year unless the Director of IDWR or the Water District No. 110 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. 110 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.
17. HEREBY BE IT RESOLVED, that Water District 110 advisory committee shall be charged with the responsibility for the appointment of member(s) to serve as advisor(s) to the Eastern Snake Plain Aquifer Monitoring Committee as defined by Idaho Code § 42-620.
18. 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 § 42-617.
19. Be it also resolved, that the Watermaster is authorized pursuant to Idaho Code § 42-618, to withhold or suspend deliveries of water to any water users who have not paid their assessment charge by January 1 of the year following the billing date.

Assessments

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04/07/09

Accrual Basis

Water District 110
Sales by Customer Detail
 February 2008 through January 2009

Type	Date	Num	Item	Qty	Sales Price	Amount
16 SAVAGE/ANDERSEN						
Invoice	4/1/2008	2008-16	Adm:2008 Cfs Adm Fee	2.42	4.35	10.53
Invoice	4/1/2008	2008-16	Measureing & Reporting:2008 Cfs Measurement	2.42	7.30	17.67
Invoice	4/1/2008	2008-16	Measureing & Reporting:2008 Well	1	25.00	25.00
Total 16 SAVAGE/ANDERSEN						53.20
172 FREDERIKSEN RANCH						
Invoice	4/1/2008	2008-172	Adm:2008 Cfs Adm Fee	2.03	4.35	8.83
Invoice	4/1/2008	2008-172	Measureing & Reporting:2008 Cfs Measurement	2.03	7.30	14.82
Invoice	4/1/2008	2008-172	Measureing & Reporting:2008 Well	1	25.00	25.00
Total 172 FREDERIKSEN RANCH						48.65
25 ASHCRAFT/GRANT/HEIBERT/LEE						
Invoice	5/8/2008	2008-25	Adm:2008 Cfs Adm Fee	3.9	4.34872	16.96
Invoice	5/8/2008	2008-25	Measureing & Reporting:2008 Cfs Measurement	3.9	7.30	28.47
Invoice	5/8/2008	2008-25	Measureing & Reporting:2008 Well	1	25.00	25.00
Total 25 ASHCRAFT/GRANT/HEIBERT/LEE						70.43
5 STEWART INDUSTRIES & S JACKSON						
Invoice	4/1/2008	2008-5	Adm:2008 Cfs Adm Fee	19.81	4.35	86.17
Invoice	4/1/2008	2008-5	Measureing & Reporting:2008 Cfs Measurement	19.81	7.30	144.61
Invoice	4/1/2008	2008-5	Measureing & Reporting:2008 Well	3	25.00	75.00
Total 5 STEWART INDUSTRIES & S JACKSON						305.78
62 BURTENSHAW,L/BRASSANINI						
Invoice	4/1/2008	2008-62	Adm:2008 Cfs Adm Fee	6.01	4.35	26.14
Invoice	4/1/2008	2008-62	Measureing & Reporting:2008 Cfs Measurement	6.01	7.30	43.87
Invoice	4/1/2008	2008-62	Measureing & Reporting:2008 Well	1	25.00	25.00
Total 62 BURTENSHAW,L/BRASSANINI						95.01
766 RICKS/NORTHLAND RANCH						
Invoice	5/7/2008	2008-766	Adm:2008 Cfs Adm Fee	9.46	4.35	41.15
Invoice	5/7/2008	2008-766	Measureing & Reporting:2008 Cfs Measurement	9.46	7.30	69.06
Invoice	5/7/2008	2008-766	Measureing & Reporting:2008 Well	2	25.00	50.00
Total 766 RICKS/NORTHLAND RANCH						160.21
ALLEN, BURTON & MAY LLC						
Invoice	4/1/2008	2008-128	Adm:2008 Cfs Adm Fee	12.58	4.35	54.72
Invoice	4/1/2008	2008-128	Measureing & Reporting:2008 Cfs Measurement	12.58	7.30	91.83
Invoice	4/1/2008	2008-128	Measureing & Reporting:2008 Well	2	25.00	50.00
Total ALLEN, BURTON & MAY LLC						196.55
ALLEN, JOHN						
Invoice	4/1/2008	2008-11	Adm:2008 Cfs Adm Fee	4.02	4.35	17.49
Invoice	4/1/2008	2008-11	Measureing & Reporting:2008 Cfs Measurement	4.02	7.30	29.35
Invoice	4/1/2008	2008-11	Measureing & Reporting:2008 Well	1	25.00	25.00
Total ALLEN, JOHN						71.84
ARCHIBALD, DON C						
Invoice	4/1/2008	2008-10	Adm:2008 Cfs Adm Fee	7.47	4.35	32.49
Invoice	4/1/2008	2008-10	Measureing & Reporting:2008 Cfs Measurement	7.47	7.30	54.53
Invoice	4/1/2008	2008-10	Measureing & Reporting:2008 Well	1	25.00	25.00
Total ARCHIBALD, DON C						112.02
ASHCRAFT, GRANT						
Invoice	4/1/2008	2008-26	Adm:2008 Cfs Adm Fee	12.33	4.35	53.64
Invoice	4/1/2008	2008-26	Measureing & Reporting:2008 Cfs Measurement	12.33	7.30	90.01
Invoice	4/1/2008	2008-26	Measureing & Reporting:2008 Well	3	25.00	75.00
Total ASHCRAFT, GRANT						218.65
ASHCRAFT, RYAN						
Invoice	4/1/2008	2008-27	Adm:2008 Cfs Adm Fee	4.33	4.35	18.84
Invoice	4/1/2008	2008-27	Measureing & Reporting:2008 Cfs Measurement	4.33	7.30	31.61
Invoice	4/1/2008	2008-27	Measureing & Reporting:2008 Well	1	25.00	25.00
Total ASHCRAFT, RYAN						75.45
ASHCRAFT, SIDNEY						
Invoice	4/1/2008	2008-28	Adm:2008 Cfs Adm Fee	28.92	4.35	125.80
Invoice	4/1/2008	2008-28	Measureing & Reporting:2008 Cfs Measurement	28.92	7.30	211.12
Invoice	4/1/2008	2008-28	Measureing & Reporting:2008 Well	10	25.00	250.00
Total ASHCRAFT, SIDNEY						586.92
BALL EST OF, LELAND W						
Invoice	4/1/2008	2008-36	Adm:2008 Cfs Adm Fee	5.28	4.35	22.97
Invoice	4/1/2008	2008-36	Measureing & Reporting:2008 Cfs Measurement	5.28	7.30	38.54
Invoice	4/1/2008	2008-36	Measureing & Reporting:2008 Well	2	25.00	50.00
Total BALL EST OF, LELAND W						111.51

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04/07/09

Accrual Basis

Water District 110
Sales by Customer Detail
 February 2008 through January 2009

Type	Date	Num	Item	Qty	Sales Price	Amount
BALL FARMS LIMITED PARTNERSHIP						
Invoice	4/1/2008	2008-32	Adm:2008 Cfs Adm Fee	61.89	4.35	269.22
Invoice	4/1/2008	2008-32	Measureing & Reporting:2008 Cfs Measurement	61.89	7.30	451.80
Invoice	4/1/2008	2008-32	Measureing & Reporting:2008 Well	20	25.00	500.00
Total BALL FARMS LIMITED PARTNERSHIP						1,221.02
BALL, LARAE						
Invoice	5/6/2008	2008-31	Adm:2008 Cfs Adm Fee	1.36	4.35	5.92
Invoice	5/6/2008	2008-31	Measureing & Reporting:2008 Cfs Measurement	1.36	7.30	9.93
Invoice	5/6/2008	2008-31	Measureing & Reporting:2008 Well	1	25.00	25.00
Total BALL, LARAE						40.85
BALL, R.J.						
Invoice	4/1/2008	2008-35	Adm:2008 Cfs Adm Fee	15.19	4.35	66.08
Invoice	4/1/2008	2008-35	Measureing & Reporting:2008 Cfs Measurement	15.19	7.30	110.89
Invoice	4/1/2008	2008-35	Measureing & Reporting:2008 Well	4	25.00	100.00
Total BALL, R.J.						276.97
BARZEE, HEBER & JESSIE						
Invoice	4/1/2008	2008-39	Adm:2008 Cfs Adm Fee	1.22	4.35	5.31
Invoice	4/1/2008	2008-39	Measureing & Reporting:2008 Cfs Measurement	1.22	7.30	8.91
Invoice	4/1/2008	2008-39	Measureing & Reporting:2008 Well	1	25.00	25.00
Total BARZEE, HEBER & JESSIE						39.22
BARZEE, LLOYD R						
Invoice	4/1/2008	2008-40	Adm:2008 Cfs Adm Fee	14.19	4.35	61.73
Invoice	4/1/2008	2008-40	Measureing & Reporting:2008 Cfs Measurement	14.19	7.30	103.59
Invoice	4/1/2008	2008-40	Measureing & Reporting:2008 Well	4	25.00	100.00
Total BARZEE, LLOYD R						265.32
BIRCH CREEK RANCHES LLC						
Invoice	4/1/2008	2008-754	Adm:2008 Cfs Adm Fee	7.16	4.35	31.15
Invoice	4/1/2008	2008-754	Measureing & Reporting:2008 Cfs Measurement	7.16	7.30	52.27
Invoice	4/1/2008	2008-754	Measureing & Reporting:2008 Well	2	25.00	50.00
Total BIRCH CREEK RANCHES LLC						133.42
BIRD, EILEEN						
Invoice	4/1/2008	2008-4	Measureing & Reporting:2008 Well	3	25.00	75.00
Invoice	4/1/2008	2008-4	Adm:2008 Cfs Adm Fee	4.8	4.35	20.88
Invoice	4/1/2008	2008-4	Measureing & Reporting:2008 Cfs Measurement	4.8	7.30	35.04
Invoice	4/1/2008	2008-52	Adm:2008 Cfs Adm Fee	5	4.35	21.75
Invoice	4/1/2008	2008-52	Measureing & Reporting:2008 Cfs Measurement	5	7.30	36.50
Invoice	4/1/2008	2008-52	Measureing & Reporting:2008 Well	1	25.00	25.00
Total BIRD, EILEEN						214.17
BITTER, HARVARD & KENT & DAREN						
Invoice	4/1/2008	2008-53	Adm:2008 Cfs Adm Fee	28.87	4.35	125.58
Invoice	4/1/2008	2008-53	Measureing & Reporting:2008 Cfs Measurement	28.87	7.30	210.75
Invoice	4/1/2008	2008-53	Measureing & Reporting:2008 Well	6	25.00	150.00
Total BITTER, HARVARD & KENT & DAREN						486.33
BLF LAND, LLC						
Invoice	4/1/2008	2008-152	Adm:2008 Cfs Adm Fee	36.92	4.35	160.60
Invoice	4/1/2008	2008-152	Measureing & Reporting:2008 Cfs Measurement	36.92	7.30	269.52
Invoice	4/1/2008	2008-152	Measureing & Reporting:2008 Well	17	25.00	425.00
Total BLF LAND, LLC						855.12
BROWN, SID E - JESSE MOMBERGER						
Invoice	4/1/2008	2008-69	Adm:2008 Cfs Adm Fee	4.5	4.35	19.58
Invoice	4/1/2008	2008-69	Measureing & Reporting:2008 Cfs Measurement	4.5	7.30	32.85
Invoice	4/1/2008	2008-69	Measureing & Reporting:2008 Well	4	25.00	100.00
Total BROWN, SID E - JESSE MOMBERGER						152.43
BURTENSHAW, LYNN & KAYLENE						
Invoice	4/1/2008	2008-74	Adm:2008 Cfs Adm Fee	13.04	4.35	56.72
Invoice	4/1/2008	2008-74	Measureing & Reporting:2008 Cfs Measurement	13.04	7.30	95.19
Invoice	4/1/2008	2008-74	Measureing & Reporting:2008 Well	1	25.00	25.00
Total BURTENSHAW, LYNN & KAYLENE						176.91
BURTENSHAW, SHELLEY						
Invoice	4/1/2008	2008-75	Adm:2008 Cfs Adm Fee	32.96	4.35	143.38
Invoice	4/1/2008	2008-75	Measureing & Reporting:2008 Cfs Measurement	32.96	7.30	240.61
Invoice	4/1/2008	2008-75	Measureing & Reporting:2008 Well	5	25.00	125.00
Total BURTENSHAW, SHELLEY						508.99
BYBEE, ROBERT						
Invoice	4/1/2008	2008-80	Adm:2008 Cfs Adm Fee	3.72	4.35	16.18
Invoice	4/1/2008	2008-80	Measureing & Reporting:2008 Cfs Measurement	3.72	7.30	27.16

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04/07/09

Accrual Basis

Water District 110
Sales by Customer Detail
 February 2008 through January 2009

Type	Date	Num	Item	Qty	Sales Price	Amount
Invoice	4/1/2008	2008-80	Measureing & Reporting:2008 Well	2	25.00	50.00
Total BYBEE, ROBERT						93.34
C & M FAMILY LAND INV LLC						
Invoice	5/8/2008	2008-190b	Adm:2008 Cfs Adm Fee	7.53	4.35	32.76
Invoice	5/8/2008	2008-190b	Measureing & Reporting:2008 Cfs Measurement	7.53	7.30	54.97
Invoice	5/8/2008	2008-190b	Measureing & Reporting:2008 Well	2	25.00	50.00
Total C & M FAMILY LAND INV LLC						137.73
CALAWAY, BLAIR						
Invoice	4/1/2008	2008-83	Adm:2008 Cfs Adm Fee	6.65	4.35	28.93
Invoice	4/1/2008	2008-83	Measureing & Reporting:2008 Cfs Measurement	6.65	7.29925	48.54
Invoice	4/1/2008	2008-83	Measureing & Reporting:2008 Well	2	25.00	50.00
Total CALAWAY, BLAIR						127.47
CARPENTER, ELMER D						
Invoice	4/1/2008	2008-84	Adm:2008 Cfs Adm Fee	4.41	4.35	19.18
Invoice	4/1/2008	2008-84	Measureing & Reporting:2008 Cfs Measurement	4.41	7.30	32.19
Invoice	4/1/2008	2008-84	Measureing & Reporting:2008 Well	1	25.00	25.00
Total CARPENTER, ELMER D						76.37
CARPENTER, SCOTT						
Invoice	4/1/2008	2008-85	Adm:2008 Cfs Adm Fee	3.16	4.35	13.75
Invoice	4/1/2008	2008-85	Measureing & Reporting:2008 Cfs Measurement	3.16	7.30	23.07
Invoice	4/1/2008	2008-85	Measureing & Reporting:2008 Well	1	25.00	25.00
Total CARPENTER, SCOTT						61.82
CAUDLE, SHIRLEY						
Invoice	4/1/2008	2008-91	Adm:2008 Cfs Adm Fee	8.32	4.35	36.19
Invoice	4/1/2008	2008-91	Measureing & Reporting:2008 Cfs Measurement	8.32	7.30	60.74
Invoice	4/1/2008	2008-91	Measureing & Reporting:2008 Well	1	25.00	25.00
Total CAUDLE, SHIRLEY						121.93
CITY OF DUBOIS						
Invoice	4/1/2008	2008-143	Adm:2008 Cfs Adm Fee	2.13	4.35	9.27
Invoice	4/1/2008	2008-143	Measureing & Reporting:2008 Cfs Measurement	2.13	7.30	15.55
Invoice	4/1/2008	2008-143	Measureing & Reporting:2008 Well	2	25.00	50.00
Total CITY OF DUBOIS						74.82
COPE, DALE E 1						
Invoice	4/1/2008	2008-102	Adm:2008 Cfs Adm Fee	1.6	4.35	6.96
Invoice	4/1/2008	2008-102	Measureing & Reporting:2008 Cfs Measurement	1.6	7.30	11.68
Invoice	4/1/2008	2008-102	Measureing & Reporting:2008 Well	3	25.00	75.00
Total COPE, DALE E 1						93.64
COPE, MICHAEL E						
Invoice	4/1/2008	2008-103	Adm:2008 Cfs Adm Fee	2.61	4.35	11.35
Invoice	4/1/2008	2008-103	Measureing & Reporting:2008 Cfs Measurement	2.61	7.30	19.05
Invoice	4/1/2008	2008-103	Measureing & Reporting:2008 Well	1	25.00	25.00
Total COPE, MICHAEL E						55.40
CORNELISON-OLSEN PARTNERSHIP						
Invoice	4/1/2008	2008-104	Adm:2008 Cfs Adm Fee	4.79	4.35	20.84
Invoice	4/1/2008	2008-104	Measureing & Reporting:2008 Cfs Measurement	4.79	7.30	34.97
Invoice	4/1/2008	2008-104	Measureing & Reporting:2008 Well	1	25.00	25.00
Invoice	4/1/2008	2008-105	Adm:2008 Cfs Adm Fee	79.98	4.35	347.91
Invoice	4/1/2008	2008-105	Measureing & Reporting:2008 Cfs Measurement	79.98	7.30	583.85
Invoice	4/1/2008	2008-105	Measureing & Reporting:2008 Well	26	25.00	650.00
Credit Memo	5/15/2008	2008-105B	Adm:2008 Cfs Adm Fee	-10.36	4.34942	-45.06
Credit Memo	5/15/2008	2008-105B	Measureing & Reporting:2008 Cfs Measurement	-10.36	7.30	-75.63
Credit Memo	5/15/2008	2008-105B	Measureing & Reporting:2008 Well	-4	25.00	-100.00
Total CORNELISON-OLSEN PARTNERSHIP						1,441.88
DALLING, BRENT						
Invoice	4/1/2008	2008-119	Adm:2008 Cfs Adm Fee	9.05	4.35	39.37
Invoice	4/1/2008	2008-119	Measureing & Reporting:2008 Cfs Measurement	9.05	7.29945	66.06
Invoice	4/1/2008	2008-119	Measureing & Reporting:2008 Well	3	25.00	75.00
Total DALLING, BRENT						180.43
DALLING, DERRICK & KELSEE						
Invoice	4/1/2008	2008-417	Adm:2008 Cfs Adm Fee	1.01	4.35	4.39
Invoice	4/1/2008	2008-417	Measureing & Reporting:2008 Cfs Measurement	1.01	7.30	7.37
Invoice	4/1/2008	2008-417	Measureing & Reporting:2008 Well	2	25.00	50.00
Credit Memo	9/18/2008	2008-355c	Adm:2008 Cfs Adm Fee	-0.6	4.35	-2.61
Credit Memo	9/18/2008	2008-355c	Measureing & Reporting:2008 Cfs Measurement	-0.6	7.30	-4.38
Credit Memo	9/18/2008	2008-355c	Measureing & Reporting:2008 Well	-1	25.00	-25.00
Total DALLING, DERRICK & KELSEE						29.77

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Type	Date	Num	Item	Qty	Sales Price	Amount
DALLING, G DAVID						
Invoice	4/1/2008	2008-120	Adm:2008 Cfs Adm Fee	2.45	4.35	10.66
Invoice	4/1/2008	2008-120	Measureing & Reporting:2008 Cfs Measurement	2.45	7.29796	17.88
Invoice	4/1/2008	2008-120	Measureing & Reporting:2008 Well	1	25.00	25.00
Total DALLING, G DAVID						53.54
DALLING, GLENN W						
Invoice	4/1/2008	2008-121	Adm:2008 Cfs Adm Fee	0.14	4.35	0.61
Invoice	4/1/2008	2008-121	Measureing & Reporting:2008 Cfs Measurement	0.14	7.30	1.02
Invoice	4/1/2008	2008-121	Measureing & Reporting:2008 Well	1	25.00	25.00
Total DALLING, GLENN W						26.63
DALLING, JERALD K						
Invoice	4/1/2008	2008-122	Adm:2008 Cfs Adm Fee	10.3	4.34951	44.80
Invoice	4/1/2008	2008-122	Measureing & Reporting:2008 Cfs Measurement	10.3	7.30	75.19
Invoice	4/1/2008	2008-122	Measureing & Reporting:2008 Well	4	25.00	100.00
Total DALLING, JERALD K						219.99
DAVIES, OLEY D						
Invoice	4/1/2008	2008-125	Adm:2008 Cfs Adm Fee	0.8	4.35	3.48
Invoice	4/1/2008	2008-125	Measureing & Reporting:2008 Cfs Measurement	0.8	7.30	5.84
Invoice	4/1/2008	2008-125	Measureing & Reporting:2008 Well	1	25.00	25.00
Total DAVIES, OLEY D						34.32
DELEVA CORP						
Invoice	4/1/2008	2008-134	Adm:2008 Cfs Adm Fee	6.34	4.35	27.58
Invoice	4/1/2008	2008-134	Measureing & Reporting:2008 Cfs Measurement	6.34	7.30	46.28
Invoice	4/1/2008	2008-134	Measureing & Reporting:2008 Well	1	25.00	25.00
Total DELEVA CORP						98.86
DESERT RIDGE LTD PARTNERSHIP						
Invoice	4/1/2008	2008-136	Adm:2008 Cfs Adm Fee	17.04	4.35	74.12
Invoice	4/1/2008	2008-136	Measureing & Reporting:2008 Cfs Measurement	17.04	7.30	124.39
Invoice	4/1/2008	2008-136	Measureing & Reporting:2008 Well	3	25.00	75.00
Total DESERT RIDGE LTD PARTNERSHIP						273.51
DIXON, MAE & RAND						
Invoice	4/1/2008	2008-140	Adm:2008 Cfs Adm Fee	4.45	4.35	19.36
Invoice	4/1/2008	2008-140	Measureing & Reporting:2008 Cfs Measurement	4.45	7.29888	32.48
Invoice	4/1/2008	2008-140	Measureing & Reporting:2008 Well	2	25.00	50.00
Total DIXON, MAE & RAND						101.84
EDDINS, EDDIE ACE						
Invoice	4/1/2008	2008-149	Adm:2008 Cfs Adm Fee	2.4	4.35	10.44
Invoice	4/1/2008	2008-149	Measureing & Reporting:2008 Cfs Measurement	2.4	7.30	17.52
Invoice	4/1/2008	2008-149	Measureing & Reporting:2008 Well	1	25.00	25.00
Total EDDINS, EDDIE ACE						52.96
EDDINS, ZANE L						
Invoice	4/1/2008	2008-150	Adm:2008 Cfs Adm Fee	4.23	4.35	18.40
Invoice	4/1/2008	2008-150	Measureing & Reporting:2008 Cfs Measurement	4.23	7.30	30.88
Invoice	4/1/2008	2008-150	Measureing & Reporting:2008 Well	1	25.00	25.00
Total EDDINS, ZANE L						74.28
EGAN, BRION & DEANNA						
Invoice	4/1/2008	2008-758	Adm:2008 Cfs Adm Fee	1.95	4.35	8.48
Invoice	4/1/2008	2008-758	Measureing & Reporting:2008 Cfs Measurement	1.95	7.30	14.24
Invoice	4/1/2008	2008-758	Measureing & Reporting:2008 Well	1	25.00	25.00
Total EGAN, BRION & DEANNA						47.72
EGBERT, KIRK						
Invoice	4/1/2008	2008-151	Adm:2008 Cfs Adm Fee	19.58	4.35	85.17
Invoice	4/1/2008	2008-151	Measureing & Reporting:2008 Cfs Measurement	19.58	7.30	142.93
Invoice	4/1/2008	2008-151	Measureing & Reporting:2008 Well	7	25.00	175.00
Invoice	4/1/2008	2008-153	Adm:2008 Cfs Adm Fee	16.88	4.35	73.43
Invoice	4/1/2008	2008-153	Measureing & Reporting:2008 Cfs Measurement	16.88	7.30	123.22
Invoice	4/1/2008	2008-153	Measureing & Reporting:2008 Well	7	25.00	175.00
Total EGBERT, KIRK						774.75
ELLIS, KENNETH P						
Invoice	4/1/2008	2008-571	Adm:2008 Cfs Adm Fee	4.2	4.35	18.27
Invoice	4/1/2008	2008-571	Measureing & Reporting:2008 Cfs Measurement	4.2	7.30	30.66
Invoice	4/1/2008	2008-571	Measureing & Reporting:2008 Well	1	25.00	25.00
Total ELLIS, KENNETH P						73.93
ELLIS, ROBERT						
Invoice	4/1/2008	2008-156	Adm:2008 Cfs Adm Fee	2.75	4.35	11.96
Invoice	4/1/2008	2008-156	Measureing & Reporting:2008 Cfs Measurement	2.75	7.30	20.08

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Type	Date	Num	Item	Qty	Sales Price	Amount
Invoice	4/1/2008	2008-156	Measureing & Reporting:2008 Well	2	25.00	50.00
Total ELLIS, ROBERT						82.04
F & J SHEEP AND HAY INC						
Invoice	4/1/2008	2008-161	Adm:2008 Cfs Adm Fee	11.68	4.35	50.81
Invoice	4/1/2008	2008-161	Measureing & Reporting:2008 Cfs Measurement	11.68	7.30	85.26
Invoice	4/1/2008	2008-161	Measureing & Reporting:2008 Well	2	25.00	50.00
Total F & J SHEEP AND HAY INC						186.07
FERGUSON, MIKE DBA VELVET RANCH						
Invoice	4/1/2008	2008-129	Adm:2008 Cfs Adm Fee	6.16	4.35	26.80
Invoice	4/1/2008	2008-129	Measureing & Reporting:2008 Cfs Measurement	6.16	7.30	44.97
Invoice	4/1/2008	2008-129	Measureing & Reporting:2008 Well	2	25.00	50.00
Total FERGUSON, MIKE DBA VELVET RANCH						121.77
FRANSEN, DOUGLAS M & JANICE						
Invoice	4/1/2008	2008-170	Adm:2008 Cfs Adm Fee	13.69	4.35	59.55
Invoice	4/1/2008	2008-170	Measureing & Reporting:2008 Cfs Measurement	13.69	7.30	99.94
Invoice	4/1/2008	2008-170	Measureing & Reporting:2008 Well	3	25.00	75.00
Total FRANSEN, DOUGLAS M & JANICE						234.49
GASSER, LOYD L						
Invoice	4/1/2008	2008-177	Adm:2008 Cfs Adm Fee	5.5	4.34909	23.92
Invoice	4/1/2008	2008-177	Measureing & Reporting:2008 Cfs Measurement	5.5	7.30	40.15
Invoice	4/1/2008	2008-177	Measureing & Reporting:2008 Well	2	25.00	50.00
Total GASSER, LOYD L						114.07
GUNDERSON, K PAUL						
Invoice	4/1/2008	2008-189	Adm:2008 Cfs Adm Fee	10.62	4.35	46.20
Invoice	4/1/2008	2008-189	Measureing & Reporting:2008 Cfs Measurement	10.62	7.30	77.53
Invoice	4/1/2008	2008-189	Measureing & Reporting:2008 Well	2	25.00	50.00
Credit Memo	5/8/2008	2008-189b	Adm:2008 Cfs Adm Fee	-2.59	4.35	-11.27
Credit Memo	5/8/2008	2008-189b	Measureing & Reporting:2008 Cfs Measurement	-2.59	7.30	-18.91
Total GUNDERSON, K PAUL						143.55
HALL DAIRY						
Invoice	4/1/2008	2008-192	Adm:2008 Cfs Adm Fee	0.28	4.35	1.22
Invoice	4/1/2008	2008-192	Measureing & Reporting:2008 Cfs Measurement	0.28	7.30	2.04
Invoice	4/1/2008	2008-192	Measureing & Reporting:2008 Well	2	25.00	50.00
Total HALL DAIRY						53.26
HANSEN, GEORGE & RUTH						
Invoice	4/1/2008	2008-759	Adm:2008 Cfs Adm Fee	7.22	4.35	31.41
Invoice	4/1/2008	2008-759	Measureing & Reporting:2008 Cfs Measurement	7.22	7.30	52.71
Invoice	4/1/2008	2008-759	Measureing & Reporting:2008 Well	1	25.00	25.00
Total HANSEN, GEORGE & RUTH						109.12
HANSEN, KENT						
Invoice	4/1/2008	2008-197	Adm:2008 Cfs Adm Fee	7.41	4.35	32.23
Invoice	4/1/2008	2008-197	Measureing & Reporting:2008 Cfs Measurement	7.41	7.30	54.09
Invoice	4/1/2008	2008-197	Measureing & Reporting:2008 Well	4	25.00	100.00
Total HANSEN, KENT						186.32
HANSEN, KIRT & SANDRA						
Invoice	4/1/2008	2008-198	Adm:2008 Cfs Adm Fee	8.81	4.35	38.32
Invoice	4/1/2008	2008-198	Measureing & Reporting:2008 Cfs Measurement	8.81	7.30	64.31
Invoice	4/1/2008	2008-198	Measureing & Reporting:2008 Well	2	25.00	50.00
Total HANSEN, KIRT & SANDRA						152.63
HARTWELL, MILLIE						
Invoice	4/1/2008	2008-203	Adm:2008 Cfs Adm Fee	9.58	4.35	41.67
Invoice	4/1/2008	2008-203	Measureing & Reporting:2008 Cfs Measurement	9.58	7.30	69.93
Invoice	4/1/2008	2008-203	Measureing & Reporting:2008 Well	2	25.00	50.00
Total HARTWELL, MILLIE						161.60
HAWKER, MILBURN						
Invoice	4/1/2008	2008-204	Adm:2008 Cfs Adm Fee	1.96	4.35	8.53
Invoice	4/1/2008	2008-204	Measureing & Reporting:2008 Cfs Measurement	1.96	7.30	14.31
Invoice	4/1/2008	2008-204	Measureing & Reporting:2008 Well	1	25.00	25.00
Total HAWKER, MILBURN						47.84
HILLMAN, NICK						
Invoice	4/1/2008	2008-211	Adm:2008 Cfs Adm Fee	7.39	4.35	32.15
Invoice	4/1/2008	2008-211	Measureing & Reporting:2008 Cfs Measurement	7.39	7.30	53.95
Invoice	4/1/2008	2008-211	Measureing & Reporting:2008 Well	3	25.00	75.00
Total HILLMAN, NICK						161.10
HILLMAN, RON						

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Type	Date	Num	Item	Qty	Sales Price	Amount
Invoice	4/1/2008	2008-212	Adm:2008 Cfs Adm Fee	4.58	4.35	19.92
Invoice	4/1/2008	2008-212	Measureing & Reporting:2008 Cfs Measurement	4.58	7.30	33.43
Invoice	4/1/2008	2008-212	Measureing & Reporting:2008 Well	2	25.00	50.00
Total HILLMAN, RON						103.35
HIRSCHMAN, MICHELLE & PAUL						
Invoice	4/1/2008	2008-214	Adm:2008 Cfs Adm Fee	2.64	4.35	11.48
Invoice	4/1/2008	2008-214	Measureing & Reporting:2008 Cfs Measurement	2.64	7.30	19.27
Invoice	4/1/2008	2008-214	Measureing & Reporting:2008 Well	1	25.00	25.00
Total HIRSCHMAN, MICHELLE & PAUL						55.75
HOGGAN BROTHERS INC						
Invoice	4/1/2008	2008-215	Adm:2008 Cfs Adm Fee	2.47	4.35	10.74
Invoice	4/1/2008	2008-215	Measureing & Reporting:2008 Cfs Measurement	2.47	7.30	18.03
Invoice	4/1/2008	2008-215	Measureing & Reporting:2008 Well	1	25.00	25.00
Total HOGGAN BROTHERS INC						53.77
HOLDAWAY, BRYAN W, CHRIS & LEO						
Invoice	4/1/2008	2008-216	Adm:2008 Cfs Adm Fee	10.72	4.35	46.63
Invoice	4/1/2008	2008-216	Measureing & Reporting:2008 Cfs Measurement	10.72	7.30	78.26
Invoice	4/1/2008	2008-216	Measureing & Reporting:2008 Well	3	25.00	75.00
Total HOLDAWAY, BRYAN W, CHRIS & LEO						199.89
Howard Taylor & Sons, Inc						
Invoice	4/1/2008	2008-580	Adm:2008 Cfs Adm Fee	8.83	4.35	38.41
Invoice	4/1/2008	2008-580	Measureing & Reporting:2008 Cfs Measurement	8.83	7.30	64.46
Invoice	4/1/2008	2008-580	Measureing & Reporting:2008 Well	3	25.00	75.00
Total Howard Taylor & Sons, Inc						177.87
IDAHO PROPERTIES LLC						
Invoice	4/1/2008	2008-261	Adm:2008 Cfs Adm Fee	17.86	4.35	77.69
Invoice	4/1/2008	2008-261	Measureing & Reporting:2008 Cfs Measurement	17.86	7.30	130.38
Invoice	4/1/2008	2008-261	Measureing & Reporting:2008 Well	2	25.00	50.00
Total IDAHO PROPERTIES LLC						258.07
IDAHOAN FOODS LLC						
Invoice	4/1/2008	2008-577	Adm:2008 Cfs Adm Fee	1.2	4.35	5.22
Invoice	4/1/2008	2008-577	Measureing & Reporting:2008 Cfs Measurement	1.2	7.30	8.76
Invoice	4/1/2008	2008-577	Measureing & Reporting:2008 Well	1	25.00	25.00
Total IDAHOAN FOODS LLC						38.98
JACKSON, ROGER & SANDRA						
Invoice	4/1/2008	2008-21	Adm:2008 Cfs Adm Fee	1.52	4.35	6.61
Invoice	4/1/2008	2008-21	Measureing & Reporting:2008 Cfs Measurement	1.52	7.30	11.10
Invoice	4/1/2008	2008-21	Measureing & Reporting:2008 Well	1	25.00	25.00
Total JACKSON, ROGER & SANDRA						42.71
JACOBS, KIRK						
Invoice	4/1/2008	2008-253	Adm:2008 Cfs Adm Fee	35.68	4.35	155.21
Invoice	4/1/2008	2008-253	Measureing & Reporting:2008 Cfs Measurement	35.68	7.30	260.46
Invoice	4/1/2008	2008-253	Measureing & Reporting:2008 Well	10	25.00	250.00
Total JACOBS, KIRK						665.67
JACOBS, MITCH						
Invoice	4/1/2008	2008-251	Adm:2008 Cfs Adm Fee	2.35	4.35	10.22
Invoice	4/1/2008	2008-251	Measureing & Reporting:2008 Cfs Measurement	2.35	7.30	17.16
Invoice	4/1/2008	2008-251	Measureing & Reporting:2008 Well	1	25.00	25.00
Invoice	4/1/2008	2008-252	Adm:2008 Cfs Adm Fee	1.98	4.35	8.61
Invoice	4/1/2008	2008-252	Measureing & Reporting:2008 Cfs Measurement	1.98	7.30	14.45
Invoice	4/1/2008	2008-252	Measureing & Reporting:2008 Well	1	25.00	25.00
Total JACOBS, MITCH						100.44
Jefferson Irrigation Co Ltd						
Invoice	5/7/2008	2008-760	Adm:2008 Cfs Adm Fee	257.42	4.35	1,119.78
Total Jefferson Irrigation Co Ltd						1,119.78
JRG PARTNERS II						
Invoice	4/1/2008	2008-572	Adm:2008 Cfs Adm Fee	1.79	4.35	7.79
Invoice	4/1/2008	2008-572	Measureing & Reporting:2008 Cfs Measurement	1.79	7.30	13.07
Invoice	4/1/2008	2008-572	Measureing & Reporting:2008 Well	1	25.00	25.00
Total JRG PARTNERS II						45.86
KESLER, DARENE D						
Invoice	4/1/2008	2008-268	Adm:2008 Cfs Adm Fee	10.15	4.35	44.15
Invoice	4/1/2008	2008-268	Measureing & Reporting:2008 Cfs Measurement	10.15	7.30	74.10
Invoice	4/1/2008	2008-268	Measureing & Reporting:2008 Well	4	25.00	100.00
Total KESLER, DARENE D						218.25

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Type	Date	Num	Item	Qty	Sales Price	Amount
KNIGHT, ARLIN D						
Invoice	4/1/2008	2008-271	Adm:2008 Cfs Adm Fee	6.46	4.35	28.10
Invoice	4/1/2008	2008-271	Measureing & Reporting:2008 Cfs Measurement	6.46	7.30	47.16
Invoice	4/1/2008	2008-271	Measureing & Reporting:2008 Well	2	25.00	50.00
Invoice	5/7/2008	2008-271B	Measureing & Reporting:2008 Well	1	25.00	25.00
Total KNIGHT, ARLIN D						150.26
L & M CATTLE CO INC						
Invoice	4/1/2008	2008-275	Adm:2008 Cfs Adm Fee	2.22	4.35	9.66
Invoice	4/1/2008	2008-275	Measureing & Reporting:2008 Cfs Measurement	2.22	7.30	16.21
Invoice	4/1/2008	2008-275	Measureing & Reporting:2008 Well	1	25.00	25.00
Total L & M CATTLE CO INC						50.87
LARICK, JOHN A						
Invoice	4/1/2008	2008-280	Adm:2008 Cfs Adm Fee	0	4.35	0.00
Invoice	4/1/2008	2008-280	Measureing & Reporting:2008 Cfs Measurement	0	7.30	0.00
Invoice	4/1/2008	2008-280	Measureing & Reporting:2008 Well	1	25.00	25.00
Total LARICK, JOHN A						25.00
LARSEN, BLAINE L						
Invoice	4/1/2008	2008-282	Adm:2008 Cfs Adm Fee	480.81	4.35	2,091.52
Invoice	4/1/2008	2008-282	Measureing & Reporting:2008 Cfs Measurement	480.81	7.30	3,509.91
Invoice	4/1/2008	2008-282	Measureing & Reporting:2008 Well	184	25.00	4,600.00
Total LARSEN, BLAINE L						10,201.43
LARSEN, RICHARD & PEGGY						
Invoice	4/1/2008	2008-586	Adm:2008 Cfs Adm Fee	20.36	4.35	88.57
Invoice	4/1/2008	2008-586	Measureing & Reporting:2008 Cfs Measurement	20.36	7.30	148.63
Invoice	4/1/2008	2008-586	Measureing & Reporting:2008 Well	7	25.00	175.00
Total LARSEN, RICHARD & PEGGY						412.20
LEE, J DEWAYNE						
Invoice	4/1/2008	2008-290	Adm:2008 Cfs Adm Fee	2.85	4.35	12.40
Invoice	4/1/2008	2008-290	Measureing & Reporting:2008 Cfs Measurement	2.85	7,298.25	20.80
Invoice	4/1/2008	2008-290	Measureing & Reporting:2008 Well	1	25.00	25.00
Total LEE, J DEWAYNE						58.20
LEE, LARRY O						
Invoice	4/1/2008	2008-291	Adm:2008 Cfs Adm Fee	12.04	4.35	52.37
Invoice	4/1/2008	2008-291	Measureing & Reporting:2008 Cfs Measurement	12.04	7.30	87.89
Invoice	4/1/2008	2008-291	Measureing & Reporting:2008 Well	4	25.00	100.00
Total LEE, LARRY O						240.26
LINFORD, GOLDEN						
Invoice	4/1/2008	2008-710	Adm:2008 Cfs Adm Fee	14.41	4.35	62.68
Invoice	4/1/2008	2008-710	Measureing & Reporting:2008 Cfs Measurement	14.41	7.30	105.19
Invoice	4/1/2008	2008-710	Measureing & Reporting:2008 Well	6	25.00	150.00
Total LINFORD, GOLDEN						317.87
LINFORD, KENT						
Invoice	4/1/2008	2008-295	Adm:2008 Cfs Adm Fee	13.23	4.35	57.55
Invoice	4/1/2008	2008-295	Measureing & Reporting:2008 Cfs Measurement	13.23	7.30	96.58
Invoice	4/1/2008	2008-295	Measureing & Reporting:2008 Well	4	25.00	100.00
Total LINFORD, KENT						254.13
LUNDHOLM, CARL W						
Invoice	4/1/2008	2008-307	Adm:2008 Cfs Adm Fee	10.86	4.35	47.24
Invoice	4/1/2008	2008-307	Measureing & Reporting:2008 Cfs Measurement	10.86	7.30	79.28
Invoice	4/1/2008	2008-307	Measureing & Reporting:2008 Well	2	25.00	50.00
Total LUNDHOLM, CARL W						176.52
M & T WATER AND SEWER						
Invoice	4/1/2008	2008-308	Adm:2008 Cfs Adm Fee	3.23	4.35	14.05
Invoice	4/1/2008	2008-308	Measureing & Reporting:2008 Cfs Measurement	3.23	7.30	23.58
Invoice	4/1/2008	2008-308	Measureing & Reporting:2008 Well	2	25.00	50.00
Total M & T WATER AND SEWER						87.63
MARTIN BROTHERS LAND & LIVESTOCK						
Invoice	4/1/2008	2008-310	Adm:2008 Cfs Adm Fee	25.58	4.35	111.27
Invoice	4/1/2008	2008-310	Measureing & Reporting:2008 Cfs Measurement	25.58	7.30	186.73
Invoice	4/1/2008	2008-310	Measureing & Reporting:2008 Well	6	25.00	150.00
Total MARTIN BROTHERS LAND & LIVESTOCK						448.00
MARTY, JOSEPH M						
Invoice	4/1/2008	2008-313	Adm:2008 Cfs Adm Fee	43.93	4.35	191.10
Invoice	4/1/2008	2008-313	Measureing & Reporting:2008 Cfs Measurement	43.93	7.30	320.69
Invoice	4/1/2008	2008-313	Measureing & Reporting:2008 Well	4	25.00	100.00

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Type	Date	Num	Item	Qty	Sales Price	Amount
Total MARTY, JOSEPH M						611.79
MAUGHAN, GAYLORD						
Invoice	4/1/2008	2008-585	Adm:2008 Cfs Adm Fee	6.75	4.35	29.36
Invoice	4/1/2008	2008-585	Measureing & Reporting:2008 Cfs Measurement	6.75	7.30	49.28
Invoice	4/1/2008	2008-585	Measureing & Reporting:2008 Well	1	25.00	25.00
Total MAUGHAN, GAYLORD						103.64
MECHAM, LARRY B						
Invoice	4/1/2008	2008-321	Adm:2008 Cfs Adm Fee	6.4	4.35	27.84
Invoice	4/1/2008	2008-321	Measureing & Reporting:2008 Cfs Measurement	6.4	7.30	46.72
Invoice	4/1/2008	2008-321	Measureing & Reporting:2008 Well	1	25.00	25.00
Total MECHAM, LARRY B						99.56
MITCHELL, DAN MICHAEL						
Invoice	4/1/2008	2008-334	Adm:2008 Cfs Adm Fee	0.59	4.35	2.57
Invoice	4/1/2008	2008-334	Measureing & Reporting:2008 Cfs Measurement	0.59	7.30	4.31
Invoice	4/1/2008	2008-334	Measureing & Reporting:2008 Well	1	25.00	25.00
Total MITCHELL, DAN MICHAEL						31.88
Monteview Canal Co., Inc.						
Invoice	5/7/2008	2008-336	Adm:2008 Cfs Adm Fee	280.13	4.35	1,218.57
Credit Memo	7/10/2008	2008-354c	Adm:2008 Cfs Adm Fee	-145.48	4.35	-632.84
Total Monteview Canal Co., Inc.						585.73
MOUNTAIN STATES DEVELOPMENT TRUST						
Invoice	4/1/2008	2008-340	Adm:2008 Cfs Adm Fee	14.4	4.35	62.64
Invoice	4/1/2008	2008-340	Measureing & Reporting:2008 Cfs Measurement	14.4	7.30	105.12
Invoice	4/1/2008	2008-340	Measureing & Reporting:2008 Well	3	25.00	75.00
Total MOUNTAIN STATES DEVELOPMENT TRUST						242.76
MURDOCK, DAN						
Invoice	4/1/2008	2008-341	Adm:2008 Cfs Adm Fee	5.9	4.34915	25.66
Invoice	4/1/2008	2008-341	Measureing & Reporting:2008 Cfs Measurement	5.9	7.30	43.07
Invoice	4/1/2008	2008-341	Measureing & Reporting:2008 Well	2	25.00	50.00
Total MURDOCK, DAN						118.73
NEIBAUR, RYAN						
Invoice	4/1/2008	2008-564	Adm:2008 Cfs Adm Fee	2.16	4.35	9.40
Invoice	4/1/2008	2008-564	Measureing & Reporting:2008 Cfs Measurement	2.16	7.30	15.77
Invoice	4/1/2008	2008-564	Measureing & Reporting:2008 Well	1	25.00	25.00
Total NEIBAUR, RYAN						50.17
NEVILLE, SCOTT						
Invoice	4/1/2008	2008-351	Adm:2008 Cfs Adm Fee	29.95	4.35	130.28
Invoice	4/1/2008	2008-351	Measureing & Reporting:2008 Cfs Measurement	29.95	7.30	218.64
Invoice	4/1/2008	2008-351	Measureing & Reporting:2008 Well	11	25.00	275.00
Total NEVILLE, SCOTT						623.92
NEWMAN, L LA VAR						
Invoice	4/1/2008	2008-352	Adm:2008 Cfs Adm Fee	77.7	4.35	338.00
Invoice	4/1/2008	2008-352	Measureing & Reporting:2008 Cfs Measurement	77.7	7.30	567.21
Invoice	4/1/2008	2008-352	Measureing & Reporting:2008 Well	17	25.00	425.00
Invoice	4/28/2008	2008-761	Adm:2008 Cfs Adm Fee	2.31	4.35065	10.05
Invoice	4/28/2008	2008-761	Measureing & Reporting:2008 Cfs Measurement	2.31	7.29437	16.85
Invoice	4/28/2008	2008-761	Measureing & Reporting:2008 Well	1	25.00	25.00
Credit Memo	5/29/2008	2008-352c	Adm:2008 Cfs Adm Fee	-16.84	4.35	-73.25
Credit Memo	5/29/2008	2008-352c	Measureing & Reporting:2008 Cfs Measurement	-16.84	7.30	-122.93
Total NEWMAN, L LA VAR						1,185.93
NEWMAN, ROSS						
Invoice	4/1/2008	2008-353	Adm:2008 Cfs Adm Fee	7.95	4.35	34.58
Invoice	4/1/2008	2008-353	Measureing & Reporting:2008 Cfs Measurement	7.95	7.30	58.04
Invoice	4/1/2008	2008-353	Measureing & Reporting:2008 Well	2	25.00	50.00
Credit Memo	4/28/2008	2008-760	Adm:2008 Cfs Adm Fee	-2.31	4.35498	-10.06
Credit Memo	4/28/2008	2008-760	Measureing & Reporting:2008 Cfs Measurement	-2.31	7.30	-16.86
Credit Memo	4/28/2008	2008-760	Measureing & Reporting:2008 Well	-1	25.00	-25.00
Total NEWMAN, ROSS						90.70
PETE MCGARRY						
Invoice	4/1/2008	2008-302	Adm:2008 Cfs Adm Fee	11.43	4.35	49.72
Invoice	4/1/2008	2008-302	Measureing & Reporting:2008 Cfs Measurement	11.43	7.30	83.44
Invoice	4/1/2008	2008-302	Measureing & Reporting:2008 Well	2	25.00	50.00
Total PETE MCGARRY						183.16
PETERSEN, CORY						
Invoice	4/1/2008	2008-369	Adm:2008 Cfs Adm Fee	8.55	4.35	37.19
Invoice	4/1/2008	2008-369	Measureing & Reporting:2008 Cfs Measurement	8.55	7.30	62.42

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Type	Date	Num	Item	Qty	Sales Price	Amount
Invoice	4/1/2008	2008-369	Measureing & Reporting:2008 Well	3	25.00	75.00
Total PETERSEN, CORY						174.61
PETERSEN, DON						
Invoice	4/1/2008	2008-370	Adm:2008 Cfs Adm Fee	6.97	4.35	30.32
Invoice	4/1/2008	2008-370	Measureing & Reporting:2008 Cfs Measurement	6.97	7.30	50.88
Invoice	4/1/2008	2008-370	Measureing & Reporting:2008 Well	4	25.00	100.00
Total PETERSEN, DON						181.20
PETERSON, LEE C						
Invoice	4/1/2008	2008-373	Adm:2008 Cfs Adm Fee	3.85	4.35	16.75
Invoice	4/1/2008	2008-373	Measureing & Reporting:2008 Cfs Measurement	3.85	7.2987	28.10
Invoice	4/1/2008	2008-373	Measureing & Reporting:2008 Well	1	25.00	25.00
Total PETERSON, LEE C						69.85
PLACE FARMS LTD						
Invoice	4/1/2008	2008-375	Adm:2008 Cfs Adm Fee	22.01	4.35	95.74
Invoice	4/1/2008	2008-375	Measureing & Reporting:2008 Cfs Measurement	22.01	7.30	160.67
Invoice	4/1/2008	2008-375	Measureing & Reporting:2008 Well	7	25.00	175.00
Total PLACE FARMS LTD						431.41
Producers Irrigqtion						
Invoice	5/7/2008	2008-382	Adm:2008 Cfs Adm Fee	83.01	4.35	361.09
Total Producers Irrigqtion						361.09
RADY, DEANNA						
Invoice	4/1/2008	2008-384	Adm:2008 Cfs Adm Fee	2.16	4.35	9.40
Invoice	4/1/2008	2008-384	Measureing & Reporting:2008 Cfs Measurement	2.16	7.30	15.77
Invoice	4/1/2008	2008-384	Measureing & Reporting:2008 Well	1	25.00	25.00
Total RADY, DEANNA						50.17
RALPH HILLMAN AND OR SONS						
Invoice	4/1/2008	2008-210	Adm:2008 Cfs Adm Fee	30.06	4.35	130.76
Invoice	4/1/2008	2008-210	Measureing & Reporting:2008 Cfs Measurement	30.06	7.30	219.44
Invoice	4/1/2008	2008-210	Measureing & Reporting:2008 Well	12	25.00	300.00
Total RALPH HILLMAN AND OR SONS						650.20
RENO AGRICULTURE & ELECTRONICS						
Invoice	4/1/2008	2008-391	Adm:2008 Cfs Adm Fee	7.29	4.35	31.71
Invoice	4/1/2008	2008-391	Measureing & Reporting:2008 Cfs Measurement	7.29	7.30	53.22
Invoice	4/1/2008	2008-391	Measureing & Reporting:2008 Well	12	25.00	300.00
Total RENO AGRICULTURE & ELECTRONICS						384.93
RICHINS, DALE						
Invoice	4/1/2008	2008-396	Adm:2008 Cfs Adm Fee	4.83	4.35	21.01
Invoice	4/1/2008	2008-396	Measureing & Reporting:2008 Cfs Measurement	4.83	7.30	35.26
Invoice	4/1/2008	2008-396	Measureing & Reporting:2008 Well	1	25.00	25.00
Total RICHINS, DALE						81.27
RICKS, REED						
Invoice	4/1/2008	2008-397	Adm:2008 Cfs Adm Fee	32.49	4.35	141.33
Invoice	4/1/2008	2008-397	Measureing & Reporting:2008 Cfs Measurement	32.49	7.30	237.18
Invoice	4/1/2008	2008-397	Measureing & Reporting:2008 Well	4	25.00	100.00
Total RICKS, REED						478.51
RIGBY, JAMES						
Invoice	4/1/2008	2008-400	Adm:2008 Cfs Adm Fee	3.66	4.35	15.92
Invoice	4/1/2008	2008-400	Measureing & Reporting:2008 Cfs Measurement	3.66	7.30	26.72
Invoice	4/1/2008	2008-400	Measureing & Reporting:2008 Well	2	25.00	50.00
Total RIGBY, JAMES						92.64
ROBERTSON, BARRY						
Invoice	4/1/2008	2008-404	Adm:2008 Cfs Adm Fee	8.3	4.3494	36.10
Invoice	4/1/2008	2008-404	Measureing & Reporting:2008 Cfs Measurement	8.3	7.30	60.59
Invoice	4/1/2008	2008-404	Measureing & Reporting:2008 Well	3	25.00	75.00
Total ROBERTSON, BARRY						171.69
Roundy, Benjamin						
Invoice	5/8/2008	2008-767	Adm:2008 Cfs Adm Fee	1.7	4.35	7.40
Invoice	5/8/2008	2008-767	Measureing & Reporting:2008 Cfs Measurement	1.7	7.30	12.41
Invoice	5/8/2008	2008-767	Measureing & Reporting:2008 Well	2	25.00	50.00
Total Roundy, Benjamin						69.81
ROUNDY, KAMLAH						
Invoice	4/1/2008	2008-409	Adm:2008 Cfs Adm Fee	6.26	4.35	27.23
Invoice	4/1/2008	2008-409	Measureing & Reporting:2008 Cfs Measurement	6.26	7.30	45.70
Invoice	4/1/2008	2008-409	Measureing & Reporting:2008 Well	4	25.00	100.00
Invoice	5/8/2008	2008-409b	Adm:2008 Cfs Adm Fee	5.49	4.35	23.88

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Invoice	5/8/2008	2008-409b	Measureing & Reporting:2008 Cfs Measurement	5.49	7.30	40.08
Invoice	5/8/2008	2008-409b	Measureing & Reporting:2008 Well	1	25.00	25.00
Total ROUNDY, KAMLAH						261.89
ROUNDY, WILLIAM H						
Invoice	5/8/2008	2008-410	Adm:2008 Cfs Adm Fee	29.55	4.35025	128.55
Invoice	5/8/2008	2008-410	Measureing & Reporting:2008 Cfs Measurement	29.55	7.30	215.72
Invoice	5/8/2008	2008-410	Measureing & Reporting:2008 Well	8	25.00	200.00
Credit Memo	5/8/2008	2008-410b	Measureing & Reporting:2008 Well	-3	25.00	-75.00
Credit Memo	5/8/2008	2008-410b	Measureing & Reporting:2008 Cfs Measurement	-5.49	7.30	-40.08
Credit Memo	5/8/2008	2008-410b	Measureing & Reporting:2008 Cfs Measurement	-1.7	7.30	-12.41
Credit Memo	5/8/2008	2008-410b	Adm:2008 Cfs Adm Fee	-5.49	4.35	-23.88
Credit Memo	5/8/2008	2008-410b	Adm:2008 Cfs Adm Fee	-1.7	4.35	-7.40
Total ROUNDY, WILLIAM H						385.50
SANDERS, DAVE						
Invoice	10/22/2008	2008-358c	Adm:2008 Cfs Adm Fee	6.75	4.35	29.36
Invoice	10/22/2008	2008-358c	Measureing & Reporting:2008 Cfs Measurement	6.75	7.30	49.28
Invoice	10/22/2008	2008-358c	Measureing & Reporting:2008 Well	1	25.00	25.00
Total SANDERS, DAVE						103.64
SANDERS, REESE						
Invoice	4/1/2008	2008-418	Adm:2008 Cfs Adm Fee	3.92	4.35	17.05
Invoice	4/1/2008	2008-418	Measureing & Reporting:2008 Cfs Measurement	3.92	7.30	28.62
Invoice	4/1/2008	2008-418	Measureing & Reporting:2008 Well	5	25.00	125.00
Total SANDERS, REESE						170.67
SAUER FARMS INC						
Invoice	5/8/2008	2008-420	Adm:2008 Cfs Adm Fee	121.21	4.35	527.26
Invoice	5/8/2008	2008-420	Measureing & Reporting:2008 Cfs Measurement	121.21	7.30	884.83
Invoice	5/8/2008	2008-420	Measureing & Reporting:2008 Well	35	25.00	875.00
Total SAUER FARMS INC						2,287.09
SAUER, RAY						
Invoice	4/1/2008	2008-456	Adm:2008 Cfs Adm Fee	32.43	4.35	141.07
Invoice	4/1/2008	2008-456	Measureing & Reporting:2008 Cfs Measurement	32.43	7.30	236.74
Invoice	4/1/2008	2008-456	Measureing & Reporting:2008 Well	8	25.00	200.00
Total SAUER, RAY						577.81
SAVAGE, AARON						
Invoice	4/1/2008	2008-423	Adm:2008 Cfs Adm Fee	6.18	4.35	26.88
Invoice	4/1/2008	2008-423	Measureing & Reporting:2008 Cfs Measurement	6.18	7.30	45.11
Invoice	4/1/2008	2008-423	Measureing & Reporting:2008 Well	3	25.00	75.00
Total SAVAGE, AARON						146.99
SAVAGE, BONNIE						
Invoice	4/1/2008	2008-424	Adm:2008 Cfs Adm Fee	1.75	4.35	7.61
Invoice	4/1/2008	2008-424	Measureing & Reporting:2008 Cfs Measurement	1.75	7.30	12.78
Invoice	4/1/2008	2008-424	Measureing & Reporting:2008 Well	1	25.00	25.00
Total SAVAGE, BONNIE						45.39
SEE FARMS INC						
Invoice	4/1/2008	2008-429	Adm:2008 Cfs Adm Fee	6.16	4.35	26.80
Invoice	4/1/2008	2008-429	Measureing & Reporting:2008 Cfs Measurement	6.16	7.30	44.97
Invoice	4/1/2008	2008-429	Measureing & Reporting:2008 Well	1	25.00	25.00
Total SEE FARMS INC						96.77
SHENTON, DEAN						
Invoice	4/1/2008	2008-435	Adm:2008 Cfs Adm Fee	6.05	4.35	26.32
Invoice	4/1/2008	2008-435	Measureing & Reporting:2008 Cfs Measurement	6.05	7.29917	44.16
Invoice	4/1/2008	2008-435	Measureing & Reporting:2008 Well	1	25.00	25.00
Total SHENTON, DEAN						95.48
SHUPE, ALAN						
Invoice	10/22/2008	2008-357c	Adm:2008 Cfs Adm Fee	2.95	4.35	12.83
Invoice	10/22/2008	2008-357c	Measureing & Reporting:2008 Cfs Measurement	2.95	7.30	21.54
Invoice	10/22/2008	2008-357c	Measureing & Reporting:2008 Well	1	25.00	25.00
Total SHUPE, ALAN						59.37
SHUPE, LYLE R						
Invoice	4/1/2008	2008-439	Adm:2008 Cfs Adm Fee	13.37	4.35	58.16
Invoice	4/1/2008	2008-439	Measureing & Reporting:2008 Cfs Measurement	13.37	7.30	97.60
Invoice	4/1/2008	2008-439	Measureing & Reporting:2008 Well	5	25.00	125.00
Total SHUPE, LYLE R						280.76
SHURTLIFF, RENE						
Invoice	4/1/2008	2008-440	Adm:2008 Cfs Adm Fee	2.3	4.34783	10.00
Invoice	4/1/2008	2008-440	Measureing & Reporting:2008 Cfs Measurement	2.3	7.30	16.79

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Type	Date	Num	Item	Qty	Sales Price	Amount
Invoice	4/1/2008	2008-440	Measureing & Reporting:2008 Well	1	25.00	25.00
Total SHURTLIFF, RENE						51.79
SKIDMORE, GARY & ANGELA						
Invoice	4/1/2008	2008-443	Adm:2008 Cfs Adm Fee	8.88	4.35	38.63
Invoice	4/1/2008	2008-443	Measureing & Reporting:2008 Cfs Measurement	8.88	7.30	64.82
Invoice	4/1/2008	2008-443	Measureing & Reporting:2008 Well	3	25.00	75.00
Total SKIDMORE, GARY & ANGELA						178.45
SLAGOWSKI, JOE F						
Invoice	9/18/2008	2008-356c	Adm:2008 Cfs Adm Fee	0.6	4.35	2.61
Invoice	9/18/2008	2008-356c	Measureing & Reporting:2008 Cfs Measurement	0.6	7.30	4.38
Invoice	9/18/2008	2008-356c	Measureing & Reporting:2008 Well	1	25.00	25.00
Total SLAGOWSKI, JOE F						31.99
SMITH, VICTORIA H						
Invoice	4/1/2008	2008-447	Adm:2008 Cfs Adm Fee	19.52	4.35	84.91
Invoice	4/1/2008	2008-447	Measureing & Reporting:2008 Cfs Measurement	19.52	7.30	142.50
Invoice	4/1/2008	2008-447	Measureing & Reporting:2008 Well	6	25.00	150.00
Total SMITH, VICTORIA H						377.41
STALLINGS, ESTELLA						
Invoice	4/1/2008	2008-467	Adm:2008 Cfs Adm Fee	3.3	4.35	14.36
Invoice	4/1/2008	2008-467	Measureing & Reporting:2008 Cfs Measurement	3.3	7.30	24.09
Invoice	4/1/2008	2008-467	Measureing & Reporting:2008 Well	2	25.00	50.00
Total STALLINGS, ESTELLA						88.45
STANDARD INDUSTRIES INC.						
Invoice	4/1/2008	2008-576	Adm:2008 Cfs Adm Fee	2.3	4.34783	10.00
Invoice	4/1/2008	2008-576	Measureing & Reporting:2008 Cfs Measurement	2.3	7.30	16.79
Invoice	4/1/2008	2008-576	Measureing & Reporting:2008 Well	1	25.00	25.00
Total STANDARD INDUSTRIES INC.						51.79
STATE OF IDAHO 1						
Invoice	4/1/2008	2008-240	Adm:2008 Cfs Adm Fee	17.5	4.34971	76.12
Invoice	4/1/2008	2008-240	Measureing & Reporting:2008 Cfs Measurement	17.5	7.30	127.75
Invoice	4/1/2008	2008-240	Measureing & Reporting:2008 Well	3	25.00	75.00
Total STATE OF IDAHO 1						278.87
STEWART INDUSTRIES INC						
Invoice	4/1/2008	2008-470	Adm:2008 Cfs Adm Fee	2.5	4.35	10.88
Invoice	4/1/2008	2008-470	Measureing & Reporting:2008 Cfs Measurement	2.5	7.30	18.25
Invoice	4/1/2008	2008-470	Measureing & Reporting:2008 Well	1	25.00	25.00
Total STEWART INDUSTRIES INC						54.13
STEWART, SUSAN						
Invoice	4/1/2008	2008-472	Adm:2008 Cfs Adm Fee	7.14	4.35	31.06
Invoice	4/1/2008	2008-472	Measureing & Reporting:2008 Cfs Measurement	7.14	7.30	52.12
Invoice	4/1/2008	2008-472	Measureing & Reporting:2008 Well	1	25.00	25.00
Total STEWART, SUSAN						108.18
SULLIVAN, M FRANK						
Invoice	4/1/2008	2008-478	Adm:2008 Cfs Adm Fee	48.54	4.35	211.15
Invoice	4/1/2008	2008-478	Measureing & Reporting:2008 Cfs Measurement	48.54	7.30	354.34
Invoice	4/1/2008	2008-478	Measureing & Reporting:2008 Well	15	25.00	375.00
Total SULLIVAN, M FRANK						940.49
TELFORD, ROBERT K						
Invoice	4/1/2008	2008-491	Adm:2008 Cfs Adm Fee	1.5	4.34667	6.52
Invoice	4/1/2008	2008-491	Measureing & Reporting:2008 Cfs Measurement	1.5	7.30	10.95
Invoice	4/1/2008	2008-491	Measureing & Reporting:2008 Well	2	25.00	50.00
Total TELFORD, ROBERT K						67.47
TORGERSON, RONALD						
Invoice	4/1/2008	2008-499	Adm:2008 Cfs Adm Fee	0.68	4.35	2.96
Invoice	4/1/2008	2008-499	Measureing & Reporting:2008 Cfs Measurement	0.68	7.30	4.96
Invoice	4/1/2008	2008-499	Measureing & Reporting:2008 Well	1	25.00	25.00
Total TORGERSON, RONALD						32.92
TORGERSON, WAYNE						
Invoice	4/1/2008	2008-500	Adm:2008 Cfs Adm Fee	2.6	4.35	11.31
Invoice	4/1/2008	2008-500	Measureing & Reporting:2008 Cfs Measurement	2.6	7.30	18.98
Invoice	4/1/2008	2008-500	Measureing & Reporting:2008 Well	1	25.00	25.00
Total TORGERSON, WAYNE						55.29
UNION PACIFIC - OREGON SHORT LINE/DUBOIS						
Invoice	4/1/2008	2008-144	Adm:2008 Cfs Adm Fee	0.33	4.35	1.44
Invoice	4/1/2008	2008-144	Measureing & Reporting:2008 Cfs Measurement	0.33	7.30	2.41

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Type	Date	Num	Item	Qty	Sales Price	Amount
Invoice	4/1/2008	2008-144	Measureing & Reporting:2008 Well	1	25.00	25.00
Total UNION PACIFIC - OREGON SHORT LINE/DUBOIS						28.85
UNITED STATES OF AMERICA						
Invoice	4/1/2008	2008-509	Adm:2008 Cfs Adm Fee	0.584	4.35	2.54
Invoice	4/1/2008	2008-509	Measureing & Reporting:2008 Cfs Measurement	0.584	7.30	4.26
Invoice	4/1/2008	2008-509	Measureing & Reporting:2008 Well	2	25.00	50.00
Total UNITED STATES OF AMERICA						56.80
USDI FISH & WILDLIFE SERVICE						
Credit Memo	5/7/2008	2007-711b	2007 Well Charge	-9	25.00	-225.00
Credit Memo	5/7/2008	2007-711b	2006 Well Charge	-9	25.00	-225.00
Invoice	5/7/2008	2008-511	Adm:2008 Cfs Adm Fee	156.2	4.35	679.47
Total USDI FISH & WILDLIFE SERVICE						229.47
VADNAIS, LARRY						
Invoice	4/1/2008	2008-513	Adm:2008 Cfs Adm Fee	1.57	4.35	6.83
Invoice	4/1/2008	2008-513	Measureing & Reporting:2008 Cfs Measurement	1.57	7.30	11.46
Invoice	4/1/2008	2008-513	Measureing & Reporting:2008 Well	1	25.00	25.00
Total VADNAIS, LARRY						43.29
VALCARCE, DIANE SAVAGE						
Invoice	4/1/2008	2008-514	Adm:2008 Cfs Adm Fee	2	4.35	8.70
Invoice	4/1/2008	2008-514	Measureing & Reporting:2008 Cfs Measurement	2	7.30	14.60
Invoice	4/1/2008	2008-514	Measureing & Reporting:2008 Well	1	25.00	25.00
Total VALCARCE, DIANE SAVAGE						48.30
WAHOO INC						
Invoice	4/1/2008	2008-522	Adm:2008 Cfs Adm Fee	10.66	4.35	46.37
Invoice	4/1/2008	2008-522	Measureing & Reporting:2008 Cfs Measurement	10.66	7.30	77.82
Invoice	4/1/2008	2008-522	Measureing & Reporting:2008 Well	2	25.00	50.00
Total WAHOO INC						174.19
WALKER LAND & CATTLE CO						
Invoice	4/1/2008	2008-524	Adm:2008 Cfs Adm Fee	47.17	4.35	205.19
Invoice	4/1/2008	2008-524	Measureing & Reporting:2008 Cfs Measurement	47.17	7.30	344.34
Invoice	4/1/2008	2008-524	Measureing & Reporting:2008 Well	14	25.00	350.00
Total WALKER LAND & CATTLE CO						899.53
WALKER, ALFRED W						
Invoice	4/1/2008	2008-527	Adm:2008 Cfs Adm Fee	2.42	4.35	10.53
Invoice	4/1/2008	2008-527	Measureing & Reporting:2008 Cfs Measurement	2.42	7.30	17.67
Invoice	4/1/2008	2008-527	Measureing & Reporting:2008 Well	1	25.00	25.00
Total WALKER, ALFRED W						53.20
WALKER, PAUL						
Invoice	4/1/2008	2008-528	Adm:2008 Cfs Adm Fee	3.65	4.35	15.88
Invoice	4/1/2008	2008-528	Measureing & Reporting:2008 Cfs Measurement	3.65	7.29863	26.64
Invoice	4/1/2008	2008-528	Measureing & Reporting:2008 Well	1	25.00	25.00
Total WALKER, PAUL						67.52
WALKER, ROLAND L						
Invoice	4/1/2008	2008-529	Adm:2008 Cfs Adm Fee	29.59	4.35	128.72
Invoice	4/1/2008	2008-529	Measureing & Reporting:2008 Cfs Measurement	29.59	7.30	216.01
Invoice	4/1/2008	2008-529	Measureing & Reporting:2008 Well	13	25.00	325.00
Total WALKER, ROLAND L						669.73
WEEKS, STEVE						
Invoice	4/1/2008	2008-581	Adm:2008 Cfs Adm Fee	5.88	4.35	25.58
Invoice	4/1/2008	2008-581	Measureing & Reporting:2008 Cfs Measurement	5.88	7.30	42.92
Invoice	4/1/2008	2008-581	Measureing & Reporting:2008 Well	1	25.00	25.00
Total WEEKS, STEVE						93.50
WEST JEFFERSON MEMORIAL CEMETARY DIST						
Invoice	4/1/2008	2008-538	Adm:2008 Cfs Adm Fee	0.055	4.35	0.24
Invoice	4/1/2008	2008-538	Measureing & Reporting:2008 Cfs Measurement	0.055	7.30	0.40
Invoice	4/1/2008	2008-538	Measureing & Reporting:2008 Well	1	25.00	25.00
Total WEST JEFFERSON MEMORIAL CEMETARY DIST						25.64
WEST JEFFERSON SCHOOL DIST #253						
Invoice	4/1/2008	2008-539	Adm:2008 Cfs Adm Fee	0.2	4.35	0.87
Invoice	4/1/2008	2008-539	Measureing & Reporting:2008 Cfs Measurement	0.2	7.30	1.46
Invoice	4/1/2008	2008-539	Measureing & Reporting:2008 Well	1	25.00	25.00
Total WEST JEFFERSON SCHOOL DIST #253						27.33
WILCOX BROTHERS LLC						
Invoice	4/1/2008	2008-544	Adm:2008 Cfs Adm Fee	16.06	4.35	69.86
Invoice	4/1/2008	2008-544	Measureing & Reporting:2008 Cfs Measurement	16.06	7.30	117.24

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Accrual Basis

Water District 110
Sales by Customer Detail
 February 2008 through January 2009

Type	Date	Num	Item	Qty	Sales Price	Amount
Invoice	4/1/2008	2008-544	Measureing & Reporting:2008 Well	4	25.00	100.00
Invoice	5/15/2008	2008-544B	Adm:2008 Cfs Adm Fee	8.66	4.35	37.67
Invoice	5/15/2008	2008-544B	Measureing & Reporting:2008 Cfs Measurement	8.66	7.30	63.22
Invoice	5/15/2008	2008-544B	Measureing & Reporting:2008 Well	3	25.00	75.00
Total WILCOX BROTHERS LLC						462.99
WOOD, DEE LYNN						
Invoice	4/1/2008	2008-550	Adm:2008 Cfs Adm Fee	41.12	4.35	178.87
Invoice	4/1/2008	2008-550	Measureing & Reporting:2008 Cfs Measurement	41.12	7.30	300.18
Invoice	4/1/2008	2008-550	Measureing & Reporting:2008 Well	12	25.00	300.00
Total WOOD, DEE LYNN						779.05
WOODARD, PERRY L						
Invoice	4/1/2008	2008-551	Adm:2008 Cfs Adm Fee	3.56	4.35	15.49
Invoice	4/1/2008	2008-551	Measureing & Reporting:2008 Cfs Measurement	3.56	7.30	25.99
Invoice	4/1/2008	2008-551	Measureing & Reporting:2008 Well	2	25.00	50.00
Total WOODARD, PERRY L						91.48
WWWDF LAND LLC						
Invoice	5/15/2008	2008-771	Adm:2008 Cfs Adm Fee	1.7	4.35	7.40
Invoice	5/15/2008	2008-771	Measureing & Reporting:2008 Cfs Measurement	1.7	7.30	12.41
Invoice	5/15/2008	2008-771	Measureing & Reporting:2008 Well	1	25.00	25.00
Total WWWDF LAND LLC						44.81
YEARSLEY, KIM						
Invoice	4/1/2008	2008-557	Adm:2008 Cfs Adm Fee	0.3	4.33333	1.30
Invoice	4/1/2008	2008-557	Measureing & Reporting:2008 Cfs Measurement	0.3	7.30	2.19
Invoice	4/1/2008	2008-557	Measureing & Reporting:2008 Well	1	25.00	25.00
Total YEARSLEY, KIM						28.49
YEARSLEY, WADE						
Invoice	4/1/2008	2008-558	Adm:2008 Cfs Adm Fee	5.04	4.35	21.92
Invoice	4/1/2008	2008-558	Measureing & Reporting:2008 Cfs Measurement	5.04	7.30	36.79
Invoice	4/1/2008	2008-558	Measureing & Reporting:2008 Well	3	25.00	75.00
Total YEARSLEY, WADE						133.71
ZWEIFEL FARMS INC.						
Invoice	4/1/2008	2008-562	Adm:2008 Cfs Adm Fee	55.58	4.35	241.77
Invoice	4/1/2008	2008-562	Measureing & Reporting:2008 Cfs Measurement	55.58	7.30	405.73
Invoice	4/1/2008	2008-562	Measureing & Reporting:2008 Well	9	25.00	225.00
Total ZWEIFEL FARMS INC.						872.50
ZWEIFEL, GLENN F						
Invoice	4/1/2008	2008-563	Adm:2008 Cfs Adm Fee	6	4.35	26.10
Invoice	4/1/2008	2008-563	Measureing & Reporting:2008 Cfs Measurement	6	7.30	43.80
Invoice	4/1/2008	2008-563	Measureing & Reporting:2008 Well	2	25.00	50.00
Total ZWEIFEL, GLENN F						119.90
TOTAL						46,964.74

Audit Report

WATER DISTRICT 110

Basic Financial Statements

January 31, 2009

WATER DISTRICT 110
BASIC FINANCIAL STATEMENTS
For the Year Ended January 31, 2009
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FINANCIAL SECTION

Evans & Poulsen P.A.

Certified Public Accountants

Members of the American Institute of CPA's
and the Idaho Society of CPA's

Edward G. Evans, CPA
Jeffrey D. Poulsen, CPA

INDEPENDENT AUDITOR'S REPORT

Department of Water Resources
Water District 110
Idaho Falls, Idaho

We have audited the accompanying financial statements of the business-type activities and each major fund of Water District 110 (the "District"), as of and for the fiscal year ended January 31, 2009, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and each major fund of Water District 110 as of January 31, 2009, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 11, 2009 on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

The District has not presented the management's discussion and analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements.

The statement of revenues, expenses and changes in fund net assets - budget to actual on page 12 is not a required part of the basic financial statements but is supplementary information. The statement has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.


EVANS & POULSEN, PA

May 11, 2009

WATER DISTRICT 110

Statement of Net Assets January 31, 2009

	<u>Water District 110</u>
ASSETS	
Cash and Investments	\$ 10,499
Receivables:	-
Assessments	1,558
Other Assets	-
TOTAL ASSETS	<u>12,057</u>
LIABILITIES	
Accounts Payable	4,457
Other Current Liabilities	-
Assessments to be Refunded	1,285
Other Liabilities	-
TOTAL LIABILITIES	<u>5,742</u>
NET ASSETS	
Unrestricted	<u>6,315</u>
TOTAL NET ASSETS	<u><u>\$ 6,315</u></u>

See accompanying notes to the financial statements.

WATER DISTRICT 110

Statement of Revenues, Expenses and Changes in Fund Net Assets Year Ended January 31, 2009

	Water District 110
OPERATING REVENUES	
Water Assessments	\$ 46,965
Miscellaneous	389
TOTAL OPERATING REVENUES	<u>47,354</u>
OPERATING EXPENSES	
Administration and Watermaster Contract	63,616
Equipment Expenses	63
Meetings/Elections	-
Office Expenses	548
Payroll & Related Expenses	-
Postage	-
Transaction Charges	-
Travel	150
Bad Debt	-
Other Operating Expenses	23
TOTAL OPERATING EXPENSES	<u>64,400</u>
OPERATING INCOME (LOSS)	<u>(17,046)</u>
NON-OPERATING REVENUES (EXPENSES)	
Interest income	43
Other revenue (expense)	-
TOTAL NON-OPERATING REV (EXP)	<u>43</u>
INCOME/(LOSS) BEFORE TRANSFERS	<u>(17,003)</u>
OPERATING TRANSFERS IN (OUT)	<u>-</u>
CHANGE IN NET ASSETS	<u>(17,003)</u>
NET ASSETS - BEGINNING OF YEAR	<u>23,318</u>
NET ASSETS - END OF YEAR	<u>\$ 6,315</u>

See accompanying notes to the financial statements.

WATER DISTRICT 110

Statement of Cash Flows For the Year Ended January 31, 2009

	Water District 110
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers and Users	\$ 46,188
Payments to Suppliers/Contractors	(64,830)
Payments to Employees	-
Other Receipts/(Payments)	-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(18,642)
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES	
Transfers (to)/from Other Funds	-
NET CASH PROVIDED (USED) BY NON-CAPITAL AND RELATED FINANCING ACTIVITIES	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Payments to Component Units	-
(Acquisition)/Disposal of Capital Assets	-
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	-
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest Received on Investments	43
NET CASH PROVIDED BY INVESTING ACTIVITIES	43
NET INCREASE (DECREASE) IN CASH	(18,599)
Cash at Beginning of Year	29,098
Cash at End of Year	\$ 10,499
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:	
Operating Income (Loss)	\$ (17,046)
Depreciation	-
(Increase) Decrease in Assessments/Rentals Receivable	(928)
(Increase) Decrease in Inventory/Other Current Assets	-
Increase (Decrease) in Accounts Payable	(430)
Increase (Decrease) in Other Current Liabilities	(238)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (18,642)

See accompanying notes to the financial statements.

WATER DISTRICT 110
Notes to Financial Statements
January 31, 2009

CASH AND CASH EQUIVALENTS

Cash and cash equivalents are identified as cash and short-term, highly liquid investments. Cash and cash equivalents for the District include cash in checking and savings accounts.

INVENTORY

Inventories are valued at cost. The purchase method is used to account for inventories. Under the purchase method, inventories are recorded as expenditures when purchased; however, material amounts of inventories are reported as an asset at year end.

CAPITAL ASSETS

Capital assets, which include property and equipment, are recorded at cost. Depreciation is provided using the straight-line method over the estimated useful life of the asset, which is five to ten years for assets of the District. Depreciation of fixed assets is charged as an expense against operations. Capital assets are reported net of accumulated depreciation on the statement of net assets. When an asset is disposed of, cost and related accumulated depreciation are removed from the District's financial statements, and any gain or loss arising from the asset's disposal is credited or charged to operations. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

POLICY FOR USE OF RESTRICTED AND UNRESTRICTED RESOURCES

The District's policy is to first apply unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

NOTE 2: DEPOSITS AND INVESTMENTS

Deposits: Custodial credit risk, in the case of deposits, is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District has no deposit policy for custodial credit risk. At year end, none of the District's bank deposits were exposed to custodial credit risk due to being uninsured and uncollateralized.

Investments: Custodial credit risk, in the case of investments, is the risk that in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At year end, the District held no investments.

WATER DISTRICT 110

Notes to Financial Statements

January 31, 2009

The statement of net assets presents the financial condition of the business-type activities for the District at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the District's business-type activities. The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as general revenues.

FUND FINANCIAL STATEMENTS

Separate financial statements are provided for the different funds maintained by the District. Individual "major" funds are reported as separate columns in the fund financial statements.

MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements and the proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The District reports the following major proprietary funds:

The Water District Operating Fund. It accounts for the general operations of the District.

Amounts reported as program revenues include charges to customers for goods and services, operating grants and contributions, and capital grants and contributions.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the proprietary funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

BUDGETS

The District adopts a budget for the Operating Fund at the annual meeting. The budget is prepared on a basis generally consistent with generally accepted accounting principles, except that expenses for capital acquisitions are budgeted. The reported operating expense amounts exclude actual capital acquisitions since they are capitalized and depreciated.

WATER DISTRICT 110

Notes to Financial Statements

January 31, 2009

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

REPORTING ENTITY

Water Districts were established in 1903 by the Idaho Legislature with the duty of directing and controlling the distributions of water within each District assigned to the State Reclamation Engineer (later changed to the Idaho Department of Water Resources). The Idaho Code was amended in 1986 to clarify the status of the Districts in that each shall be "considered an instrumentality of the State of Idaho".

Water District 110 is governed by the Director of the Idaho Department of Water Resources who appoints the Watermaster. The Watermaster is elected by the members of Water District 110 at their annual meeting. During the annual meeting members adopt various resolutions governing the activities of the District.

Water District 110 is responsible to the Director of the Department of Water Resources and water right holders of the District to make proper distribution of available water supplies within the District as appropriated.

In evaluating how to define the Water District for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in Generally Accepted Accounting Principles. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations and accountability for fiscal matters. The other criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the Water District is able to exercise oversight responsibilities.

Based upon the application of these criteria, there are no component units to be included in the financial statement presentation of Water District 110.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements, which are the statement of net assets and the statement of activities, report information on all of the nonfiduciary activities of the primary government. Water District 110 reports only business-type activities, which rely to a significant extent on fees and charges for support, and has no governmental or fiduciary activities.

WATER DISTRICT 110

Notes to Financial Statements

January 31, 2009

Credit Risk: The District's policy is to comply with Idaho State statutes which authorize the District to invest in obligations of the United States, obligations of the State or any taxing district in the State, obligations issued by the Farm Credit System, obligations of public corporations of the State of Idaho, repurchase agreements, tax anticipation notes of the State or taxing district in the State, time deposits, savings deposits, revenue bonds of institutions of higher education, and the State Treasurer's Pool and Diversified Bond Fund.

NOTE 3: ASSESSMENTS RECEIVABLE

Assessments are billed at the end of the water year in the spring. No allowance for uncollectible accounts has been recorded, as the District believes all assessments can reasonably be expected to be collected.

NOTE 4: CAPITAL ASSETS

The district has no capital assets.

NOTE 5: LONG-TERM LIABILITIES

The District had no long-term liabilities as of January 31, 2009

NOTE 6: LITIGATION, CONTINGENT LIABILITIES AND COMMITMENTS

The District is not aware of any pending or threatened litigation against the District as of January 31, 2009.

NOTE 7: RISK MANAGEMENT/INSURANCE COVERAGE

The District is subject to various risks of loss related to tort claims; theft, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Treasurer is bonded for errors and omissions. As an instrumentality of the State of Idaho, other risks of loss are covered by the State's liability insurance policy.

WATER DISTRICT 110

Statement of Revenues, Expenses and Changes in Fund Net Assets - Budget to Actual Year Ended January 31, 2009

	Water District 110		
	Original and Final Budget	Actual	Variance Favorable/(Unfav)
OPERATING REVENUES			
Water Assessments	\$ 47,503	\$ 46,965	\$ (538)
Miscellaneous	-	389	389
TOTAL OPERATING REVENUES	47,503	47,354	(149)
OPERATING EXPENSES			
Administration and Watermaster Contract	66,787	63,616	3,171
Equipment Expenses	-	63	(63)
Meetings/Elections	-	-	-
Office Expenses	-	548	(548)
Payroll & Related Expenses	-	-	-
Postage	-	-	-
Transaction Charges	-	-	-
Travel	-	150	(150)
Bad Debt	-	-	-
Other Operating Expenses	-	23	(23)
TOTAL OPERATING EXPENSES	66,787	64,400	2,387
OPERATING INCOME (LOSS)	(19,284)	(17,046)	2,238
NON-OPERATING REVENUES (EXPENSES)			
Interest income	-	43	43
Other revenue (expense)	-	-	-
TOTAL NON-OPERATING REV (EXP)	-	43	43
INCOME/(LOSS) BEFORE TRANSFERS	(19,284)	(17,003)	2,281
OPERATING TRANSFERS IN (OUT)	-	-	-
CHANGE IN NET ASSETS	(19,284)	(17,003)	2,281
NET ASSETS - BEGINNING OF YEAR	23,318	23,318	-
NET ASSETS - END OF YEAR	\$ 4,034	\$ 6,315	\$ 2,281

See accompanying notes to the financial statements.

Evans & Poulsen P.A.

Certified Public Accountants

Members of the American Institute of CPA's

and the Idaho Society of CPA's

Edward G. Evans, CPA

Jeffrey D. Poulsen, CPA

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Department of Water Resources
Water District 110
Idaho Falls, Idaho

We have audited the accompanying financial statements of the business-type activities and each major fund of Water District 110 (the "District"), as of and for the year ended January 31, 2009, which collectively comprise the District's basic financial statements and have issued our report thereon dated May 11, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the District's financial statements that is more than inconsequential will not be prevented or detected by the District's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the District's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the board, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Evans & Poulsen

EVANS & POULSEN, PA

May 11, 2009

Other Minutes

Water District 110 Advisory Meeting
2/06/2008

Kirk Jacobs called the meeting to order at 10:12 am. Those in attendance were Kirk Jacobs, Don Parker, Lyle Swank, Mike Cope, Blake Jordan, Darren Bitter, Wendy Murphy, Gene Hansen and Lisa Purvis.

Lisa Purvis read the minutes. Lyle Swank changed the word negotiated to facilitated in the first sentence in the 5th paragraph. Don Parker motioned that the minutes be accepted as read with the correction and Darren Bitter seconded and the motion carried.

Discussion moved toward the Notice of Violations. Violators are Chris Larsen, Elmer Carpenter, Lewis Newman, Lloyd Barzee, Frank Sullivan, Blaine Larsen and Neal Sauer. Don Parker felt that Elmer(Ed) Carpenter should not have been fined \$1700 as he was new to the property he inherited from his father. He feels that a warning should have first been sent to new owners. Lyle said it is rough process to get people in compliance but, in the long run it is in the best interest of the department. Gene suggested that it can become a department liability if water rights are not enforced. When a buyer purchases property, it is their responsibility to check water rights.

Wendy then gave the financial report in draft form as they are currently being audited. Water District 110 income was \$58,397, total expenses were \$53,622. Net income is \$4,775. The checking account has \$29,090 and total liabilities and equity of the district is \$28,197.21. Don Parker moved to accept the financial report, Darren seconded and the motion was carried. It was indicated that the Watermaster services are covered by IDWR until 1/31/2008.

Lyle and Blake Jordan gave the watermaster report. Lyle said that the water supply is looking better but we need more snow pack. Palisades/Jackson is at 25% capacity. We still need more snow and rain. Winter releases are 800 cfs out of Palisades. Lower releases help fill reservoirs. The result is a better chance to keep water in the Basin. Gene said there is 44% of water in system.

Blake Jordan presented the 2007 accomplishments which included measuring 260 wells, slightly more than 1/3 of the 746 wells in WD 110. He presented a measurement breakdown of pumpcard returns, water usage on randomly selected water rights; well depth and water level trend charts. Blake indicated the Water Management Information Systems (WMIS) is used to store water consumption information. This system is updated on a continual basis. If you have any questions about your water use, please call Blake. We can usually answer any of your water consumption questions using WMIS. His goals for 2008 include revisiting and re-measuring diversions with questionable data, diversions measured in 2005, and diversions missed in 2007. Don moved to accept the watermaster report, Darren seconded, and the motion was carried.

Lyle recommended a correction in the 2008 resolution #2 for Gene Hansen to replace Lyle Swank as watermaster. Watermaster services were approximately 160 hours work.

Don Parker discussed whether they should take a proposal from another contractor. Kirk said that he felt safer with IDWR. Don wanted Wendy to send a breakdown of secretary, hydrographer, and watermaster costs through E-mail.

Don Parker wanted a list of violators and to be notified in the future before fines are issued. Gene said that they do not get records until end of year because it is from the power companies. Kirk and Don proposed notifying last year's violators so they would not be in violation again this year.

Don motioned to adjourn the meeting, Darren seconded and the motion was carried. The meeting adjourned at 12:50 pm.