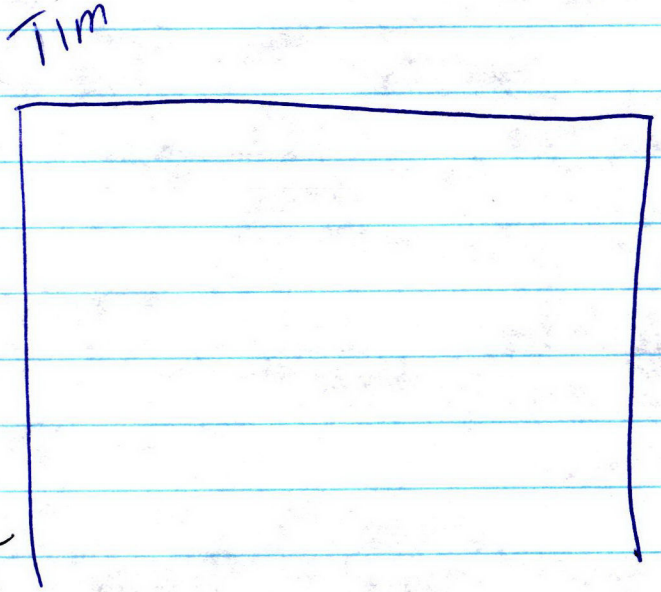
Roster
1/22/2009

Name		
NEAL POWELL — BGWD	nkpowell@Gmail.com	
MARLA TRIBLE	VOLEHOLLOW@AOL.COM	
Heather Bohan	IDWR	
Ernie Carlsen	Watermaster, IDWR,	
LaVerelle Stuckleja	District 27	
Gaylen Van Orden	Bingham groundwater district	
Craig Evans	BGWD	
Wendy Murphy	IDWR	
Kenda Jones	IDWR	
Stephanie Mickelsen		



Craig

ERNEST CARLSON
WATERMASTER

STATE OF IDAHO
WATER DISTRICT 120
900 N. SKYLINE DR., SUITE A
IDAHO FALLS, ID 83402
(208) 525-7171 FAX (208) 525-7177

IDWR DIRECTOR
KARL J. DREHER

TREASURER
DALE ROCKWOOD

BOARD OF DIRECTORS

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CHAIRMAN

SCOTT CLAWSON
REXBURG

CRAIG EVANS
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WALTER GAY
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RICHARD GIESBRECHT
ABERDEEN

STEPHANIE MICKELSEN
IDAHO FALLS

TERRELL SORENSON
AMERICAN FALLS

GAYLEN VAN ORDEN
PINGREE

RALPH ISOM
IDAHO FALLS

DANE WATKINS
IDAHO FALLS

January 15, 2009

RE: Notice of Meeting ~ Advisory

To: Water District 120 Advisory Members

Date: January 22, 2009

Time: 1:00 p.m.

Location: IDWR, 900 N. Skyline Drive, Ste A, Idaho Falls

Sent by: Water District 120

Please call if you have any questions.

Kenda Jones
Secretary, IDWR

WD 120 Advisory Meeting

1/22/2009
8:40 AM
IDWR, 900 N. Skyline Dr, Ste. A

Agenda

Call Meeting to Order:	Tim Deeg
Read Minutes from 06/17/2009 Meeting:	Kenda Jones
Financial Report:	Wendy Murphy
Watermaster Report:	Ernie Carlsen
Resolution Review:	Tim Deeg
Other Business:	Tim Deeg

Additional Information

Water District 120 Advisory Meeting
June 17, 2008
IDWR – Idaho Falls, Idaho

Tim Deeg called the meeting to order at 1:37 pm. Those present include: Lisa Purvis (IDWR), Dane Watkins (BJGWD), Tim Deeg (AAFGWD), Richard Mayer (City of Aberdeen), LaVerelle Stecklein, Ernie Carlsen (IDWR), and Joe Kaufman (IDWR).

Dane motioned to approve minutes as presented, Richard Mayer seconded this motion, and the minutes were approved.

Wendy presented the financial report as of May 31, 2008. The Balance Sheet indicates a total of $159,217 in checking and savings, Accounts Receivable total of $11,964, and Other Current Assets totaling $10,568. Total Assets of the district are $181,749. Current Liabilities ending May 31, 2008 were $5,430, the total equity of the district is $176,319. The Profit and Loss indicated assessments as of May 31st were $63,462. Other income includes Penalties and finance charges of $795, and Interest of $3,059. Expenses as of May 31st include $57,038 paid toward the IDWR contract. Expenses are 88.8% of the projected budget. Dane Watkins motioned to approve the financial report, Richard Mayer seconded this motion, and the financial report was approved.

Joe Kaufman presented the watermaster report. Snow pack has had a gradual runoff. Natural flow should be good this year even though the reservoir system will likely not fill. The reservoir system is currently 78.5% full with about another week or two of storage fill remaining. The biggest shortfall will be in the Ririe Reservoir; even though it is almost physically full the water belongs to other storage space holders. He presented information from two Snotel stations. The current rental pool price is $14.00 per acre-foot.

Tim Luke teleconferenced into the meeting at ~~2:10~~ pm. He indicated enforcement letters were sent in 2007. Fifteen of the water users received Notice of Violations, all but 1 or 2 have been resolved. Penalties received from these were approximately $26,000. The fines varied depending on the actions taken by the water users. Water District 110 had 22 letters sent, 18 Notice of Violations were generated from these letters, and all but two have been resolved. Penalties collected were approximately $15,000. It is recommended to check on these in the future to make sure they stay in compliance. Most NOVs involved enlargements. Corrections can be done with transfers.

Tim indicated Corbin Knowles and Gene Hansen talked with hydrographers from Bingham Ground Water District ("BGWD") to discuss collection of data for determining the Power Consumption Coefficient ("PCC") on irrigation system measured by the BGWD.

Tim also mentioned delinquent water users in Aberdeen American Falls Ground Water District were sent letters last week indicating they were not protected under code for mitigation purposes. Watermaster can curtail but only curtail junior rights. IDWR sent

out letters in August to water users with water rights affected by water calls not belonging to any ground water district to join a GWD for mitigation purposes.

Gene Hansen indicated he was ahead of schedule for measurement purposes. A process is being worked on to notify ground water districts of transfers and ownership changes.

Ernie provided updates to the Swan Falls case and the suite filed by Idaho Power.

Tim Deeg toured the Pristine Springs area. It provided mitigation for Water District 130. This cost the water users approximately $11 million but prevents approximately 70,000 acres from being curtailed. He indicated the ground water users were purchasing 35,000 acre-feet of water to mitigation purposes for WD130 mitigation efforts. Water District 120 water users are not expected to have mitigation expenses for 2008. There was an adjustment to the mitigation needed for 2007 of approximately 1,800 acre-feet. This has been purchased and the mitigation requirements for 2007 have been met.

IDWR will be taking over the measurement of return flows at monitoring sites in the Twin Falls area.

Dane Watkins moved to adjourn the meeting, Richard Mayer seconded and the meeting adjourned at 3:00 pm.

Water District 120
Profit & Loss Budget vs. Actual
November 2007 through October 2008

	Nov '07 - Oct 08	Budget	$ Over Budget	% of Budget
Income				
400 - Assessments	82,834.86	91,182.00	-8,347.14	90.8%
440 - Penalty Income	744.95			
450 - Finance Charge Income	116.88			
490 - Interest Income (Bank)	4,603.00	7,200.00	-2,597.00	63.9%
Total Income	88,299.69	98,382.00	-10,082.31	89.8%
Expense				
Travel	18.00			
IDWR Contract	94,438.17	112,100.00	-17,661.83	84.2%
525 - Office Supplies	685.60	360.00	325.60	190.4%
575 - Misc. Equipment Expense	15.90			
585 - Meeting Expense	0.00	140.00	-140.00	0.0%
Total Expense	95,157.67	112,600.00	-17,442.33	84.5%
Net Income	**-6,857.98**	**-14,218.00**	**7,360.02**	**48.2%**

Draft

Water District 120
Balance Sheet
As of October 31, 2008

	Oct 31, 08
ASSETS	
Current Assets	
Checking/Savings	
104 - Bank of Commerce	15,320.35
105 - Id State Treasurer-2840	140,736.55
Total Checking/Savings	156,056.90
Accounts Receivable	
120 - Accounts Receivable	3,846.11
Total Accounts Receivable	3,846.11
Other Current Assets	
132 - Funds Held by IDWR	10,206.71
Total Other Current Assets	10,206.71
Total Current Assets	170,109.72
TOTAL ASSETS	**170,109.72**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
202 - Accounts Payable	10,700.00
Total Accounts Payable	10,700.00
Total Current Liabilities	10,700.00
Total Liabilities	10,700.00
Equity	
390 - Retained Earnings	166,267.70
Net Income	-6,857.98
Total Equity	159,409.72
TOTAL LIABILITIES & EQUITY	**170,109.72**

Draft

Water District 120
A/R Aging Summary
As of January 21, 2009

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
147 EAMES,HUNTER, STONE, LANCE	0.00	0.00	0.00	0.00	-55.71	-55.71
575 GARDNER, MESSICK	0.00	0.00	0.00	0.00	-75.02	-75.02
BUTTE AND MARKET LAKE	0.00	0.00	0.00	0.00	-73.47	-73.47
BYU-Idaho Utah Corp	0.00	0.00	0.00	0.00	-291.90	-291.90
CITY OF IONA	0.00	-50.00	0.00	0.00	0.00	-50.00
CLARK, ROBERT L	0.00	0.00	0.00	0.00	-6.20	-6.20
COLLINS, DANA	0.00	0.00	0.00	0.00	-40.36	-40.36
COLMAN S PANIOGUE	0.00	0.00	3.13	3.03	469.98	476.14
COUMERILH, TERRY L	0.00	0.00	0.00	-71.42	0.00	-71.42
CSE Water Co.	0.00	0.00	0.00	0.00	-9.15	-9.15
DEGIULIO, DAN	0.00	0.00	0.19	0.18	28.40	28.77
FUNK, ARLEN TROY	0.00	0.00	0.19	0.18	28.40	28.77
GILLENWATER, JOLENE	0.00	0.00	0.95	0.89	163.04	164.88
GNEITING, JAY	0.00	0.00	0.00	0.00	-43.52	-43.52
Ida-Best Hay Farms LLC	0.00	0.00	0.80	0.78	122.40	123.98
JOHNSTON, JAMES	0.00	0.00	0.58	0.56	88.21	89.35
JR SIMPLOT CO	0.00	0.00	0.00	0.00	-25.00	-25.00
LYNCH, DAVID A & Jeanne Hendricks	0.00	0.00	0.00	0.00	-0.04	-0.04
MADDEN, BARBARA L	0.00	0.00	0.00	0.00	-125.00	-125.00
NEIBAUR, RYAN	0.00	0.00	0.00	0.00	-3.06	-3.06
RAYMOND, NYLE	0.00	0.00	1.81	1.75	272.87	276.43
RAYMOND, ORSON DALLAS	0.00	0.00	1.27	1.23	192.63	195.13
ROKER, JIM	0.00	0.00	0.00	0.00	-11.77	-11.77
SHEPPARD, A GAIL, RICHARD	0.00	0.00	0.00	0.00	-56.80	-56.80
SMITH, EDWARD A	0.00	0.00	0.00	0.00	-174.14	-174.14
THOMPSON, LYNN & BETTY	0.00	0.00	1.21	1.18	184.34	186.73
VAN ORDEN, W KEVIN	0.00	0.00	0.19	0.18	28.40	28.77
WILDE, AVON	0.00	0.00	0.00	0.00	-64.39	-64.39
TOTAL	**0.00**	**-50.00**	**10.32**	**-61.46**	**523.14**	**422.00**

Draft

Water District 120
2009 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 120, signed by the Director of the Idaho Department of Water Resources (IDWR), February 19, 2002, including:
      a) Curtail illegal diversions;
      b) Measure and report the diversions under water rights;
      c) Enforce the provisions of the stipulated agreements approved by the Director, and;
      d) Curtail out-of-priority diversions 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.
   2) Direction and guidance provided by the Director of IDWR pursuant to Idaho Water Law.
   3) The annual water district resolutions as adopted herein.

Per Attorney to resolution reference

2. Ernest Carlsen be elected the watermaster for Water District 120. That the Director of IDWR appoint Ernest 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 throughout the entire year after election at this meeting and upon appointment by the Director.

4. The water users of Water District 120 hereby empower the elected advisory committee to enter into a Memorandum of Understanding between the Water District and the Director of IDWR that will provide for the following:

   a) Compensation of the watermaster and all related water district expenses for the 2009 fiscal year shall be provided by the water district.

Anticipating Stephanie McKeller

5. ~~b)~~ The budget for Water District 120 for the ensuing year will be set at this annual meeting in resolution 10. Appointment of Stephanie a district treasurer for fiscal year 2009 will occur during a regular or special meeting of the advisory committee of Water District 120 before assessments from the water district are sent.

   ~~b)~~ c) The watermaster shall maintain an office for the ensuing year within the IDWR Eastern Regional Office, located in Idaho Falls, Idaho.

   ~~c)~~ d) IDWR will provide office space, vehicles and the use of all necessary office and field equipment in exchange for compensation as set in the 2009 budget. This arrangement shall not give Water District 120 any ownership interest in any IDWR office space and equipment.

I'm Okay w/ the Alternate language.

d e) Districts identified herein are expected to fund, at their own expense during the 2009 fiscal year, personnel and equipment necessary for measurement and reporting of diversions within these districts.

e f) Water District 120 will assume full responsibility for all expenses of Water District 120 following this annual meeting on the second Monday of February 2009.

5 7 4 5.

Diversions in Water District 120 that are not already measured by one of the districts identified herein and also have a diversion rate allowed by their water right in excess of 0.24 cfs shall be measured directly by the water district in the ensuing year and assessed for measuring and reporting at the following rate;

a) $75 per diversion
b) Per AF charge for measurement of $0.27 50
c) $0.08 4 per AF for Administrative purposes

7 6. Water District 120 includes one or more ground water districts, irrigation districts or other geographical areas where the source of water or nature of water use is common among water right owners and users. The following ground water districts and irrigation districts may already be measuring and reporting diversions on their own to promote efficiency in the administration of water rights and water management.

1) Aberdeen-American Falls Ground Water District
2) Bingham Ground Water District
3) Bonneville-Jefferson Ground Water District
4) Falls Irrigation

8 7. These districts designated above may have employees who measure and report diversions to the water master of Water District 120 and IDWR. The water master of Water District 120 may therefore appoint employees or agents of these districts as assistant watermasters for purposes of measuring and reporting water use to the watermaster of Water District 120. 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 districts, including but not limited to the following:

a) Each district 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.

8. WHEREAS, the water district meets in regular annual session, as provided by state law, and;

WHEREAS, 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, and;

WHEREAS Idaho Code 42-605 provides for voting by water users and election of an advisory committee,

BE IT RESOLVED that the credentials for voting in any district meeting and for serving on the district advisory committee will be as follows:

a) The advisory committee shall consist of 11 members, of which no more than 3 of these shall represent non-irrigation water users. And be it further resolved that when available there shall be at least three committee members from both the Aberdeen-American Falls Ground Water District and the Bingham Ground Water District and at least two committee members from the Bonneville-Jefferson Ground Water District.

b) Must be a water user of the district as evidenced by a valid water right or an assessment for water delivery the previous year.

c) Must have paid all assessments owed to the water district.

BE IT FURTHER RESOLVED, that Water District 120 advisory committee shall be charged with the responsibility for the appointment of member(s) to serve as its representative the Eastern Snake Plain Aquifer Monitoring Committee as defined by Idaho Code 42-620.

9. BE IT RESOLVED that the Water District 120 budget will be approved for a fiscal year that begins November 1 and ends October 31.

BE IT FURTHER RESOLVED that the Water District 120 advisory committee shall hereby be authorized to adapt an interim water district budget for the period between November 1 and the next annual meeting.

10. WHEREAS, Water District 120 is self-sufficient and responsible for all costs incurred,

BE IT RESOLVED that the budget for fiscal year 2009 be set at this annual meeting as follows:

Budget

Income		
	Assessment Income	96,710
Total Income		**$96,710**
Expenses	Audit	1,400
	IDWR Contract – Measurement	95,870
	Misc – Hydrographer Expense	700
	Meeting Expense	140
Sub Total		**$96,710**
	ESPA Monitoring	0
Total Expense		**$96,710**

Wendy to Amend

BE IT FURTHER RESOVLED that the stated budget represents an assessment of $0.08 per acre-foot for the average yearly water use for the period between 2003 and 2007. Also included is the measurement assessment as stated in resolution 86 and a $25.00 per diversion minimum assessment for those diversions that are in the water district, not measured by the water district or any other entity, and have an allowed diversion rate below 0.24 cfs but not including domestic water rights as described in Idaho Code §42-111.

All payments for assessments not received by May 1, 2009 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.

11. The annual Water District 120 meeting shall hereafter be held on the second Monday of February, of each year unless the Director of IDWR or the Water District 120 advisory committee should find it necessary to change the meeting date or unless changed by resolution of the district at any annual meeting.

12. 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.

13. The watermaster of Water District 120 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.

14. 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.

15. WHEREAS some small diversions would have regular assessments less than the amount required by the Water District to maintain their account,

WHEREAS many of these small diversions are not currently measured by the Water District, 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 120 will have a minimum charge of $25.00.

16. 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 user who has not paid their assessment charge by January 1 of the year following the billing date.

The following list represents the current WD 120 advisory committee and alternates. Please note that not all of the advisors are members of the ground water districts. They are listed according to geographic area.

Aberdeen Am. Falls GWD

Tim Deeg - AAFGWD
Nic Behrend
Terrell Sorenson - Falls Irrigation
Richard Mayer – City of Aberdeen

Alternates
Richard Line – AAFGWD
Steve Howser
Todd Lowder
Dan Hammond

Bingham GWD

Craig Evans - BGWD
Ron Harwell
Gaylen VanOrden - BGWD
LaVerelle Stricklin

Alternate
Neal Powell – BGWD

Bonneville Jefferson GWD

Marla Trible
Dane Watkins - BJGWD
Stephanie Mickelson – BJGWD

Alternate
Lynn Erickson
Kathryn McLain
Max Hahn
Randy Skidmore

MEMORANDUM OF UNDERSTANDING

This memorandum of understanding is entered into by and between the Director of the Department of Water Resources, (hereinafter called the Director) and the water users of Water District No. 120, American Falls Area, (hereinafter called Water District No. 120) acting through the Water District Advisory Committee.

WHEREAS, the statutes of the State of Idaho provide for the Director to have direction and control of the distribution of the waters of the state to those holding valid rights to the use thereto; and

WHEREAS, the Water District No. 120 authorized the Advisory Committee, as advisors to, and elected representatives of the water district, by resolution duly adopted at the ~~February 10, 2003~~ Feb. 19, 2003, annual meeting of the water users of the district to enter this memorandum of understanding continuing a cooperative program with the Director to provide watermaster services for Water District No.120; and

WHEREAS, the Advisory Committee will, among other things, serve as advisors to the Director and the watermaster in matters relating to the administration and regulation of water rights, and measurement and reporting of water use within the district:

NOW, THEREFORE, the Director agrees to provide the following services to Water District No. 120, effective upon the execution of this memorandum of understanding and to continue to provide the services from year-to-year as herein provided upon election of ~~the regional manager~~ an employee designated by the Director of the Department as watermaster and the adoption of a budget by the water users at the annual water district meeting authorizing expenditures in accordance with the purposes of this memorandum of understanding:

1) To provide watermaster services to Water District No.120, as described in the adopted resolutions for Water District No. 120 for the period from the effective date of this memorandum until the end of any subsequent water district year as agreed to by the water users of Water District No. 120 at their annual meeting and the director of the Department. The adopted resolutions for Water District No. 120 is attached hereto and incorporated herein by this reference. Such watermaster services will be provided under the direction of the Director, in coordination with the regional manager of the Department's Eastern Region consistent with the provisions of Title 42, Idaho Code.

2) To provide any full time or part time employees as necessary for the water distribution operations of Water District No. 120 in accordance with its adopted budget.

3) To provide office space as necessary for operation of Water District No. 120 and to provide Department vehicles for use by full-time employees of the Department, to conduct Water District business, and to share the use of other Department equipment and facilities as are necessary to equitably administer, monitor, regulate and distribute the waters to the users within Water District No. 120.

WATER DISTRICT NO. 120 agrees as follows:

1) To pay the Department, in accordance with resolutions adopted at the annual water district meeting, sufficient funds to cover the costs of operations incurred in providing watermaster services to Water District No. 120 provided, however, that reimbursement for the watermaster shall not exceed the personnel costs and other costs incurred in conducting Water District No. 120 business and watermaster services. Indirect costs will be paid at the rate approved by the Department of the Interior Inspector General and current at the time of the water district annual meeting.

THE PARTIES mutually agree that:

1) Any persons directly employed by the Department as classified state employees, performing duties on behalf of Water District No. 120 under this memorandum will only perform those duties as described in the adopted resolutions of Water District No. 120:

2) The director of the Department, or an employee(s) designated by the Director, and the chairman of the Advisory Committee shall consult annually prior to the end of the water district's fiscal year concerning the continuation of this memorandum and any need for modification of it.

3) This memorandum of understanding will continue from year to year and can be amended or terminated at any time by agreement of the director of the Department and Water District No. 120, on the recommendation of the Advisory Committee.

4) Nothing in this agreement will act to change, modify or release either party of any obligation or responsibility otherwise provided by contract or by law.

Water District No. 120

_____

Date

_____

Tim Deeg, Advisory Committee Chair
Water District No. 120

Idaho Department of Water Resources

_____

Date

_____

David R Tuthill Jr., Director
Idaho Department of Water Resources

WD 120 Advisory Meeting
IDWR, 900 N Skyline Dr. Ste. A
Idaho Falls, ID
January 22, 2009

Tim Deeg called the meeting to order at 1:15 pm. Others in attendance were, Neal Powell (BGWD), Marla Trible, Heather Bohac (IDWR), Ernie Carlson (IDWR), LaVerelle Stecklein, Gayle VanOrden (BGWD), Craig Evans (BGWD), Wendy Murphy (IDWR), Kenda Jones (IDWR), and Stephanie Mickelson.

Minutes were presented. A correction was made to paragraph 5 which will read: "He indicated enforcement letters were sent *to water users* in 2007". Also, paragraph 7, sentence 3, will read: "IDWR sent out letters in August to water users "*with water rights affected by water calls*", not belonging to any ground water district, to join "*a ground water district*" for mitigation purposes". Tim motioned to accept minutes, as presented with changes. LaVerelle Stecklein seconded the motion and the minutes were passed.

Wendy Murphy presented the financial report. The Profit/Loss statement shows income reported from 11/2007-10/2008 as $88,299. Total assessments income was $82,834, $8348 less than the budget of $91,182. Total expenses for the year were $95,157. This is under the budget of $112,600 by $17,443. Net income is $-6858. Balance sheet shows a bank balance of $156,056. Accounts payable balance is $10,700. Accounts receivable were $3846. Total liabilities and equity is $170,109. Wendy discussed the need for WD120 to have a separate auditor as the audit can no longer be done in conjunction with WD1. It was suggested that they get bids to insure the most cost efficient person for the audit. Tim Deeg would like to have an audit every year to ensure accuracy. Stephanie Mickelson expressed concerns over the cost of an annual audit, and, it only needs to be done every other year. They will decide this issue at the next quarterly meeting. Wendy gave cost information for auditor already reviewing records which is $1400. Craig Evans motioned to accept auditor already in process. Gayle VanOrden seconded and the motion was passed. The 2009 proposed budget, which will be set at the annual meeting, will include $1400 for an auditor. Billing was discussed. Some water users are being billed by IDWR and the GWD. It was suggested maybe a letter could be sent to GWD in order to assure people are not being double billed. Tim Deeg moved to accept the financial report, Marla Trible seconded the motion and motion was passed.

Ernie Carlsen introduced Heather Bohac and Kenda Jones, new employees with IDWR. Heather gave a brief summary of the Egin Lake recharge program. It is a pilot project that involves replenishing the Snake River Aquifer. It seems to be showing positive results to date. Ernie discussed NOV's which are helping water users stay in compliance with their water right. Ernie talked about Idaho code 42-222 which covers changes to water rights. If proposed change does not have a hydrologic impact, it does not have to be published. If it *does* have an impact, it must be published.

Gene Hansen gave the Watermaster report. Water levels are below average, however, they are better than the same time last year. Snotel sites were reviewed and levels look good so far this year. Gene discussed site visits. Protocol is to visit 1/3 of district's POD's each year. In 2008, there were 87 site visits and 67 attempts. Pump cards continue to be sent to water users for measurements. The majority of water users are returning pump cards, however, there are still some that are reporting sporadically or not at all. Goals for 2009 are to re-visit/re-measure diversions with questionable data and re-visit/re-measure diversions measured in 2006. During late January early February, information comes in from the power companies. WMIS (Water Management Information System) continues to be updated and has become more user friendly. Call if any questions regarding water usage.

2009 resolutions were reviewed. The following changes were made: #4b will be removed and will become #5. Subsequently, #4c will become #4b, #4d will become #4c, #4e will become #4d, and #4f will be #4e. As a result, numbers 6-16 will be re-numbered. #5, will be revised to read; "The water users of Water District 120 elect Stephanie Mickelsen as district treasurer. The Chairman of the district, Tim Deeg, will also be designated an authorized signatory for banking purposes." #6b, "per AF charge for measurement" will change from .27 to .50. #6c, "per AF for administrative purposes" will change from 0.05 to 0.04. These monetary changes are to balance costs. #10 (now #11) $1400 will be added for Annual Audit.

Memorandum of Understanding was discussed and changes are made as follows: 1) Paragraph 3, first sentence, the date will be changed from "February 10, 2003" to "February 19, 2002." 2) Paragraph 5, first sentence, the words "regional manager" will be replaced with "a designated employee of IDWR". The "Memorandum of Understanding" will be finalized at annual meeting.

Tim Deeg motioned to adjourn the meeting. Marla Trible seconded the motion. Meeting adjourned at 4:00 pm.

Water District 120 Advisory Meeting
June 17, 2008
IDWR – Idaho Falls, Idaho

Tim Deeg called the meeting to order at 1:37 pm. Those present include: Lisa Purvis (IDWR), Dane Watkins (BJGWD), Tim Deeg (AAFGWD), Richard Mayer (City of Aberdeen), LaVerelle Stecklein, Ernie Carlsen (IDWR), and Joe Kaufman (IDWR.

Dane motioned to approve minutes as presented, Richard Mayer seconded this motion, and the minutes were approved.

Wendy presented the financial report as of May 31, 2008. The Balance Sheet indicates a total of $159,217 in checking and savings, Accounts Receivable total of $11,964, and Other Current Assets totaling $10,568. Total Assets of the district are $181,749. Current Liabilities ending May 31, 2008 were $5,430, the total equity of the district is $176,319. The Profit and Loss indicated assessments as of May 31st were $63,462. Other income includes Penalties and finance charges of $795, and Interest of $3,059. Expenses as of May 31st include $57,038 paid toward the IDWR contract. Expenses are 88.8% of the projected budget. Dane Watkins motioned to approve the financial report, Richard Mayer seconded this motion, and the financial report was approved.

Joe Kaufman presented the watermaster report. Snow pack has had a gradual runoff. Natural flow should be good this year even though the reservoir system will likely not fill. The reservoir system is currently 78.5% full with about another week or two of storage fill remaining. The biggest shortfall will be in the Ririe Reservoir; even though it is almost physically full the water belongs to other storage space holders. He presented information from two Snotel stations. The current rental pool price is $14.00 per acre-foot.

Tim Luke teleconferenced into the meeting in Idaho. He indicated enforcement letters were sent to water users in 2007. Fifteen of the water users received Notice of Violations, all but 1 or 2 have been resolved. Penalties received from these were approximately $26,000. The fines varied depending on the actions taken by the water users. Water District 110 had 22 letters sent, 18 Notice of Violations were generated from these letters, and all but two have been resolved. Penalties collected were approximately $15,000. It is recommended to check on these in the future to make sure they stay in compliance. Most NOVs involved enlargements. Corrections can be done with transfers.

Tim indicated Corbin Knowles and Gene Hansen talked with hydrographers from Bingham Ground Water District ("BGWD") to discuss collection of data for determining the Power Consumption Coefficient ("PCC") on irrigation system measured by the BGWD.

Tim also mentioned delinquent water users in Aberdeen American Falls Ground Water District were sent letters last week indicating they were not protected under code for

mitigation purposes. Watermaster can curtail but only curtail junior rights. IDWR sent out letters in August to water users with water rights affected by water calls not belonging to any ground water district to join a GWD for mitigation purposes.

Gene Hansen indicated he was ahead of schedule for measurement purposes. A process is being worked on to notify ground water districts of transfers and ownership changes.

Ernie provided updates to the Swan Falls case and the suite filed by Idaho Power.

Tim Deeg toured the Pristine Springs area. It provided mitigation for Water District 130. This cost the water users approximately $11 million but prevents approximately 70,000 acres from being curtailed. He indicated the ground water users were purchasing 35,000 acre-feet of water to mitigation purposes for WD130 mitigation efforts. Water District 120 water users are not expected to have mitigation expenses for 2008. There was an adjustment to the mitigation needed for 2007 of approximately 1,800 acre-feet. This has been purchased and the mitigation requirements for 2007 have been met.

IDWR will be taking over the measurement of return flows at monitoring sites in the Twin Falls area.

Dane Watkins moved to adjourn the meeting, Richard Mayer seconded and the meeting adjourned at 3:00 pm.

Water District 120 Advisory Meeting
June 17, 2008
IDWR – Idaho Falls, Idaho

Tim Deeg called the meeting to order at 1:37 pm. Those present include: Lisa Purvis (IDWR), Dane Watkins (BJGWD), Tim Deeg (AAFGWD), Richard Mayer (City of Aberdeen), LaVerelle Stecklein, Ernie Carlsen (IDWR), and Joe Kaufman (IDWR).

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Tim Luke teleconferenced into the meeting at 2:10 pm. He indicated enforcement letters were sent in 2007. Fifteen of the water users received Notice of Violations, all but 1 or 2 have been resolved. Penalties received from these were approximately $26,000. The fines varied depending on the actions taken by the water users. Water District 110 had 22 letters sent, 18 Notice of Violations were generated from these letters, and all but two have been resolved. Penalties collected were approximately $15,000. It is recommended to check on these in the future to make sure they stay in compliance. Most NOVs involved enlargements. Corrections can be done with transfers.

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Tim Deeg toured the Pristine Springs area. It provided mitigation for Water District 130. This cost the water users approximately $11 million but prevents approximately 70,000 acres from being curtailed. He indicated the ground water users were purchasing 35,000 acre-feet of water to mitigation purposes for WD130 mitigation efforts. Water District 120 water users are not expected to have mitigation expenses for 2008. There was an adjustment to the mitigation needed for 2007 of approximately 1,800 acre-feet. This has been purchased and the mitigation requirements for 2007 have been met.

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Dane Watkins moved to adjourn the meeting, Richard Mayer seconded and the meeting adjourned at 3:00 pm.

* paragraph 7 add

craig correction
← paragraph 5 → second sentence
water users

changes made

1-27-09 other
find WD120 01708ADJnotes.doc
N drive - 7 other WD120 Adj minutes 2008

Water District 120 Quarterly Advisory Meeting

09/09/2009
1:30 PM
900 N. Skyline Dr.
IDWR Large Conference Room

Agenda

Call the Meeting to Order	Tim Deeg
Minutes	Kenda Jones
Financial Report	Wendy Murphy
Water Supply and Rental Pool	Lyle Swank
IDWR Activities	Ernie Carlsen
Watermaster's Report	Ernie Carlsen
Measurement Activities	Gene Hansen
Chairman's Report	Tim Deeg
Other Business	
Adjournment	

Additional Information

Water District 120 Annual Meeting Minutes
February 9, 2009
Aberdeen High School
Aberdeen, ID

Tim Deeg called the meeting to order at 1:15 pm. Advisory committee members present were, Richard Mayer, Richard Line, Dan Hammond, Marla Trible, Dane Watkins, and Stephanie Mickelson. Others in attendance included IDWR employees, Ernie Carlson, Wendy Murphy, Blake Jordan, Heather Bohac, and Kenda Jones. There were 15 other attendees present.

Stephanie Mickelson motioned to dispense the reading of the minutes. Dane Watkins seconded the motion. Time was given for attendees to read over minutes so corrections could be made. Minutes were reviewed. One spelling correction was made to LaVerelle Strecklein's name. Tim motioned to accept minutes as written, with spelling correction and minutes were passed.

Stephanie Mickelson motioned to have Tim Deeg remain as Chairman. Dane Watkins seconded the motion and motion passed.

Tim Deeg discussed WD120 being the regulatory arm of the Department as well as the water users, making sure water users are using water within their water right. Many discussions have taken place within the department this year regarding this issue. With changes in systems and volumes, PCC's are no longer the most accurate method of measuring. Tim discussed the possibility of changing to a different method of measuring in the future. C-ball, flow meters, and infrared are some options the department is looking at to increase the accuracy of measuring water usage. This process is ongoing and will help ensure assessments are fair and accurate for everyone. Tim briefly discussed the 2009 budget which was reduced this year due to a carry over from last year. Tim discussed his credentials and welcomed any questions.

Wendy Murphy presented the financial report. She also presented the Independent Auditor's Report, which was reviewed by attendees. Statement of Net Assets shows cash and investments were $156,057. A/R balance was $4901. Funds held by IDWR at the end of the year were $10,207. Total assets were $171,165. Liabilities included $10,700 payable to IDWR, deferred assessments of $1055, for total liabilities of $11,755. Total net assets, minus liabilities, were $159,410. Assessments income was $82,835. Miscellaneous penalties and interest were $862, for total operating revenue of $83,697. Operating expenses for the district included the contract for IDWR for $94,438, equipment $16, office expenses $686, and travel $18 for a total operating expense of $95,158. Total operating loss was ($11,461) which was intended by the advisory board to help use up some of the reserves. Interest earned was $4603. Net loss was ($6858). Total assets at the end of the year were $159,410. A copy of the Auditors report was provided to attendees. No concerns were found as a result of the audit. Tim Deeg discussed having a separate audit for WD120 next year. In the past, the districts have

been audited in conjunction with one another, however, the auditor suggested each district be audited separately in the future. Bids will be submitted for next years audit and a decision will be made at that time. A/R is down substantially less than is reflected on revenue statement. Dane Watkins moved to accept the financial report, Craig Evans seconded the motion and the motion was passed.

Ernie Carlson gave the watermaster report. He presented a slide show representing the Snake river Plain Aquifer. It showed which areas represent WD120. He discussed drought conditions and it seems we are in a moderate drought. Snowpack is below normal although the outlook for 2009 is better than 2008. Major reservoirs were discussed and compared to last year we are going in to this years' irrigation season in better shape than last year. Snow pack is relatively the same in most places as it was in the last couple of years. He discussed well measurements that are taken each year by Gene Hansen, the hydrographer for WD120. He presented a graph which showed the fluctuations in ground water levels and what may cause different areas to drop more than others, such as canal recharge. Overall, levels have remained relatively steady over the last 10 years. Ernie discussed the protocol for the measurement of wells in WD120, which is 1/3 of all wells every year. That would cover all wells every three years. Last year, Gene measured 87 wells and made 67 attempts. He was on track for number of wells measured last year. Pump cards were sent out for municipalities and some commercial users. Reporting was fair for the year, however, some users are not reporting at all. Improvements need to be made in self-reporting as data is needed for accurate numbers. Goals for 2009 are to re-visit and re-measure diversions with questionable data and re-visit and re-measure diversions from 2006. Ernie discussed PCC's as a method of measurement and the inaccurate measurements that can result if there are multiple pivots or wells. The department is looking at identifying systems to measure total flow for greater accuracy. No major changes are anticipated this year. Water Management Information Systems (WMIS) was discussed. Users can visit IDWR office if they have questions regarding water usage and someone can help them get the information. Snowpack projections for the year were discussed and it is not clear at this time where we stand on water storage for the year. Late runoff from last year could affect those levels. Projections should be forthcoming around April 1st. Chris Wride moved to accept the watermaster's report. Richard Line seconded the motion and the motion passed.

2009 Resolutions were reviewed for final adoption. Tim Deeg reviewed the issues that are contained in resolutions. This year, WD120 is working independent of WD1. Stephanie Mickelson has been elected as treasurer, Tim Deeg will act as an alternate. The budget for the upcoming year was reviewed. Assessments were reduced so individuals will be assessed fairly and in line with other WD. Carryover from last year was taken in to consideration for the 2009 budget. There were several factors that affected last years budget as compared to 2009 budget, including a full- time position that was contracted for a full year and was lost. Chris Wride motioned to accept the new budget, Dane Watkins seconded the motion and the budget was accepted as proposed.

Meeting recessed to hold caucuses to determine 2009 advisory committee members for the individual GWD's. The following is a list of Board Members that were elected by the attendees.

Aberdeen Am. Falls GWD
Tim Deeg – AAFGWD
Nic Behrend
Terrell Sorenson
Richard Mayor

Alternates
Richard Line
Steve Howser
Todd Lowder
Dan Hammond
Brian Lechrecht

Bingham GWD
Craig Evans
Ron Harwell
Gaylen VanOrden – BGWD

Alternate
Neal Powell

Bonneville GWD
Marla Trible
Stephanie Mickelson – BJGWD

Alternates
Dismissed

With the advisory members listed and in place, Tim Deeg motioned to accept the 2009 Resolutions as presented, along with the "Memorandum of Understanding". Craig Wride moved to accept the motion. Greg Paul seconded the motion and the motion carried without opposition.

Tim Deeg then discussed mitigation that has been ongoing, in particular, CAMP, which has taken about two years. It involves studying ways to improve the ground water levels in the state. Many agencies have been involved in CAMP, looking at alternatives to help improve water sources as a whole. The cost for this project is approximately 7-10 million dollars per year, some of which will come from the water districts, and some will come from the state. $2 will be assessed to ground water users and $1 per acre foot for surface water. That will generate approximately 3 million. The state will fund approximately 3 million, and fish farmers and municipal users will help fund as well. Legislature should receive bill soon to get this process moving forward. This process should help reduce

mitigation for ground water users and reduce the risk of curtailment for everyone. Tributary basins affect water in the Snake River Plain and need to be included as well. There are many phases of this process, many will be affected, and a committee will be formed to see this project through. Tim discussed last years' surface water delivery calls that affected WD120. He gave details of the delivery calls and the decisions that were made in each case. Case information is available on IDWR website for anyone wanting more specific information re: these delivery calls.

Tim Deeg asked for a motion to adjourn. Craig Evans motioned to adjourn, Chris Baker seconded the motion and the meeting adjourned at 2:45 p.m.

Water District 120
Balance Sheet
As of September 8, 2009

	Sep 8, 09
ASSETS	
Current Assets	
Checking/Savings	
104 - Bank of Commerce	28,470.28
105 - Id State Treasurer-2840	131,131.79
Total Checking/Savings	159,602.07
Accounts Receivable	
120 - Accounts Receivable	-3,422.32
Total Accounts Receivable	-3,422.32
Other Current Assets	
132 - Funds Held by IDWR	7,994.39
Total Other Current Assets	7,994.39
Total Current Assets	164,174.14
TOTAL ASSETS	**164,174.14**
LIABILITIES & EQUITY	
Equity	
390 - Retained Earnings	159,409.72
Net Income	4,764.42
Total Equity	164,174.14
TOTAL LIABILITIES & EQUITY	**164,174.14**

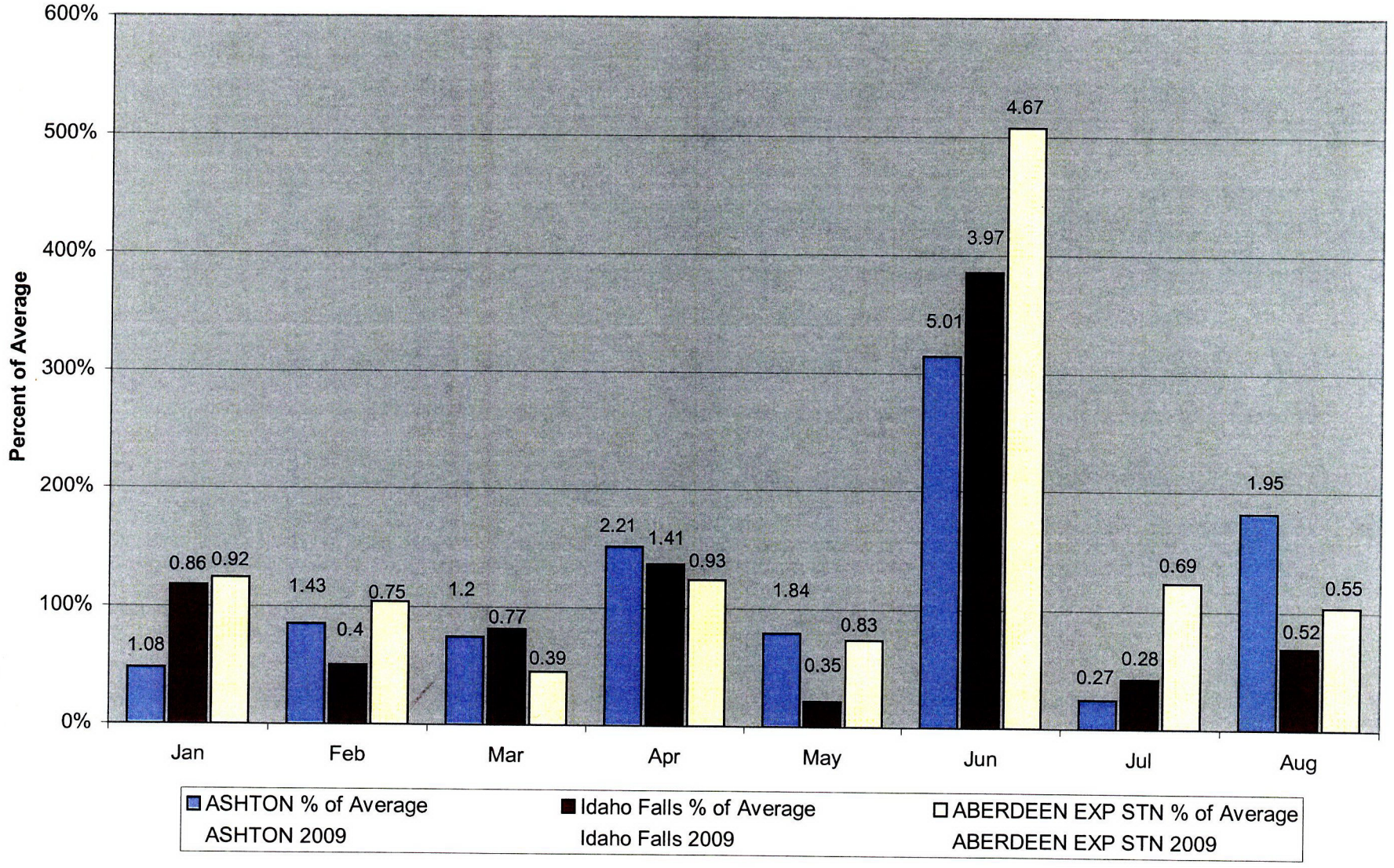
Water District 120
Profit & Loss Budget Performance
August 2009

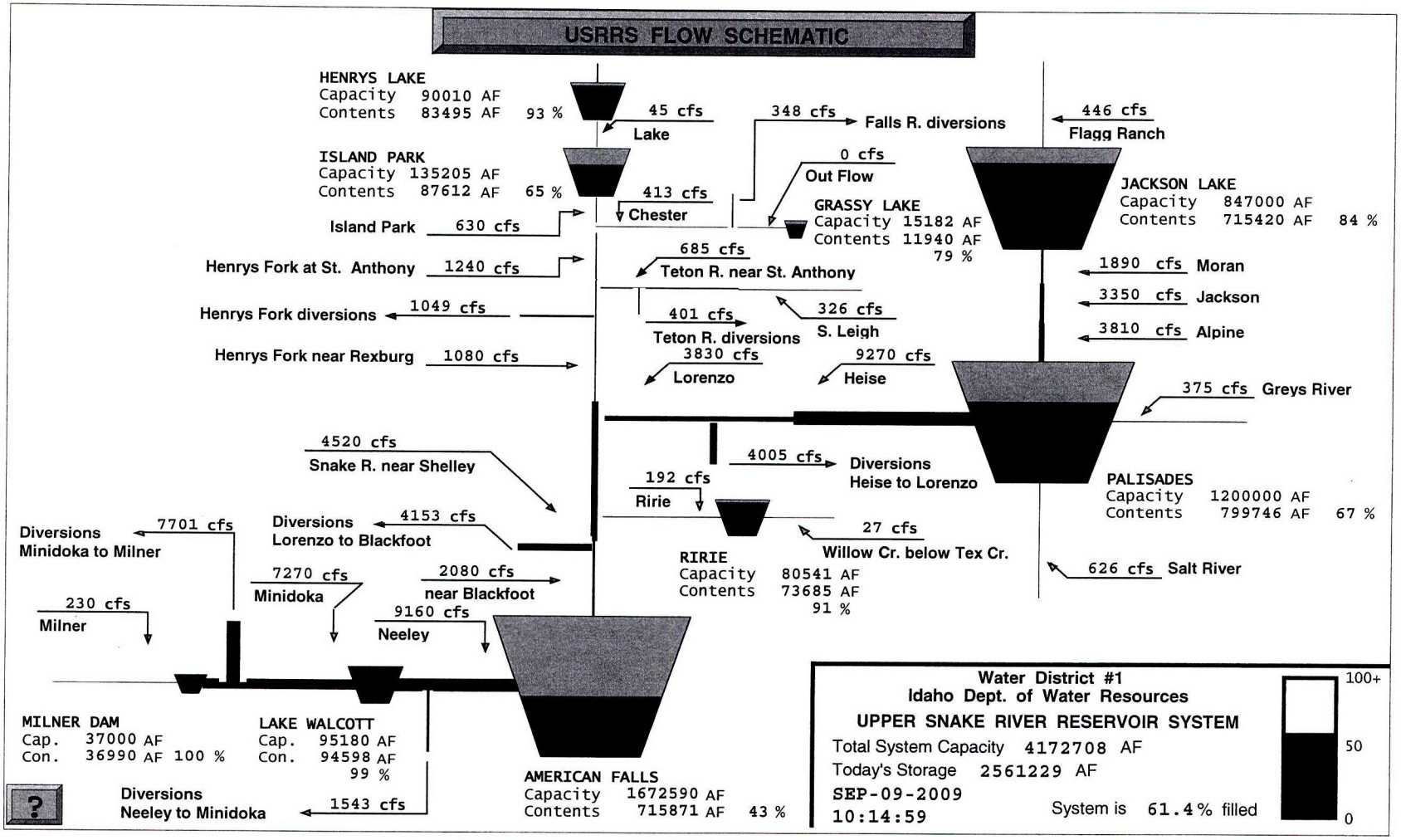
	Aug 09	Budget	% of Budget	Nov '08 - Aug 09	YTD Budget	% of Budget	Annual Budget
Income							
400 - Assessments	0.00			82,636.60	85,878.00	96.2%	85,878.00
450 - Finance Charge Income	0.00			159.20			
490 - Interest Income (Bank)	0.00	300.00	0.0%	1,395.24	3,000.00	46.5%	3,600.00
Total Income	0.00	300.00	0.0%	84,191.04	88,878.00	94.7%	89,478.00
Expense							
Travel	0.00			44.12			
IDWR Contract	8,592.26	8,200.00	104.8%	78,068.20	79,470.00	98.2%	95,870.00
535 - Audit	0.00			650.00	1,400.00	46.4%	1,400.00
575 - Misc. Equipment Expense	30.00	60.00	50.0%	300.00	600.00	50.0%	700.00
580 - Advisory Committee	0.00			0.00	105.00	0.0%	140.00
Total Expense	8,622.26	8,260.00	104.4%	79,062.32	81,575.00	96.9%	98,110.00
Net Income	**-8,622.26**	**-7,960.00**	**108.3%**	**5,128.72**	**7,303.00**	**70.2%**	**-8,632.00**

Water District 120
Accounts Receivable Summary
As of September 8, 2009

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
FUNK, ARLEN TROY	0.00	0.38	0.34	0.34	54.50	55.56
GILLENWATER, JOLENE	0.00	1.18	1.05	1.05	195.59	198.87
GLARBORG/INSKEEP	0.00	4.13	3.87	3.87	593.08	604.95
GNEITING, JAY	0.00	0.26	0.24	0.24	36.73	37.47
I & S FARMS	0.00	0.54	0.51	0.51	78.18	79.74
Ida-Best Hay Farms LLC	0.00	1.61	1.50	1.50	239.61	244.22
JOHNSTON, JAMES	0.00	1.15	1.08	1.08	172.87	176.18
RAYMOND, NYLE	0.00	4.23	3.96	3.96	625.98	638.13
RAYMOND, ORSON DALLAS	0.00	2.45	2.30	2.30	365.77	372.82
ROBERTS, RICK	0.00	1.37	1.29	1.29	197.29	201.24
SHIPLEY, O DEVAUGHN	0.00	0.18	0.33	0.00	25.17	25.68
TOWN & COUNTRY MOBILE HOME PARK	0.00	0.18	0.16	0.16	25.17	25.67
WALTERS, BRUCE A	0.00	0.53	0.49	0.49	75.51	77.02
WILCOX, GIB & JAMIE	0.00	0.66	0.62	0.62	94.49	96.39
WOODVILLE WATER & SEWER DISTRICT	0.00	1.05	0.99	0.99	151.18	154.21
TOTAL	**0.00**	**19.90**	**18.73**	**18.40**	**2,931.12**	**2,988.15**

2009 Precipitation




USRRS FLOW SCHEMATIC
HENRYS LAKE
Capacity 90010 AF
Contents 83495 AF 93 %
45 cfs
Lake
348 cfs
Falls R. diversions
446 cfs
Flagg Ranch
ISLAND PARK
Capacity 135205 AF
Contents 87612 AF 65 %
0 cfs
Out Flow
413 cfs
Chester
GRASSY LAKE
Capacity 15182 AF
Contents 11940 AF
79 %
JACKSON LAKE
Capacity 847000 AF
Contents 715420 AF 84 %
Island Park 630 cfs
685 cfs
Teton R. near St. Anthony
Henrys Fork at St. Anthony 1240 cfs
1890 cfs Moran
3350 cfs Jackson
3810 cfs Alpine
Henrys Fork diversions 1049 cfs
401 cfs
Teton R. diversions
326 cfs
S. Leigh
Henrys Fork near Rexburg 1080 cfs
3830 cfs
Lorenzo
9270 cfs
Heise
375 cfs Greys River
4520 cfs
Snake R. near Shelley
4005 cfs
Diversions
Heise to Lorenzo
192 cfs
Ririe
PALISADES
Capacity 1200000 AF
Contents 799746 AF 67 %
Diversions
Minidoka to Milner
7701 cfs
Diversions
Lorenzo to Blackfoot
4153 cfs
27 cfs
Willow Cr. below Tex Cr.
RIRIE
Capacity 80541 AF
Contents 73685 AF
91 %
626 cfs Salt River
7270 cfs
Minidoka
2080 cfs
near Blackfoot
230 cfs
Milner
9160 cfs
Neeley
MILNER DAM
Cap. 37000 AF
Con. 36990 AF 100 %
LAKE WALCOTT
Cap. 95180 AF
Con. 94598 AF
99 %
AMERICAN FALLS
Capacity 1672590 AF
Contents 715871 AF 43 %
Diversions
Neeley to Minidoka
1543 cfs
Water District #1
Idaho Dept. of Water Resources
UPPER SNAKE RIVER RESERVOIR SYSTEM
Total System Capacity 4172708 AF
Today's Storage 2561229 AF
SEP-09-2009
10:14:59
System is 61.4% filled
100+
50
0

9-9-09 120 Qrtly Advisory Meeting

Kenda Jones	
Dave Watkins	Bom. Idaho GWD
Ginette Manwaring	City of Blackfoot
Lyle Swash	W.D. 1
Ernie Carlson.	WM. 120.
LaVerelle Steelsmith	Member Water District 120
Ben Hansen	WD 120
Heather Bohac	~~WR~~ IDWR
Wendy Murphy	WD 1 & WD 120

09-09-09 Qrtly Meeting WD 120

intros

minutes approved w changes

moved to accept

w changes Dane Watkins -

seconded by Leverle Stricklein seconded

as of Sept 8 159....

AR - -3.....

current 79.....

Nenay went over budget....

expenditures under budget - net is.....

↓

discussed how.....

Gene - budget is mandated.....

discussion re: where time is allocated between WD & general funds.

furloughs were discussed at length.

legal issues in dept i....

minutes cont.....

Wendy AR - Funk lapsed.... financial trouble
Glarborg/Inskeep - disallowed ..... " "

Use the water - Jolene Gillenwater.
needs to speak to Agent re: forfeiture.
Woodville *

Collections.

Tim
move to accept motion to approved

seconded - Dane
- Final LaVerne.

Lyle - flow chart - capacity -
discussed teacup chart.
water supplies:
precipitation chart.
priority dates.

Ernie - water rental - >
done activities. supply bank >

Tray

look @ Funk$ WR lapsed! Commercial WR

Tim suggested calling Funk$ see what is intent is.

Glarsbory / Inskeep - disallowed - Should we delete.

Gillenwater talk to her re: issue of forfeiture.

GWD

Snake River Basin

Mitch Murphy Nuhce of See interest.

folder B on recorder

Gene - NOV's are being addressed

88 site visits => 1/3 of PODs
100 site visits per year

17 attempts made.

30 visits - GPS & sloughs

120
~~5~~ PODs may have to be transferred to WD1 to be determined GW vs Surface Water

Tim - delivery call issue - almost falls within WD120 - will Ernie or Gene look @ boundaries to see if 120 are within curtailment order.

adjourned @ 2:55 p.m.

WATER DISTRICT 120

Basic Financial Statements

October 31, 2008

WATER DISTRICT 120

BASIC FINANCIAL STATEMENTS
For the Year Ended October 31, 2008
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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 120
Idaho Falls, Idaho

We have audited the accompanying financial statements of the business-type activities and each major fund of Water District 120 (the "District"), as of and for the fiscal year ended October 31, 2008, 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 120 as of October 31, 2008, 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 January 28, 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

EVANS & POULSEN, PA

January 28, 2009

1360 Albion Avenue • Burley, Idaho 83318 • (208) 678-1300 • Fax (208) 678-1301 • evanscpa@pmt.org

WATER DISTRICT 120

Statement of Net Assets
October 31, 2008

	Water District 120
ASSETS	
Cash and Investments	$ 156,057
Receivables:	-
Assessments	4,901
Funds Held by IDWR	10,207
Other Assets	-
TOTAL ASSETS	171,165
LIABILITIES	
Accounts Payable	10,700
Other Current Liabilities	-
Deferred Assessments	1,055
Other Liabilities	-
TOTAL LIABILITIES	11,755
NET ASSETS	
Unrestricted	159,410
TOTAL NET ASSETS	$ 159,410

See accompanying notes to the financial statements.

WATER DISTRICT 120

Statement of Revenues, Expenses and
Changes in Fund Net Assets
Year Ended October 31, 2008

	Water District 120
OPERATING REVENUES	
Water Assessments and Fees	$ 82,835
Miscellaneous	862
TOTAL OPERATING REVENUES	83,697
OPERATING EXPENSES	
Administration and Watermaster Contract	94,438
Equipment Expenses	16
Meetings/Elections	-
Office Expenses	686
Payroll & Related Expenses	-
Postage	-
Transaction Charges	-
Travel	18
Bad Debt	-
Other Operating Expenses	-
TOTAL OPERATING EXPENSES	95,158
OPERATING INCOME (LOSS)	(11,461)
NON-OPERATING REVENUES (EXPENSES)	
Interest income	4,603
Other revenue (expense)	-
TOTAL NON-OPERATING REV (EXP)	4,603
INCOME/(LOSS) BEFORE TRANSFERS	(6,858)
OPERATING TRANSFERS IN (OUT)	-
CHANGE IN NET ASSETS	(6,858)
NET ASSETS - BEGINNING OF YEAR	166,268
NET ASSETS - END OF YEAR	$ 159,410

See accompanying notes to the financial statements.

WATER DISTRICT 120

Statement of Cash Flows
For the Year Ended October 31, 2008

	Water District 120
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers and Users	$ 81,431
Payments to Suppliers/Contractors	(101,290)
Payments to Employees	-
Other Receipts/(Payments)	-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(19,859)
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	4,603
NET CASH PROVIDED BY INVESTING ACTIVITIES	4,603
NET INCREASE (DECREASE) IN CASH	(15,256)
Cash at Beginning of Year	171,313
Cash at End of Year	$ 156,057
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:	
Operating Income (Loss)	$ (11,461)
Depreciation	-
(Increase) Decrease in Assessments/Rentals Receivable	(724)
(Increase) Decrease in Inventory/Other Current Assets	(2,012)
Increase (Decrease) in Accounts Payable	(4,150)
Increase (Decrease) in Other Current Liabilities	(1,512)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	$ (19,859)

See accompanying notes to the financial statements.

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 120 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 120 at their annual meeting. During the annual meeting members adopt various resolutions governing the activities of the District.

Water District 120 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 120.

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 120 reports only business-type activities, which rely to a significant extent on fees and charges for support, and has no governmental or fiduciary activities.

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.

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 Districts 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 the following investments:

Investment Type	Fair Value	Weighted Avg Maturity (days)
Idaho State Local Government Investment Pool	$ 140,737	43

The Idaho State Investment Pool is an unrated external investment pool sponsored by the Idaho State Treasurer's Office. It is classified as an "Investment in an External Investment Pool" and is exempt from custodial credit risk and concentration of credit risk reporting. Interest rate risk is summarized as follows: Asset-backed securities are reported using weighted average life to more accurately reflect the projected term of the security, considering interest rates and repayment factors.

The elected Idaho State Treasurer, following Idaho Code, Section 67-2328, is authorized to sponsor an investment pool in which the District voluntarily participates. The Pool is not registered with the Securities and Exchange Commission or any other regulatory body - oversight is with the State Treasurer, and Idaho Code defines allowable investments. All investments are entirely insured or collateralized with securities held by the Pool or by its agent in the Pool's name.

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 October 31, 2008.

NOTE 6: LITIGATION, CONTINGENT LIABILITIES AND COMMITMENTS

The District is not aware of any pending or threatened litigation against the District as of October 31, 2008.

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 120

Statement of Revenues, Expenses and
Changes in Fund Net Assets - Budget to Actual
Year Ended October 31, 2008

	Water District 120		
	Original and Final Budget	Actual	Variance Favorable/(Unfav)
OPERATING REVENUES			
Water Assessments	$ 91,180	$ 82,835	$ (8,345)
Miscellaneous	-	862	862
TOTAL OPERATING REVENUES	91,180	83,697	(7,483)
OPERATING EXPENSES			
Administration and Watermaster Contract	112,100	94,438	17,662
Equipment Expenses	-	16	(16)
Meetings/Elections	140	-	140
Office Expenses	-	686	(686)
Payroll & Related Expenses	-	-	-
Postage	-	-	-
Transaction Charges	-	-	-
Travel	-	18	(18)
Bad Debt	-	-	-
Other Operating Expenses	360	-	360
TOTAL OPERATING EXPENSES	112,600	95,158	17,442
OPERATING INCOME (LOSS)	(21,420)	(11,461)	9,959
NON-OPERATING REVENUES (EXPENSES)			
Interest income	-	4,603	4,603
Other revenue (expense)	-	-	-
TOTAL NON-OPERATING REV (EXP)	-	4,603	4,603
INCOME/(LOSS) BEFORE TRANSFERS	(21,420)	(6,858)	14,562
OPERATING TRANSFERS IN (OUT)	-	-	-
CHANGE IN NET ASSETS	(21,420)	(6,858)	14,562
NET ASSETS - BEGINNING OF YEAR	166,268	166,268	-
NET ASSETS - END OF YEAR	$ 144,848	$ 159,410	$ 14,562

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 120
Idaho Falls, Idaho

We have audited the accompanying financial statements of the business-type activities and each major fund of Water District 120 (the "District"), as of and for the year ended October 31, 2008, which collectively comprise the District's basic financial statements and have issued our report thereon dated January 28, 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.*

1360 Albion Avenue • Burley, Idaho 83318 • (208) 678-1300 • Fax (208) 678-1301 • evanscpa@pmt.org

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

January 28, 2009

(This report must be made in Triplicate and forwarded to the Department of Water Resources, Boise Idaho for Approval.)

Watermaster's Report

From 01 February, 2009 To 31 January, 2010

Water District No. 120

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 American Falls Area in District 120, having been lawfully appointed by the Interim Director, Department of Water Resources Gary Spackman and that the volumes of water, stated in this report, prorated by him to the several users, are correct.

Ernest Carlsen

Watermaster District No. 120

Subscribed and sworn before me, this 22nd day of January, ~~2009~~ 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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Summary

Watermaster Summary for Water District 120

Over all, the operation of Water District 120 ("WD120") went well in 2009. The water supply in the Snake River system was sufficient enough to prevent a call by the Surface Water Coalition so there were no curtailment issues for the water users in WD120.

The staff attended the Watermaster Training workshop in April and a Hydrographers workshop in May.

The record breaking rain fall in June did cause a temporary slowdown in performing well measurements. However, by the end of the irrigation season Gene Hansen ("Gene") had completed measurements on 96 wells and had been to another 27 wells where measurements could not be completed. A normal one third protocol calls for 106 completed measurements. The wells that could not be measured will be added to the 2010 list of wells to be measured.

In addition to doing well measurements, Gene also visited 30 wells identified by Aberdeen American Falls Groundwater District with questionable location data. Gene collected new GPS information on each well and the updated the Department of Water Resources, Water Management Information System ("WMIS") with the corrected locations.

During the weeks of April 6 through 13 and November 2 through 7, 2009, Gene collected the depth to water information on the twenty five (25) wells he has been monitoring for several years. Typical of past findings there is no significant differences in depth to water for 2009 in comparison to previous years.

In December 2009, letters were sent to Dwight Horsch and James Tiede notifying them they were irrigating acres not covered by a water right. A map illustrating the acres receiving unauthorized irrigation was included with each letter. The water users were advised they must cease irrigation of these acres or obtain a valid water right to continue irrigation. Unless the water users take action to secure a valid water to cover the acres in question prior to the coming irrigation season, both cases will require follow up in 2010.

A review of the 2009 aerial photos revealed Richard Winberg has an unresolved violation that was first identified on 2008 aerial photography. In January 2009, he was sent a letter notifying him that 19 acres were being irrigated without benefit of a water right. Plotting the irrigated acres with GIS indicates the total number of acres being irrigated is within the water right, but the water right does not describe the 19 acres in question. Mr. Winberg needs to take action to resolve this violation prior to the coming irrigation season.

Personnel Listing

WD-120

2009 Personnel

Ernie Carlsen	Watermaster
Gene Hansen	Assistant Watermaster
Kenda Jones	Secretary/FinancialTechnician
Stephanie Mickelson	Treasurer
Tem Deeg	Assistant Treasurer
Wendy Murphy	Financial Specialist

Aberdeen Amer. Falls GWD
Tim Deeg – AAFGWD
Nic Behrend
Terrell Sorenson – Falls Irrigation
Richard Mayer – City of Aberdeen

Alternates
Richard Line – AAFGWD
Steve Howser
Todd Lowder
Dan Hammond

Bingham GWD
Craig Evans – BGWD
Ron Harwell
Gaylen VanOrder – BGWD
La Verrelle Stricklin

Alternate
Neal Powell – BGWD

Bonneville Jefferson GWD
Marla Trible
Dane Watkins – BJGWD
Stephanie Mickelson – BJGWD

Alternate
Lynn Erickson
Kathryn McLain
Max Hahn
Randy Skidmore

The following list represents the current WD 120 advisory committee and alternates. Please note that not all of the advisors are members of the ground water districts. They are listed according to geographic area.

Aberdeen Am. Falls GWD
Tim Deeg - AAFGWD
Nic Behrend
Terrell Sorenson - Falls Irrigation
Richard Mayer – City of Aberdeen

Alternates
Richard Line – AAFGWD
Steve Howser
Todd Lowder
Dan Hammond

Bingham GWD
Craig Evans - BGWD
Ron Harwell
Gaylen VanOrden - BGWD
LaVerelle Stricklin

Alternate
Neal Powell – BGWD

Bonneville Jefferson GWD
Marla Trible
Dane Watkins - BJGWD
Stephanie Mickelson – BJGWD

Alternate
Lynn Erickson
Kathryn McLain
Max Hahn
Randy Skidmore

Minutes of Annual Meeting

Water District 120 Annual Meeting Minutes
February 9, 2009
Aberdeen High School
Aberdeen, ID

Tim Deeg called the meeting to order at 1:15 pm. Advisory committee members present were, Richard Mayer, Richard Line, Dan Hammond, Marla Trible, Dane Watkins, and Stephanie Mickelson. Others in attendance included IDWR employees, Ernie Carlson, Wendy Murphy, Blake Jordan, Heather Bohac, and Kenda Jones. There were 15 other attendees present.

Stephanie Mickelson motioned to dispense the reading of the minutes. Dane Watkins seconded the motion. Time was given for attendees to read over minutes so corrections could be made. Minutes were reviewed. One spelling correction was made to LaVerelle Strecklein's name. Tim motioned to accept minutes as written, with spelling correction and minutes were passed.

Stephanie Mickelson motioned to have Tim Deeg remain as Chairman. Dane Watkins seconded the motion and motion passed.

Tim Deeg discussed WD120 being the regulatory arm of the Department as well as the water users, making sure water users are using water within their water right. Many discussions have taken place within the department this year regarding this issue. With changes in systems and volumes, PCC's are no longer the most accurate method of measuring. Tim discussed the possibility of changing to a different method of measuring in the future. C-ball, flow meters, and infrared are some options the department is looking at to increase the accuracy of measuring water usage. This process is ongoing and will help ensure assessments are fair and accurate for everyone. Tim briefly discussed the 2009 budget which was reduced this year due to a carry over from last year. Tim discussed his credentials and welcomed any questions.

Wendy Murphy presented the financial report. She also presented the Independent Auditor's Report, which was reviewed by attendees. Statement of Net Assets shows cash and investments were $156,057. A/R balance was $4901. Funds held by IDWR at the end of the year were $10,207. Total assets were $171,165. Liabilities included $10,700 payable to IDWR, deferred assessments of $1055, for total liabilities of $11,755. Total net assets, minus liabilities, were $159,410. Assessments income was $82,835. Miscellaneous penalties and interest were $862, for total operating revenue of $83,697. Operating expenses for the district included the contract for IDWR for $94,438, equipment $16, office expenses $686, and travel $18 for a total operating expense of $95,158. Total operating loss was ($11,461) which was intended by the advisory board to help use up some of the reserves. Interest earned was $4603. Net loss was ($6858). Total assets at the end of the year were $159,410. A copy of the Auditors report was provided to attendees. No concerns were found as a result of the audit. Tim Deeg discussed having a separate audit for WD120 next year. In the past, the districts have

been audited in conjunction with one another, however, the auditor suggested each district be audited separately in the future. Bids will be submitted for next years audit and a decision will be made at that time. A/R is down substantially less than is reflected on revenue statement. Dane Watkins moved to accept the financial report, Craig Evans seconded the motion and the motion was passed.

Ernie Carlson gave the watermaster report. He presented a slide show representing the Snake river Plain Aquifer. It showed which areas represent WD120. He discussed drought conditions and it seems we are in a moderate drought. Snowpack is below normal although the outlook for 2009 is better than 2008. Major reservoirs were discussed and compared to last year we are going in to this years' irrigation season in better shape than last year. Snow pack is relatively the same in most places as it was in the last couple of years. He discussed well measurements that are taken each year by Gene Hansen, the hydrographer for WD120. He presented a graph which showed the fluctuations in ground water levels and what may cause different areas to drop more than others, such as canal recharge. Overall, levels have remained relatively steady over the last 10 years. Ernie discussed the protocol for the measurement of wells in WD120, which is 1/3 of all wells every year. That would cover all wells every three years. Last year, Gene measured 87 wells and made 67 attempts. He was on track for number of wells measured last year. Pump cards were sent out for municipalities and some commercial users. Reporting was fair for the year, however, some users are not reporting at all. Improvements need to be made in self-reporting as data is needed for accurate numbers. Goals for 2009 are to re-visit and re-measure diversions with questionable data and re-visit and re-measure diversions from 2006. Ernie discussed PCC's as a method of measurement and the inaccurate measurements that can result if there are multiple pivots or wells. The department is looking at identifying systems to measure total flow for greater accuracy. No major changes are anticipated this year. Water Management Information Systems (WMIS) was discussed. Users can visit IDWR office if they have questions regarding water usage and someone can help them get the information. Snowpack projections for the year were discussed and it is not clear at this time where we stand on water storage for the year. Late runoff from last year could affect those levels. Projections should be forthcoming around April 1st. Chris Wride moved to accept the watermaster's report. Richard Line seconded the motion and the motion passed.

2009 Resolutions were reviewed for final adoption. Tim Deeg reviewed the issues that are contained in resolutions. This year, WD120 is working independent of WD1. Stephanie Mickelson has been elected as treasurer, Tim Deeg will act as an alternate. The budget for the upcoming year was reviewed. Assessments were reduced so individuals will be assessed fairly and in line with other WD. Carryover from last year was taken in to consideration for the 2009 budget. There were several factors that affected last years budget as compared to 2009 budget, including a full- time position that was contracted for a full year and was lost. Chris Wride motioned to accept the new budget, Dane Watkins seconded the motion and the budget was accepted as proposed.

Meeting recessed to hold caucuses to determine 2009 advisory committee members for the individual GWD's. The following is a list of Board Members that were elected by the attendees.

Aberdeen Am. Falls GWD
Tim Deeg – AAFGWD
Nic Behrend
Terrell Sorenson
Richard Mayor

Alternates
Richard Line
Steve Howser
Todd Lowder
Dan Hammond
Brian Lechrecht

Bingham GWD
Craig Evans
Ron Harwell
Gaylen VanOrden – BGWD

Alternate
Neal Powell

Bonneville GWD
Marla Trible
Stephanie Mickelson – BJGWD

Alternates
Dismissed

With the advisory members listed and in place, Tim Deeg motioned to accept the 2009 Resolutions as presented, along with the "Memorandum of Understanding". Craig Wride moved to accept the motion. Greg Paul seconded the motion and the motion carried without opposition.

Tim Deeg then discussed mitigation that has been ongoing, in particular, CAMP, which has taken about two years. It involves studying ways to improve the ground water levels in the state. Many agencies have been involved in CAMP, looking at alternatives to help improve water sources as a whole. The cost for this project is approximately 7-10 million dollars per year, some of which will come from the water districts, and some will come from the state. $2 will be assessed to ground water users and $1 per acre foot for surface water. That will generate approximately 3 million. The state will fund approximately 3 million, and fish farmers and municipal users will help fund as well. Legislature should receive bill soon to get this process moving forward. This process should help reduce

mitigation for ground water users and reduce the risk of curtailment for everyone. Tributary basins affect water in the Snake River Plain and need to be included as well. There are many phases of this process, many will be affected, and a committee will be formed to see this project through. Tim discussed last years' surface water delivery calls that affected WD120. He gave details of the delivery calls and the decisions that were made in each case. Case information is available on IDWR website for anyone wanting more specific information re: these delivery calls.

Tim Deeg asked for a motion to adjourn. Craig Evans motioned to adjourn, Chris Baker seconded the motion and the meeting adjourned at 2:45 p.m.

Approved Resolutions

Water District 120
2009 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 120, signed by the Director of the Idaho Department of Water Resources (IDWR), February 19, 2002, including:
      a) Curtail illegal diversions;
      b) Measure and report the diversions under water rights;
      c) Enforce the provisions of the stipulated agreements approved by the Director, and;
      d) Curtail out-of-priority diversions 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.
   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. Ernest Carlsen be elected the watermaster for Water District 120. That the Director of IDWR appoint Ernest 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 throughout the entire year after election at this meeting and upon appointment by the Director.

4. The water users of Water District 120 hereby empower the elected advisory committee to enter into a Memorandum of Understanding between the Water District and the Director of IDWR that will provide for the following:

   a) Compensation of the watermaster and all related water district expenses for the 2009 fiscal year shall be provided by the water district.
   b) The watermaster shall maintain an office for the ensuing year within the IDWR Eastern Regional Office, located in Idaho Falls, Idaho.
   c) IDWR will provide office space, vehicles and the use of all necessary office and field equipment in exchange for compensation as set in the 2009 budget. This arrangement shall not give Water District 120 any ownership interest in any IDWR office space and equipment.
   d) Districts identified herein are expected to fund, at their own expense during the 2009 fiscal year, personnel and equipment necessary for measurement and reporting of diversions within these districts.
   e) Water District 120 will assume full responsibility for all expenses of Water District 120 following this annual meeting on the second Monday of February 2009.

5. The water users of Water District 120 elect Stephanie Mickelsen as district treasurer. The Chairman of the district, Tim Deeg, will also be designated an authorized signator for banking purposes.

6. Diversions in Water District 120 that are not already measured by one of the districts identified herein and also have a diversion rate allowed by their water right in excess of 0.24 cfs shall be measured directly by the water district in the ensuing year and assessed for measuring and reporting at the following rate;
   a) $75 per diversion
   b) Per AF charge for measurement of $0.50
   c) $0.04 per AF for Administrative purposes

7. Water District 120 includes one or more ground water districts, irrigation districts or other geographical areas where the source of water or nature of water use is common among water right owners and users. The following ground water districts and irrigation districts may already be measuring and reporting diversions on their own to promote efficiency in the administration of water rights and water management.
   1) Aberdeen-American Falls Ground Water District
   2) Bingham Ground Water District
   3) Bonneville-Jefferson Ground Water District
   4) Falls Irrigation

8. These districts designated above may have employees who measure and report diversions to the water master of Water District 120 and IDWR. The watermaster of Water District 120 may therefore appoint employees or agents of these districts as assistant watermasters for purposes of measuring and reporting water use to the watermaster of Water District 120. 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 districts, including but not limited to the following:

   a) Each district 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.

9. WHEREAS, the water district meets in regular annual session, as provided by state law, and;

WHEREAS, 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, and;

WHEREAS Idaho Code 42-605 provides for voting by water users and election of an advisory committee,

BE IT RESOLVED that the credentials for voting in any district meeting and for serving on the district advisory committee will be as follows:

a) The advisory committee shall consist of 11 members, of which no more than 3 of these shall represent non-irrigation water users. And be it further resolved that when available there shall be at least three committee members from both the Aberdeen-American Falls Ground Water District and the Bingham Ground Water District and at least two committee members from the Bonneville-Jefferson Ground Water District.

b) Must be a water user of the district as evidenced by a valid water right or an assessment for water delivery the previous year.

c) Must have paid all assessments owed to the water district.

BE IT FURTHER RESOLVED, that Water District 120 advisory committee shall be charged with the responsibility for the appointment of member(s) to serve as its representative the Eastern Snake Plain Aquifer Monitoring Committee as defined by Idaho Code 42-620.

10. BE IT RESOLVED that the Water District 120 budget will be approved for a fiscal year that begins November 1 and ends October 31.

BE IT FURTHER RESOLVED that the Water District 120 advisory committee shall hereby be authorized to adapt an interim water district budget for the period between November 1 and the next annual meeting.

11. WHEREAS, Water District 120 is self-sufficient and responsible for all costs incurred,

BE IT RESOLVED that the budget for fiscal year 2009 be set at this annual meeting as follows:

2009 Budget		
Income		
Assessment Measurement	$53,709	
Assessment Administration	$32,169	
Total Assessment Income		$85,878
Expenses		
IDWR Contract – Measurement	$54,300	
IDWR Contract – Administration	$41,570	
Total IDWR Contract		$95,870
Audit		1,400
Misc – Hydrographer Expenses		700
Meeting Expense		140
Total Expenses		$98,110

BE IT FURTHER RESOVLED that the stated budget represents an assessment of $0.04 per acre-foot for the average yearly water use for the period between 2003 and 2007. Also included is the measurement assessment as stated in resolution 6 and a $25.00 per diversion minimum assessment for those diversions that are in the water district, not measured by the water district or any other entity, and have an allowed diversion rate below 0.24 cfs but not including domestic water rights as described in Idaho Code §42-111.

All payments for assessments not received by May 1, 2009 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.

12. The annual Water District 120 meeting shall hereafter be held on the second Monday of February, of each year unless the Director of IDWR or the Water District 120 advisory committee should find it necessary to change the meeting date or unless changed by resolution of the district at any annual meeting.

13. 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.

14. The watermaster of Water District 120 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.

15. 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.

16. WHEREAS some small diversions would have regular assessments less than the amount required by the Water District to maintain their account,

WHEREAS many of these small diversions are not currently measured by the Water District, 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 120 will have a minimum charge of $25.00.

17. 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 user who has not paid their assessment charge by January 1 of the year following the billing date.

Assessments

Water District 120
Sales by Customer Detail
November 2008 through October 2009

Type	Date	Num	Item	Qty	Sales Price	Amount
101 LOVELL, RONALD/COOK, CLYDE						
Invoice	2/28/2009	2009-101	2009 Admin Fee	1,092.2	0.04	43.69
Invoice	2/28/2009	2009-101	2009 AF Measurment Fee	1,092.2	0.50	546.10
Invoice	2/28/2009	2009-101	2009 Diversion Fee	3	75.00	225.00
Total 101 LOVELL, RONALD/COOK, CLYDE						814.79
147 EAMES,HUNTER, STONE, LANCE						
Invoice	3/4/2009	2009-147	2009 Admin Fee	314.6	0.04	12.58
Invoice	3/4/2009	2009-147	2009 AF Measurment Fee	314.6	0.50	157.30
Invoice	3/4/2009	2009-147	2009 Diversion Fee	1	75.00	75.00
Total 147 EAMES,HUNTER, STONE, LANCE						244.88
37 Ferguson/Barber/etc						
Invoice	3/3/2009	2009-37	2009 Admin Fee	378.6	0.04	15.14
Invoice	3/3/2009	2009-37	2009 AF Measurment Fee	378.6	0.50	189.30
Invoice	3/3/2009	2009-37	2009 Diversion Fee	1	75.00	75.00
Total 37 Ferguson/Barber/etc						279.44
510 BLM						
Invoice	2/27/2009	2009-510	2009 Admin Fee	672.6	0.04	26.90
Invoice	2/27/2009	2009-510	2009 AF Measurment Fee	672.6	0.50	336.30
Invoice	2/27/2009	2009-510	2009 Diversion Fee	6	75.00	450.00
Total 510 BLM						813.20
515 HAMP, STACY						
Invoice	3/4/2009	2009-515	2009 Minimum Fee	1	25.00	25.00
Total 515 HAMP, STACY						25.00
575 GARDNER, MESSICK						
Invoice	3/3/2009	2009-575	2009 Admin Fee	0	0.04	0.00
Invoice	3/3/2009	2009-575	2009 AF Measurment Fee	0	0.50	0.00
Invoice	3/3/2009	2009-575	2009 Diversion Fee	1	75.00	75.00
Total 575 GARDNER, MESSICK						75.00
67/241 WALE & BROTHER						
Invoice	3/4/2009	2009-67	2009 Minimum Fee	1	25.00	25.00
Total 67/241 WALE & BROTHER						25.00
ABERDEEN SPRINGFIELD CANAL CO						
Invoice	2/28/2009	2009-1	2009 Admin Fee	709.6	0.04	28.38
Invoice	2/28/2009	2009-1	2009 AF Measurment Fee	709.6	0.50	354.80
Invoice	2/28/2009	2009-1	2009 Diversion Fee	2	75.00	150.00
Total ABERDEEN SPRINGFIELD CANAL CO						533.18
ADAMS, DON & RUTH						
Invoice	2/28/2009	2009-3	2009 Admin Fee	841.5	0.04	33.66
Invoice	2/28/2009	2009-3	2009 AF Measurment Fee	841.5	0.50	420.75
Invoice	2/28/2009	2009-3	2009 Diversion Fee	2	75.00	150.00
Total ADAMS, DON & RUTH						604.41
ADAMS, STEVEN B						
Invoice	2/28/2009	2009-536	2009 Admin Fee	210	0.04	8.40
Invoice	2/28/2009	2009-536	2009 AF Measurment Fee	210	0.50	105.00
Invoice	2/28/2009	2009-536	2009 Diversion Fee	2	75.00	150.00
Total ADAMS, STEVEN B						263.40
ADKINS, DARLENE A & WILLIAM W						
Invoice	2/27/2009	2009-6	2009 Minimum Fee	1	25.00	25.00
Total ADKINS, DARLENE A & WILLIAM W						25.00
ALBRETHSEN, ROMA E & JUSTIN D						
Invoice	2/28/2009	2009-9	2009 Minimum Fee	1	25.00	25.00
Total ALBRETHSEN, ROMA E & JUSTIN D						25.00
ALLISON, DAVID & KATHY						
Invoice	2/28/2009	2009-12	2009 Minimum Fee	1	25.00	25.00
Total ALLISON, DAVID & KATHY						25.00

Water District 120
Sales by Customer Detail
November 2008 through October 2009

Type	Date	Num	Item	Qty	Sales Price	Amount
American Falls Aberdeen GWD						
Invoice	2/26/2009	2009-1001	2009 WM Fee	57,163.5	0.04	2,286.54
Invoice	4/1/2009	2009-1004	2009 WM Fee	57,163.5	0.04	2,286.54
Invoice	7/1/2009	2009-1007	2009 WM Fee	57,163.5	0.04	2,286.54
Invoice	10/1/2009	2009-1010	2009 WM Fee	57,163.5	0.04	2,286.54
Total American Falls Aberdeen GWD						9,146.16
AMERICAN MOTEL, LLC						
Invoice	2/28/2009	2009-381	2009 Minimum Fee	1	25.00	25.00
Total AMERICAN MOTEL, LLC						25.00
ANDCO LEASING LC						
Invoice	2/28/2009	2009-15	2009 Minimum Fee	1	25.00	25.00
Total ANDCO LEASING LC						25.00
ANDERSEN, NORMA & ALAN H						
Invoice	2/28/2009	2009-17	2009 Minimum Fee	1	25.00	25.00
Total ANDERSEN, NORMA & ALAN H						25.00
ANDERSON & RILEY						
Invoice	2/28/2009	2009-18	2009 Minimum Fee	1	25.00	25.00
Total ANDERSON & RILEY						25.00
Anderson, Kelly						
Invoice	2/28/2009	2009-145	2009 Minimum Fee	1	25.00	25.00
Total Anderson, Kelly						25.00
ANDERSON, SAM & STACIE						
Invoice	2/28/2009	2009-770	2009 Minimum Fee	1	25.00	25.00
Total ANDERSON, SAM & STACIE						25.00
Anderson, Vaughn & Clara						
Invoice	2/28/2009	2009-342	2009 Minimum Fee	1	25.00	25.00
Total Anderson, Vaughn & Clara						25.00
AUTUMN COVE TRAILER PARK						
Invoice	2/28/2009	2009-29	2009 Admin Fee	7	0.04	0.28
Invoice	2/28/2009	2009-29	2009 AF Measurment Fee	7	0.50	3.50
Invoice	2/28/2009	2009-29	2009 Diversion Fee	1	75.00	75.00
Total AUTUMN COVE TRAILER PARK						78.78
B J LIVESTOCK INC						
Invoice	2/28/2009	2009-54	2009 Minimum Fee	1	25.00	25.00
Total B J LIVESTOCK INC						25.00
BAILEY, TATE						
Invoice	2/28/2009	2009-194	2009 Minimum Fee	1	25.00	25.00
Total BAILEY, TATE						25.00
BALL BROTHERS PRODUCE						
Invoice	2/28/2009	2009-30	2009 Admin Fee	2.2	0.04	0.09
Invoice	2/28/2009	2009-30	2009 AF Measurment Fee	2.2	0.50	1.10
Invoice	2/28/2009	2009-30	2009 Diversion Fee	1	75.00	75.00
Total BALL BROTHERS PRODUCE						76.19
BARKER, MALINDA & RANDY						
Invoice	2/28/2009	2009-521	2009 Minimum Fee	1	25.00	25.00
Total BARKER, MALINDA & RANDY						25.00
BARON, SHIRLY E & ROBERT M						
Invoice	2/28/2009	2009-38	2009 Minimum Fee	1	25.00	25.00
Total BARON, SHIRLY E & ROBERT M						25.00
BASIC AMERICAN FOODS						
Invoice	2/28/2009	2009-776	2009 Admin Fee	2,384	0.04	95.36
Invoice	2/28/2009	2009-776	2009 AF Measurment Fee	2,384	0.50	1,192.00
Invoice	2/28/2009	2009-776	2009 Diversion Fee	3	75.00	225.00

Water District 120
Sales by Customer Detail
November 2008 through October 2009

Type	Date	Num	Item	Qty	Sales Price	Amount
Total BASIC AMERICAN FOODS						1,512.36
BEARD, BRUCE H						
Invoice	2/28/2009	2009-42	2009 Minimum Fee	1	25.00	25.00
Total BEARD, BRUCE H						25.00
BEASLEY, BONNIE						
Invoice	3/3/2009	2009-43	2009 Admin Fee	0	0.04	0.00
Invoice	3/3/2009	2009-43	2009 AF Measurment Fee	0	0.50	0.00
Invoice	3/3/2009	2009-43	2009 Diversion Fee	2	75.00	150.00
Total BEASLEY, BONNIE						150.00
BECHTEL BWXT ID, LLC						
Invoice	2/28/2009	2009-45	2009 Admin Fee	53.5	0.04	2.14
Invoice	2/28/2009	2009-45	2009 AF Measurment Fee	53.5	0.50	26.75
Invoice	2/28/2009	2009-45	2009 Diversion Fee	1	75.00	75.00
Total BECHTEL BWXT ID, LLC						103.89
BECO CONSTRUCTION						
Invoice	2/28/2009	2009-46	2009 Admin Fee	238.9	0.04	9.56
Invoice	2/28/2009	2009-46	2009 AF Measurment Fee	238.9	0.50	119.45
Invoice	2/28/2009	2009-46	2009 Diversion Fee	2	75.00	150.00
Total BECO CONSTRUCTION						279.01
Big Sky Water Users Association						
Invoice	2/28/2009	2009-50	2009 Admin Fee	323.6	0.04	12.94
Invoice	2/28/2009	2009-50	2009 AF Measurment Fee	323.6	0.50	161.80
Invoice	2/28/2009	2009-50	2009 Diversion Fee	1	75.00	75.00
Total Big Sky Water Users Association						249.74
BINGHAM COOPERATIVE INC						
Invoice	2/28/2009	2009-51	2009 Minimum Fee	1	25.00	25.00
Total BINGHAM COOPERATIVE INC						25.00
Bingham GWD						
Invoice	2/26/2009	2009-1002	2009 WM Fee	64,601.5	0.04	2,584.06
Invoice	4/1/2009	2009-1005	2009 WM Fee	64,601.5	0.04	2,584.06
Invoice	7/1/2009	2009-1008	2009 WM Fee	64,601.5	0.04	2,584.06
Invoice	10/1/2009	2009-1011	2009 WM Fee	64,601.5	0.04	2,584.06
Total Bingham GWD						10,336.24
BONNEVILLE ACRES WATER USERS ASSC						
Invoice	2/28/2009	2009-59	2009 Admin Fee	59	0.04	2.36
Invoice	2/28/2009	2009-59	2009 AF Measurment Fee	59	0.50	29.50
Invoice	2/28/2009	2009-59	2009 Diversion Fee	2	75.00	150.00
Total BONNEVILLE ACRES WATER USERS ASSC						181.86
Bonneville Jefferson GWD						
Invoice	2/26/2009	2009-1003	2009 WM Fee	36,662	0.04	1,466.48
Invoice	4/1/2009	2009-1006	2009 WM Fee	36,662	0.04	1,466.48
Invoice	7/1/2009	2009-1009	2009 WM Fee	36,662	0.04	1,466.48
Invoice	10/1/2009	2009-1012	2009 WM Fee	36,662	0.04	1,466.48
Total Bonneville Jefferson GWD						5,865.92
Boyce, Bonnie						
Invoice	2/28/2009	2009-111	2009 Minimum Fee	1	25.00	25.00
Total Boyce, Bonnie						25.00
BROOKHAVEN SUBDIVISION						
Invoice	2/28/2009	2009-65	2009 Admin Fee	44	0.04	1.76
Invoice	2/28/2009	2009-65	2009 AF Measurment Fee	44	0.50	22.00
Invoice	2/28/2009	2009-65	2009 Diversion Fee	1	75.00	75.00
Total BROOKHAVEN SUBDIVISION						98.76
BROOKSHIER, ANNA R & ROYCE L						
Invoice	2/28/2009	2009-66	2009 Minimum Fee	1	25.00	25.00
Total BROOKSHIER, ANNA R & ROYCE L						25.00

Water District 120
Sales by Customer Detail
November 2008 through October 2009

Type	Date	Num	Item	Qty	Sales Price	Amount
BROWER, DENNY						
Invoice	2/28/2009	2009-68	2009 Admin Fee	14.7	0.04	0.59
Invoice	2/28/2009	2009-68	2009 AF Measurment Fee	14.7	0.50	7.35
Invoice	2/28/2009	2009-68	2009 Diversion Fee	1	75.00	75.00
Total BROWER, DENNY						82.94
BROWN, AFTON JANE						
Invoice	2/28/2009	2009-70	2009 Admin Fee	15.1	0.04	0.60
Invoice	2/28/2009	2009-70	2009 AF Measurment Fee	15.1	0.50	7.55
Invoice	2/28/2009	2009-70	2009 Diversion Fee	1	75.00	75.00
Total BROWN, AFTON JANE						83.15
BROWN, PATRICIA E & JACK C						
Invoice	2/28/2009	2009-71	2009 Minimum Fee	1	25.00	25.00
Total BROWN, PATRICIA E & JACK C						25.00
BRYAN, SUSAN S & CHARLES D						
Invoice	2/28/2009	2009-72	2009 Minimum Fee	1	25.00	25.00
Total BRYAN, SUSAN S & CHARLES D						25.00
BULLY DOG TECHNOLOGIES						
Invoice	2/28/2009	2009-761	2009 Minimum Fee	1	25.00	25.00
Total BULLY DOG TECHNOLOGIES						25.00
Burns, Kirk/ Szimhardt, LJ						
Invoice	2/28/2009	2009-466	2009 Admin Fee	0	0.04	0.00
Invoice	2/28/2009	2009-466	2009 AF Measurment Fee	0	0.50	0.00
Invoice	2/28/2009	2009-466	2009 Diversion Fee	1	75.00	75.00
Total Burns, Kirk/ Szimhardt, LJ						75.00
BUSCH AGRICULTURAL RESOURCES INC						
Invoice	2/28/2009	2009-583	2009 Admin Fee	2,189	0.04	87.56
Invoice	2/28/2009	2009-583	2009 AF Measurment Fee	2,189	0.50	1,094.50
Invoice	2/28/2009	2009-583	2009 Diversion Fee	1	75.00	75.00
Total BUSCH AGRICULTURAL RESOURCES INC						1,257.06
BUTLER, TERRI						
Invoice	2/28/2009	2009-76	2009 Minimum Fee	1	25.00	25.00
Total BUTLER, TERRI						25.00
BUTTE AND MARKET LAKE						
Invoice	2/28/2009	2009-78	2009 Admin Fee	0	0.04	0.00
Invoice	2/28/2009	2009-78	2009 AF Measurment Fee	0	0.50	0.00
Invoice	2/28/2009	2009-78	2009 Diversion Fee	1	75.00	75.00
Total BUTTE AND MARKET LAKE						75.00
BYRAM, GEORGE & JANE						
Invoice	2/28/2009	2009-716	2009 Admin Fee	326.8	0.04	13.07
Invoice	2/28/2009	2009-716	2009 AF Measurment Fee	326.8	0.50	163.40
Invoice	2/28/2009	2009-716	2009 Diversion Fee	1	75.00	75.00
Total BYRAM, GEORGE & JANE						251.47
CANNON SHELLEY PROPERTY LTD						
Invoice	2/28/2009	2009-723	2009 Admin Fee	217	0.04	8.68
Invoice	2/28/2009	2009-723	2009 AF Measurment Fee	217	0.50	108.50
Invoice	2/28/2009	2009-723	2009 Diversion Fee	1	75.00	75.00
Total CANNON SHELLEY PROPERTY LTD						192.18
CARRIGAN, BRIAN W						
Invoice	2/28/2009	2009-86	2009 Minimum Fee	1	25.00	25.00
Total CARRIGAN, BRIAN W						25.00
CARTER, LADD						
Invoice	2/28/2009	2009-88	2009 Minimum Fee	1	25.00	25.00
Total CARTER, LADD						25.00
CARTER, MARVA B & KENT A						
Invoice	2/28/2009	2009-87	2009 Minimum Fee	1	25.00	25.00

Water District 120
Sales by Customer Detail
November 2008 through October 2009

Type	Date	Num	Item	Qty	Sales Price	Amount
Total CARTER, MARVA B & KENT A						25.00
CASTLE CONCRETE CO INC						
Invoice	2/28/2009	2009-90	2009 Admin Fee	0.2	0.04	0.01
Invoice	2/28/2009	2009-90	2009 AF Measurment Fee	0.2	0.50	0.10
Invoice	2/28/2009	2009-90	2009 Diversion Fee	2	75.00	150.00
Total CASTLE CONCRETE CO INC						150.11
CHRISTENSEN, BARRY & VERA						
Invoice	2/28/2009	2009-93	2009 Admin Fee	535.2	0.04	21.41
Invoice	2/28/2009	2009-93	2009 AF Measurment Fee	535.2	0.50	267.60
Invoice	2/28/2009	2009-93	2009 Diversion Fee	2	75.00	150.00
Total CHRISTENSEN, BARRY & VERA						439.01
CHRISTENSEN, CARL & MARY						
Invoice	2/28/2009	2009-94	2009 Admin Fee	585.6	0.04	23.42
Invoice	2/28/2009	2009-94	2009 AF Measurment Fee	585.6	0.50	292.80
Invoice	2/28/2009	2009-94	2009 Diversion Fee	3	75.00	225.00
Total CHRISTENSEN, CARL & MARY						541.22
CHURCH OF JESUS CHRIST LATTER						
Invoice	2/28/2009	2009-286	2009 Admin Fee	1,057	0.04	42.28
Invoice	2/28/2009	2009-286	2009 AF Measurment Fee	1,057	0.50	528.50
Invoice	2/28/2009	2009-286	2009 Diversion Fee	6	75.00	450.00
Total CHURCH OF JESUS CHRIST LATTER						1,020.78
CITY OF ABERDEEN						
Invoice	2/28/2009	2009-2	2009 WM Fee	1,032.1	0.04	41.28
Total CITY OF ABERDEEN						41.28
CITY OF AMERICAN FALLS						
Invoice	2/28/2009	2009-13	2009 WM Fee	2,007.2	0.04	80.29
Total CITY OF AMERICAN FALLS						80.29
CITY OF AMMON						
Invoice	2/28/2009	2009-14	2009 Admin Fee	5,297.1	0.04	211.88
Invoice	2/28/2009	2009-14	2009 AF Measurment Fee	5,297.1	0.50	2,648.55
Invoice	2/28/2009	2009-14	2009 Diversion Fee	8	75.00	600.00
Total CITY OF AMMON						3,460.43
CITY OF ATOMIC CITY						
Invoice	3/17/2009	2009-774	2009 Diversion Fee	2	75.00	150.00
Total CITY OF ATOMIC CITY						150.00
CITY OF BASALT						
Invoice	3/24/2009	2009-773	2009 Diversion Fee	2	75.00	150.00
Total CITY OF BASALT						150.00
CITY OF BLACKFOOT						
Invoice	2/28/2009	2009-55	2009 WM Fee	3,142	0.04	125.68
Total CITY OF BLACKFOOT						125.68
CITY OF CHUBBUCK						
Invoice	2/28/2009	2009-95	2009 WM Fee	2,342.7	0.04	93.71
Total CITY OF CHUBBUCK						93.71
CITY OF FIRTH						
Invoice	12/1/2008	FC 1097	Fin Chg	1	2.65	2.65
Credit Memo	12/4/2008	2008-791	Fin Chg	-1	12.90	-12.90
Invoice	3/17/2009	2009-772	2009 Diversion Fee	3	75.00	225.00
Total CITY OF FIRTH						214.75
CITY OF IDAHO FALLS						
Invoice	2/28/2009	2009-234	2009 WM Fee	24,881.1	0.04	995.24
Total CITY OF IDAHO FALLS						995.24
CITY OF IONA						
Invoice	2/28/2009	2009-245	2009 Admin Fee	918.5	0.04	36.74

Water District 120
Sales by Customer Detail
November 2008 through October 2009

Type	Date	Num	Item	Qty	Sales Price	Amount
Invoice	2/28/2009	2009-245	2009 AF Measurment Fee	918.5	0.50	459.25
Invoice	2/28/2009	2009-245	2009 Diversion Fee	3	75.00	225.00
Total CITY OF IONA						720.99
CITY OF POCATELLO						
Invoice	2/28/2009	2009-376	2009 WM Fee	3,321.4	0.04	132.86
Total CITY OF POCATELLO						132.86
CITY OF RIGBY						
Invoice	2/28/2009	2009-566	2009 Admin Fee	1,946.5	0.04	77.86
Invoice	2/28/2009	2009-566	2009 AF Measurment Fee	1,946.5	0.50	973.25
Invoice	2/28/2009	2009-566	2009 Diversion Fee	3	75.00	225.00
Total CITY OF RIGBY						1,276.11
CITY OF RIRIE						
Invoice	2/28/2009	2009-567	2009 Admin Fee	361.4	0.04	14.46
Invoice	2/28/2009	2009-567	2009 AF Measurment Fee	361.4	0.50	180.70
Invoice	2/28/2009	2009-567	2009 Diversion Fee	3	75.00	225.00
Total CITY OF RIRIE						420.16
CITY OF ROBERTS						
Invoice	2/28/2009	2009-403	2009 Admin Fee	232.8	0.04	9.31
Invoice	2/28/2009	2009-403	2009 AF Measurment Fee	232.8	0.50	116.40
Invoice	2/28/2009	2009-403	2009 Diversion Fee	2	75.00	150.00
Total CITY OF ROBERTS						275.71
CITY OF UCON						
Invoice	2/28/2009	2009-507	2009 Admin Fee	502.3	0.04	20.09
Invoice	2/28/2009	2009-507	2009 AF Measurment Fee	502.3	0.50	251.15
Invoice	2/28/2009	2009-507	2009 Diversion Fee	2	75.00	150.00
Total CITY OF UCON						421.24
CLARK, ROBERT L						
Invoice	2/28/2009	2009-96	2009 Admin Fee	152.2	0.04	6.09
Invoice	2/28/2009	2009-96	2009 AF Measurment Fee	152.2	0.50	76.10
Invoice	2/28/2009	2009-96	2009 Diversion Fee	1	75.00	75.00
Total CLARK, ROBERT L						157.19
CLEMENT BROS						
Invoice	2/28/2009	2009-97	2009 Admin Fee	9.1	0.04	0.36
Invoice	2/28/2009	2009-97	2009 AF Measurment Fee	9.1	0.50	4.55
Invoice	2/28/2009	2009-97	2009 Diversion Fee	2	75.00	150.00
Total CLEMENT BROS						154.91
CLOVIS, DELORIS & EDWARD						
Invoice	2/28/2009	2009-98	2009 Minimum Fee	1	25.00	25.00
Total CLOVIS, DELORIS & EDWARD						25.00
COLLINS, DANA						
Invoice	2/28/2009	2009-99	2009 Minimum Fee	1	25.00	25.00
Total COLLINS, DANA						25.00
COLMAN S PANIOGUE						
Invoice	12/1/2008	FC 1098	Fin Chg	1	3.13	3.13
Invoice	1/29/2009	FC 1108	Fin Chg	1	5.96	5.96
Invoice	1/31/2009	FC 1118	Fin Chg	1	0.20	0.20
Invoice	2/28/2009	2009-778	2009 Admin Fee	0	0.04	0.00
Invoice	2/28/2009	2009-778	2009 AF Measurment Fee	0	0.50	0.00
Invoice	2/28/2009	2009-778	2009 Diversion Fee	0	75.00	0.00
Invoice	3/2/2009	2009-1100	Fin Chg	1	5.96	5.96
Total COLMAN S PANIOGUE						15.25
COOK, JOSEPH						
Invoice	2/28/2009	2009-323	2009 Minimum Fee	1	25.00	25.00
Total COOK, JOSEPH						25.00
COUMERILH, TERRY L						
Invoice	2/28/2009	2009-107	2009 Minimum Fee	2	25.00	50.00

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Type	Date	Num	Item	Qty	Sales Price	Amount
Total COUMERILH, TERRY L						50.00
COUNTRY CLUB HILLS UTILITIES						
Invoice	2/28/2009	2009-108	2009 Admin Fee	158.2	0.04	6.33
Invoice	2/28/2009	2009-108	2009 AF Measurment Fee	158.2	0.50	79.10
Invoice	2/28/2009	2009-108	2009 Diversion Fee	2	75.00	150.00
Total COUNTRY CLUB HILLS UTILITIES						235.43
COUNTRY HAVEN UTILITIES						
Invoice	2/28/2009	2009-109	2009 Admin Fee	74.6	0.04	2.98
Invoice	2/28/2009	2009-109	2009 AF Measurment Fee	74.6	0.50	37.30
Invoice	2/28/2009	2009-109	2009 Diversion Fee	3	75.00	225.00
Total COUNTRY HAVEN UTILITIES						265.28
COUNTRY LIFE EST WATER USERS ASSN						
Invoice	2/28/2009	2009-110	2009 Admin Fee	69	0.04	2.76
Invoice	2/28/2009	2009-110	2009 AF Measurment Fee	69	0.50	34.50
Invoice	2/28/2009	2009-110	2009 Diversion Fee	2	75.00	150.00
Total COUNTRY LIFE EST WATER USERS ASSN						187.26
COX, PAMELA & RANDY						
Invoice	2/28/2009	2009-112	2009 Minimum Fee	1	25.00	25.00
Total COX, PAMELA & RANDY						25.00
CRITSER, RAYMON L						
Invoice	2/28/2009	2009-114	2009 Minimum Fee	1	25.00	25.00
Total CRITSER, RAYMON L						25.00
CROCKETT, ALDEN W						
Invoice	2/28/2009	2009-115	2009 Admin Fee	5.3	0.04	0.21
Invoice	2/28/2009	2009-115	2009 AF Measurment Fee	5.3	0.50	2.65
Invoice	2/28/2009	2009-115	2009 Diversion Fee	1	75.00	75.00
Total CROCKETT, ALDEN W						77.86
CSE Water Co.						
Invoice	2/28/2009	2009-116	2009 Admin Fee	170.2	0.04	6.81
Invoice	2/28/2009	2009-116	2009 AF Measurment Fee	170.2	0.50	85.10
Invoice	2/28/2009	2009-116	2009 Diversion Fee	2	75.00	150.00
Total CSE Water Co.						241.91
D & M WATER ASSN						
Invoice	2/28/2009	2009-118	2009 Admin Fee	74.3	0.04	2.97
Invoice	2/28/2009	2009-118	2009 AF Measurment Fee	74.3	0.50	37.15
Invoice	2/28/2009	2009-118	2009 Diversion Fee	3	75.00	225.00
Total D & M WATER ASSN						265.12
DALTON, DOUG						
Invoice	2/28/2009	2009-123	2009 Minimum Fee	1	25.00	25.00
Total DALTON, DOUG						25.00
DANCE, EVAN & SANDRA						
Invoice	2/28/2009	2009-124	2009 Minimum Fee	1	25.00	25.00
Total DANCE, EVAN & SANDRA						25.00
DAVISON, RANDY LEE						
Invoice	2/28/2009	2009-126	2009 Admin Fee	41.9	0.04	1.68
Invoice	2/28/2009	2009-126	2009 AF Measurment Fee	41.9	0.50	20.95
Invoice	2/28/2009	2009-126	2009 Diversion Fee	1	75.00	75.00
Total DAVISON, RANDY LEE						97.63
DE CROIX, MARY ALICE & MICHAEL GENE						
Invoice	2/28/2009	2009-130	2009 Minimum Fee	1	25.00	25.00
Total DE CROIX, MARY ALICE & MICHAEL GENE						25.00
DECKER, PATRICIA A & LORAL A						
Invoice	2/28/2009	2009-133	2009 Minimum Fee	1	25.00	25.00
Total DECKER, PATRICIA A & LORAL A						25.00

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Type	Date	Num	Item	Qty	Sales Price	Amount
DEGIULIO, DAN						
Invoice	12/1/2008	FC 1099	Fin Chg	1	0.19	0.19
Invoice	1/29/2009	FC 1109	Fin Chg	1	0.35	0.35
Invoice	1/31/2009	FC 1119	Fin Chg	1	0.01	0.01
Total DEGIULIO, DAN						0.55
DEPPE TRUST						
Invoice	3/3/2009	2009-135	2009 Admin Fee	258.5	0.04	10.34
Invoice	3/3/2009	2009-135	2009 AF Measurment Fee	258.5	0.50	129.25
Invoice	3/3/2009	2009-135	2009 Diversion Fee	1	75.00	75.00
Total DEPPE TRUST						214.59
DETMER, JACK E						
Invoice	2/28/2009	2009-138	2009 Minimum Fee	1	25.00	25.00
Total DETMER, JACK E						25.00
DISHMAN, REA ETTA J & WILLIAM T						
Invoice	2/28/2009	2009-139	2009 Minimum Fee	1	25.00	25.00
Total DISHMAN, REA ETTA J & WILLIAM T						25.00
DLW INCORPORATED						
Invoice	2/28/2009	2009-141	2009 Admin Fee	500.9	0.04	20.04
Invoice	2/28/2009	2009-141	2009 AF Measurment Fee	500.9	0.50	250.45
Invoice	2/28/2009	2009-141	2009 Diversion Fee	1	75.00	75.00
Total DLW INCORPORATED						345.49
DOAN, MARK L						
Invoice	2/28/2009	2009-117	2009 Minimum Fee	1	25.00	25.00
Total DOAN, MARK L						25.00
DOUGLASS, ESTATE OF TOMMY						
Invoice	2/28/2009	2009-158	2009 Admin Fee	267.8	0.04	10.71
Invoice	2/28/2009	2009-158	2009 AF Measurment Fee	267.8	0.50	133.90
Invoice	2/28/2009	2009-158	2009 Diversion Fee	2	75.00	150.00
Total DOUGLASS, ESTATE OF TOMMY						294.61
DOUGLASS, PENNY						
Invoice	2/28/2009	2009-504	2009 Admin Fee	9.6	0.04	0.38
Invoice	2/28/2009	2009-504	2009 AF Measurment Fee	9.6	0.50	4.80
Invoice	2/28/2009	2009-504	2009 Diversion Fee	1	75.00	75.00
Total DOUGLASS, PENNY						80.18
EAGLE EYE PRODUCE						
Invoice	2/28/2009	2009-146	2009 Admin Fee	42.3	0.04	1.69
Invoice	2/28/2009	2009-146	2009 AF Measurment Fee	42.3	0.50	21.15
Invoice	2/28/2009	2009-146	2009 Diversion Fee	1	75.00	75.00
Total EAGLE EYE PRODUCE						97.84
EASTERN ID TECHNICAL COLLEGE						
Invoice	2/28/2009	2009-148	2009 Admin Fee	29.1	0.04	1.16
Invoice	2/28/2009	2009-148	2009 AF Measurment Fee	29.1	0.50	14.55
Invoice	2/28/2009	2009-148	2009 Diversion Fee	1	75.00	75.00
Total EASTERN ID TECHNICAL COLLEGE						90.71
ELLIOT, RONDA						
Invoice	2/28/2009	2009-154	2009 Minimum Fee	2	25.00	50.00
Total ELLIOT, RONDA						50.00
ELLIS, DELWYN V & BARBARA						
Invoice	2/28/2009	2009-155	2009 Admin Fee	11.1	0.04	0.44
Invoice	2/28/2009	2009-155	2009 AF Measurment Fee	11.1	0.50	5.55
Invoice	2/28/2009	2009-155	2009 Diversion Fee	1	75.00	75.00
Total ELLIS, DELWYN V & BARBARA						80.99
EVANS, JAMES & SAUNDRA						
Invoice	2/28/2009	2009-160	2009 Minimum Fee	1	25.00	25.00
Total EVANS, JAMES & SAUNDRA						25.00

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Type	Date	Num	Item	Qty	Sales Price	Amount
FALLS IRRIGATION DISTRICT						
Invoice	2/26/2009	2009-1000	2009 WM Fee	6,674	0.04	266.96
Total FALLS IRRIGATION DISTRICT						266.96
FALLS WATER CO INC						
Invoice	2/28/2009	2009-162	2009 Admin Fee	2,709.1	0.04	108.36
Invoice	2/28/2009	2009-162	2009 AF Measurment Fee	2,709.1	0.50	1,354.55
Invoice	2/28/2009	2009-162	2009 Diversion Fee	6	75.00	450.00
Total FALLS WATER CO INC						1,912.91
FELD, JEFF						
Invoice	2/28/2009	2009-163	2009 Admin Fee	221.2	0.04	8.85
Invoice	2/28/2009	2009-163	2009 AF Measurment Fee	221.2	0.50	110.60
Invoice	2/28/2009	2009-163	2009 Diversion Fee	1	75.00	75.00
Total FELD, JEFF						194.45
FERGUSON, DANNY & MAREENE						
Invoice	2/28/2009	2009-164	2009 Admin Fee	288.7	0.04	11.55
Invoice	2/28/2009	2009-164	2009 AF Measurment Fee	288.7	0.50	144.35
Invoice	2/28/2009	2009-164	2009 Diversion Fee	1	75.00	75.00
Total FERGUSON, DANNY & MAREENE						230.90
FIELDING, RAY OR KENNETH						
Invoice	2/28/2009	2009-165	2009 Admin Fee	117.8	0.04	4.71
Invoice	2/28/2009	2009-165	2009 AF Measurment Fee	117.8	0.50	58.90
Invoice	2/28/2009	2009-165	2009 Diversion Fee	1	75.00	75.00
Total FIELDING, RAY OR KENNETH						138.61
FIRTH SCHOOL DIST NO 59						
Invoice	2/28/2009	2009-166	2009 Admin Fee	13.6	0.04	0.54
Invoice	2/28/2009	2009-166	2009 AF Measurment Fee	13.6	0.50	6.80
Invoice	2/28/2009	2009-166	2009 Diversion Fee	1	75.00	75.00
Total FIRTH SCHOOL DIST NO 59						82.34
FOSTER, BOYD						
Invoice	2/28/2009	2009-169	2009 Admin Fee	1,647.4	0.04	65.90
Invoice	2/28/2009	2009-169	2009 AF Measurment Fee	1,647.4	0.50	823.70
Invoice	2/28/2009	2009-169	2009 Diversion Fee	1	75.00	75.00
Total FOSTER, BOYD						964.60
FUELL, LINDA LEE & FRANK J						
Invoice	2/28/2009	2009-174	2009 Minimum Fee	1	25.00	25.00
Total FUELL, LINDA LEE & FRANK J						25.00
FUNK, ARLEN TROY						
Invoice	12/1/2008	FC 1100	Fin Chg	1	0.19	0.19
Invoice	1/29/2009	FC 1110	Fin Chg	1	0.35	0.35
Invoice	1/31/2009	FC 1120	Fin Chg	1	0.01	0.01
Invoice	2/28/2009	2009-762	2009 Minimum Fee	1	25.00	25.00
Total FUNK, ARLEN TROY						25.55
FUNK, CONNIE G & H ALAN						
Invoice	2/28/2009	2009-175	2009 Minimum Fee	1	25.00	25.00
Total FUNK, CONNIE G & H ALAN						25.00
GARRETT, LESLIE KAY & GREGORY ALLE						
Invoice	2/28/2009	2009-176	2009 Minimum Fee	1	25.00	25.00
Total GARRETT, LESLIE KAY & GREGORY ALLE						25.00
GILCHRIST, RICHARD & GLENNA						
Invoice	2/28/2009	2009-574	2009 Admin Fee	0	0.04	0.00
Invoice	2/28/2009	2009-574	2009 AF Measurment Fee	0	0.50	0.00
Invoice	2/28/2009	2009-574	2009 Diversion Fee	1	75.00	75.00
Total GILCHRIST, RICHARD & GLENNA						75.00
GILLENWATER, JOLENE						
Invoice	12/1/2008	FC 1101	Fin Chg	1	0.95	0.95
Invoice	1/29/2009	FC 1111	Fin Chg	1	1.77	1.77

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Type	Date	Num	Item	Qty	Sales Price	Amount
Invoice	1/31/2009	FC 1121	Fin Chg	1	0.05	0.05
Invoice	2/28/2009	2009-265	2009 Minimum Fee	1	25.00	25.00
Total GILLENWATER, JOLENE						27.77
GLARBORG/INSKEEP						
Invoice	2/28/2009	2009-178	2009 Admin Fee	952	0.04	38.08
Invoice	2/28/2009	2009-178	2009 AF Measurment Fee	952	0.50	476.00
Invoice	2/28/2009	2009-178	2009 Diversion Fee	1	75.00	75.00
Total GLARBORG/INSKEEP						589.08
GMODELO AGRICULTURE LLC						
Invoice	2/28/2009	2009-777	2009 Admin Fee	1,219	0.04	48.76
Invoice	2/28/2009	2009-777	2009 AF Measurment Fee	1,219	0.50	609.50
Invoice	2/28/2009	2009-777	2009 Diversion Fee	2	75.00	150.00
Total GMODELO AGRICULTURE LLC						808.26
GNEITING, JAY						
Invoice	2/28/2009	2009-179	2009 Admin Fee	308.2	0.04	12.33
Invoice	2/28/2009	2009-179	2009 AF Measurment Fee	308.2	0.50	154.10
Invoice	2/28/2009	2009-179	2009 Diversion Fee	1	75.00	75.00
Total GNEITING, JAY						241.43
GONZALES, FERNANDO & IRENE						
Invoice	2/28/2009	2009-181	2009 Admin Fee	1.1	0.04	0.04
Invoice	2/28/2009	2009-181	2009 AF Measurment Fee	1.1	0.50	0.55
Invoice	2/28/2009	2009-181	2009 Diversion Fee	1	75.00	75.00
Total GONZALES, FERNANDO & IRENE						75.59
GREEN, RICHARD E						
Invoice	2/28/2009	2009-183	2009 Minimum Fee	1	25.00	25.00
Total GREEN, RICHARD E						25.00
GREGORY, KATHRYN S & DARVEL J						
Invoice	2/28/2009	2009-184	2009 Minimum Fee	1	25.00	25.00
Total GREGORY, KATHRYN S & DARVEL J						25.00
GROVELAND CEMETERY						
Invoice	2/28/2009	2009-186	2009 Minimum Fee	3	25.00	75.00
Total GROVELAND CEMETERY						75.00
GROVELAND WATER & SEWER						
Invoice	2/28/2009	2009-187	2009 Admin Fee	103.2	0.04	4.13
Invoice	2/28/2009	2009-187	2009 AF Measurment Fee	103.2	0.50	51.60
Invoice	2/28/2009	2009-187	2009 Diversion Fee	1	75.00	75.00
Total GROVELAND WATER & SEWER						130.73
GUNDERSON, GARY A						
Invoice	2/28/2009	2009-188	2009 Minimum Fee	1	25.00	25.00
Total GUNDERSON, GARY A						25.00
HALDERSON, NORMA K & JAMES LEE						
Invoice	2/28/2009	2009-190	2009 Minimum Fee	1	25.00	25.00
Total HALDERSON, NORMA K & JAMES LEE						25.00
HALDY, PAULA						
Invoice	2/28/2009	2009-191	2009 Minimum Fee	1	25.00	25.00
Total HALDY, PAULA						25.00
HALL, JERRY & GORDON & RICKI						
Invoice	3/3/2009	2009-193	2009 Admin Fee	1,312.8	0.04	52.51
Invoice	3/3/2009	2009-193	2009 AF Measurment Fee	1,312.8	0.50	656.40
Invoice	3/3/2009	2009-193	2009 Diversion Fee	6	75.00	450.00
Total HALL, JERRY & GORDON & RICKI						1,158.91
HANCOCK, MYRON						
Invoice	2/28/2009	2009-196	2009 Admin Fee	13.2	0.04	0.53
Invoice	2/28/2009	2009-196	2009 AF Measurment Fee	13.2	0.50	6.60
Invoice	2/28/2009	2009-196	2009 Diversion Fee	1	75.00	75.00

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Type	Date	Num	Item	Qty	Sales Price	Amount
Total HANCOCK, MYRON						82.13
HANEY, MEL & MICHELLE						
Invoice	2/28/2009	2009-223	2009 Minimum Fee	1	25.00	25.00
Total HANEY, MEL & MICHELLE						25.00
HARMS, ERIC & ANDELL						
Invoice	2/28/2009	2009-200	2009 Minimum Fee	1	25.00	25.00
Total HARMS, ERIC & ANDELL						25.00
HENDERSON, AR						
Invoice	2/28/2009	2009-205	2009 Admin Fee	0	0.04	0.00
Invoice	2/28/2009	2009-205	2009 AF Measurment Fee	0	0.50	0.00
Invoice	2/28/2009	2009-205	2009 Diversion Fee	1	75.00	75.00
Total HENDERSON, AR						75.00
HENNEY, SADIE SHARLENE & RONALD A						
Invoice	2/28/2009	2009-207	2009 Minimum Fee	1	25.00	25.00
Total HENNEY, SADIE SHARLENE & RONALD A						25.00
HIGHTOWER, LES C						
Invoice	2/28/2009	2009-209	2009 Minimum Fee	1	25.00	25.00
Total HIGHTOWER, LES C						25.00
HJH Properties						
Invoice	2/28/2009	2009-63	2009 Minimum Fee	1	25.00	25.00
Total HJH Properties						25.00
HOLLUM, GARY J						
Credit Memo	11/4/2008	2008-789	Fin Chg	-1	0.18	-0.18
Invoice	2/28/2009	2009-217	2009 Minimum Fee	1	25.00	25.00
Total HOLLUM, GARY J						24.82
HONEYBEE ACRES WELL USERS						
Invoice	2/28/2009	2009-219	2009 Admin Fee	21.6	0.04	0.86
Invoice	2/28/2009	2009-219	2009 AF Measurment Fee	21.6	0.50	10.80
Invoice	2/28/2009	2009-219	2009 Diversion Fee	2	75.00	150.00
Total HONEYBEE ACRES WELL USERS						161.66
HOUGHLAND, PORTER & BONNIE						
Invoice	2/28/2009	2009-221	2009 Admin Fee	165.8	0.04	6.63
Invoice	2/28/2009	2009-221	2009 AF Measurment Fee	165.8	0.50	82.90
Invoice	2/28/2009	2009-221	2009 Diversion Fee	1	75.00	75.00
Total HOUGHLAND, PORTER & BONNIE						164.53
HOUGLAND FARMS INC						
Invoice	2/28/2009	2009-220	2009 Admin Fee	436.9	0.04	17.48
Invoice	2/28/2009	2009-220	2009 AF Measurment Fee	436.9	0.50	218.45
Invoice	2/28/2009	2009-220	2009 Diversion Fee	1	75.00	75.00
Total HOUGLAND FARMS INC						310.93
Howe, Jerry & Michelle						
Invoice	3/4/2009	2009-250	2009 WM Fee	3,793.7	0.04	151.75
Total Howe, Jerry & Michelle						151.75
HOWE, RUTH G & WILLIAM G						
Invoice	2/28/2009	2009-224	2009 Minimum Fee	1	25.00	25.00
Total HOWE, RUTH G & WILLIAM G						25.00
HRABIK, KATHLEEN & MARTIN G						
Invoice	2/28/2009	2009-171	2009 Minimum Fee	1	25.00	25.00
Total HRABIK, KATHLEEN & MARTIN G						25.00
HUNTER FAMILY PARTNERSHIP						
Invoice	2/28/2009	2009-225	2009 Admin Fee	355.7	0.04	14.23
Invoice	2/28/2009	2009-225	2009 AF Measurment Fee	355.7	0.50	177.85
Invoice	2/28/2009	2009-225	2009 Diversion Fee	1	75.00	75.00

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Type	Date	Num	Item	Qty	Sales Price	Amount
Total HUNTER FAMILY PARTNERSHIP						267.08
HUNTING, ROBERT						
Invoice	2/28/2009	2009-227	2009 Admin Fee	107.3	0.04	4.29
Invoice	2/28/2009	2009-227	2009 AF Measurment Fee	107.3	0.50	53.65
Invoice	2/28/2009	2009-227	2009 Diversion Fee	1	75.00	75.00
Total HUNTING, ROBERT						132.94
I & S FARMS						
Invoice	2/28/2009	2009-712	2009 Admin Fee	4.9	0.04	0.20
Invoice	2/28/2009	2009-712	2009 AF Measurment Fee	4.9	0.50	2.45
Invoice	2/28/2009	2009-712	2009 Diversion Fee	1	75.00	75.00
Total I & S FARMS						77.65
Ida-Best Hay Farms LLC						
Invoice	12/1/2008	FC 1102	Fin Chg	1	0.80	0.80
Invoice	1/29/2009	FC 1112	Fin Chg	1	1.53	1.53
Invoice	1/31/2009	FC 1122	Fin Chg	1	0.05	0.05
Invoice	2/28/2009	2009-718	2009 Admin Fee	65.1	0.04	2.60
Invoice	2/28/2009	2009-718	2009 AF Measurment Fee	65.1	0.50	32.55
Invoice	2/28/2009	2009-718	2009 Diversion Fee	1	75.00	75.00
Total Ida-Best Hay Farms LLC						112.53
IDAHO FALLS COUNTRY CLUB						
Invoice	2/28/2009	2009-232	2009 Admin Fee	31.7	0.04	1.27
Invoice	2/28/2009	2009-232	2009 AF Measurment Fee	31.7	0.50	15.85
Invoice	2/28/2009	2009-232	2009 Diversion Fee	1	75.00	75.00
Total IDAHO FALLS COUNTRY CLUB						92.12
IDAHO FRESH-PAK INC						
Invoice	2/28/2009	2009-235	2009 Admin Fee	545.3	0.04	21.81
Invoice	2/28/2009	2009-235	2009 AF Measurment Fee	545.3	0.50	272.65
Invoice	2/28/2009	2009-235	2009 Diversion Fee	2	75.00	150.00
Invoice	2/28/2009	2009-236	2009 Admin Fee	853.6	0.04	34.14
Invoice	2/28/2009	2009-236	2009 AF Measurment Fee	853.6	0.50	426.80
Invoice	2/28/2009	2009-236	2009 Diversion Fee	2	75.00	150.00
Total IDAHO FRESH-PAK INC						1,055.40
IDAHO PACIFIC CORP.						
Invoice	2/28/2009	2009-237	2009 Admin Fee	368.9	0.04	14.76
Invoice	2/28/2009	2009-237	2009 AF Measurment Fee	368.9	0.50	184.45
Invoice	2/28/2009	2009-237	2009 Diversion Fee	2	75.00	150.00
Total IDAHO PACIFIC CORP.						349.21
IDAHO POWER CO						
Invoice	2/28/2009	2009-238	2009 Admin Fee	762	0.04	30.48
Invoice	2/28/2009	2009-238	2009 AF Measurment Fee	762	0.50	381.00
Invoice	2/28/2009	2009-238	2009 Diversion Fee	2	75.00	150.00
Total IDAHO POWER CO						561.48
IONA CEMETERY						
Invoice	2/28/2009	2009-244	2009 Admin Fee	25.9	0.04	1.04
Invoice	2/28/2009	2009-244	2009 AF Measurment Fee	25.9	0.50	12.95
Invoice	2/28/2009	2009-244	2009 Diversion Fee	1	75.00	75.00
Total IONA CEMETERY						88.99
IRELANDS ACRES MOBILE HOME PARK						
Invoice	2/28/2009	2009-246	2009 Admin Fee	24.5	0.04	0.98
Invoice	2/28/2009	2009-246	2009 AF Measurment Fee	24.5	0.50	12.25
Invoice	2/28/2009	2009-246	2009 Diversion Fee	1	75.00	75.00
Total IRELANDS ACRES MOBILE HOME PARK						88.23
J & K ESTATES WATER CO INC						
Invoice	2/28/2009	2009-247	2009 Admin Fee	190	0.04	7.60
Invoice	2/28/2009	2009-247	2009 AF Measurment Fee	190	0.50	95.00
Invoice	2/28/2009	2009-247	2009 Diversion Fee	3	75.00	225.00
Total J & K ESTATES WATER CO INC						327.60

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Type	Date	Num	Item	Qty	Sales Price	Amount
JEFFERSON HILLS GOLF & RECREATION						
Invoice	2/28/2009	2009-256	2009 Admin Fee	153.9	0.04	6.16
Invoice	2/28/2009	2009-256	2009 AF Measurment Fee	153.9	0.50	76.95
Invoice	2/28/2009	2009-256	2009 Diversion Fee	1	75.00	75.00
Total JEFFERSON HILLS GOLF & RECREATION						158.11
JENCO ACRES WATER BOARD ASSN						
Invoice	2/28/2009	2009-257	2009 Admin Fee	92.6	0.04	3.70
Invoice	2/28/2009	2009-257	2009 AF Measurment Fee	92.6	0.50	46.30
Invoice	2/28/2009	2009-257	2009 Diversion Fee	1	75.00	75.00
Total JENCO ACRES WATER BOARD ASSN						125.00
JOHNSTON, JAMES						
Invoice	12/1/2008	FC 1103	Fin Chg	1	0.58	0.58
Invoice	1/29/2009	FC 1113	Fin Chg	1	1.10	1.10
Invoice	1/31/2009	FC 1123	Fin Chg	1	0.03	0.03
Invoice	2/28/2009	2009-263	2009 Admin Fee	8.5	0.04	0.34
Invoice	2/28/2009	2009-263	2009 AF Measurment Fee	8.5	0.50	4.25
Invoice	2/28/2009	2009-263	2009 Diversion Fee	1	75.00	75.00
Total JOHNSTON, JAMES						81.30
JOLLEY, TAMERA & BRYAN D						
Invoice	2/28/2009	2009-266	2009 Minimum Fee	1	25.00	25.00
Total JOLLEY, TAMERA & BRYAN D						25.00
JOURNEYS END WATER SYSTEM LLC						
Invoice	2/28/2009	2009-763	2009 Minimum Fee	1	25.00	25.00
Total JOURNEYS END WATER SYSTEM LLC						25.00
JR SIMPLOT CO						
Invoice	2/28/2009	2009-248	2009 Admin Fee	7,175.9	0.04	287.04
Invoice	2/28/2009	2009-248	2009 AF Measurment Fee	7,175.9	0.50	3,587.95
Invoice	2/28/2009	2009-248	2009 Diversion Fee	5	75.00	375.00
Total JR SIMPLOT CO						4,249.99
KBC FARMS, LLC						
Invoice	2/28/2009	2009-44	2009 Admin Fee	343.8	0.04	13.75
Invoice	2/28/2009	2009-44	2009 AF Measurment Fee	343.8	0.50	171.90
Invoice	2/28/2009	2009-44	2009 Diversion Fee	1	75.00	75.00
Total KBC FARMS, LLC						260.65
KERLEY, TESSENDERLO						
Invoice	2/28/2009	2009-492	2009 Admin Fee	2.2	0.04	0.09
Invoice	2/28/2009	2009-492	2009 AF Measurment Fee	2.2	0.50	1.10
Invoice	2/28/2009	2009-492	2009 Diversion Fee	1	75.00	75.00
Total KERLEY, TESSENDERLO						76.19
KEY BANK						
Invoice	2/28/2009	2009-269	2009 Admin Fee	75.6	0.04	3.02
Invoice	2/28/2009	2009-269	2009 AF Measurment Fee	75.6	0.50	37.80
Invoice	2/28/2009	2009-269	2009 Diversion Fee	1	75.00	75.00
Total KEY BANK						115.82
KINGHORN, KARL						
Invoice	2/28/2009	2009-319	2009 Admin Fee	108.7	0.04	4.35
Invoice	2/28/2009	2009-319	2009 AF Measurment Fee	108.7	0.50	54.35
Invoice	2/28/2009	2009-319	2009 Diversion Fee	1	75.00	75.00
Total KINGHORN, KARL						133.70
KIRK, ROBERT						
Invoice	2/28/2009	2009-722	2009 Admin Fee	1,051	0.04	42.04
Invoice	2/28/2009	2009-722	2009 AF Measurment Fee	1,051	0.50	525.50
Invoice	2/28/2009	2009-722	2009 Diversion Fee	1	75.00	75.00
Total KIRK, ROBERT						642.54
KOOMPIN, RICHARD & CHERYL						
Invoice	2/28/2009	2009-272	2009 Admin Fee	246.3	0.04	9.85
Invoice	2/28/2009	2009-272	2009 AF Measurment Fee	246.3	0.50	123.15

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Type	Date	Num	Item	Qty	Sales Price	Amount
Invoice	2/28/2009	2009-272	2009 Diversion Fee	2	75.00	150.00
Total KOOMPIN, RICHARD & CHERYL						283.00
KOPP SR, ESTHER M & FRED L						
Invoice	2/28/2009	2009-273	2009 Minimum Fee	1	25.00	25.00
Total KOPP SR, ESTHER M & FRED L						25.00
KROFF, SHON						
Invoice	2/28/2009	2009-274	2009 Minimum Fee	1	25.00	25.00
Total KROFF, SHON						25.00
LACEYS VISTA ACRES WATER CORP						
Invoice	2/28/2009	2009-276	2009 Admin Fee	42.1	0.04	1.68
Invoice	2/28/2009	2009-276	2009 AF Measurment Fee	42.1	0.50	21.05
Invoice	2/28/2009	2009-276	2009 Diversion Fee	2	75.00	150.00
Total LACEYS VISTA ACRES WATER CORP						172.73
LAMB WESTON INC						
Invoice	2/28/2009	2009-277	2009 Admin Fee	2,893.5	0.04	115.74
Invoice	2/28/2009	2009-277	2009 AF Measurment Fee	2,893.5	0.50	1,446.75
Invoice	2/28/2009	2009-277	2009 Diversion Fee	3	75.00	225.00
Total LAMB WESTON INC						1,787.49
LAMBERT, VIRGINIA & LYLE						
Invoice	2/28/2009	2009-278	2009 Minimum Fee	1	25.00	25.00
Total LAMBERT, VIRGINIA & LYLE						25.00
LANDON, WAYNE S						
Invoice	2/28/2009	2009-279	2009 Minimum Fee	1	25.00	25.00
Total LANDON, WAYNE S						25.00
LARSON, WILLARD E						
Invoice	2/28/2009	2009-284	2009 Admin Fee	0	0.04	0.00
Invoice	2/28/2009	2009-284	2009 AF Measurment Fee	0	0.50	0.00
Invoice	2/28/2009	2009-284	2009 Diversion Fee	1	75.00	75.00
Total LARSON, WILLARD E						75.00
LEAVITT, JOHN RANDY						
Invoice	2/28/2009	2009-289	2009 Minimum Fee	1	25.00	25.00
Total LEAVITT, JOHN RANDY						25.00
LEE, LYNDA & MERWIN NELSON						
Invoice	2/28/2009	2009-292	2009 Minimum Fee	1	25.00	25.00
Total LEE, LYNDA & MERWIN NELSON						25.00
LEIGHTON, WILLIAM A						
Invoice	2/28/2009	2009-293	2009 Admin Fee	6	0.04	0.24
Invoice	2/28/2009	2009-293	2009 AF Measurment Fee	6	0.50	3.00
Invoice	2/28/2009	2009-293	2009 Diversion Fee	1	75.00	75.00
Total LEIGHTON, WILLIAM A						78.24
Lincoln Land Company, LLC						
Invoice	2/27/2009	2009-159	2009 Admin Fee	33	0.04	1.32
Invoice	2/27/2009	2009-159	2009 AF Measurment Fee	33	0.50	16.50
Invoice	2/27/2009	2009-159	2009 Diversion Fee	2	75.00	150.00
Total Lincoln Land Company, LLC						167.82
LITTLE BUTTE CEMETERY DISTRICT						
Invoice	2/28/2009	2009-298	2009 Admin Fee	31.7	0.04	1.27
Invoice	2/28/2009	2009-298	2009 AF Measurment Fee	31.7	0.50	15.85
Invoice	2/28/2009	2009-298	2009 Diversion Fee	1	75.00	75.00
Total LITTLE BUTTE CEMETERY DISTRICT						92.12
LONG, PEGI L & GLEN R						
Invoice	2/28/2009	2009-299	2009 Minimum Fee	1	25.00	25.00
Total LONG, PEGI L & GLEN R						25.00
LOUIS SKAAR AND SONS INC						

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Type	Date	Num	Item	Qty	Sales Price	Amount
Invoice	2/28/2009	2009-442	2009 Admin Fee	295	0.04	11.80
Invoice	2/28/2009	2009-442	2009 AF Measurment Fee	295	0.50	147.50
Invoice	2/28/2009	2009-442	2009 Diversion Fee	1	75.00	75.00
Total LOUIS SKAAR AND SONS INC						234.30
LOVELAND, KARL						
Invoice	2/28/2009	2009-303	2009 Admin Fee	602.8	0.04	24.11
Invoice	2/28/2009	2009-303	2009 AF Measurment Fee	602.8	0.50	301.40
Invoice	2/28/2009	2009-303	2009 Diversion Fee	2	75.00	150.00
Total LOVELAND, KARL						475.51
LOWDER, LUCILE & JUSTIN						
Invoice	2/28/2009	2009-305	2009 Minimum Fee	1	25.00	25.00
Total LOWDER, LUCILE & JUSTIN						25.00
LUNAR STREET WATER USERS ASSN INC						
Invoice	2/28/2009	2009-306	2009 Minimum Fee	1	25.00	25.00
Total LUNAR STREET WATER USERS ASSN INC						25.00
LYNCH, DAVID A & Jeanne Hendricks						
Invoice	2/28/2009	2009-206	2009 Minimum Fee	1	25.00	25.00
Total LYNCH, DAVID A & Jeanne Hendricks						25.00
MADDEN, BARBARA L						
Invoice	2/28/2009	2009-309	2009 Admin Fee	165.4	0.04	6.62
Invoice	2/28/2009	2009-309	2009 AF Measurment Fee	165.4	0.50	82.70
Invoice	2/28/2009	2009-309	2009 Diversion Fee	2	75.00	150.00
Total MADDEN, BARBARA L						239.32
MARKET LAKE CEMETARY DIST						
Invoice	2/28/2009	2009-715	2009 Admin Fee	9.7	0.04	0.39
Invoice	2/28/2009	2009-715	2009 AF Measurment Fee	9.7	0.50	4.85
Invoice	2/28/2009	2009-715	2009 Diversion Fee	1	75.00	75.00
Total MARKET LAKE CEMETARY DIST						80.24
MARTIN, BILL & KIRMA						
Invoice	2/28/2009	2009-312	2009 Minimum Fee	1	25.00	25.00
Total MARTIN, BILL & KIRMA						25.00
MARTIN, KAREN & LYLE						
Invoice	2/28/2009	2009-311	2009 Minimum Fee	1	25.00	25.00
Total MARTIN, KAREN & LYLE						25.00
MARTIN, KAY						
Invoice	2/28/2009	2009-541	2009 Minimum Fee	1	25.00	25.00
Total MARTIN, KAY						25.00
MASON, JOHN & VALERIE						
Invoice	2/28/2009	2009-314	2009 Admin Fee	0	0.04	0.00
Invoice	2/28/2009	2009-314	2009 AF Measurment Fee	0	0.50	0.00
Invoice	2/28/2009	2009-314	2009 Diversion Fee	1	75.00	75.00
Total MASON, JOHN & VALERIE						75.00
MASSE, CATHEY						
Invoice	2/28/2009	2009-315	2009 Admin Fee	15.8	0.04	0.63
Invoice	2/28/2009	2009-315	2009 AF Measurment Fee	15.8	0.50	7.90
Invoice	2/28/2009	2009-315	2009 Diversion Fee	1	75.00	75.00
Total MASSE, CATHEY						83.53
MCCRAW, SANDIE & JAMES						
Invoice	2/28/2009	2009-316	2009 Admin Fee	10.4	0.04	0.42
Invoice	2/28/2009	2009-316	2009 AF Measurment Fee	10.4	0.50	5.20
Invoice	2/28/2009	2009-316	2009 Diversion Fee	1	75.00	75.00
Total MCCRAW, SANDIE & JAMES						80.62
MCCULLOGH JR, WILLIAM JAMES						
Invoice	2/28/2009	2009-317	2009 Minimum Fee	2	25.00	50.00

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Type	Date	Num	Item	Qty	Sales Price	Amount
Total MCCULLOGH JR, WILLIAM JAMES						50.00
MECHAM BROS.						
Invoice	2/28/2009	2009-320	2009 Admin Fee	143.6	0.04	5.74
Invoice	2/28/2009	2009-320	2009 AF Measurment Fee	143.6	0.50	71.80
Invoice	2/28/2009	2009-320	2009 Diversion Fee	1	75.00	75.00
Total MECHAM BROS.						152.54
MECHAM, MARCIA & REED M						
Invoice	2/28/2009	2009-322	2009 Minimum Fee	1	25.00	25.00
Total MECHAM, MARCIA & REED M						25.00
MERCER, WILLIAM						
Invoice	2/28/2009	2009-324	2009 Admin Fee	0.7	0.04	0.03
Invoice	2/28/2009	2009-324	2009 AF Measurment Fee	0.7	0.50	0.35
Invoice	2/28/2009	2009-324	2009 Diversion Fee	1	75.00	75.00
Total MERCER, WILLIAM						75.38
MERRILL, KENT						
Invoice	2/28/2009	2009-325	2009 Admin Fee	102.1	0.04	4.08
Invoice	2/28/2009	2009-325	2009 AF Measurment Fee	102.1	0.50	51.05
Invoice	2/28/2009	2009-325	2009 Diversion Fee	1	75.00	75.00
Total MERRILL, KENT						130.13
MEYERS, M JAY						
Invoice	2/28/2009	2009-326	2009 Admin Fee	112.1	0.04	4.48
Invoice	2/28/2009	2009-326	2009 AF Measurment Fee	112.1	0.50	56.05
Invoice	2/28/2009	2009-326	2009 Diversion Fee	1	75.00	75.00
Total MEYERS, M JAY						135.53
MICHAUD CREEK RANCHES INC						
Invoice	2/28/2009	2009-327	2009 Admin Fee	435.5	0.04	17.42
Invoice	2/28/2009	2009-327	2009 AF Measurment Fee	435.5	0.50	217.75
Invoice	2/28/2009	2009-327	2009 Diversion Fee	1	75.00	75.00
Total MICHAUD CREEK RANCHES INC						310.17
MICHAUD FARMS						
Invoice	2/28/2009	2009-328	2009 Admin Fee	339.9	0.04	13.60
Invoice	2/28/2009	2009-328	2009 AF Measurment Fee	339.9	0.50	169.95
Invoice	2/28/2009	2009-328	2009 Diversion Fee	1	75.00	75.00
Total MICHAUD FARMS						258.55
MILES, JOYCE A & BRENT M						
Invoice	2/28/2009	2009-330	2009 Minimum Fee	1	25.00	25.00
Total MILES, JOYCE A & BRENT M						25.00
MILLER, MARVIN G						
Invoice	2/28/2009	2009-331	2009 Admin Fee	30.3	0.04	1.21
Invoice	2/28/2009	2009-331	2009 AF Measurment Fee	30.3	0.50	15.15
Invoice	2/28/2009	2009-331	2009 Diversion Fee	1	75.00	75.00
Total MILLER, MARVIN G						91.36
MILLS, DIANA & DONALD V						
Invoice	2/28/2009	2009-333	2009 Minimum Fee	1	25.00	25.00
Total MILLS, DIANA & DONALD V						25.00
MOLDENHAUER, ROBERT J						
Invoice	2/28/2009	2009-335	2009 Minimum Fee	1	25.00	25.00
Total MOLDENHAUER, ROBERT J						25.00
MORGAN, KEN						
Invoice	2/28/2009	2009-285	2009 Minimum Fee	1	25.00	25.00
Total MORGAN, KEN						25.00
MORGAN, MERLIN & SUEZAN						
Invoice	2/28/2009	2009-337	2009 Admin Fee	32.2	0.04	1.29
Invoice	2/28/2009	2009-337	2009 AF Measurment Fee	32.2	0.50	16.10
Invoice	2/28/2009	2009-337	2009 Diversion Fee	2	75.00	150.00

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Type	Date	Num	Item	Qty	Sales Price	Amount
Total MORGAN, MERLIN & SUEZAN						167.39
MORNINGVIEW WATER CO INC						
Invoice	2/28/2009	2009-338	2009 Admin Fee	360.3	0.04	14.41
Invoice	2/28/2009	2009-338	2009 AF Measurment Fee	360.3	0.50	180.15
Invoice	2/28/2009	2009-338	2009 Diversion Fee	1	75.00	75.00
Total MORNINGVIEW WATER CO INC						269.56
MOSS, MARY						
Invoice	2/28/2009	2009-339	2009 Minimum Fee	1	25.00	25.00
Total MOSS, MARY						25.00
NEELEY CEMETERY						
Invoice	2/28/2009	2009-345	2009 Minimum Fee	1	25.00	25.00
Total NEELEY CEMETERY						25.00
NEIBAUR, RYAN						
Invoice	2/28/2009	2009-347	2009 Admin Fee	18.8	0.04	0.75
Invoice	2/28/2009	2009-347	2009 AF Measurment Fee	18.8	0.50	9.40
Invoice	2/28/2009	2009-347	2009 Diversion Fee	1	75.00	75.00
Total NEIBAUR, RYAN						85.15
NORTHSIDE ESTATES WELL						
Invoice	2/28/2009	2009-354	2009 Admin Fee	68.1	0.04	2.72
Invoice	2/28/2009	2009-354	2009 AF Measurment Fee	68.1	0.50	34.05
Invoice	2/28/2009	2009-354	2009 Diversion Fee	1	75.00	75.00
Total NORTHSIDE ESTATES WELL						111.77
NUR WATER CORPORATION						
Invoice	2/28/2009	2009-355	2009 Admin Fee	26.4	0.04	1.06
Invoice	2/28/2009	2009-355	2009 AF Measurment Fee	26.4	0.50	13.20
Invoice	2/28/2009	2009-355	2009 Diversion Fee	2	75.00	150.00
Total NUR WATER CORPORATION						164.26
OGDEN, KIRK & ANITA						
Invoice	2/28/2009	2009-356	2009 Minimum Fee	1	25.00	25.00
Total OGDEN, KIRK & ANITA						25.00
OLSEN, JOHN W						
Invoice	2/28/2009	2009-357	2009 Admin Fee	174.2	0.04	6.97
Invoice	2/28/2009	2009-357	2009 AF Measurment Fee	174.2	0.50	87.10
Invoice	2/28/2009	2009-357	2009 Diversion Fee	1	75.00	75.00
Total OLSEN, JOHN W						169.07
OLSON, GREG						
Invoice	2/28/2009	2009-358	2009 Minimum Fee	1	25.00	25.00
Total OLSON, GREG						25.00
ONDRISKO, GARY & ALANA						
Invoice	2/28/2009	2009-359	2009 Minimum Fee	1	25.00	25.00
Total ONDRISKO, GARY & ALANA						25.00
PACKER, LYNDA & CLAIR						
Invoice	2/28/2009	2009-361	2009 Minimum Fee	1	25.00	25.00
Total PACKER, LYNDA & CLAIR						25.00
PARKWOOD ACRES WATER CO INC						
Invoice	2/28/2009	2009-364	2009 Admin Fee	47	0.04	1.88
Invoice	2/28/2009	2009-364	2009 AF Measurment Fee	47	0.50	23.50
Invoice	2/28/2009	2009-364	2009 Diversion Fee	2	75.00	150.00
Total PARKWOOD ACRES WATER CO INC						175.38
PARTNER, DENNIS						
Invoice	2/28/2009	2009-365	2009 Admin Fee	14.5	0.04	0.58
Invoice	2/28/2009	2009-365	2009 AF Measurment Fee	14.5	0.50	7.25
Invoice	2/28/2009	2009-365	2009 Diversion Fee	1	75.00	75.00
Total PARTNER, DENNIS						82.83

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Type	Date	Num	Item	Qty	Sales Price	Amount
PASSINO, ANTHONY E						
Invoice	2/28/2009	2009-367	2009 Minimum Fee	1	25.00	25.00
Total PASSINO, ANTHONY E						25.00
PENA, THOMAS						
Invoice	2/28/2009	2009-368	2009 Minimum Fee	1	25.00	25.00
Total PENA, THOMAS						25.00
PHILLIPS, CARL						
Invoice	2/28/2009	2009-374	2009 Admin Fee	1,608.1	0.04	64.32
Invoice	2/28/2009	2009-374	2009 AF Measurment Fee	1,608.1	0.50	804.05
Invoice	2/28/2009	2009-374	2009 Diversion Fee	6	75.00	450.00
Total PHILLIPS, CARL						1,318.37
POCATELLO SCHOOL DISTRICT #25						
Invoice	2/28/2009	2009-377	2009 Minimum Fee	1	25.00	25.00
Total POCATELLO SCHOOL DISTRICT #25						25.00
Pocatello Sod Farm/J-B Enterprise, LLC						
Invoice	3/4/2009	2009-346	2009 Admin Fee	509.2	0.04	20.37
Invoice	3/4/2009	2009-346	2009 AF Measurment Fee	509.2	0.50	254.60
Invoice	3/4/2009	2009-346	2009 Diversion Fee	1	75.00	75.00
Total Pocatello Sod Farm/J-B Enterprise, LLC						349.97
PONY ACRES WATER ASSN						
Invoice	2/28/2009	2009-380	2009 Minimum Fee	1	25.00	25.00
Total PONY ACRES WATER ASSN						25.00
PRATT, GARY L						
Invoice	2/28/2009	2009-301	2009 Minimum Fee	1	25.00	25.00
Total PRATT, GARY L						25.00
RABURN, JAYNEE N & LENARD H						
Invoice	2/28/2009	2009-383	2009 Minimum Fee	1	25.00	25.00
Total RABURN, JAYNEE N & LENARD H						25.00
RASMUSSON, TIMOTHY						
Invoice	2/28/2009	2009-385	2009 Minimum Fee	1	25.00	25.00
Total RASMUSSON, TIMOTHY						25.00
RAYMOND, NYLE						
Invoice	12/1/2008	FC 1104	Fin Chg	1	1.81	1.81
Invoice	1/29/2009	FC 1114	Fin Chg	1	3.45	3.45
Invoice	1/31/2009	FC 1124	Fin Chg	1	0.12	0.12
Invoice	2/28/2009	2009-570	2009 Admin Fee	345.6	0.04	13.82
Invoice	2/28/2009	2009-570	2009 AF Measurment Fee	345.6	0.50	172.80
Invoice	2/28/2009	2009-570	2009 Diversion Fee	2	75.00	150.00
Total RAYMOND, NYLE						342.00
RAYMOND, ORSON DALLAS						
Invoice	12/1/2008	FC 1105	Fin Chg	1	1.27	1.27
Invoice	1/29/2009	FC 1115	Fin Chg	1	2.41	2.41
Invoice	1/31/2009	FC 1125	Fin Chg	1	0.08	0.08
Invoice	2/28/2009	2009-387	2009 Admin Fee	22.4	0.04	0.90
Invoice	2/28/2009	2009-387	2009 AF Measurment Fee	22.4	0.50	11.20
Invoice	2/28/2009	2009-387	2009 Diversion Fee	2	75.00	150.00
Total RAYMOND, ORSON DALLAS						165.86
REED HURST TRUCKING						
Invoice	2/28/2009	2009-388	2009 Admin Fee	12.8	0.04	0.51
Invoice	2/28/2009	2009-388	2009 AF Measurment Fee	12.8	0.50	6.40
Invoice	2/28/2009	2009-388	2009 Diversion Fee	2	75.00	150.00
Total REED HURST TRUCKING						156.91
REED, ROBERT D						
Invoice	2/28/2009	2009-389	2009 Admin Fee	192.3	0.04	7.69
Invoice	2/28/2009	2009-389	2009 AF Measurment Fee	192.3	0.50	96.15
Invoice	2/28/2009	2009-389	2009 Diversion Fee	1	75.00	75.00

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Type	Date	Num	Item	Qty	Sales Price	Amount
Total REED, ROBERT D						178.84
REES, PATRICIA & CARL C						
Invoice	2/28/2009	2009-390	2009 Minimum Fee	1	25.00	25.00
Total REES, PATRICIA & CARL C						25.00
RHODEHOUSE, CLIFTON						
Invoice	2/28/2009	2009-393	2009 Admin Fee	180.8	0.04	7.23
Invoice	2/28/2009	2009-393	2009 AF Measurment Fee	180.8	0.50	90.40
Invoice	2/28/2009	2009-393	2009 Diversion Fee	2	75.00	150.00
Total RHODEHOUSE, CLIFTON						247.63
RICHARDS, RANDY GARY						
Invoice	2/28/2009	2009-394	2009 Minimum Fee	1	25.00	25.00
Total RICHARDS, RANDY GARY						25.00
RICHARDSON, BRIAN D						
Invoice	2/28/2009	2009-58	2009 Minimum Fee	1	25.00	25.00
Total RICHARDSON, BRIAN D						25.00
RICHARDSON, KIM & JUSTIN						
Invoice	2/28/2009	2009-395	2009 Minimum Fee	1	25.00	25.00
Total RICHARDSON, KIM & JUSTIN						25.00
RIGBY PIONEER CEMETARY						
Invoice	2/28/2009	2009-399	2009 Admin Fee	103.8	0.04	4.15
Invoice	2/28/2009	2009-399	2009 AF Measurment Fee	103.8	0.50	51.90
Invoice	2/28/2009	2009-399	2009 Diversion Fee	1	75.00	75.00
Total RIGBY PIONEER CEMETARY						131.05
RIGGS, JACK & JOYCE						
Invoice	2/28/2009	2009-401	2009 Admin Fee	13	0.04	0.52
Invoice	2/28/2009	2009-401	2009 AF Measurment Fee	13	0.50	6.50
Invoice	2/28/2009	2009-401	2009 Diversion Fee	1	75.00	75.00
Total RIGGS, JACK & JOYCE						82.02
RIVERSIDE GREENHOUSE						
Invoice	2/28/2009	2009-518	2009 Minimum Fee	1	25.00	25.00
Total RIVERSIDE GREENHOUSE						25.00
ROBERTS, RICK						
Invoice	2/28/2009	2009-350	2009 Admin Fee	224	0.04	8.96
Invoice	2/28/2009	2009-350	2009 AF Measurment Fee	224	0.50	112.00
Invoice	2/28/2009	2009-350	2009 Diversion Fee	1	75.00	75.00
Total ROBERTS, RICK						195.96
ROBISON, RYAN						
Invoice	2/28/2009	2009-218	2009 Minimum Fee	1	25.00	25.00
Total ROBISON, RYAN						25.00
ROCKY MOUNTAIN POWER						
Invoice	2/28/2009	2009-512	2009 Admin Fee	520.3	0.04	20.81
Invoice	2/28/2009	2009-512	2009 AF Measurment Fee	520.3	0.50	260.15
Invoice	2/28/2009	2009-512	2009 Diversion Fee	1	75.00	75.00
Total ROCKY MOUNTAIN POWER						355.96
RODEBACK, ELIZABETH B & WILBUR R						
Invoice	2/28/2009	2009-406	2009 Minimum Fee	1	25.00	25.00
Total RODEBACK, ELIZABETH B & WILBUR R						25.00
ROKER, JIM						
Invoice	2/28/2009	2009-407	2009 Admin Fee	5.2	0.04	0.21
Invoice	2/28/2009	2009-407	2009 AF Measurment Fee	5.2	0.50	2.60
Invoice	2/28/2009	2009-407	2009 Diversion Fee	1	75.00	75.00
Total ROKER, JIM						77.81
ROWLAND, CONNIE						
Invoice	2/28/2009	2009-411	2009 Admin Fee	3.7	0.04	0.15

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Type	Date	Num	Item	Qty	Sales Price	Amount
Invoice	2/28/2009	2009-411	2009 AF Measurment Fee	3.7	0.50	1.85
Invoice	2/28/2009	2009-411	2009 Diversion Fee	1	75.00	75.00
Total ROWLAND, CONNIE						77.00
ROWLANDS INC						
Invoice	2/28/2009	2009-412	2009 Admin Fee	376.2	0.04	15.05
Invoice	2/28/2009	2009-412	2009 AF Measurment Fee	376.2	0.50	188.10
Invoice	2/28/2009	2009-412	2009 Diversion Fee	4	75.00	300.00
Total ROWLANDS INC						503.15
RUEGER SPRINGS RANCH						
Invoice	2/28/2009	2009-413	2009 Admin Fee	19.8	0.04	0.79
Invoice	2/28/2009	2009-413	2009 AF Measurment Fee	19.8	0.50	9.90
Invoice	2/28/2009	2009-413	2009 Diversion Fee	1	75.00	75.00
Total RUEGER SPRINGS RANCH						85.69
S & N ESTATES WATER USERS ASSOC.						
Invoice	2/28/2009	2009-415	2009 Admin Fee	61.1	0.04	2.44
Invoice	2/28/2009	2009-415	2009 AF Measurment Fee	61.1	0.50	30.55
Invoice	2/28/2009	2009-415	2009 Diversion Fee	2	75.00	150.00
Total S & N ESTATES WATER USERS ASSOC.						182.99
SCHNEIDER, FRED						
Invoice	2/28/2009	2009-425	2009 Minimum Fee	1	25.00	25.00
Total SCHNEIDER, FRED						25.00
SCHOOL DISTRICT NO 251, JOINT						
Invoice	2/28/2009	2009-264	2009 Admin Fee	84	0.04	3.36
Invoice	2/28/2009	2009-264	2009 AF Measurment Fee	84	0.50	42.00
Invoice	2/28/2009	2009-264	2009 Diversion Fee	3	75.00	225.00
Total SCHOOL DISTRICT NO 251, JOINT						270.36
SCHREINER FARMS LLC						
Invoice	2/28/2009	2009-419	2009 Admin Fee	713	0.04	28.52
Invoice	2/28/2009	2009-419	2009 AF Measurment Fee	713	0.50	356.50
Invoice	2/28/2009	2009-419	2009 Diversion Fee	2	75.00	150.00
Total SCHREINER FARMS LLC						535.02
SCHROEDER, NATHAN						
Invoice	2/28/2009	2009-427	2009 Admin Fee	68.6	0.04	2.74
Invoice	2/28/2009	2009-427	2009 AF Measurment Fee	68.6	0.50	34.30
Invoice	2/28/2009	2009-427	2009 Diversion Fee	1	75.00	75.00
Total SCHROEDER, NATHAN						112.04
SEELY, STUART OR SHAWNA						
Invoice	2/28/2009	2009-430	2009 Admin Fee	101.4	0.04	4.06
Invoice	2/28/2009	2009-430	2009 AF Measurment Fee	101.4	0.50	50.70
Invoice	2/28/2009	2009-430	2009 Diversion Fee	1	75.00	75.00
Total SEELY, STUART OR SHAWNA						129.76
SELECT FARMS						
Invoice	2/28/2009	2009-431	2009 Admin Fee	362	0.04	14.48
Invoice	2/28/2009	2009-431	2009 AF Measurment Fee	362	0.50	181.00
Invoice	2/28/2009	2009-431	2009 Diversion Fee	1	75.00	75.00
Total SELECT FARMS						270.48
SELENKSY, CLARENCE						
Invoice	2/28/2009	2009-432	2009 Admin Fee	9.8	0.04	0.39
Invoice	2/28/2009	2009-432	2009 AF Measurment Fee	9.8	0.50	4.90
Invoice	2/28/2009	2009-432	2009 Diversion Fee	1	75.00	75.00
Total SELENKSY, CLARENCE						80.29
SHACKELFORD, CHARLES						
Invoice	2/28/2009	2009-433	2009 Admin Fee	2,594	0.04	103.76
Invoice	2/28/2009	2009-433	2009 AF Measurment Fee	2,594	0.50	1,297.00
Invoice	2/28/2009	2009-433	2009 Diversion Fee	7	75.00	525.00
Total SHACKELFORD, CHARLES						1,925.76

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SHARP, MERLIN						
Invoice	2/28/2009	2009-719	2009 Admin Fee	65.3	0.04	2.61
Invoice	2/28/2009	2009-719	2009 AF Measurment Fee	65.3	0.50	32.65
Invoice	2/28/2009	2009-719	2009 Diversion Fee	2	75.00	150.00
Total SHARP, MERLIN						185.26
SHELLEY, ELTON & WANDA						
Invoice	2/28/2009	2009-434	2009 Admin Fee	33.4	0.04	1.34
Invoice	2/28/2009	2009-434	2009 AF Measurment Fee	33.4	0.50	16.70
Invoice	2/28/2009	2009-434	2009 Diversion Fee	1	75.00	75.00
Total SHELLEY, ELTON & WANDA						93.04
SHEPPARD, A GAIL, RICHARD						
Invoice	2/28/2009	2009-437	2009 Admin Fee	70	0.04	2.80
Invoice	2/28/2009	2009-437	2009 AF Measurment Fee	70	0.50	35.00
Invoice	2/28/2009	2009-437	2009 Diversion Fee	1	75.00	75.00
Total SHEPPARD, A GAIL, RICHARD						112.80
SIMMS, LARRY K						
Invoice	2/28/2009	2009-441	2009 Minimum Fee	1	25.00	25.00
Total SIMMS, LARRY K						25.00
SIRE, DAVID L						
Invoice	2/28/2009	2009-408	2009 Minimum Fee	1	25.00	25.00
Total SIRE, DAVID L						25.00
SMITH, EDWARD A						
Invoice	2/28/2009	2009-444	2009 Admin Fee	1,243.9	0.04	49.76
Invoice	2/28/2009	2009-444	2009 AF Measurment Fee	1,243.9	0.50	621.95
Invoice	2/28/2009	2009-444	2009 Diversion Fee	4	75.00	300.00
Total SMITH, EDWARD A						971.71
SMITH, SHERMAN & VESTA						
Invoice	2/28/2009	2009-446	2009 Admin Fee	73.1	0.04	2.92
Invoice	2/28/2009	2009-446	2009 AF Measurment Fee	73.1	0.50	36.55
Invoice	2/28/2009	2009-446	2009 Diversion Fee	1	75.00	75.00
Total SMITH, SHERMAN & VESTA						114.47
SNAKE RIVER CATTLE CO						
Invoice	2/28/2009	2009-448	2009 Admin Fee	247.5	0.04	9.90
Invoice	2/28/2009	2009-448	2009 AF Measurment Fee	247.5	0.50	123.75
Invoice	2/28/2009	2009-448	2009 Diversion Fee	2	75.00	150.00
Total SNAKE RIVER CATTLE CO						283.65
SNAKE RIVER SCHOOL DISTRICT #52						
Invoice	2/28/2009	2009-449	2009 Minimum Fee	2	25.00	50.00
Total SNAKE RIVER SCHOOL DISTRICT #52						50.00
SNYDER, ALAN M						
Invoice	2/28/2009	2009-451	2009 Minimum Fee	1	25.00	25.00
Total SNYDER, ALAN M						25.00
SOHN, EDNA G & HERBERT F						
Invoice	2/28/2009	2009-452	2009 Minimum Fee	1	25.00	25.00
Total SOHN, EDNA G & HERBERT F						25.00
SOUTHEAST IDAHO ENERGY LLC 1						
Invoice	3/3/2009	2009-168	2009 Admin Fee	97.7	0.04	3.91
Invoice	3/3/2009	2009-168	2009 AF Measurment Fee	97.7	0.50	48.85
Invoice	3/3/2009	2009-168	2009 Diversion Fee	4	75.00	300.00
Total SOUTHEAST IDAHO ENERGY LLC 1						352.76
SPACE ACRES WATER USERS						
Invoice	2/28/2009	2009-453	2009 Admin Fee	9.1	0.04	0.36
Invoice	2/28/2009	2009-453	2009 AF Measurment Fee	9.1	0.50	4.55
Invoice	2/28/2009	2009-453	2009 Diversion Fee	1	75.00	75.00
Total SPACE ACRES WATER USERS						79.91

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Type	Date	Num	Item	Qty	Sales Price	Amount
SPRINGFIELD STERLING CEMETERY DIST						
Invoice	2/28/2009	2009-454	2009 Minimum Fee	1	25.00	25.00
Total SPRINGFIELD STERLING CEMETERY DIST						25.00
SPRINGSTEED ROOFING						
Invoice	2/28/2009	2009-455	2009 Minimum Fee	1	25.00	25.00
Total SPRINGSTEED ROOFING						25.00
STANGER, BONNIE L & ELLIS KAY						
Invoice	2/28/2009	2009-468	2009 Minimum Fee	1	25.00	25.00
Total STANGER, BONNIE L & ELLIS KAY						25.00
STATE OF IDAHO - DEPT OF TRANSPORTATION						
Invoice	3/3/2009	2009-241	2009 Admin Fee	10.3	0.04	0.41
Invoice	3/3/2009	2009-241	2009 AF Measurment Fee	10.3	0.50	5.15
Invoice	3/3/2009	2009-241	2009 Diversion Fee	1	75.00	75.00
Total STATE OF IDAHO - DEPT OF TRANSPORTATION						80.56
STATE OF IDAHO (FISH & GAME)						
Invoice	2/28/2009	2009-239	2009 Admin Fee	881.4	0.04	35.26
Invoice	2/28/2009	2009-239	2009 AF Measurment Fee	881.4	0.50	440.70
Invoice	2/28/2009	2009-239	2009 Diversion Fee	3	75.00	225.00
Total STATE OF IDAHO (FISH & GAME)						700.96
STEIDLEY, NEELEY & LAYNE M						
Invoice	2/28/2009	2009-469	2009 Minimum Fee	3	25.00	75.00
Total STEIDLEY, NEELEY & LAYNE M						75.00
STEWART, CLINTON B						
Invoice	2/28/2009	2009-471	2009 Minimum Fee	1	25.00	25.00
Total STEWART, CLINTON B						25.00
STIBAL, JIM C & CONNIE R						
Invoice	2/28/2009	2009-582	2009 Minimum Fee	1	25.00	25.00
Total STIBAL, JIM C & CONNIE R						25.00
STIRLING, JACK R						
Invoice	2/28/2009	2009-769	2009 Admin Fee	272.9	0.04	10.92
Invoice	2/28/2009	2009-769	2009 AF Measurment Fee	272.9	0.50	136.45
Invoice	2/28/2009	2009-769	2009 Diversion Fee	1	75.00	75.00
Total STIRLING, JACK R						222.37
STOLWORTHY, BRENDA & DAVID						
Invoice	2/28/2009	2009-475	2009 Minimum Fee	1	25.00	25.00
Total STOLWORTHY, BRENDA & DAVID						25.00
SWENSEN, EINAR & DIANE						
Invoice	2/28/2009	2009-92	2009 Minimum Fee	1	25.00	25.00
Total SWENSEN, EINAR & DIANE						25.00
TANNER, RENNIE						
Invoice	2/28/2009	2009-487	2009 Admin Fee	6.5	0.04	0.26
Invoice	2/28/2009	2009-487	2009 AF Measurment Fee	6.5	0.50	3.25
Invoice	2/28/2009	2009-487	2009 Diversion Fee	1	75.00	75.00
Total TANNER, RENNIE						78.51
TAYLOR, LYLE D						
Invoice	2/28/2009	2009-489	2009 Admin Fee	412.8	0.04	16.51
Invoice	2/28/2009	2009-489	2009 AF Measurment Fee	412.8	0.50	206.40
Invoice	2/28/2009	2009-489	2009 Diversion Fee	1	75.00	75.00
Total TAYLOR, LYLE D						297.91
TAYLOR, TOM						
Invoice	2/28/2009	2009-48	2009 Minimum Fee	1	25.00	25.00
Total TAYLOR, TOM						25.00
TEED, VIRGINIA						
Invoice	2/28/2009	2009-297	2009 Minimum Fee	1	25.00	25.00

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Type	Date	Num	Item	Qty	Sales Price	Amount
Total TEED, VIRGINIA						25.00
THE ADVOCATE COMMUNITY INC						
Invoice	2/28/2009	2009-7	2009 Admin Fee	73.7	0.04	2.95
Invoice	2/28/2009	2009-7	2009 AF Measurment Fee	73.7	0.50	36.85
Invoice	2/28/2009	2009-7	2009 Diversion Fee	1	75.00	75.00
Total THE ADVOCATE COMMUNITY INC						114.80
THOMAS, KIMBER L						
Invoice	2/28/2009	2009-494	2009 Minimum Fee	1	25.00	25.00
Total THOMAS, KIMBER L						25.00
THOMAS, VERA						
Invoice	2/28/2009	2009-495	2009 Admin Fee	0.9	0.04	0.04
Invoice	2/28/2009	2009-495	2009 AF Measurment Fee	0.9	0.50	0.45
Invoice	2/28/2009	2009-495	2009 Diversion Fee	1	75.00	75.00
Total THOMAS, VERA						75.49
THOMPSON FARMS						
Invoice	2/28/2009	2009-131	2009 Admin Fee	760.9	0.04	30.44
Invoice	2/28/2009	2009-131	2009 AF Measurment Fee	760.9	0.50	380.45
Invoice	2/28/2009	2009-131	2009 Diversion Fee	3	75.00	225.00
Total THOMPSON FARMS						635.89
THOMPSON, LYNN & BETTY						
Invoice	12/1/2008	FC 1106	Fin Chg	1	1.21	1.21
Invoice	1/29/2009	FC 1116	Fin Chg	1	2.31	2.31
Invoice	1/31/2009	FC 1126	Fin Chg	1	0.08	0.08
Invoice	2/28/2009	2009-496	2009 Admin Fee	23.7	0.04	0.95
Invoice	2/28/2009	2009-496	2009 AF Measurment Fee	23.7	0.50	11.85
Invoice	2/28/2009	2009-496	2009 Diversion Fee	2	75.00	150.00
Total THOMPSON, LYNN & BETTY						166.40
THOMPSON, WILLIAM D						
Invoice	3/3/2009	2009-497	2009 Admin Fee	207.8	0.04	8.31
Invoice	3/3/2009	2009-497	2009 AF Measurment Fee	207.8	0.50	103.90
Invoice	3/3/2009	2009-497	2009 Diversion Fee	2	75.00	150.00
Total THOMPSON, WILLIAM D						262.21
TOWN & COUNTRY MOBILE HOME PARK						
Invoice	2/28/2009	2009-501	2009 Minimum Fee	1	25.00	25.00
Total TOWN & COUNTRY MOBILE HOME PARK						25.00
TRIBLE, MARLA C & THOMAS C						
Invoice	2/28/2009	2009-502	2009 Minimum Fee	1	25.00	25.00
Total TRIBLE, MARLA C & THOMAS C						25.00
TRIPP, RANAE & EVAN J						
Invoice	2/28/2009	2009-503	2009 Minimum Fee	1	25.00	25.00
Total TRIPP, RANAE & EVAN J						25.00
TYLER, LYNN						
Invoice	2/28/2009	2009-505	2009 Admin Fee	0	0.04	0.00
Invoice	2/28/2009	2009-505	2009 AF Measurment Fee	0	0.50	0.00
Invoice	2/28/2009	2009-505	2009 Diversion Fee	1	75.00	75.00
Total TYLER, LYNN						75.00
USA FERTILIZER						
Invoice	2/28/2009	2009-508	2009 Admin Fee	3.7	0.04	0.15
Invoice	2/28/2009	2009-508	2009 AF Measurment Fee	3.7	0.50	1.85
Invoice	2/28/2009	2009-508	2009 Diversion Fee	1	75.00	75.00
Total USA FERTILIZER						77.00
VALLEY READY MIX INC						
Invoice	2/28/2009	2009-516	2009 Admin Fee	20	0.04	0.80
Invoice	2/28/2009	2009-516	2009 AF Measurment Fee	20	0.50	10.00
Invoice	2/28/2009	2009-516	2009 Diversion Fee	1	75.00	75.00

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Type	Date	Num	Item	Qty	Sales Price	Amount
Total VALLEY READY MIX INC						85.80
VAN ORDEN, GARTH						
Invoice	2/28/2009	2009-517	2009 Minimum Fee	1	25.00	25.00
Total VAN ORDEN, GARTH						25.00
VAN ORDEN, STEVE						
Invoice	2/28/2009	2009-24	2009 Minimum Fee	1	25.00	25.00
Total VAN ORDEN, STEVE						25.00
VAN ORDEN, W KEVIN						
Invoice	12/1/2008	FC 1107	Fin Chg	1	0.19	0.19
Invoice	1/29/2009	FC 1117	Fin Chg	1	0.35	0.35
Invoice	1/31/2009	FC 1127	Fin Chg	1	0.01	0.01
Invoice	2/28/2009	2009-520	2009 Minimum Fee	1	25.00	25.00
Total VAN ORDEN, W KEVIN						25.55
VANORDEN, JAY & SHELLEY						
Invoice	2/28/2009	2009-519	2009 Minimum Fee	1	25.00	25.00
Credit Memo	3/23/2009	2009-519b	2009 Minimum Fee	-1	25.00	-25.00
Total VANORDEN, JAY & SHELLEY						0.00
Wahlen, Val						
Invoice	2/28/2009	2009-477	2009 Admin Fee	256.8	0.04	10.27
Invoice	2/28/2009	2009-477	2009 AF Measurment Fee	256.8	0.50	128.40
Invoice	2/28/2009	2009-477	2009 Diversion Fee	1	75.00	75.00
Total Wahlen, Val						213.67
WALBOM, JEFFERY						
Invoice	2/28/2009	2009-523	2009 Minimum Fee	1	25.00	25.00
Total WALBOM, JEFFERY						25.00
WALKER PRODUCE CO INC						
Invoice	2/28/2009	2009-525	2009 Admin Fee	290.2	0.04	11.61
Invoice	2/28/2009	2009-525	2009 AF Measurment Fee	290.2	0.50	145.10
Invoice	2/28/2009	2009-525	2009 Diversion Fee	9	75.00	675.00
Total WALKER PRODUCE CO INC						831.71
WALTERS, BRUCE A						
Invoice	2/28/2009	2009-531	2009 Admin Fee	0	0.04	0.00
Invoice	2/28/2009	2009-531	2009 AF Measurment Fee	0	0.50	0.00
Invoice	2/28/2009	2009-531	2009 Diversion Fee	1	75.00	75.00
Total WALTERS, BRUCE A						75.00
WALTERS, DEANNA						
Invoice	2/28/2009	2009-532	2009 Admin Fee	146.1	0.04	5.84
Invoice	2/28/2009	2009-532	2009 AF Measurment Fee	146.1	0.50	73.05
Invoice	2/28/2009	2009-532	2009 Diversion Fee	1	75.00	75.00
Total WALTERS, DEANNA						153.89
WARM CREEK IRRIGATION CO						
Invoice	2/28/2009	2009-534	2009 WM Fee	2,498.8	0.04	99.95
Total WARM CREEK IRRIGATION CO						99.95
WATT, SERENA B & MAX D						
Invoice	2/28/2009	2009-535	2009 Minimum Fee	1	25.00	25.00
Total WATT, SERENA B & MAX D						25.00
WEBER, DONNEL						
Invoice	2/28/2009	2009-537	2009 Admin Fee	86.9	0.04	3.48
Invoice	2/28/2009	2009-537	2009 AF Measurment Fee	86.9	0.50	43.45
Invoice	2/28/2009	2009-537	2009 Diversion Fee	2	75.00	150.00
Total WEBER, DONNEL						196.93
WESTFALL, KENNETH						
Invoice	2/28/2009	2009-540	2009 Minimum Fee	1	25.00	25.00
Total WESTFALL, KENNETH						25.00

Water District 120
Sales by Customer Detail
November 2008 through October 2009

Type	Date	Num	Item	Qty	Sales Price	Amount
WILCOX, BETTE J & BLAIR						
Invoice	2/20/2009	2009-545	2009 Minimum Fee	1	25.00	25.00
Total WILCOX, BETTE J & BLAIR						25.00
WILCOX, GIB & JAMIE						
Invoice	2/28/2009	2009-137	2009 Admin Fee	34.9	0.04	1.40
Invoice	2/28/2009	2009-137	2009 AF Measurment Fee	34.9	0.50	17.45
Invoice	2/28/2009	2009-137	2009 Diversion Fee	1	75.00	75.00
Total WILCOX, GIB & JAMIE						93.85
WILDE, AVON						
Invoice	2/28/2009	2009-546	2009 Minimum Fee	1	25.00	25.00
Total WILDE, AVON						25.00
WILLIAMS, JOHN R						
Invoice	2/28/2009	2009-547	2009 Minimum Fee	1	25.00	25.00
Total WILLIAMS, JOHN R						25.00
WILLIAMS, TIMOTHY E						
Invoice	2/28/2009	2009-548	2009 Minimum Fee	1	25.00	25.00
Total WILLIAMS, TIMOTHY E						25.00
WOMACK, DORIS L & ALMO B						
Invoice	2/28/2009	2009-549	2009 Minimum Fee	1	25.00	25.00
Total WOMACK, DORIS L & ALMO B						25.00
WOOD, BRYON & JENNIFER						
Credit Memo	11/20/2008	2008-790	Fin Chg	-1	0.27	-0.27
Invoice	2/28/2009	2009-142	2009 Minimum Fee	1	25.00	25.00
Total WOOD, BRYON & JENNIFER						24.73
WOODLAND HEIGHTS SUB #2						
Invoice	2/28/2009	2009-553	2009 Admin Fee	39	0.04	1.56
Invoice	2/28/2009	2009-553	2009 AF Measurment Fee	39	0.50	19.50
Invoice	2/28/2009	2009-553	2009 Diversion Fee	1	75.00	75.00
Total WOODLAND HEIGHTS SUB #2						96.06
WOODLAND HEIGHTS WATER USERS						
Invoice	2/28/2009	2009-554	2009 Admin Fee	83.7	0.04	3.35
Invoice	2/28/2009	2009-554	2009 AF Measurment Fee	83.7	0.50	41.85
Invoice	2/28/2009	2009-554	2009 Diversion Fee	1	75.00	75.00
Total WOODLAND HEIGHTS WATER USERS						120.20
WOODVILLE CEMETARY MAINTENANCE D						
Invoice	2/28/2009	2009-555	2009 Minimum Fee	1	25.00	25.00
Total WOODVILLE CEMETARY MAINTENANCE D						25.00
WOODVILLE WATER & SEWER DISTRICT						
Invoice	2/28/2009	2009-556	2009 Admin Fee	0.3	0.04	0.01
Invoice	2/28/2009	2009-556	2009 AF Measurment Fee	0.3	0.50	0.15
Invoice	2/28/2009	2009-556	2009 Diversion Fee	2	75.00	150.00
Total WOODVILLE WATER & SEWER DISTRICT						150.16
YOUNG, DIANE C & CAROLD						
Invoice	2/28/2009	2009-560	2009 Minimum Fee	1	25.00	25.00
Total YOUNG, DIANE C & CAROLD						25.00
YOUNG, SHELLI L & BRENT K						
Invoice	2/28/2009	2009-550	2009 Minimum Fee	1	25.00	25.00
Total YOUNG, SHELLI L & BRENT K						25.00
ZITLAU, CARL						
Invoice	2/28/2009	2009-717	2009 Admin Fee	155	0.04	6.20
Invoice	2/28/2009	2009-717	2009 AF Measurment Fee	155	0.50	77.50
Invoice	2/28/2009	2009-717	2009 Diversion Fee	1	75.00	75.00
Total ZITLAU, CARL						158.70

Water District 120
Sales by Customer Detail
November 2008 through October 2009

Type	Date	Num	Item	Qty	Sales Price	Amount
TOTAL						89,112.63

Other Minutes

WD 120 Advisory Meeting
IDWR, 900 N Skyline Dr. Ste. A
Idaho Falls, ID
January 22, 2009

Tim Deeg called the meeting to order at 1:15 pm. Others in attendance were, Neal Powell (BGWD), Marla Trible, Heather Bohac (IDWR), Ernie Carlson (IDWR), LaVerelle Stecklein, Gayle VanOrden (BGWD), Craig Evans (BGWD), Wendy Murphy (IDWR), Kenda Jones (IDWR), and Stephanie Mickelson.

Minutes were presented. A correction was made to paragraph 5 which will read: "He indicated enforcement letters were sent *to water users* in 2007". Also, paragraph 7, sentence 3, will read: "IDWR sent out letters in August to water users "*with water rights affected by water calls*", not belonging to any ground water district, to join "*a ground water district*" for mitigation purposes". Tim motioned to accept minutes, as presented with changes. LaVerelle Stecklein seconded the motion and the minutes were passed.

Wendy Murphy presented the financial report. The Profit/Loss statement shows income reported from 11/2007-10/2008 as $88,299. Total assessments income was $82,834, $8348 less than the budget of $91,182. Total expenses for the year were $95,157. This is under the budget of $112,600 by $17,443. Net income is $-6858. Balance sheet shows a bank balance of $156,056. Accounts payable balance is $10,700. Accounts receivable were $3846. Total liabilities and equity is $170,109. Wendy discussed the need for WD120 to have a separate auditor as the audit can no longer be done in conjunction with WD1. It was suggested that they get bids to insure the most cost efficient person for the audit. Tim Deeg would like to have an audit every year to ensure accuracy. Stephanie Mickelson expressed concerns over the cost of an annual audit, and, it only needs to be done every other year. They will decide this issue at the next quarterly meeting. Wendy gave cost information for auditor already reviewing records which is $1400. Craig Evans motioned to accept auditor already in process. Gayle VanOrden seconded and the motion was passed. The 2009 proposed budget, which will be set at the annual meeting, will include $1400 for an auditor. Billing was discussed. Some water users are being billed by IDWR and the GWD. It was suggested maybe a letter could be sent to GWD in order to assure people are not being double billed. Tim Deeg moved to accept the financial report, Marla Trible seconded the motion and motion was passed.

Ernie Carlsen introduced Heather Bohac and Kenda Jones, new employees with IDWR. Heather gave a brief summary of the Egin Lake recharge program. It is a pilot project that involves replenishing the Snake River Aquifer. It seems to be showing positive results to date. Ernie discussed NOV's which are helping water users stay in compliance with their water right. Ernie talked about Idaho code 42-222 which covers changes to water rights. If proposed change does not have a hydrologic impact, it does not have to be published. If it *does* have an impact, it must be published.

Gene Hansen gave the Watermaster report. Water levels are below average, however, they are better than the same time last year. Snotel sites were reviewed and levels look good so far this year. Gene discussed site visits. Protocol is to visit 1/3 of district's POD's each year. In 2008, there were 87 site visits and 67 attempts. Pump cards continue to be sent to water users for measurements. The majority of water users are returning pump cards, however, there are still some that are reporting sporadically or not at all. Goals for 2009 are to re-visit/re-measure diversions with questionable data and re-visit/re-measure diversions measured in 2006. During late January early February, information comes in from the power companies. WMIS (Water Management Information System) continues to be updated and has become more user friendly. Call if any questions regarding water usage.

2009 resolutions were reviewed. The following changes were made: #4b will be removed and will become #5. Subsequently, #4c will become #4b, #4d will become #4c, #4e will become #4d, and #4f will be #4e. As a result, numbers 6-16 will be re-numbered. #5, will be revised to read; "The water users of Water District 120 elect Stephanie Mickelsen as district treasurer. The Chairman of the district, Tim Deeg, will also be designated an authorized signatory for banking purposes." #6b, "per AF charge for measurement" will change from .27 to .50. #6c, "per AF for administrative purposes" will change from 0.05 to 0.04. These monetary changes are to balance costs. #10 (now #11) $1400 will be added for Annual Audit.

Memorandum of Understanding was discussed and changes are made as follows: 1) Paragraph 3, first sentence, the date will be changed from "February 10, 2003" to "February 19, 2002." 2) Paragraph 5, first sentence, the words "regional manager" will be replaced with "a designated employee of IDWR". The "Memorandum of Understanding" will be finalized at annual meeting.

Tim Deeg motioned to adjourn the meeting. Marla Trible seconded the motion. Meeting adjourned at 4:00 pm.

Water District 120
Quarterly Advisory Meeting
September 09, 2009
IDWR

Tim Deeg called the meeting to order at 1:35 pm. Introductions were made. Others in attendance were, Tim Deeg, Dane Watkins, BJGWD, Ginette Manwaring, City of Blackfoot, Lyle Swank, WD1, Ernie Carlsen, WD120, LaVerelle Stricklein WD120, Gene Hansen, WD120, Heather Bohac, IDWR, Wendy Murphy, WD1 & 120, Kenda Jones, WD120 Secretary.

Minutes were presented. A correction was made to paragraph 3 and it will read: "This is under *the* budget *of* $112,600 by $17,443." A correction was made to paragraph 4, line 5, and it will read: "Ernie talked about Idaho *code 42-222, which covers changes to water rights. If proposed change* does not have a hydrologic impact, it does not have to be published." Dane Watkins moved to accept minutes as written, with changes. LaVerelle Stecklein seconded the motion and the minutes were approved.

Wendy Murphy presented the financial report. As of September 8, 2009, Water District 120 had $159,602 in checking and savings. Accounts receivable was a negative balance of $3422. Delinquent assessments were discussed and what action should be taken so funds can be collected. Other current assets held by IDWR are $7994. Total current assets are $164,174. Profit and loss statement, which reflects current budget as of August 2009, shows IDWR contract is slightly over what was projected by 12%. Total expenses for August were $8622. Income to date, Nov. 2008 through Aug. 2009 is $84,191.00. Assessments are slightly under what was projected as GWD are currently billing several clients instead of WD120. Interest is also considerably down due to current economic status. Interest at the State Treasurer's office has dropped from 1.49% in January to .37, as of August, 2009. Current expenditures are $79,062.00 which is slightly under budget. Net income is $5128.00. Gene Hansen addressed next year's budget and furlough time that may affect the budget. Tim Deeg expressed his concern re: furlough hours, how hours will be allocated and whether or not measurements will be fulfilled in WD120. Overall, furlough hours should not affect workflow. Lyle Swank stated that this decision was not an easy one for our director, however, it was necessary due to budget constraints. IDWR will keep Tim apprised of the situation regarding furloughs. Tim Deeg motioned to accept the financial statement. Dane Watkins seconded the motion and the motion passed without opposition.

Lyle Swank discussed the water supply and rental pool. Water supply is looking good so far this year. American Falls will keep going down for a month or so. It may be at 1/3 full or 30% by mid October. All rental water has been delivered past Milner. Palisades can be a key reservoir as far as how the water supply is looking, and it is still 2/3 full. It still has approximately another month of storage however, as the season winds down and frost becomes an issue, storage use will diminish. Lyle talked about The Bureau of Reclamation and The Corps of Engineers possibly re-looking at the Ririe Reservoir's

storage flood control rule curves. Ririe reservoir is already starting to release water and will continue until they get the reservoir at 40,000 acre feet of space. It would take a significant flood to refill it to that level which is why he would like them to re-visit this issue. It was initially put in place by The Army Corps of engineers due to a flood that occurred in 1962 in the Willow Sandcreek area. A lot of changes have occurred since then. The reservoir, the Ririe floodway channel, and closing of the flow at Willow and Sandcreek are all contributing factors that may affect the current flood control rule curve. Mitigation Inc, the owner of Ririe Reservoir has been working with the Bureau of Reclamation and has agreed to fund the space holders portion of the phase one re-evaluation of the flood rule. Many factors will be looked at during the next year to determine whether they will go forward. Precipitation levels were discussed. We are having a good to above average year to date. Some places had more precipitation than others. The month of June changed an average snow pack year to an above average water year so far and has resulted in good carry over. Water Resource Board is working on a plan to store water in places where there is minimal risk of refilling the reservoirs. Recharge is likely this fall and also spring 2010. The Water Board did help encourage re-charge this spring in many places. Water right priority dates dropped as low as 1891 and will likely continue to bottom out and then start filling additional rights as demand cuts back and inflows stabilize. Overall, we are better off than we have been since 2000, 2004 drought years. Reservoir operations were discussed and how each tries to keep the water as best as possible and utilize it to help fill the reservoir system. The history of the Ririe Reservoir was discussed and how Mitigation Inc. came to be. All of the canals on the Snake River above American Falls, except for Aberdeen-Springfield are shareholders of Mitigation Inc.. Fort Hall Reservation was discussed. The Shobans have entered into a 5 year agreement with Idaho Power for power generation. While this can put a strain on water levels, the additional storage past Milner has already been used this year and water levels still look good.

Ernie Carlsen discussed IDWR activities. Aaron Marshall at the state office has been put in charge of the water supply bank. He has seen an increase in applications to lease water into the bank as well as rent out of the bank. One issue that has come up as a result of this increase, is that there are a number of farmers that have been trying to put corners into the water supply bank where they originally had wheel lines or hand lines and now have upgraded their irrigation systems to pivots. As a result, they ceased watering corners some years ago. The way the statue reads, forfeiture can occur after 5 years of non-use. Aaron uses photography from the last 5 years to determine whether there has been use in those corners, within the last 5 years. If corners have not been irrigated, the lease into the water bank is not granted. He doesn't say the water right is forfeited, he states that according to the rules, we are not able to put it in the bank. We are working with farmers to find ways to put water in those corners and we have to determine whether the use is beneficial. The key is whether the water use is beneficial. For instance, watering sagebrush late in the year will not be acceptable. Ernie discussed the curtailment in use order for WD130 issued by our interim director. It started out being several thousand acres and ended up being around 400 acres. The state, along with Watermaster for that district, worked with the water users in that district to make sure they had a plan just in case that curtailment actually goes in to effect. IGWA filed an

injunction in Judge _____court and an injunction was place against the order. They were within .17 cfs of having full mitigation. Ernie discussed NOV's and steps that need to be taken to correct these violations. Heather has been working with the water users to get them in compliance and within their water right. There were a few NOV's where the individual did not have enough water to cover what was being irrigated. This was corrected by the individual purchasing water from the water bank rental to supplement supply. Most people responded to the NOV letter and most issues were resolved. Not as many fines had to be issued as opposed to last year's number.

Gene discussed measurement activities for 2009. So far this year he has done 88 site visits, more than the total number of visits from last year. Protocal is 1/3 of all points of diversions annually which is around 100 site visits per year. In addition to the 88 site visits, 17 attempts were made without being able to complete visit. 30 site visits were completed in AF-Aberdeen GWD where GPS location and set power meter recordings were measured to determine other ways of determining their flows for the year. Now that the adjudication process is completed, WD1 may be taking some points of diversions from us. Since WD120 was formed it has generally dealt with ground water. Before WD120 was formed and it was the East Measurement District, we had dealt with some surface water points of diversion, predominately sloughs. Water rights such as these will likely be looked at to determine whether they are considered ground or surface water. If it determined they are surface water, they will be transferred from WD120 to WD 1. As some of our POD's have been transferred to GWD this year, the same may happen with WD1.

Tim Deeg inquired whether or not the curtailment order falls within a small amount of WD120. It does not appear that is the case. Ernie will look in to the matter and let him know if it does fall within the boundary of WD120. No other business on the agenda. Tim Deeg motioned to adjourn, Dane Watkins seconded and meeting adjourned at 2:55 p.m.

MEMORANDUM OF UNDERSTANDING

This memorandum of understanding is entered into by and between the Director of the Department of Water Resources, (hereinafter called the Director) and the water users of Water District No. 120, American Falls Area, (hereinafter called Water District No. 120) acting through the Water District Advisory Committee.

WHEREAS, the statutes of the State of Idaho provide for the Director to have direction and control of the distribution of the waters of the state to those holding valid rights to the use thereto; and

WHEREAS, the Water District No. 120 authorized the Advisory Committee, as advisors to, and elected representatives of the water district, by resolution duly adopted at the February 19, 2002, annual meeting of the water users of the district to enter this memorandum of understanding continuing a cooperative program with the Director to provide watermaster services for Water District No.120; and

WHEREAS, the Advisory Committee will, among other things, serve as advisors to the Director and the watermaster in matters relating to the administration and regulation of water rights, and measurement and reporting of water use within the district:

NOW, THEREFORE, the Director agrees to provide the following services to Water District No. 120, effective upon the execution of this memorandum of understanding and to continue to provide the services from year-to-year as herein provided upon election of an employee of the Department as watermaster and the adoption of a budget by the water users at the annual water district meeting authorizing expenditures in accordance with the purposes of this memorandum of understanding:

1) To provide watermaster services to Water District No.120, as described in the adopted resolutions for Water District No. 120 for the period from the effective date of this memorandum until the end of any subsequent water district year as agreed to by the water users of Water District No. 120 at their annual meeting and the director of the Department. The adopted resolutions for Water District No. 120 is attached hereto and incorporated herein by this reference. Such watermaster services will be provided under the direction of the Director, in coordination with the regional manager of the Department's Eastern Region consistent with the provisions of Title 42, Idaho Code.

2) To provide any full time or part time employees as necessary for the water distribution operations of Water District No. 120 in accordance with its adopted budget.

3) To provide office space as necessary for operation of Water District No. 120 and to provide Department vehicles for use by full-time employees of the Department, to conduct Water District business, and to share the use of other Department equipment and facilities as are necessary to equitably administer, monitor, regulate and distribute the waters to the users within Water District No. 120.

WATER DISTRICT NO. 120 agrees as follows:

1) To pay the Department, in accordance with resolutions adopted at the annual water district meeting, sufficient funds to cover the costs of operations incurred in providing watermaster services to Water District No. 120 provided, however, that reimbursement for the watermaster shall not exceed the personnel costs and other costs incurred in conducting Water District No. 120 business and watermaster services. Indirect costs will be paid at the rate approved by the Department of the Interior Inspector General and current at the time of the water district annual meeting.

THE PARTIES mutually agree that:

1) Any persons directly employed by the Department as classified state employees, performing duties on behalf of Water District No. 120 under this memorandum will only perform those duties as described in the adopted resolutions of Water District No. 120:

2) The director of the Department, or an employee(s) designated by the Director, and the chairman of the Advisory Committee shall consult annually prior to the end of the water district's fiscal year concerning the continuation of this memorandum and any need for modification of it.

3) This memorandum of understanding will continue from year to year and can be amended or terminated at any time by agreement of the director of the Department and Water District No. 120, on the recommendation of the Advisory Committee.

4) Nothing in this agreement will act to change, modify or release either party of any obligation or responsibility otherwise provided by contract or by law.

Water District No. 120

2/9/09
Date

Tim Deeg, Advisory Committee Chair
Water District No. 120

Idaho Department of Water Resources

Date

David R Tuthill Jr., Director
Idaho Department of Water Resources