

## Watermaster's Report

From 01 February, 2016 to 31 January, 2017

Water District No. 100

Name of Watermaster: James Cefalo

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

### **Affidavit of Watermaster**

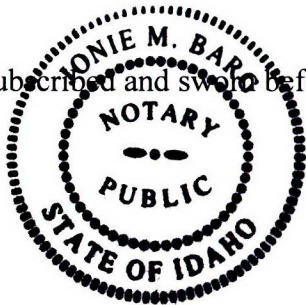
STATE OF IDAHO, COUNTY OF BONNEVILLE} ss.


James Cefalo, being first duly sworn, deposes and says that he is Watermaster of Water District 100, having been lawfully appointed by the 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.



Watermaster District No. 100

Subscribed and sworn before me, this 12<sup>th</sup> day of September, 2018.



  
My Commission expires July 24, 2019  
Idaho Falls, Idaho, Sept 12, 2018

I HEREBY CERTIFY, That James Cefalo was lawfully appointed by me Watermaster of District No. 100, 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 Dennis M. Dunn

**SCANNED**  
**FEB 07 2019**

## **WATER DISTRICT 100**

### **2016 WATERMASTER REPORT**

Measurements were conducted by Water District 100 staff in accordance with Water District 100 Resolutions and IDWR guidelines. Specific measurement information for the diversions within the district can be found in IDWR's WMIS database. Water district staff also took periodic ground water level measurements at wells scattered throughout the district. This data is stored in IDWR's file and is available to the public. In addition to measurement activities, water district staff reviewed aerial photos and diversion records to identify any enforcement issues within the district and contacted water users as necessary to address the apparent violations. Financial reports, minutes, resolutions, and assessment records are summarized and attached in separate documents. – James Cefalo



Ownername	District	WMIS Number	DiversionName	Meas Option	Metal Tag Number	2011 AF	2012 AF	2013 AF	2014 AF	2015 AF	AVG (AF)
CITY OF SUGAR CITY	100	101642	Well 4	Flowmeter (8)	E0007511	547.9	531.5	466.0	300.2		461.4
CITY OF SUGAR CITY	100	101643	Well 2	Flowmeter (8)	E0007510	1.0	3.7	31.1	12.4		12.0
CITY OF SUGAR CITY	100	101644	Well 1	Flowmeter (8)	E0007509	0.6	1.4	0.0	0.0		0.5
KYLE BYBEE	100	101645	Well 3	No Rights Unused(10)	E0007508						
LEE ROBISON	100	200406	Jimmy Farm	Unused (6)							
KYLE BYBEE	100	200408		PCC (2)	A0008370	133.9	107.2	98.3	151.3	105.4	119.2
RHETT WATSON AND WILLIAM NEIL TAYLOR	100	200453	Taylor Well	PCC (2)	A0009429	290.0	520.6	347.7	393.4	536.1	417.6
BOWEN WATER USERS, ROBERT BOYD & SUSAN	100	200454	Bowen Well	PCC (2)	A0007698	14.0	19.5	19.4	19.0	32.5	20.9
GARY KELLY	100	200461	E of Butte by Road	PCC (2)	A0008222	191.0	166.1	197.7	204.4	225.5	196.9
GARY KELLY	100	200462	Lower Pasture	PCC (2)	A0008221	328.0	353.1	489.0	419.4	405.1	398.9
RICHARD SMITH FARMS	100	200470		PCC (2)	A0007690	69.0	111.6	94.6	92.0	77.1	88.9
HILLVIEW WATER USERS ASSN. - MERLIN	100	200475		Alternate (3)	E0006891	0.0	0.0	0.0	0.0		0.0
HILLVIEW WATER USERS ASSN.	100	200477	Aurthurs Pump	Timeclock (7)	A0008735	46.3	54.7	72.9		45.9	54.9
BOYD E SMITH	100	200478	Boyd Smith Well	No Rights Active(11)	A0007692	334.0	486.2	418.0	212.3	150.5	320.2
NONE	100	200479		PCC (2)	A0007694, A0015976	34.0	48.5	40.0	21.1	11.2	31.0
KARL SNEDAKER	100	200480		PCC (2)	A0007686	548.0	388.6	334.2	416.5	368.2	411.1
BILL TANNER	100	200481	Deutz Pump	Timeclock (7)	A0007685	0.0	0.0	0.0	0.0	0.0	0.0
JEFF & ALANA LERWILL	100	200503	Hardy pump	Timeclock (7)	A0008460	4.3	6.2	0.0	0.0		2.6
WILCOX BROTHERS LLC	100	200505		PCC (2)	A0008463	188.0	279.8	246.2	155.3	155.6	205.0
DON MICKELSON	100	200506	4 (Formerly 1)	No Rights Unused(10)	A0008459						
DON MICKELSON	100	200507	2 (Formerly 3)	PCC (2)	A0008462	402.8	513.7	636.8	476.3		507.4
DON MICKELSON	100	200508	1, formerly 4	PCC (2)	A0007696	327.1	272.4	360.9	265.6	457.2	336.6
DON MICKELSON	100	200509	3 (Formerly 2)	PCC (2)	A0008461	0.0	0.0	0.0			0.0
DON MICKELSON	100	200510		No Rights Unused(10)	A0005605						
BLAIR & JEANIE FISHER	100	200512		PCC (2)	A0008455	362.0	342.0	300.3	314.7	209.6	305.7
JENSEN FARMS LIMITED PARTNERSHIP	100	200516		PCC (2)	E0007515	194.8	297.4	349.1	271.5	246.3	271.8
PROPERT ON CITY WATER/WELL NOT USED	100	200517	Small Pump	No Rights Unused(10)	A0008451						
LDS CHURCH/WELL NOT USED	100	200518	Big Pump	Unused (6)	A0008450						
MOODY CREEK PRODUCE	100	200520		Flowmeter (8)	E0007512	12.4	8.6	6.3	3.9	3.8	7.0
SUN GLO INDUSTRIES (NONE)	100	200521	East Well	Flowmeter (8)	E0007499	30.4	51.3	62.9	55.3		50.0
ARTCO INC.	100	200524	4 Wells	Flowmeter (8)	E0007498	55.8	173.3	40.1	130.1		99.8
CITY OF REXBURG	100	200525	North Well	Flowmeter (8)	E0007490	1,050.6	1104.3	495.7	218.8		717.4
KENNETH & DOUGLAS SAKOTA	100	200526		PCC (2)	A0008453	250.0	353.2	294.0	164.6	151.9	242.7
AMERICAN POTATO CO	100	200527	BAF Sun Spiced Plants	Flowmeter (8)	E0006916	760.3	945.0	774.8	710.8	595.8	757.3
WALTERS READY MIX INC	100	200528	Rexburg Plant	Flowmeter (8)	A0005666	74.6	88.2	125.8	23.4		78.0
D S & S INC	100	200529	Smith North	PCC (2)	A0008464	217.0	400.1	330.3	190.5	227.0	273.0
RANDY HUSKINSON	100	200531		PCC (2)	A0008466	98.0	188.4	174.4	137.5	102.4	140.1
BYU IDAHO- UTAH CORPORATION	100	200533	Hillview Farm	Flowmeter (8)	A0005645	66.8					66.8
VAL HAMMOND	100	200601	Pivot	PCC (2)	A0006119	221.0	278.7	273.1	280.0	210.1	252.6
BRYAN LARSON AND PATRICIA MILLER	100	200602		PCC (2)	A0006125	314.0	351.2	305.8	303.8	341.0	323.2
GAYLE RUMSEY	100	200603	Submersible	PCC (2)	A0006124						
BOYD YANCEY	100	200604	Sec 2 Well	PCC (2)	A0006123	262.0	387.3	275.0	213.4	150.5	257.7
DELMAR H & JOHN E RAYBOULD	100	200605	Egin Well	Flowmeter (8)	A0008386	415.4	448.7	304.5	332.2	420.0	384.2
STATE OF IDAHO JUVENILE CORRECTIONS	100	200607	Deep Well	Timeclock (7)	E0007017	33.0	61.3	45.3	93.2		58.2



Ownername	District	WMIS Number	DiversionName	Meas Option	Metal Tag Number	2011 AF	2012 AF	2013 AF	2014 AF	2015 AF	AVG (AF)
CITY OF PARKER	100	200608	W Well-in BLDG	Flowmeter (8)	E0007022	0.0	0.0	0.0	0.0		0.0
FREMONT COUNTY	100	200609	Stud Mill	Unused (6)	A0006126						
JAY RONALD & JUDY ANNE PETERSON	100	200610	N of house	PCC (2)	A0006127	12.0	35.4	43.7	49.6	50.2	38.2
BASIC AMERICAN FOODS	100	200611	Feedlot Big Well	Unused (6)	A0008756						
DAW, DALE	100	200612		Unused (6)	A0005674	23.1	0.0	47.5	0.0	0.0	14.1
CRAPO FARMS INC	100	200623	L-2	PCC (2)	A0005693	156.0	260.1	179.7	176.9	166.7	187.9
CRAPO FARMS INC	100	200624	L-4 (LENZ)	PCC (2)	A0005689	198.0	269.9	322.0	252.0	276.3	263.6
CRAPO FARMS INC	100	200625	L-1	PCC (2)	A0008798	304.0	395.7	328.1	316.7	327.7	334.4
CRAPO FARMS INC	100	200626	L-3	PCC (2)	A0005695	195.0	228.7	230.8	174.3	177.2	201.2
CRAPO FARMS INC	100	200627	Ricks 2	PCC (2)	A0008770	256.0	321.6	328.6	251.4	341.4	299.8
CRAPO FARMS INC	100	200628	Ricks 3	PCC (2)	A0005696	127.0	354.7	306.5	289.0	262.0	267.8
CRAPO FARMS INC	100	200629	Ricks 4	PCC (2)	A0005698	188.0	163.0	243.8	217.9	231.9	208.9
CRAPO FARMS INC	100	200630	Ricks 1	PCC (2)	A0005699	235.0	347.4	281.6	275.6	220.9	272.1
MELVIN HARRIS	100	200632	North Pivot	PCC (2)	A0007727	66.0	112.6	154.7	144.3	135.6	122.6
CRAPO FARMS INC	100	200633	Blake 5,6 & 7	PCC (2)	A0008383	517.8	697.4	678.7	569.2	534.0	599.4
CRAPO FARMS INC	100	200634	Blake 2, 4	PCC (2)	A0008660	398.0	577.0	543.0	515.1	409.0	488.4
LYNN & PORTIA R LOOSLI	100	200635		PCC (2)	A0005684	708.0	818.0	709.8	677.4	1892.1	961.1
BKC FARMS INC	100	200636	Neagle Place	PCC (2)	A0005691	234.0	302.8	278.9	250.9	226.9	258.7
TRAVIS RIGBY	100	200638	Well by House	Unused (4)	A0005692						
HIDDEN ESTATES SUBDIVISION	100	200639	Subdivision Well	PCC (2)	A0007724	15.0	22.0	25.0	20.5		20.6
THOMAS & KAREN GARLOCK	100	200641		Unused (6)	A0007722						
RICK BLANCHARD	100	200642	Pivot	PCC (2)	A0007723	44.0	439.2		389.2	227.5	275.0
MELVIN HARRIS	100	200652	S Pivot	PCC (2)	A0007726	380.0	454.9	541.7	523.1	497.3	479.4
BYU IDAHO-LIVESTOCK CENTER & JENSEN FARMS	100	200654		PCC (2)	A0008458	272.4	372.6	370.1	359.1	354.0	345.7
SCHULDIES LIVESTOCK	100	200656		Timeclock (7)	A0005676	6.0	7.0	2.8	5.0	7.4	5.6
BASIC AMERICAN FOODS	100	200680	Old Sprinkler Well	Unused (6)	A0006987						
DICKINSON FROZEN FOODS	100	200691	West Well	Flowmeter (8)	D0011099	161.4	169.2	246.9	234.5	196.9	201.8
CITY OF PARKER	100	200692	E Well	Flowmeter (8)	E0006903						
DAW, DALE	100	200696		Unused (6)	A0005686						
CITY OF REXBURG	100	200712	Smith Park	Flowmeter (8)	E0007491	267.8	446.1	436.9	0.0		287.7
CITY OF REXBURG	100	200713	Porter Park	Flowmeter (8)	E0007495	1,168.5	597.1	398.7	90.5		563.7
CITY OF ST ANTHONY	100	200729	Well 4	Flowmeter (1)	E0007018	735.5	778.0	803.2	830.9	830.9	795.7
CITY OF ST ANTHONY	100	200730	Well 5	Flowmeter (8)	A0007725	764.7	863.0	823.6	566.0	562.1	715.9
BASIC AMERICAN FOODS	100	200754	25 HP PUMP	Flowmeter (8)	E0006988	21.5	8.0	6.3	101.0	23.2	32.0
NONE	100	200759	Salem Supplemental	No Rights Active(11)	A0008659	0.0	0.0	0.0			0.0
JAY RONALD & JUDY ANNE PETERSON	100	200902	S of House	PCC (2)	A0006128	24.0	18.2	17.1	17.3	36.1	22.5
CRAPO FARMS INC	100	200906	Blake 3	PCC (2)	A0008767	217.0	221.7	246.2	196.0	176.1	211.4
CRAPO FARMS INC	100	200907	Blake 1	PCC (2)	A0008385	252.0	265.6	250.6	210.1	173.5	230.3
THOMAS FORD	100	1000638	Smith Park Irrig Well	Alternate (3)	A0018277		27.0	29.1	0.0		18.7
FREMONT MADISON IRRIGATION DISTRICT	100	1001351	Exchange well No. 4	Flowmeter (1)	A0015975			2156.5	0.0	0.0	718.8
CITY OF TETON	100	1001785	Well 2	Flowmeter (8)	E0007028						
CITY OF TETON	100	1001786	Well 1	Flowmeter (8)	E0007027						
HARD WAY LP	100	1001814		Unused (6)	A0015977						

17,313.7



**Water District 100  
2016 Annual Meeting  
January 26, 2016**

The Water District 100 Annual Meeting was called to order by Dale Swensen at 1:05 pm. Present at the meeting were: Dale Swensen, Jeff Raybould, Jaren Raybould, George M. Crapo, Mark Ricks, John Millar, Bruce Ard, James Cefalo, Jason Dayley, Wendy Murphy, and Laurie McFarland.

The meeting began with the selection of the meeting Chairman and Secretary. Dale suggested that he be nominated as Chairman and James Cefalo be nominated as Secretary. Jeff Raybould moved the motion, John Millar seconded, and the motion carried unanimously.

The group then discussed the 2015 meeting minutes. Mark Ricks moved to accept them, and John seconded. Before calling for the vote, Dale called for more time for the group to read the minutes. After a review of the minutes, Mark requested that a roster of those present be attached to the meeting minutes. With that change, the meeting minutes were voted on and approved unanimously.

Wendy Murphy then presented the financial report as it currently stands, since technically, the district's books do not close until the end of the month. At present, the district has \$15,088 in the bank, with an accounts receivable balance of -\$250, for a present total of assets \$14,838. Current liabilities are the estimated bill from IDWR, a total of \$401, and current net income is estimated at \$847 as shown on the profit and loss statement. Jeff moved to approve the budget as presented, Mark and John seconded, and the motion carried unanimously.

The Watermaster report was presented by James. Lots of changes have occurred within the past year including the Fremont-Madison GWD mitigation, and the surface and ground water settlement agreement. In other areas, ground water districts are working hard to conform to the mitigation requirements by cutting back on water use, but that may not impact District 100 so much because of its better access to surface water. Jeff explained that IGWA has made an agreement with Fremont-Madison GWD as to how to provide coverage, recharge, and some use of storage water. There is discussion at this time that Fremont-Madison GWD may be expanded to cover all water users in that area, and if so there may be an expansion of WD 100 as well. James posed the question to the group as to whether WD 100 needed to start looking aggressively at cutting back on use or if it made more sense to wait for the possible redefined boundaries of the district. Jeff stated that cutting back was not as big an issue here because of the location of the district at the upper end of the basin. Jeff further anticipated that the use of flowmeters will be increasing, and probably required over time. Due to the replacement of PCC meters by flowmeters, James informed the meeting that the budget will likely be reduced over time, since flowmeters take much less work to calibrate and read, although this year, the budget was still expected to be similar to last year. Jason Dayley then presented last year's measurement activities. A total of 38 diversions were to be measured last year and all were visited. One was determined not to be in use so it was not measured, 36 of the wells were measured. The other well that was not measured has been put on the list for measurement for this year. This year, there are 34 diversions to visit. Reservoirs are currently at about 55%



capacity and the rate of climb is improved over last year's rate. The water forecast for the upcoming year looks good; all snowpacks are up from last year, most are above normal, and although the area is still in mild drought conditions, the weather pattern seems to be favorable for more water.

The Resolutions were reviewed next and Wendy proposed a change to Resolution #5. The change involved projected income and expenses which are \$12,693 and \$16,655, respectively. There was some discussion about those numbers because of the operation as a net loss, and the concern that there was less water use, so the District had lower income. Dale reminded the group that there is at least a one-year cushion of funding in the bank. Jeff moved to accept the resolutions with the revised income and expenses and the other date changes. Jeff also stated his willingness to continue to serve as Treasurer of the district, as stated in the resolutions. John seconded the motion, and the motion passed.

The group then turned to the issue of the advisory committee. The present members of the Committee are Jeff Raybould, Jaren Raybould, John Millar, Bruce Ard, Rich Crapo, Dale Swensen, Mark Ricks, and Randy Huskinson. Jeff moved to approve the Committee, John seconded and the motion passed. Jeff moved to add George Crapo to the list. John seconded and the motion was passed.

No old business was raised.

In new business, Jeff brought up the fact that the agreement that Fremont-Madison has entered into will likely require flowmeters for all users by 2018, then after 5 years, the users must have stabilized the aquifer. After 10 years, the aquifer must have stabilized at its prior 20 year level. Wendy wanted to know if the District had any responsibility for notifying water users about the agreement and the requirements of adding flowmeters. Jeff was sure that the GWDs are responsible for doing so since they are the mitigating bodies that signed the agreement. James suggested that a WaterSmart grant might be available to assist some the District's users with purchasing their meters. Jeff suggested that he would look into the issue.

The meeting adjourned at 1:48 pm.

Wendy J. Murphy  
Wendy Murphy

8/4/2016  
Dated



**WATER DISTRICT 100**  
**2016 PERSONNEL**

James Cefalo	Watermaster
Wendy Murphy	Financial Specialist
Laurie McFarland	Secretary
Jeff Raybould	Treasurer
Jason Daley	Assistant Watermaster

**Advisory Committee**

Dale Swensen, Chairman  
John Millar  
Mark Ricks  
Jaren Raybould  
Jeff Raybould, Treasurer  
Richard Crapo  
Bruce Ard  
Randy Huskinson  
George Crapo



WD 110  
Annual Mtg

1/20/2016

<u>Name</u>	<u>Representing</u>
Wendy Murphy	WD 1 & WD 100
Laurie McFarland	WD 100 (IDWR)
Jeff Raybould	FMID
Jaren Raybould	
George of Cipro	FMID
James Cofie	IDWR
Jasen Raylon	IDWR
Dale Swensen	FmID
Mark Ricks	FMID
John Mularz	REXBURG
Bruce Ard	Valley Ar.



**Water District 100  
2016 Resolutions**

The water users of Water District No. 100 meeting at the annual district meeting on January 26, 2016, at Fremont-Madison Irrigation District, St. Anthony Idaho, HEREBY ADOPT THE FOLLOWING RESOLUTIONS:

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



- a) The 2016 budget for Water District No. 100 will be set at this annual meeting.
- b) Water District No. 100 will provide compensation to IDWR for clerical and financial account support services, Watermaster services and measuring/reporting services.
- c) The watermaster shall maintain an office for the ensuing year within the IDWR Eastern Regional Office, located in Idaho Falls, Idaho.
- 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 budget for the ensuing year. This arrangement shall not give Water District No. 100 any ownership interest in any IDWR office space and equipment. However, any equipment purchased by Water District 100 will remain owned by Water District 100.

5. The budget of Water District No. 100 for the fiscal year 2016- beginning February 1, 2016, and ending on January 31, 2017, be as follows:

<b>Income</b>	
<b>Assessment Income</b>	\$ 12,693
<b>Total Income</b>	<u>\$ 12,693</u>
<b>Expenses</b>	
IDWR Contract	<u>\$ 16,655</u>
<b>Total Expense</b>	<u>\$ 16,655</u>

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

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

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

BE IT RESOLVED that Water District 100 will have a minimum charge of \$40.

6. Diversions in Water District 100 that have a water right diversion rate in excess of 0.24 cfs and/or irrigation of more than five acres shall be measured directly by the water district every three years and assessed at the following rate;
- a) \$40 per diversion, and;
  - b) \$0.33 per acre foot based upon a 5-year average of water use.

7. All payments for assessments not received by May 1, 2016 shall accrue penalties in the amount of 10% of the charge and interest in the amount of 1% per month, as provided pursuant to Idaho Code Section 42-617.
8. Be it also resolved, that the Watermaster is authorized pursuant to Idaho Code Section 42-618, to withhold or suspend deliveries of water to any water users who have not paid their assessment charges by January 1 of the year following the billing date.
9. Jeff Raybould is elected Water District No. 100 Treasurer. The duties of the treasurer will be to approve the expenses and disburse water district funds, and to prepare or oversee preparation of a written statement of the financial affairs of the district at the end of each fiscal year, in accordance with Idaho Code, Section 42-619. James Cefalo, Watermaster of WD100, will also be designated an authorized signature for banking purposes.
10. An advisory committee shall be elected at each regular annual session to represent the interests of the water users and to provide input to the watermaster and the Director of IDWR. The 2016 Water District 100 advisory committee shall consist of an odd number of members with a minimum of three. At least two members shall be water users with irrigation rights and one shall be a water user from municipal, commercial or industrial use.
11. WHEREAS Idaho Code 42-605 provides for voting by water users and election of an advisory committee, the water users of Water District No. 100 hereby resolve that the credentials for voting in any district meeting and for serving on the district advisory committee will be as follows:
  - a) Must be a water user of the district as evidenced by a valid water right.
  - b) Must have paid all assessments owed to the water district.
12. The annual Water District No. 100 meeting shall hereafter be held on the last Tuesday of January of each year unless the Director of IDWR or the Water District No. 100 advisory committee should find it necessary to change the meeting date or unless changed by resolution of the district at any annual meeting.
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 No. 100 shall be responsible for submitting to IDWR annual reports showing water use and such other information that may be



deemed necessary by the Director of IDWR in accordance with Idaho Code § 42-606, § 42-708, and § 42-709.

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.

**WATER DISTRICT 100  
BUDGET 2016****Income Budget**

Minimum Charges	88	\$	40.00	\$	3,520
Diversion Charge	82	\$	40.00	\$	3,280
Acre-foot Charge	17859	\$	0.33	\$	5,893

**Assessments**\$ 12,693**Expense Budget*****Administrative Charges***

Watermaster Services	\$	3,073
Clerical Assistant	\$	2,942

**Total Administrative**\$ 6,015***Measurement and Reporting***

Assistant Watermaster	\$	7,697
Clerical Assistant	\$	2,942
Measurement & Report Equipment	\$	-
<b>Total Measurement &amp; Reporting</b>	<b>\$</b>	<b>10,639</b>

**Total Expense Budget**\$ 16,655**Gain / Loss****(\$3,961)**



# Water District 100 Annual Meeting

January 26, 2016  
1:00 PM  
Fremont-Madison Irrigation District  
St. Anthony, ID

## Agenda

Call Meeting to Order	Dale Swensen
Selection of Meeting Chairman and Secretary	Dale Swensen
Review 2015 Minutes	Wendy Murphy
Financial Report	Wendy Murphy
Watermaster Report	James Cefalo
Proposed Resolutions and Budget	Dale Swensen
Election of Advisory Committee Members	Dale Swensen
Old Business	
New Business	
Adjournment of Meeting	

## Additional Information

**Water District 100  
2015 Annual Meeting  
January 27, 2015**

The Water District 100 Annual Meeting was called to order by Dale Swensen at 1:06 pm.

Mark Ricks nominated Dale Swensen as meeting chairman, and Mandy Gunderson as meeting secretary, the motion was seconded. Jeff Raybould moved nominations cease, the motion was seconded, and passed by all those in attendance.

The 2014 Water District 100 Annual Meeting Minutes were presented. Jaron Raybould moved to approve the Minutes as written. The motion was seconded and carried.

Mandy Gunderson presented the financial report as of January 23, 2015. The Balance Sheet shows the total assets for Water District 100 are \$14,215. The Profit & Loss were also presented with a total income of \$12,704 and expenses were \$13,134. Mark Ricks moved to approve the financial report as presented. Jeff Raybould seconded and the motion carried.

Heather Bohac prepared and presented a summary of 2014 field work. There were 34 diversions to be measured in 2014. Other work performed includes validating water data with power data, reviewing water rights with usage records for overages, and helping customers. Three new wells were inventoried this year and three surface rights were removed. The surface rights were sloughs/springs that were not regulated by a district prior to the creation of this district. James indicated they are not really part of Water District 100. It was noted there are some irrigation systems with complex operations the Power Consumption Coefficient method does not provide good water use data for. The state does have a requirement of flow meter with the preference of magnetic meters. Once a magnetic meter is calibrated, they only need to be read annually. The state will be requiring these within the next 5 years. The board recommended sending a letter with the assessments with the meter specifications indicating their assessment could be reduced in future years. A resolution relevant to this would be presented at the 2016 annual meeting. Water usage is used with transfers, water bank leases, and other diversion checks. Heather reported the goals for 2015 are to inventory all new wells and measure all wells on the 2015 list. An update of the water situation was also presented.

James reported on some of the water calls. Judge Wildman indicated the trim line used in the water calls is arbitrary. The judge did however allow the consideration of futile call to be discussed. IGWA did receive an extension for the completion for the pipeline to deliver water for the Rangen call. Aberdeen-Springfield (ASCC) filed an application for a recovery well, based off of section 228. Because of the restrictions placed on the water right ASCC did not drill the well. There is however a water user who drilled a well and irrigated property using since the 1970s. The water user is claiming ASCC instructed them to pump their canal shares from the well. The water user filed a district court action to stay IDWR's enforcement action. This also initiated a declaratory action against the department to say this well can be used as a recovery well in the ASCC system. This case is pending before Judge Wildman.



The proposed 2015 Resolutions and Budget were presented. James explained the changes proposed in the 2015 budget indicating the legislature is considering a 3% pay increase. James felt a review of resolution 5 would be appropriate for 2016.

John Millar moved to approve the 2015 Resolutions and Budget as amended. Jeff Raybould seconded the motion and the motion carried.

Jeff Raybould moved to retain the current advisory committee members. Mark Ricks seconded the motion. Motion carried.

It was also noted the recent requirement to file with Legislative Services the financial information for local government entities on an annual basis beginning in 2015.

Jeff Raybould indicated he anticipated recharge activities on the Rexburg Bench for 2015.

Jaron Raybould moved to adjourn, Bruce Ard seconded the motion. The meeting adjourned at 2:07 pm

4:09 PM

01/20/16

Accrual Basis

**Water District 100**  
**Profit & Loss Budget vs. Actual**  
 February 2015 through January 2016

	<u>Feb '15 - Jan 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
Finance Charge Income	39.86			
Assessments Income	13,238.53	13,345.00	-106.47	99.2%
Interest Income	3.39			
<b>Total Income</b>	<u>13,281.78</u>	<u>13,345.00</u>	<u>-63.22</u>	<u>99.5%</u>
<b>Gross Profit</b>	13,281.78	13,345.00	-63.22	99.5%
<b>Expense</b>				
IDWR Contract				
IDWR Salaries & Wages	6,308.64	7,524.75	-1,216.11	83.8%
IDWR Fringe Benefits	2,775.11	4,104.41	-1,329.30	67.6%
IDWR Indirect	3,351.41	5,014.84	-1,663.43	66.8%
IDWR Contract - Other	0.00	0.00	0.00	0.0%
<b>Total IDWR Contract</b>	<u>12,435.16</u>	<u>16,644.00</u>	<u>-4,208.84</u>	<u>74.7%</u>
<b>Total Expense</b>	<u>12,435.16</u>	<u>16,644.00</u>	<u>-4,208.84</u>	<u>74.7%</u>
<b>Net Income</b>	<u><u>846.62</u></u>	<u><u>-3,299.00</u></u>	<u><u>4,145.62</u></u>	<u><u>-25.7%</u></u>



4:07 PM  
01/20/16  
Accrual Basis

# Water District 100

## Balance Sheet Prev Year Comparison

### As of January 31, 2016

	Jan 31, 16	Jan 31, 15	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
Bank of Commerce Checking	15,087.92	14,444.84	643.08	4.5%
<b>Total Checking/Savings</b>	15,087.92	14,444.84	643.08	4.5%
<b>Accounts Receivable</b>				
Accounts Receivable	-250.10	-229.28	-20.82	-9.1%
<b>Total Accounts Receivable</b>	-250.10	-229.28	-20.82	-9.1%
<b>Total Current Assets</b>	14,837.82	14,215.56	622.26	4.4%
<b>TOTAL ASSETS</b>	<b>14,837.82</b>	<b>14,215.56</b>	<b>622.26</b>	<b>4.4%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
Accounts Payable	400.99	625.35	-224.36	-35.9%
<b>Total Accounts Payable</b>	400.99	625.35	-224.36	-35.9%
<b>Total Current Liabilities</b>	400.99	625.35	-224.36	-35.9%
<b>Total Liabilities</b>	400.99	625.35	-224.36	-35.9%
<b>Equity</b>				
<b>Retained Earnings</b>	13,590.21	14,167.48	-577.27	-4.1%
<b>Net Income</b>	846.62	-577.27	1,423.89	246.7%
<b>Total Equity</b>	14,436.83	13,590.21	846.62	6.2%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>14,837.82</b>	<b>14,215.56</b>	<b>622.26</b>	<b>4.4%</b>

**Water District 100**  
**20152016 Resolutions**

The water users of Water District No. 100 meeting at the annual district meeting on January 27, 20152016, at Fremont-Madison Irrigation District, St. Anthony Idaho, HEREBY ADOPT THE FOLLOWING RESOLUTIONS:

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



- a) The ~~2015~~2016 budget for Water District No. 100 will be set at this annual meeting.
- b) Water District No. 100 will provide compensation to IDWR for clerical and financial account support services, Watermaster services and measuring/reporting services.
- c) The watermaster shall maintain an office for the ensuing year within the IDWR Eastern Regional Office, located in Idaho Falls, Idaho.
- 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 budget for the ensuing year. This arrangement shall not give Water District No. 100 any ownership interest in any IDWR office space and equipment. However, any equipment purchased by Water District 100 will remain owned by Water District 100.

5. The budget of Water District No. 100 for the fiscal year ~~2015~~2016 beginning February 1, ~~2015~~2016, and ending on January 31, ~~2016~~2017, be as follows:

<b>Income</b>	
<b>Assessment Income</b>	\$ <u>13,345</u> 12,693
<b>Total Income</b>	\$ <u>13,345</u> 12,693
<b>Expenses</b>	
IDWR Contract	\$ <u>16,644</u> 16,655
<b>Total Expense</b>	\$ <u>16,644</u> 16,655

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

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

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

BE IT RESOLVED that Water District 100 will have a minimum charge of \$40.

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

- a) \$40 per diversion, and;

b) \$0.33 per acre foot based upon a 5-year average of water use.

7. All payments for assessments not received by May 1, ~~2015~~2016 shall accrue penalties in the amount of 10% of the charge and interest in the amount of 1% per month, as provided pursuant to Idaho Code Section 42-617.
8. Be it also resolved, that the Watermaster is authorized pursuant to Idaho Code Section 42-618, to withhold or suspend deliveries of water to any water users who have not paid their assessment charges by January 1 of the year following the billing date.
9. Jeff Raybould is elected Water District No. 100 Treasurer. The duties of the treasurer will be to approve the expenses and disburse water district funds, and to prepare or oversee preparation of a written statement of the financial affairs of the district at the end of each fiscal year, in accordance with Idaho Code, Section 42-619. James Cefalo, Watermaster of WD100, will also be designated an authorized signature for banking purposes.
10. An advisory committee shall be elected at each regular annual session to represent the interests of the water users and to provide input to the watermaster and the Director of IDWR. The ~~2015~~2016 Water District 100 advisory committee shall consist of an odd number of members with a minimum of three. At least two members shall be water users with irrigation rights and one shall be a water user from municipal, commercial or industrial use.
11. WHEREAS Idaho Code 42-605 provides for voting by water users and election of an advisory committee, the water users of Water District No. 100 hereby resolve that the credentials for voting in any district meeting and for serving on the district advisory committee will be as follows:
  - a) Must be a water user of the district as evidenced by a valid water right.
  - b) Must have paid all assessments owed to the water district.
12. The annual Water District No. 100 meeting shall hereafter be held on the last Tuesday of January of each year unless the Director of IDWR or the Water District No. 100 advisory committee should find it necessary to change the meeting date or unless changed by resolution of the district at any annual meeting.
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 No. 100 shall be responsible for submitting to IDWR annual reports showing water use and such other information that may be



deemed necessary by the Director of IDWR in accordance with Idaho Code § 42-606, § 42-708, and § 42-709.

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.

## **WATER DISTRICT 100**

### **2015 PERSONNEL**

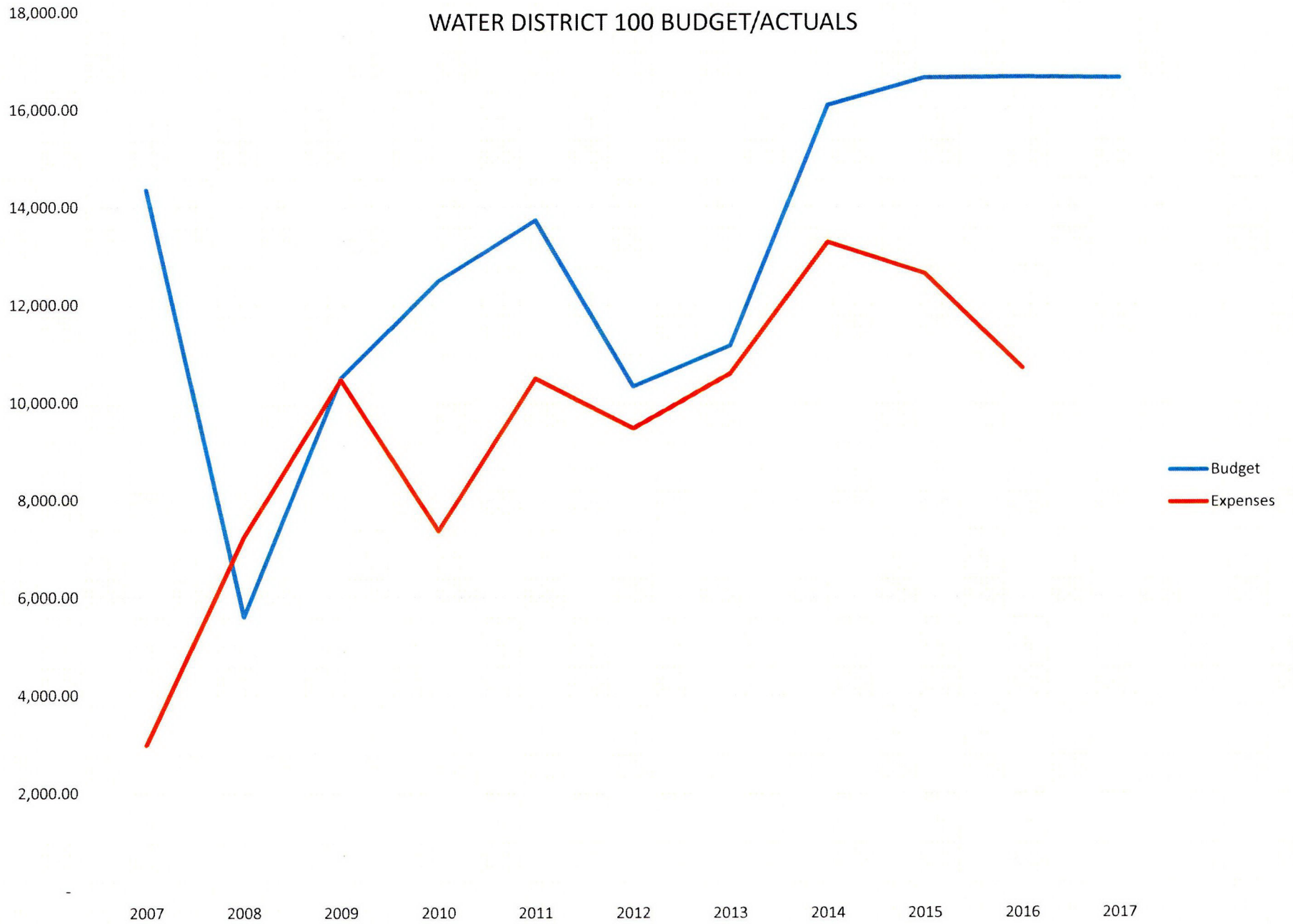
James Cefalo	Watermaster
Wendy Murphy	Financial Specialist
Mandy Gunderson	Secretary
Jeff Raybould	Treasurer
Heather Bohac	Assistant Watermaster
Allison Torres	Assistant Watermaster

### **Advisory Committee**

Bruce Ard  
Mark Ricks  
John Millar  
Dale Swensen, Chairman  
Jaren Raybould  
Jeff Raybould, Treasurer  
Richard Crapo



# WATER DISTRICT 100 BUDGET/ACTUALS



# **WATER DISTRICT 100 BUDGET 2016**

## **Income Budget**

Minimum Charges	88	\$	40.00	\$	3,520
Diversion Charge	82	\$	40.00	\$	3,280
Acre-foot Charge	17859	\$	0.33	\$	5,893

<b>Assessments</b>					<u>\$ 12,693</u>
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## **Expense Budget**

### ***Administrative Charges***

Watermaster Services		\$	3,073
Clerical Assistant		\$	2,942

Total Administrative		\$	<u>6,015</u>
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### ***Measurement and Reporting***

Assistant Watermaster		\$	7,697
Clerical Assistant		\$	2,942
Measurement & Report Equipment		\$	-
Total Measurement & Reporting		\$	<u>10,639</u>

<b>Total Expense Budget</b>		\$	<u><u>16,655</u></u>
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Gain / Loss			(\$3,961)
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Ownername	Reporting District	WMIS Number	DiversionName	Meas Option	MetalTag Number	Average Use (AF)	2010	2011	2012	2013	2014
CITY OF SUGAR CITY	100	101642	Well 4	Flowmeter (8)	E0007511	482.252	565.66	547.88	531.5	466.02	300.2
CITY OF SUGAR CITY	100	101643	Well 2	Flowmeter (8)	E0007510	9.736	0.57	0.96	3.65	31.07	12.43
CITY OF SUGAR CITY	100	101644	Well 1	Flowmeter (8)	E0007509	0.43	0.12	0.64	1.37	0	0.02
KYLE BYBEE	100	200408		PCC (2)	A0008370	115.95	89	133.92	107.18	98.34	151.3
RHETT WATSON AND WILLIAM NEIL TAYLOR	100	200453	Taylor Well	PCC (2)	A0009429	382.138	359	290	520.63	347.71	393.4
BOWEN WATER USERS, ROBERT W BOYD AND SUSAN WHEELER	100	200454	Bowen Well	PCC (2)	A0007698	17.386	15	14	19.5	19.39	19.04
GARY KELLY	100	200461	E of Butte by Road	PCC (2)	A0008222	196.626	224	191	166.06	197.72	204.4
GARY KELLY	100	200462	Lower Pasture	PCC (2)	A0008221	426.89	545	328	353.1	489	419.4
Richard Smith Farms	100	200470		PCC (2)	A0007690	102.436	145	69	111.6	94.61	91.97
REXBURG FACTORY LLC	100	200471		Flowmeter (8)		3.26				5.06	1.46
SHAWNEE K. POOLE / GOULD	100	200472		Alternate (3)		0	0	0	0	0	0
HILLVIEW WATER USERS ASSN.	100	200475		Alternate (3)	E0006891	0	0	0	0	0	0
BOYD E SMITH	100	200477	Aurthurs Pump	Timeclock (7)	A0008735	61.3175	71.48	46.25	54.66	72.88	
NONE	100	200478	Boyd Smith Well	No Rights	A0007692	344.886	274	334	486.18	417.99	212.3
KARL SNEDAKER	100	200479		PCC (2)	A0007694	38.334	48	34	48.48	40.04	21.15
BILL TANNER	100	200480		PCC (2)	A0007686	485.438	740	548	388.56	334.18	416.5
JEFF & ALANA LERWILL	100	200481	Deutz Pump	Timeclock (7)	A0007685	0	0	0	0	0	0
WILCOX BROTHERS LLC	100	200503	Hardy pump	Timeclock (7)	A0008460	2.106	0	4.34	6.19	0	0
DON MICKELSON	100	200505		PCC (2)	A0008463	231.856	290	188	279.8	246.23	155.3
DON MICKELSON	100	200506	4 (Formerly 1)	No Rights	A0008459						
DON MICKELSON	100	200507	2 (Formerly 3)	PCC (2)	A0008462	480.278	371.84	402.77	513.69	636.77	476.3
DON MICKELSON	100	200508	1, formerly 4	PCC (2)	A0007696	303.978	293.91	327.08	272.37	360.92	265.6
DON MICKELSON	100	200509	3 (Formerly 2)	PCC (2)	A0008461	0		0	0	0	
BLAIR & JEANIE FISHER	100	200510		No Rights	A0005605						
HOWARD JENSEN FARMS	100	200512		PCC (2)	A0008455	336.206	362	362	342.04	300.32	314.7
SYRINGA PARK WATER USERS	100	200513		PCC (2)		51.432	29	30.08	65.65	68.73	63.7
JENSEN FARMS LIMITED PARTNERSHIP	100	200516		PCC (2)	E0007515	260.56	190	194.83	297.38	349.07	271.5
MOODY CREEK PRODUCE	100	200520		Flowmeter (8)	E0007512	8.53	11.45	12.44	8.57	6.27	3.92
NONE	100	200521	East Well	Flowmeter (8)	E0007499	47.528	37.73	30.43	51.25	62.92	55.31
ARTCO INC.	100	200524	4 Wells	Flowmeter (8)	E0007498	91.36	57.44	55.82	173.33	40.12	130.1
CITY OF REXBURG	100	200525	North Well	Flowmeter (8)	E0007490	763.166	946.4	1050.6	1104.3	495.73	218.8
KENNETH & DOUGLAS SAKOTA	100	200526		PCC (2)	A0008453	262.954	253	250	353.21	294	164.6
AMERICAN POTATO CO	100	200527	BAF Sun Spiced Plants	Flowmeter (8)	E0006916	705.96	338.95	760.3	945.03	774.76	710.8
WALTERS READY MIX INC	100	200528	Rexburg Plant	Flowmeter (8)	A0005666	85.538	115.74	74.57	88.2	125.77	23.41
D S & S INC	100	200529	Smith North	PCC (2)	A0008464	272.374	224	217	400.11	330.25	190.5
RANDY HUSKINSON	100	200531		PCC (2)	A0008466	138.068	92	98	188.4	174.44	137.5
BYU IDAHO- UTAH CORPORATION	100	200533	Hillview Farm	Flowmeter (8)	A0005645	66.8		66.8			
VAL HAMMOND	100	200601	Pivot	PCC (2)	A0006119	258.35	239	221	278.66	273.11	280
BRYAN LARSON AND PATRICIA MILLER	100	200602		PCC (2)	A0006125	311.57	283	314	351.17	305.84	303.8
GAYLE RUMSEY	100	200603	Submersible	PCC (2)	A0006124						
RALPH MILLER	100	200604	Sec 2 Well	PCC (2)	A0006123	269.354	209	262	387.3	275.03	213.4
DELMAR H & JOHN E RAYBOULD	100	200605	Egin Well	Flowmeter (8)	A0008386	366.112	329.77	415.35	448.68	304.52	332.2
STATE OF IDAHO JUVENILE CORRECTIONS	100	200607	Deep Well	Timeclock (7)	E0007017	52.748	31	33	61.26	45.27	93.21



Ownername	Reporting District	WMIS Number	DiversionName	Meas Option	MetalTag Number	Average Use (AF)	2010	2011	2012	2013	2014
CITY OF PARKER	100	200608	W Well-in BLDG	Flowmeter (8)	E0007022	0		0	0	0	0
FREMONT COUNTY	100	200609				0	0	0	0	0	0
JAY RONALD & JUDY ANNE PETERSON	100	200610	N of house	PCC (2)	A0006127	31.52	17	12	35.37	43.65	49.58
DAW, DALE		200612				17.6825		23.15	0.04	47.54	0
CRAPO FARMS INC	100	200623	L-2	PCC (2)	A0005693	211.738	286	156	260.11	179.69	176.9
CRAPO FARMS INC	100	200624	L-4 (LENZ)	PCC (2)	A0005689	253.192	224	198	269.94	321.98	252
CRAPO FARMS INC	100	200625	L-1	PCC (2)	A0008798	332.508	318	304	395.73	328.07	316.7
CRAPO FARMS INC	100	200626	L-3	PCC (2)	A0005695	204.562	194	195	228.73	230.78	174.3
CRAPO FARMS INC	100	200627	Ricks 2	PCC (2)	A0008770	327.32	479	256	321.65	328.6	251.4
CRAPO FARMS INC	100	200628	Ricks 3	PCC (2)	A0005696	258.84	217	127	354.66	306.55	289
CRAPO FARMS INC	100	200629	Ricks 4	PCC (2)	A0005698	201.532	195	188	163.01	243.79	217.9
CRAPO FARMS INC	100	200630	Ricks 1	PCC (2)	A0005699	280.718	264	235	347.37	281.6	275.6
MELVIN HARRIS	100	200632	North Pivot	PCC (2)	A0007727	114.322	94	66	112.57	154.71	144.3
CRAPO FARMS INC	100	200633	Blake 5,6 & 7	PCC (2)	A0008383	592.638	500.07	517.83	697.36	678.7	569.2
CRAPO FARMS INC	100	200634	Blake 2, 4	PCC (2)	A0008660	483.018	382	398	576.98	542.98	515.1
LYNN & PORTIA R LOOSLI	100	200635		PCC (2)	A0005684	678.846	481	708	817.99	709.83	677.4
CRAPO FARMS INC	100	200636	Neagle Place	PCC (2)	A0005691	250.726	187	234	302.82	278.9	250.9
HIDDEN ESTATES SUBDIVISION	100	200639	Subdivision Well	PCC (2)	A0007724	19.306	14	15	22.04	24.95	20.54
RICK BLANCHARD	100	200642	Pivot	PCC (2)	A0007723	269.585	206	44	439.16		389.2
MELVIN HARRIS	100	200652	S Pivot	PCC (2)	A0007726	439.536	298	380	454.87	541.67	523.1
BYU IDAHO-LIVESTOCK CENTER & JENSEN FARMS LIMITED PARTNERSHIP	100	200654		PCC (2)	A0008458	397.536	613.4	272.43	372.62	370.1	359.1
SCHULDIES LIVESTOCK	100	200656		Timeclock (7)	A0005676	5.156	5	6	6.99	2.76	5.03
BASIC AMERICAN FOODS	100	200680				0	0	0	0	0	0
Dickinson Frozen Foods	100	200691	West Well	Flowmeter (8)	D0011099	188.362	129.87	161.44	169.17	246.87	234.5
CITY OF PARKER	100	200692	E Well	Flowmeter (8)	E0006903						
DAW, DALE	100	200696				0	0	0	0	0	0
CITY OF REXBURG	100	200712	Smith Park	Flowmeter (8)	E0007491	337.132	534.96	267.78	446.07	436.85	0
CITY OF REXBURG	100	200713	Porter Park	Flowmeter (8)	E0007495	808.538	1787.9	1168.5	597.07	398.72	90.48
NONE	100	200729	Well 4	Flowmeter (1)	E0007018	794.008	822.52	735.45	778.02	803.15	830.9
CITY OF ST ANTHONY	100	200730	Well 5	Flowmeter (8)	A0007725	736.882	667.08	764.67	863.02	823.6	566
AMERICAN POTATO CO	100	200754	25 HP PUMP	Flowmeter (8)	E0006988	28.444	5.39	21.52	8.01	6.33	101
AMERICAN POTATO CO	100	200759	Salem Supplemental	No Rights	A0008659	0		0	0	0	
JAY RONALD & JUDY ANNE PETERSON	100	200902	S of House	PCC (2)	A0006128	19.322	20	24	18.16	17.12	17.33
CRAPO FARMS INC	100	200906	Blake 3	PCC (2)	A0008767	213.774	188	217	221.67	246.22	196
CRAPO FARMS INC	100	200907	Blake 1	PCC (2)	A0008385	231.446	179	252	265.56	250.55	210.1
CITY OF REXBURG	100	1000638	Smith Park Irrigation Well	Alternate (3)	A0018277	18.7			27	29.1	0
FREMONT MADISON IRRIGATION DISTRICT	100	1001351	Exchange well No. 4	Flowmeter (1)	A0015975	1078.24				2156.5	0
CITY OF TETON	100	1001785	Well 2	Flowmeter (8)	E0007028						
CITY OF TETON	100	1001786	Well 1	Flowmeter (8)	E0007027						

17,859.04



Description	AF Charge	Diversion Charge	Minimum
2007	\$ 0.45	\$ 50.00	\$ 25.00
2008	\$ 0.10	\$ 25.00	\$ 25.00
2009	\$ 0.33	\$ 25.00	\$ 25.00
2010	\$ 0.33	\$ 25.00	\$ 25.00
2011	\$ 0.33	\$ 25.00	\$ 25.00
2012	\$ 0.33	\$ 25.00	\$ 25.00
2013	\$ 0.33	\$ 25.00	\$ 25.00
2014	\$ 0.33	\$ 25.00	\$ 25.00
2015	\$ 0.33	\$ 40.00	\$ 40.00

# Water District 100 Annual Meeting

January 26, 2016  
1:00 PM  
Fremont-Madison Irrigation District  
St. Anthony, ID

## Agenda

Call Meeting to Order	Dale Swensen
Selection of Meeting Chairman and Secretary	Dale Swensen
Review 2015 Minutes	Wendy Murphy
Financial Report	Wendy Murphy
Watermaster Report	James Cefalo
Proposed Resolutions and Budget	Dale Swensen
Election of Advisory Committee Members	Dale Swensen
Old Business	
New Business	
Adjournment of Meeting	

## Additional Information

**Water District 100  
2015 Annual Meeting  
January 27, 2015**

The Water District 100 Annual Meeting was called to order by Dale Swensen at 1:06 pm.

Mark Ricks nominated Dale Swensen as meeting chairman, and Mandy Gunderson as meeting secretary, the motion was seconded. Jeff Raybould moved nominations cease, the motion was seconded, and passed by all those in attendance.

The 2014 Water District 100 Annual Meeting Minutes were presented. Jaron Raybould moved to approve the Minutes as written. The motion was seconded and carried.

Mandy Gunderson presented the financial report as of January 23, 2015. The Balance Sheet shows the total assets for Water District 100 are \$14,215. The Profit & Loss were also presented with a total income of \$12,704 and expenses were \$13,134. Mark Ricks moved to approve the financial report as presented. Jeff Raybould seconded and the motion carried.

Heather Bohac prepared and presented a summary of 2014 field work. There were 34 diversions to be measured in 2014. Other work performed includes validating water data with power data, reviewing water rights with usage records for overages, and helping customers. Three new wells were inventoried this year and three surface rights were removed. The surface rights were sloughs/springs that were not regulated by a district prior to the creation of this district. James indicated they are not really part of Water District 100. It was noted there are some irrigation systems with complex operations the Power Consumption Coefficient method does not provide good water use data for. The state does have a requirement of flow meter with the preference of magnetic meters. Once a magnetic meter is calibrated, they only need to be read annually. The state will be requiring these within the next 5 years. The board recommended sending a letter with the assessments with the meter specifications indicating their assessment could be reduced in future years. A resolution relevant to this would be presented at the 2016 annual meeting. Water usage is used with transfers, water bank leases, and other diversion checks. Heather reported the goals for 2015 are to inventory all new wells and measure all wells on the 2015 list. An update of the water situation was also presented.

James reported on some of the water calls. Judge Wildman indicated the trim line used in the water calls is arbitrary. The judge did however allow the consideration of futile call to be discussed. IGWA did receive an extension for the completion for the pipeline to deliver water for the Rangen call. Aberdeen-Springfield (ASCC) filed an application for a recovery well, based off of section 228. Because of the restrictions placed on the water right ASCC did not drill the well. There is however a water user who drilled a well and irrigated property using since the 1970s. The water user is claiming ASCC instructed them to pump their canal shares from the well. The water user filed a district court action to stay IDWR's enforcement action. This also initiated a declaratory action against the department to say this well can be used as a recovery well in the ASCC system. This case is pending before Judge Wildman.



The proposed 2015 Resolutions and Budget were presented. James explained the changes proposed in the 2015 budget indicating the legislature is considering a 3% pay increase. James felt a review of resolution 5 would be appropriate for 2016.

John Millar moved to approve the 2015 Resolutions and Budget as amended. Jeff Raybould seconded the motion and the motion carried.

Jeff Raybould moved to retain the current advisory committee members. Mark Ricks seconded the motion. Motion carried.

It was also noted the recent requirement to file with Legislative Services the financial information for local government entities on an annual basis beginning in 2015.

Jeff Raybould indicated he anticipated recharge activities on the Rexburg Bench for 2015.

Jaron Raybould moved to adjourn, Bruce Ard seconded the motion. The meeting adjourned at 2:07 pm

**Water District 100**  
**20152016 Resolutions**

The water users of Water District No. 100 meeting at the annual district meeting on January 27, 20152016, at Fremont-Madison Irrigation District, St. Anthony Idaho, HEREBY ADOPT THE FOLLOWING RESOLUTIONS:

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

- a) The ~~2015~~2016 budget for Water District No. 100 will be set at this annual meeting.
  - b) Water District No. 100 will provide compensation to IDWR for clerical and financial account support services, Watermaster services and measuring/reporting services.
  - c) The watermaster shall maintain an office for the ensuing year within the IDWR Eastern Regional Office, located in Idaho Falls, Idaho.
  - 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 budget for the ensuing year. This arrangement shall not give Water District No. 100 any ownership interest in any IDWR office space and equipment. However, any equipment purchased by Water District 100 will remain owned by Water District 100.
5. The budget of Water District No. 100 for the fiscal year ~~2015~~2016—beginning February 1, ~~2015~~2016, and ending on January 31, ~~2016~~2017, be as follows:

<b>Income</b>	
<b>Assessment Income</b>	\$
	13,345
<b>Total Income</b>	\$
	13,345
<b>Expenses</b>	
IDWR Contract	\$
	16,644
<b>Total Expense</b>	\$
	16,644

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

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

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

BE IT RESOLVED that Water District 100 will have a minimum charge of \$40.

6. Diversions in Water District 100 that have a water right diversion rate in excess of 0.24 cfs and/or irrigation of more than five acres shall be measured directly by the water district every three years and assessed at the following rate;
  - a) \$40 per diversion, and;



b) \$0.33 per acre foot based upon a 5-year average of water use.

7. All payments for assessments not received by May 1, ~~2015~~2016 shall accrue penalties in the amount of 10% of the charge and interest in the amount of 1% per month, as provided pursuant to Idaho Code Section 42-617.
8. Be it also resolved, that the Watermaster is authorized pursuant to Idaho Code Section 42-618, to withhold or suspend deliveries of water to any water users who have not paid their assessment charges by January 1 of the year following the billing date.
9. Jeff Raybould is elected Water District No. 100 Treasurer. The duties of the treasurer will be to approve the expenses and disburse water district funds, and to prepare or oversee preparation of a written statement of the financial affairs of the district at the end of each fiscal year, in accordance with Idaho Code, Section 42-619. James Cefalo, Watermaster of WD100, will also be designated an authorized signature for banking purposes.
10. An advisory committee shall be elected at each regular annual session to represent the interests of the water users and to provide input to the watermaster and the Director of IDWR. The ~~2015~~2016 Water District 100 advisory committee shall consist of an odd number of members with a minimum of three. At least two members shall be water users with irrigation rights and one shall be a water user from municipal, commercial or industrial use.
11. WHEREAS Idaho Code 42-605 provides for voting by water users and election of an advisory committee, the water users of Water District No. 100 hereby resolve that the credentials for voting in any district meeting and for serving on the district advisory committee will be as follows:
  - a) Must be a water user of the district as evidenced by a valid water right.
  - b) Must have paid all assessments owed to the water district.
12. The annual Water District No. 100 meeting shall hereafter be held on the last Tuesday of January of each year unless the Director of IDWR or the Water District No. 100 advisory committee should find it necessary to change the meeting date or unless changed by resolution of the district at any annual meeting.
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 No. 100 shall be responsible for submitting to IDWR annual reports showing water use and such other information that may be

deemed necessary by the Director of IDWR in accordance with Idaho Code § 42-606, § 42-708, and § 42-709.

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.

# **WATER DISTRICT 100 BUDGET 2016**

## **Income Budget**

Minimum Charges	88	\$	40.00	\$	3,520
Diversion Charge	82	\$	40.00	\$	3,280
Acre-foot Charge	17859	\$	0.33	\$	5,893

## **Assessments**

\$ 12,693

## **Expense Budget**

### ***Administrative Charges***

Watermaster Services	\$	3,073
Clerical Assistant	\$	2,942

Total Administrative \$ 6,015

### ***Measurement and Reporting***

Assistant Watermaster	\$	7,697
Clerical Assistant	\$	2,942
Measurement & Report Equipment	\$	-
Total Measurement & Reporting	\$	<u>10,639</u>

## **Total Expense Budget**

\$ 16,655

Gain / Loss (\$3,961)



4:07 PM

01/20/16

Accrual Basis

# Water District 100

## Balance Sheet Prev Year Comparison

### As of January 31, 2016

	Jan 31, 16	Jan 31, 15	\$ Change	% Change
<b>ASSETS</b>				
Current Assets				
Checking/Savings				
Bank of Commerce Checking	15,087.92	14,444.84	643.08	4.5%
Total Checking/Savings	15,087.92	14,444.84	643.08	4.5%
Accounts Receivable				
Accounts Receivable	-250.10	-229.28	-20.82	-9.1%
Total Accounts Receivable	-250.10	-229.28	-20.82	-9.1%
Total Current Assets	14,837.82	14,215.56	622.26	4.4%
<b>TOTAL ASSETS</b>	<b>14,837.82</b>	<b>14,215.56</b>	<b>622.26</b>	<b>4.4%</b>
<b>LIABILITIES &amp; EQUITY</b>				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	400.99	625.35	-224.36	-35.9%
Total Accounts Payable	400.99	625.35	-224.36	-35.9%
Total Current Liabilities	400.99	625.35	-224.36	-35.9%
Total Liabilities	400.99	625.35	-224.36	-35.9%
Equity				
Retained Earnings	13,590.21	14,167.48	-577.27	-4.1%
Net Income	846.62	-577.27	1,423.89	246.7%
Total Equity	14,436.83	13,590.21	846.62	6.2%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>14,837.82</b>	<b>14,215.56</b>	<b>622.26</b>	<b>4.4%</b>

4:09 PM

01/20/16

Accrual Basis

# Water District 100

## Profit & Loss Budget vs. Actual

February 2015 through January 2016

	Feb '15 - Jan 16	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
Finance Charge Income	39.86			
Assessments Income	13,238.53	13,345.00	-106.47	99.2%
Interest Income	3.39			
<b>Total Income</b>	<u>13,281.78</u>	<u>13,345.00</u>	<u>-63.22</u>	<u>99.5%</u>
<b>Gross Profit</b>	13,281.78	13,345.00	-63.22	99.5%
<b>Expense</b>				
IDWR Contract				
IDWR Salaries & Wages	6,308.64	7,524.75	-1,216.11	83.8%
IDWR Fringe Benefits	2,775.11	4,104.41	-1,329.30	67.6%
IDWR Indirect	3,351.41	5,014.84	-1,663.43	66.8%
IDWR Contract - Other	0.00	0.00	0.00	0.0%
<b>Total IDWR Contract</b>	<u>12,435.16</u>	<u>16,644.00</u>	<u>-4,208.84</u>	<u>74.7%</u>
<b>Total Expense</b>	<u>12,435.16</u>	<u>16,644.00</u>	<u>-4,208.84</u>	<u>74.7%</u>
<b>Net Income</b>	<u><u>846.62</u></u>	<u><u>-3,299.00</u></u>	<u><u>4,145.62</u></u>	<u><u>-25.7%</u></u>

Ownername	Reporting District	WMIS Number	DiversionName	Meas Option	MetalTag Number	Average Use (AF)	2010	2011	2012	2013	2014
CITY OF SUGAR CITY	100	101642	Well 4	Flowmeter (8)	E0007511	482.252	565.66	547.88	531.5	466.02	300.2
CITY OF SUGAR CITY	100	101643	Well 2	Flowmeter (8)	E0007510	9.736	0.57	0.96	3.65	31.07	12.43
CITY OF SUGAR CITY	100	101644	Well 1	Flowmeter (8)	E0007509	0.43	0.12	0.64	1.37	0	0.02
KYLE BYBEE	100	200408		PCC (2)	A0008370	115.95	89	133.92	107.18	98.34	151.3
RHETT WATSON AND WILLIAM NEIL TAYLOR	100	200453	Taylor Well	PCC (2)	A0009429	382.138	359	290	520.63	347.71	393.4
BOWEN WATER USERS, ROBERT W BOYD AND SUSAN WHEELER	100	200454	Bowen Well	PCC (2)	A0007698	17.386	15	14	19.5	19.39	19.04
GARY KELLY	100	200461	E of Butte by Road	PCC (2)	A0008222	196.626	224	191	166.06	197.72	204.4
GARY KELLY	100	200462	Lower Pasture	PCC (2)	A0008221	426.89	545	328	353.1	489	419.4
Richard Smith Farms	100	200470		PCC (2)	A0007690	102.436	145	69	111.6	94.61	91.97
REXBURG FACTORY LLC	100	200471		Flowmeter (8)		3.26				5.06	1.46
SHAWNEE K. POOLE / GOULD	100	200472		Alternate (3)		0	0	0	0	0	0
HILLVIEW WATER USERS ASSN.	100	200475		Alternate (3)	E0006891	0		0	0	0	0
BOYD E SMITH	100	200477	Aurthurs Pump	Timeclock (7)	A0008735	61.3175	71.48	46.25	54.66	72.88	
NONE	100	200478	Boyd Smith Well	No Rights	A0007692	344.886	274	334	486.18	417.99	212.3
KARL SNEDAKER	100	200479		PCC (2)	A0007694	38.334	48	34	48.48	40.04	21.15
BILL TANNER	100	200480		PCC (2)	A0007686	485.438	740	548	388.56	334.18	416.5
JEFF & ALANA LERWILL	100	200481	Deutz Pump	Timeclock (7)	A0007685	0	0	0	0	0	0
WILCOX BROTHERS LLC	100	200503	Hardy pump	Timeclock (7)	A0008460	2.106	0	4.34	6.19	0	0
DON MICKELSON	100	200505		PCC (2)	A0008463	231.856	290	188	279.8	246.23	155.3
DON MICKELSON	100	200506	4 (Formerly 1)	No Rights	A0008459						
DON MICKELSON	100	200507	2 (Formerly 3)	PCC (2)	A0008462	480.278	371.84	402.77	513.69	636.77	476.3
DON MICKELSON	100	200508	1, formerly 4	PCC (2)	A0007696	303.978	293.91	327.08	272.37	360.92	265.6
DON MICKELSON	100	200509	3 (Formerly 2)	PCC (2)	A0008461	0		0	0	0	
BLAIR & JEANIE FISHER	100	200510		No Rights	A0005605						
HOWARD JENSEN FARMS	100	200512		PCC (2)	A0008455	336.206	362	362	342.04	300.32	314.7
SYRINGA PARK WATER USERS	100	200513		PCC (2)		51.432	29	30.08	65.65	68.73	63.7
JENSEN FARMS LIMITED PARTNERSHIP	100	200516		PCC (2)	E0007515	260.56	190	194.83	297.38	349.07	271.5
MOODY CREEK PRODUCE	100	200520		Flowmeter (8)	E0007512	8.53	11.45	12.44	8.57	6.27	3.92
NONE	100	200521	East Well	Flowmeter (8)	E0007499	47.528	37.73	30.43	51.25	62.92	55.31
ARTCO INC.	100	200524	4 Wells	Flowmeter (8)	E0007498	91.36	57.44	55.82	173.33	40.12	130.1
CITY OF REXBURG	100	200525	North Well	Flowmeter (8)	E0007490	763.166	946.4	1050.6	1104.3	495.73	218.8
KENNETH & DOUGLAS SAKOTA	100	200526		PCC (2)	A0008453	262.954	253	250	353.21	294	164.6
AMERICAN POTATO CO	100	200527	BAF Sun Spiced Plants	Flowmeter (8)	E0006916	705.96	338.95	760.3	945.03	774.76	710.8
WALTERS READY MIX INC	100	200528	Rexburg Plant	Flowmeter (8)	A0005666	85.538	115.74	74.57	88.2	125.77	23.41
D S & S INC	100	200529	Smith North	PCC (2)	A0008464	272.374	224	217	400.11	330.25	190.5
RANDY HUSKINSON	100	200531		PCC (2)	A0008466	138.068	92	98	188.4	174.44	137.5
BYU IDAHO- UTAH CORPORATION	100	200533	Hillview Farm	Flowmeter (8)	A0005645	66.8		66.8			
VAL HAMMOND	100	200601	Pivot	PCC (2)	A0006119	258.35	239	221	278.66	273.11	280
BRYAN LARSON AND PATRICIA MILLER	100	200602		PCC (2)	A0006125	311.57	283	314	351.17	305.84	303.8
GAYLE RUMSEY	100	200603	Submersible	PCC (2)	A0006124						
RALPH MILLER	100	200604	Sec 2 Well	PCC (2)	A0006123	269.354	209	262	387.3	275.03	213.4
DELMAR H & JOHN E RAYBOULD	100	200605	Egin Well	Flowmeter (8)	A0008386	366.112	329.77	415.35	448.68	304.52	332.2
STATE OF IDAHO JUVENILE CORRECTIONS	100	200607	Deep Well	Timeclock (7)	E0007017	52.748	31	33	61.26	45.27	93.21



Ownername	Reporting District	WMIS Number	DiversionName	Meas Option	MetalTag Number	Average Use (AF)	2010	2011	2012	2013	2014
CITY OF PARKER	100	200608	W Well-in BLDG	Flowmeter (8)	E0007022	0		0	0	0	0
FREMONT COUNTY	100	200609				0	0	0	0	0	0
JAY RONALD & JUDY ANNE PETERSON	100	200610	N of house	PCC (2)	A0006127	31.52	17	12	35.37	43.65	49.58
DAW, DALE		200612				17.6825		23.15	0.04	47.54	0
CRAPO FARMS INC	100	200623	L-2	PCC (2)	A0005693	211.738	286	156	260.11	179.69	176.9
CRAPO FARMS INC	100	200624	L-4 (LENZ)	PCC (2)	A0005689	253.192	224	198	269.94	321.98	252
CRAPO FARMS INC	100	200625	L-1	PCC (2)	A0008798	332.508	318	304	395.73	328.07	316.7
CRAPO FARMS INC	100	200626	L-3	PCC (2)	A0005695	204.562	194	195	228.73	230.78	174.3
CRAPO FARMS INC	100	200627	Ricks 2	PCC (2)	A0008770	327.32	479	256	321.65	328.6	251.4
CRAPO FARMS INC	100	200628	Ricks 3	PCC (2)	A0005696	258.84	217	127	354.66	306.55	289
CRAPO FARMS INC	100	200629	Ricks 4	PCC (2)	A0005698	201.532	195	188	163.01	243.79	217.9
CRAPO FARMS INC	100	200630	Ricks 1	PCC (2)	A0005699	280.718	264	235	347.37	281.6	275.6
MELVIN HARRIS	100	200632	North Pivot	PCC (2)	A0007727	114.322	94	66	112.57	154.71	144.3
CRAPO FARMS INC	100	200633	Blake 5,6 & 7	PCC (2)	A0008383	592.638	500.07	517.83	697.36	678.7	569.2
CRAPO FARMS INC	100	200634	Blake 2, 4	PCC (2)	A0008660	483.018	382	398	576.98	542.98	515.1
LYNN & PORTIA R LOOSLI	100	200635		PCC (2)	A0005684	678.846	481	708	817.99	709.83	677.4
CRAPO FARMS INC	100	200636	Neagle Place	PCC (2)	A0005691	250.726	187	234	302.82	278.9	250.9
HIDDEN ESTATES SUBDIVISION	100	200639	Subdivision Well	PCC (2)	A0007724	19.306	14	15	22.04	24.95	20.54
RICK BLANCHARD	100	200642	Pivot	PCC (2)	A0007723	269.585	206	44	439.16		389.2
MELVIN HARRIS	100	200652	S Pivot	PCC (2)	A0007726	439.536	298	380	454.87	541.67	523.1
BYU IDAHO-LIVESTOCK CENTER & JENSEN FARMS LIMITED PARTNERSHIP	100	200654		PCC (2)	A0008458	397.536	613.4	272.43	372.62	370.1	359.1
SCHULDIES LIVESTOCK	100	200656		Timeclock (7)	A0005676	5.156	5	6	6.99	2.76	5.03
BASIC AMERICAN FOODS	100	200680				0	0	0	0	0	0
Dickinson Frozen Foods	100	200691	West Well	Flowmeter (8)	D0011099	188.362	129.87	161.44	169.17	246.87	234.5
CITY OF PARKER	100	200692	E Well	Flowmeter (8)	E0006903						
DAW, DALE	100	200696				0	0	0	0	0	0
CITY OF REXBURG	100	200712	Smith Park	Flowmeter (8)	E0007491	337.132	534.96	267.78	446.07	436.85	0
CITY OF REXBURG	100	200713	Porter Park	Flowmeter (8)	E0007495	808.538	1787.9	1168.5	597.07	398.72	90.48
NONE	100	200729	Well 4	Flowmeter (1)	E0007018	794.008	822.52	735.45	778.02	803.15	830.9
CITY OF ST ANTHONY	100	200730	Well 5	Flowmeter (8)	A0007725	736.882	667.08	764.67	863.02	823.6	566
AMERICAN POTATO CO	100	200754	25 HP PUMP	Flowmeter (8)	E0006988	28.444	5.39	21.52	8.01	6.33	101
AMERICAN POTATO CO	100	200759	Salem Supplemental	No Rights	A0008659	0		0	0	0	
JAY RONALD & JUDY ANNE PETERSON	100	200902	S of House	PCC (2)	A0006128	19.322	20	24	18.16	17.12	17.33
CRAPO FARMS INC	100	200906	Blake 3	PCC (2)	A0008767	213.774	188	217	221.67	246.22	196
CRAPO FARMS INC	100	200907	Blake 1	PCC (2)	A0008385	231.446	179	252	265.56	250.55	210.1
CITY OF REXBURG	100	1000638	Smith Park Irrigation Well	Alternate (3)	A0018277	18.7			27	29.1	0
FREMONT MADISON IRRIGATION DISTRICT	100	1001351	Exchange well No. 4	Flowmeter (1)	A0015975	1078.24				2156.5	0
CITY OF TETON	100	1001785	Well 2	Flowmeter (8)	E0007028						
CITY OF TETON	100	1001786	Well 1	Flowmeter (8)	E0007027						

17,859.04

Description	AF Charge	Diversion Charge	Minimum
2007	\$ 0.45	\$ 50.00	\$ 25.00
2008	\$ 0.10	\$ 25.00	\$ 25.00
2009	\$ 0.33	\$ 25.00	\$ 25.00
2010	\$ 0.33	\$ 25.00	\$ 25.00
2011	\$ 0.33	\$ 25.00	\$ 25.00
2012	\$ 0.33	\$ 25.00	\$ 25.00
2013	\$ 0.33	\$ 25.00	\$ 25.00
2014	\$ 0.33	\$ 25.00	\$ 25.00
2015	\$ 0.33	\$ 40.00	\$ 40.00



WD 100  
Annual Mtg

1/20/2016

<u>Name</u>	<u>Representing</u>
Wendy Murphy	WD 1 & WD 100
Laurie McFarland	WD 100 (IDWR)
Jeff Raybould	FMID
Jaren Raybould	
George of Cogo	FMID
James Cofie	IDWR
Jason Taylor	IDWR
Dale Swensen	FmID
Mark Ricks	FMID
John McWar	REXBURG
Bruce Ard	Valley Ag.



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01/20/16  
Accrual Basis

# **Water District 100** **Balance Sheet Prev Year Comparison** **As of January 31, 2016**

	<u>Jan 31, 16</u>	<u>Jan 31, 15</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
Bank of Commerce Checking	15,087.92	14,444.84	643.08	4.5%
<b>Total Checking/Savings</b>	15,087.92	14,444.84	643.08	4.5%
<b>Accounts Receivable</b>				
Accounts Receivable	-250.10	-229.28	-20.82	-9.1%
<b>Total Accounts Receivable</b>	-250.10	-229.28	-20.82	-9.1%
<b>Total Current Assets</b>	14,837.82	14,215.56	622.26	4.4%
<b>TOTAL ASSETS</b>	<u>14,837.82</u>	<u>14,215.56</u>	<u>622.26</u>	<u>4.4%</u>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
Accounts Payable	400.99	625.35	-224.36	-35.9%
<b>Total Accounts Payable</b>	400.99	625.35	-224.36	-35.9%
<b>Total Current Liabilities</b>	400.99	625.35	-224.36	-35.9%
<b>Total Liabilities</b>	400.99	625.35	-224.36	-35.9%
<b>Equity</b>				
Retained Earnings	13,590.21	14,167.48	-577.27	-4.1%
Net Income	846.62	-577.27	1,423.89	246.7%
<b>Total Equity</b>	14,436.83	13,590.21	846.62	6.2%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u>14,837.82</u>	<u>14,215.56</u>	<u>622.26</u>	<u>4.4%</u>

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01/20/16

Accrual Basis

**Water District 100**  
**Profit & Loss Budget vs. Actual**  
 February 2015 through January 2016

	<u>Feb '15 - Jan 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
Finance Charge Income	39.86			
Assessments Income	13,238.53	13,345.00	-106.47	99.2%
Interest Income	3.39			
<b>Total Income</b>	<u>13,281.78</u>	<u>13,345.00</u>	<u>-63.22</u>	<u>99.5%</u>
<b>Gross Profit</b>	13,281.78	13,345.00	-63.22	99.5%
<b>Expense</b>				
IDWR Contract				
IDWR Salaries & Wages	6,308.64	7,524.75	-1,216.11	83.8%
IDWR Fringe Benefits	2,775.11	4,104.41	-1,329.30	67.6%
IDWR Indirect	3,351.41	5,014.84	-1,663.43	66.8%
IDWR Contract - Other	0.00	0.00	0.00	0.0%
<b>Total IDWR Contract</b>	<u>12,435.16</u>	<u>16,644.00</u>	<u>-4,208.84</u>	<u>74.7%</u>
<b>Total Expense</b>	<u>12,435.16</u>	<u>16,644.00</u>	<u>-4,208.84</u>	<u>74.7%</u>
<b>Net Income</b>	<u>846.62</u>	<u>-3,299.00</u>	<u>4,145.62</u>	<u>-25.7%</u>