

Watermaster's Report

From 01 February, 2014 to 31 January, 2015

Water District No. 100

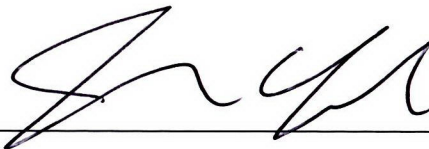
Name of Watermaster: James Cefalo

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

Affidavit of Watermaster

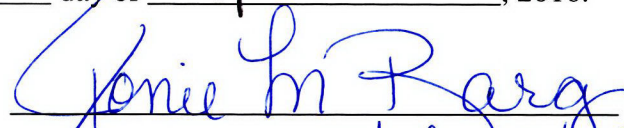
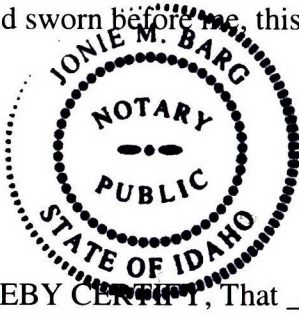
STATE OF IDAHO, COUNTY OF BONNEVILLE } ss.

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 19th day of September, 2016.



My Commission expires July 24, 2019
Idaho Falls, Idaho, _____, 2016

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

Director, Department of Water Resources

By _____

SCANNED

FEB 07 2019

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SUMMARY

WATER DISTRICT 100

2014 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

PERSONNEL LISTING

WATER DISTRICT 100
2014 PERSONNEL

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

Advisory Committee

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

MINUTES OF ANNUAL MEETING

Water District 100
2014 Annual Meeting
January 27, 2014

The Water District 100 Annual Meeting was called to order by Dale Swensen at 1:04 pm.

Mark Ricks nominated Dale Swensen as meeting chairman, and Wendy Murphy as meeting secretary, John Millar seconded the motion. The motion passed by all those in attendance.

Wendy Murphy read the 2013 Water District 100 Annual Meeting Minutes. Mark Ricks moved to approve the Minutes as read. Jeff Raybould seconded the motion and the motion carried.

Wendy Murphy presented the financial report as of January 24, 2014. The Balance Sheet shows the total assets for Water District 100 are \$15,176. The Profit & Loss were also presented with a total income of \$10,344.06 and expenses were \$9,492. Wendy advised this balance does not include the January invoice from IDWR. Jeff Raybould moved to approve the financial report as presented. John Millar seconded and the motion carried.

James Cefalo introduced the staff working for the water district. Scott Bergendorf, who performed measurement in 2013, accepted a change in duties at IDWR. He will now focus on transfers and new applications. Additionally, Heather Bohac and Layton Walton were hired into the water district positions. Scott prepared and presented a summary of 2013 field work. There were 38 diversions to be measured in 2013, of which all 38 were visited. Thirty-five of the 38 diversions were measured. Though steps are taken to try to visit wells when they are running, three wells were not measured because they were never running. Two new wells were inventoried and water table measurements were done. Upon completion, in the fall, the data from the field work and newly inventoried wells are entered; the state office is notified of any wells that need flow meter repairs/updates. Scott reported the goals for 2014 are to inventory all new wells and measure all wells on the 2014 list. With the well depth measurements it appeared the water table may be rising or remaining stable in this area. An update of the water situation was also presented. It was recommended to work with Water District 1 on the Fremont-Madison exchange well that was added to verify both entities are not assessing.

James reported on some of the enforcement issues at the end of the year. One of the things being done is a comparison of volume pumped to volume on the water rights. This helps identify any issues that could be masked by canal company water rights. There is one regulation concern with a condition on Brian Loosli's water right. Brian is working with James to resolve the requirement of assigning 250 acre-feet for the pumps mitigation plan when that volume has not been pumped. One other regulation concern is on property just outside Water District 100's boundaries. Questions were raised about whether the watermaster should look into expanding

Water District 100 boundaries to include the Rexburg Bench. Even though the ESPA water model is used for transfer purposes, it was noted that expanding the boundaries of the water district might be dependent on the director changing the ESPA boundaries. The director currently has this on hold.

The proposed 2014 Resolutions and Budget were presented. James explained the changes proposed in the 2014 budget. He indicated the district has been cost sharing some employees who work with other districts for about 7.5% of their salaries. The district is currently fully staffed and little change is anticipated. One of the employees is now a Senior Water Right Agent and brings experience to the position. This position is a higher pay rate than the previous Water Right Agent position.

Mark Ricks moved to amend resolution #5 to increase the minimum well charge to \$40 and to set the assessment income at \$12,917; to also increase the diversion charge to \$40. John Millar seconded the motion and the motion carried.

John Millar moved to approve the 2014 Resolutions and Budget as amended. Jeff Raybould seconded the motion and the motion carried.

Jeff Raybould moved to appoint the current advisory committee members with the exception of Curtis Parkinson and appoint Bruce Ard to the position formerly held by Curtis Parkinson. John Millar seconded the motion. Motion carried.

James discussed drought conditions presenting significant risk of curtailment for the groundwater users in other water districts this year. There has been discussion to use the same trim line as in previous years. If a letter gets sent to water users in April with the potential of curtailment, James felt the board may receive questions and needed to be aware of the potential of curtailment. The increase in water levels in Water District 100 area could provide a good argument to not include Water District 100 in the trim line.

The meeting adjourned at 2:04 pm


Wendy Murphy


Dated

4:55 PM

01/24/14

Accrual Basis


Water District 100
Balance Sheet
As of January 24, 2014

	<u>Jan 24, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
Bank of Commerce Checking	14,612.79
Total Checking/Savings	<u>14,612.79</u>
Accounts Receivable	
Accounts Receivable	563.09
Total Accounts Receivable	<u>563.09</u>
Total Current Assets	<u>15,175.88</u>
TOTAL ASSETS	<u>15,175.88</u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	14,412.94
Net Income	762.94
Total Equity	<u>15,175.88</u>
TOTAL LIABILITIES & EQUITY	<u>15,175.88</u>


Water District 100
Profit & Loss Budget Performance
February 1, 2013 through January 24, 2014

	Feb 1, '13 - Jan 24, 14	Annual Budget	% of Budget
Income			
Finance Charge Income	50.41	0.00	100.0%
Assessments Income	10,290.50	10,337.00	99.55%
Penalty Income	0.00	0.00	0.0%
Interest Income	3.15	0.00	100.0%
Miscellaneous Income	0.00	0.00	0.0%
Total Income	10,344.06	10,337.00	100.07%
Expense			
Measurement & Reporting Equipmt	0.00	0.00	0.0%
Office Supplies	89.25	0.00	100.0%
Telephone	0.00	0.00	0.0%
Meeting Expense	0.00	0.00	0.0%
Payroll Expenses	0.00	0.00	0.0%
IDWR Contract	9,491.87	11,159.00	85.06%
Water District 1 Contract	0.00	0.00	0.0%
ESPA Monitoring	0.00	0.00	0.0%
Total Expense	9,581.12	11,159.00	85.86%
Net Income	762.94	-822.00	-92.82%

IDAHO Department of Water Resources



**Water District 100
Annual Meeting**
January 27, 2014



IDAHO Department of Water Resources

Field Work

- 38 diversions on visit list
- Visited all 38 diversions
- Flow measurements on 35 diversions
- 3 well were never running when visited
- 2 new inventoried wells
- Water table level measurements

IDAHO Department of Water Resources

Office Work

- Data entry of measurements into Water Management Information System
- Notified State office of wells needing flow meters.
- Entered newly inventoried wells into WMIS

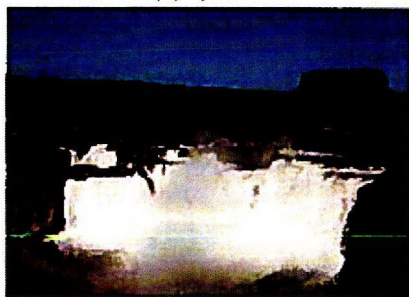
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Goals for 2013

- Inventory new wells and bring into WMIS
- Visit and make measurements on all wells on the 2013 visit list

IDAHO Department of Water Resources

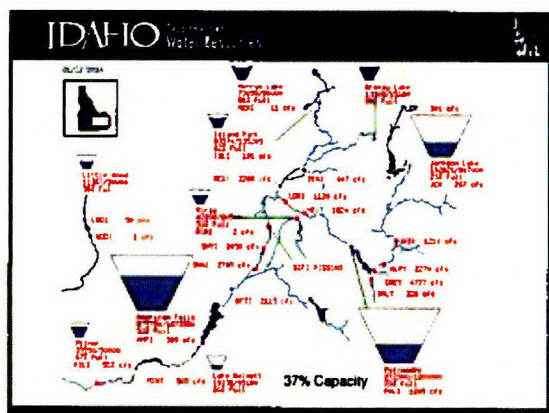
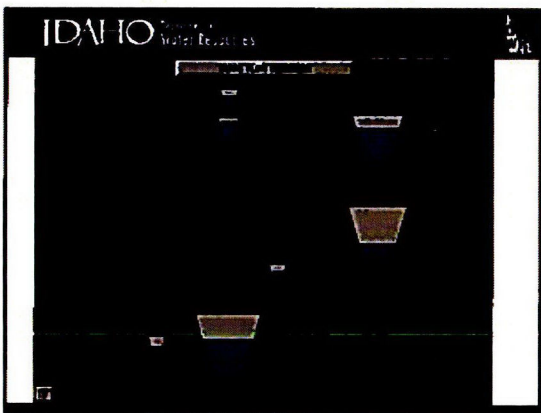
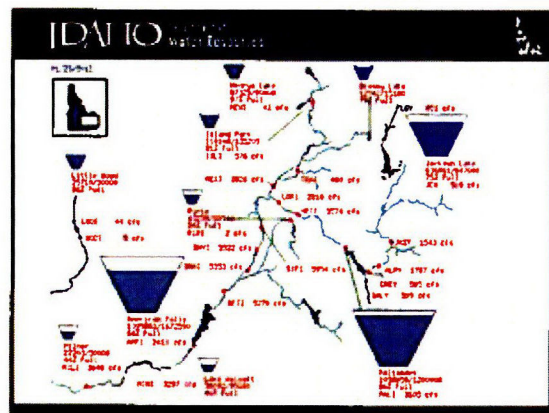
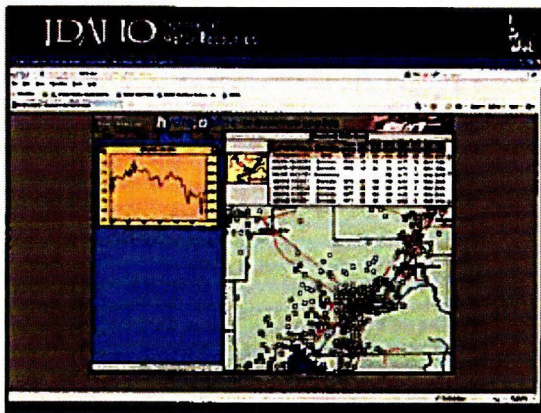
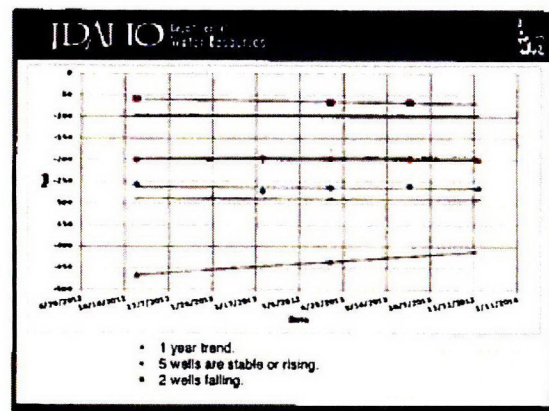
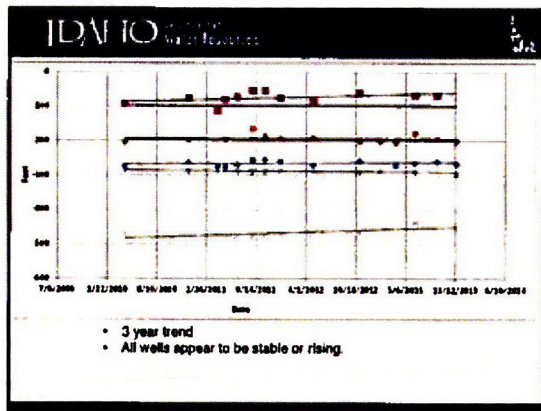
Water Supply and Outlook

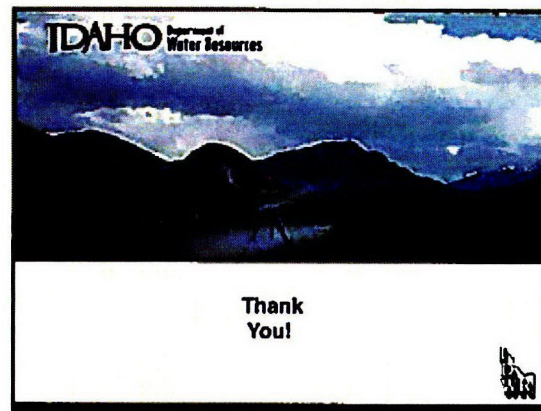
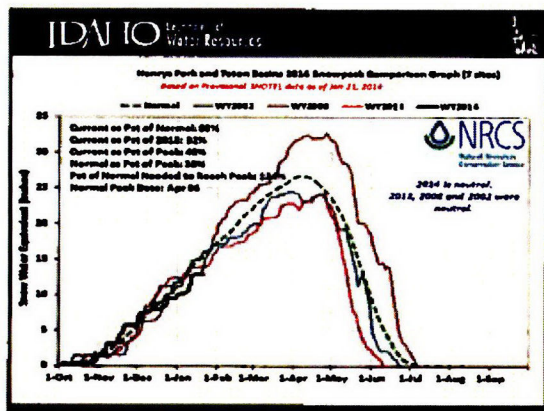
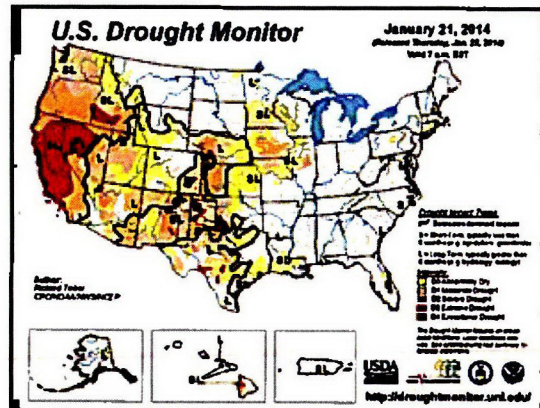
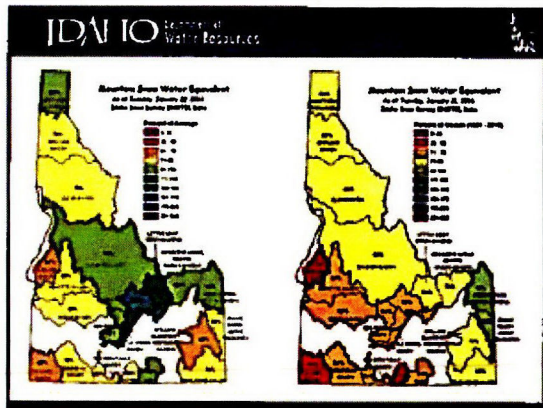


IDAHO Department of Water Resources

Groundwater Levels

- Depth-to-water measurements made in wells from Rexburg, north to Island Park, east to Driggs





APPROVED RESOLUTIONS

**Water District 100
2014 Resolutions**

The water users of Water District No. 100 meeting at the annual district meeting on January 27, 2014, 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 under ground water rights in Water District No. 100 determined by the Director to be causing injury to senior priority water rights if not covered by a stipulated agreement or a mitigation plan approved by the Director;
 - e) Enforce the provisions of any stipulated agreements or mitigation plans approved by the Director and applicable in Water District No. 100.
 - 2) Direction and guidance provided by the Director of IDWR pursuant to Idaho Water Law.
 - 3) The annual water district resolutions as adopted herein.
2. 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 2014 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 2014 beginning February 1, 2014, and ending on January 31, 2015, be as follows:

Income	
Assessment Income	<u>\$ 12,917</u>
Total Income	<u><u>\$ 12,917</u></u>
 Expenses	
IDWR Contract	<u>\$ 16,082</u>
Total Expense	<u><u>\$ 16,082</u></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, 2014 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 2014 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 2014**

Income Budget

Minimum Charges	83	\$	40.00	\$	3,320
Diversion Charge	83	\$	40.00	\$	3,320
Acre-foot Charge	19021.4	\$	0.33	\$	6,277

Assessments					<u>\$ 12,917</u>
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Expense Budget

Administrative Charges

Watermaster Services		\$	3,388
Clerical Assistant		\$	999
Total Administrative		\$	<u>4,387</u>

Measurement and Reporting

Assistant Watermaster		\$	8,698
Clerical Assistant		\$	2,997
Measurement & Report Equipment		\$	-
Total Measurement & Reporting		\$	<u>11,695</u>

Total Expense Budget		\$	<u><u>16,082</u></u>
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Detail of expenses:

All staff including limited watermaster salary

Base pay w/	\$11,325
Indirect expenses	<u>\$4,757</u> (vehicle, mileage, office expenses, etc)
	\$16,082

FIVE YEAR WATER USE SUMMARY

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	100638	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						

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Type	Date	Num	Item	Qty	Sales Price	Amount
60 BOWEN WATER USERS						
Invoice	03/17/2014	2014 - 60	2014 AF charge (2014 AF ...	16.59	0.33	5.47
Invoice	03/17/2014	2014 - 60	2014 Diversion Fee (2014 ...	1	40.00	40.00
Total 60 BOWEN WATER USERS				17.59		45.47
684 DUFFY & CONNIE ENTERPRISE						
Invoice	03/17/2014	2014 - 684	Minimum Assessment (Min...	1	40.00	40.00
Total 684 DUFFY & CONNIE ENTERPRISE				1		40.00
806 HANSEN/MICKELSEN/HAWKINS TRUST						
Invoice	03/17/2014	2014 - 806	2014 AF charge (2014 AF ...	239.77	0.33	79.12
Invoice	03/17/2014	2014 - 806	2014 Diversion Fee (2014 ...	1	40.00	40.00
Total 806 HANSEN/MICKELSEN/HAWKINS TRUST				240.77		119.12
81 BYU IDAHO						
Invoice	03/17/2014	2014 - 81	2014 AF charge (2014 AF ...	452.13	0.33	149.20
Invoice	03/17/2014	2014 - 81	2014 Diversion Fee (2014 ...	1	40.00	40.00
Total 81 BYU IDAHO				453.13		189.20
ALAN SEELEY & PAMELA DEE						
Credit Memo	03/20/2014	2014-627C	Minimum Assessment (Min...	-1	150.00	-150.00
Total ALAN SEELEY & PAMELA DEE				-1		-150.00
ANDERSON, BETH						
Invoice	03/17/2014	2014 - 587	Minimum Assessment (Min...	1	40.00	40.00
Total ANDERSON, BETH				1		40.00
ANDREW & WILMA NELSON FAMILY TRUST						
Invoice	03/17/2014	2014 - 680	Minimum Assessment (Min...	1	40.00	40.00
Total ANDREW & WILMA NELSON FAMILY TRUST				1		40.00
ARD,BRUCE						
Invoice	03/17/2014	2014 - 708	Minimum Assessment (Min...	1	40.00	40.00
Total ARD,BRUCE				1		40.00
ARLENCO INC						
Invoice	03/17/2014	2014 - 589	Minimum Assessment (Min...	1	40.00	40.00
Total ARLENCO INC				1		40.00
ARTCO INC						
Invoice	03/17/2014	2014 - 23	2014 AF charge (2014 AF ...	140.83	0.33	46.47
Invoice	03/17/2014	2014 - 23	2014 Diversion Fee (2014 ...	1	40.00	40.00
Total ARTCO INC				141.83		86.47
B & S FARMS						
Invoice	03/10/2014	2014 - 281	2014 AF charge (2014 AF ...	292.32	0.33	96.47
Invoice	03/10/2014	2014 - 281	2014 Diversion Fee (2014 ...	1	40.00	40.00
Total B & S FARMS				293.32		136.47
BAKER, THOMAS K						
Invoice	03/17/2014	2014 - 591	Minimum Assessment (Min...	1	40.00	40.00
Total BAKER, THOMAS K				1		40.00
BASIC AMERICAN FOOD						
Invoice	03/17/2014	2014 - 41	2014 AF charge (2014 AF ...	694.14	0.33	229.07
Invoice	03/17/2014	2014 - 41	2014 Diversion Fee (2014 ...	3	40.00	120.00
Total BASIC AMERICAN FOOD				697.14		349.07
BECK, BILL						
Invoice	03/17/2014	2014 - 645	Minimum Assessment (Min...	1	40.00	40.00
Total BECK, BILL				1		40.00
BENCH MARK POTATO CO						
Invoice	03/17/2014	2014 - 595	Minimum Assessment (Min...	1	40.00	40.00
Total BENCH MARK POTATO CO				1		40.00

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Type	Date	Num	Item	Qty	Sales Price	Amount
BETTENHAUSEN IDAHO LLC						
Invoice	03/17/2014	2014 - 686	Minimum Assessment (Min...	1	40.00	40.00
Total BETTENHAUSEN IDAHO LLC				1		40.00
BISHOFF, TOM & JANA						
Invoice	03/17/2014	2014 - 588	Minimum Assessment (Min...	1	40.00	40.00
Total BISHOFF, TOM & JANA				1		40.00
BOOD, WARREN J						
Invoice	03/17/2014	2014 - 596	Minimum Assessment (Min...	1	40.00	40.00
Total BOOD, WARREN J				1		40.00
BRIGHAM YOUNG UNIVERSITY-IDAHO						
Invoice	03/17/2014	2014 - 598	Minimum Assessment (Min...	1	40.00	40.00
Total BRIGHAM YOUNG UNIVERSITY-IDAHO				1		40.00
BURTON CEMETERY DISTRICT						
Invoice	03/17/2014	2014 - 599	Minimum Assessment (Min...	1	40.00	40.00
Total BURTON CEMETERY DISTRICT				1		40.00
BYBEE, KYLE						
Invoice	03/17/2014	2014 - 79	2014 AF charge (2014 AF ...	329.33	0.33	108.68
Invoice	03/17/2014	2014 - 79	2014 Diversion Fee (2014 ...	1	40.00	40.00
Total BYBEE, KYLE				330.33		148.68
C & L RANCH						
Invoice	03/17/2014	2014 - 590	Minimum Assessment (Min...	1	40.00	40.00
Total C & L RANCH				1		40.00
CHUCKS CUSTOM PACK						
Invoice	03/17/2014	2014 - 604	Minimum Assessment (Min...	1	40.00	40.00
Total CHUCKS CUSTOM PACK				1		40.00
CHURCH OF JESUS CHRIST LATTER DAY SAINTS						
Invoice	03/17/2014	2014 - 612	Minimum Assessment (Min...	11	40.00	440.00
Total CHURCH OF JESUS CHRIST LATTER DAY SAINTS				11		440.00
CITY OF PARKER						
Invoice	03/10/2014	2014 - 363	2014 AF charge (2014 AF ...	306.57	0.33	101.17
Invoice	03/10/2014	2014 - 363	2014 Diversion Fee (2014 ...	1	40.00	40.00
Total CITY OF PARKER				307.57		141.17
CITY OF REXBURG						
Invoice	03/17/2014	2014 - 643	Minimum Assessment (Min...	1	40.00	40.00
Invoice	03/17/2014	2014 - 392	2014 AF charge (2014 AF ...	2,444.92	0.33	806.82
Invoice	03/17/2014	2014 - 392	2014 Diversion Fee (2014 ...	4	40.00	160.00
Total CITY OF REXBURG				2,449.92		1,006.82
CITY OF ST ANTHONY						
Invoice	03/17/2014	2014 - 568	2014 AF charge (2014 AF ...	1,562.74	0.33	515.70
Invoice	03/17/2014	2014 - 568	2014 Diversion Fee (2014 ...	2	40.00	80.00
Total CITY OF ST ANTHONY				1,564.74		595.70
CITY OF SUGAR CITY 1						
Invoice	03/17/2014	2014 - 569	2014 AF charge (2014 AF ...	592.1	0.33	195.39
Invoice	03/17/2014	2014 - 569	2014 Diversion Fee (2014 ...	3	40.00	120.00
Total CITY OF SUGAR CITY 1				595.1		315.39
CRAPO FARMS INC						
Invoice	03/17/2014	2014 - 113	2014 AF charge (2014 AF ...	3,953.43	0.33	1,304.63
Invoice	03/17/2014	2014 - 113	2014 Diversion Fee (2014 ...	13	40.00	520.00
Total CRAPO FARMS INC				3,966.43		1,824.63
DAVENPORT, KENDALL & YOLANDA						
Invoice	03/17/2014	2014 - 624	Minimum Assessment (Min...	1	40.00	40.00
Total DAVENPORT, KENDALL & YOLANDA				1		40.00

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Type	Date	Num	Item	Qty	Sales Price	Amount
DAW, DALE						
Invoice	03/10/2014	2014 - 371	2014 AF charge (2014 AF ...	0	0.33	0.00
Invoice	03/10/2014	2014 - 371	2014 Diversion Fee (2014 ...	2	40.00	80.00
Total DAW, DALE				2		80.00
DICKINSON FROZEN FOODS						
Invoice	03/17/2014	2014 - 720	2014 AF charge (2014 AF ...	155.05	0.33	51.17
Invoice	03/17/2014	2014 - 720	2014 Diversion Fee (2014 ...	1	40.00	40.00
Total DICKINSON FROZEN FOODS				156.05		91.17
DJ&J FARMS						
Invoice	03/17/2014	2014 - 386	2014 AF charge (2014 AF ...	360.76	0.33	119.05
Invoice	03/17/2014	2014 - 386	2014 Diversion Fee (2014 ...	1	40.00	40.00
Total DJ&J FARMS				361.76		159.05
DUSTY HILLS LLC						
Invoice	03/17/2014	2014 - 414	2014 AF charge (2014 AF ...	0	0.33	0.00
Invoice	03/17/2014	2014 - 414	2014 Diversion Fee (2014 ...	1	40.00	40.00
Total DUSTY HILLS LLC				1		40.00
FALL RIVER REAL ESTATE HOLDINGS LLC						
Invoice	03/17/2014	2014 - 703	Minimum Assessment (Min...	1	40.00	40.00
Total FALL RIVER REAL ESTATE HOLDINGS LLC				1		40.00
FALL RIVER SPRINGS, LLC						
Invoice	03/17/2014	2014 - 57	2014 AF charge (2014 AF ...	257.73	0.33	85.05
Invoice	03/17/2014	2014 - 57	2014 Diversion Fee (2014 ...	1	40.00	40.00
Total FALL RIVER SPRINGS, LLC				258.73		125.05
FERGUSON, ROGER N						
Invoice	03/17/2014	2014 - 628	Minimum Assessment (Min...	1	40.00	40.00
Total FERGUSON, ROGER N				1		40.00
FISHER, BLAIR						
Invoice	03/17/2014	2014 - 167	2014 Diversion Fee (2014 ...	1	40.00	40.00
Total FISHER, BLAIR				1		40.00
FREMONT-MADISON IRRIGATION DISTRICT						
Invoice	03/17/2014	2014 - 841	2014 AF charge (2014 AF ...	0	0.33	0.00
Invoice	03/17/2014	2014 - 841	2014 Diversion Fee (2014 ...	1	40.00	40.00
Total FREMONT-MADISON IRRIGATION DISTRICT				1		40.00
FREMONT COUNTY						
Invoice	03/17/2014	2014 - 173	2014 Diversion Fee (2014 ...	1	40.00	40.00
Total FREMONT COUNTY				1		40.00
FREMONT MADISON JOINT SCHOOL DISTRICT						
Invoice	03/17/2014	2014 - 633	Minimum Assessment (Min...	2	40.00	80.00
Total FREMONT MADISON JOINT SCHOOL DISTRICT				2		80.00
GOE, THOMAS H						
Invoice	03/17/2014	2014 - 635	Minimum Assessment (Min...	1	40.00	40.00
Total GOE, THOMAS H				1		40.00
GOULD, SHAWNEE K & TYSON						
Invoice	03/17/2014	2014 - 182	2014 Diversion Fee (2014 ...	1	40.00	40.00
Total GOULD, SHAWNEE K & TYSON				1		40.00
GRIMALUSKUS, DAVID R ETUX						
Invoice	03/17/2014	2014 - 705	Minimum Assessment (Min...	1	40.00	40.00
Total GRIMALUSKUS, DAVID R ETUX				1		40.00
HALL, BOYD R						
Invoice	03/17/2014	2014 - 638	Minimum Assessment (Min...	1	40.00	40.00
Total HALL, BOYD R				1		40.00

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Type	Date	Num	Item	Qty	Sales Price	Amount
HALL, H BRENT & NOLA						
Invoice	03/17/2014	2014 - 639	Minimum Assessment (Min...	1	40.00	40.00
Total HALL, H BRENT & NOLA				1		40.00
HANSEN, JEWEL N						
Invoice	03/17/2014	2014 - 641	Minimum Assessment (Min...	1	40.00	40.00
Total HANSEN, JEWEL N				1		40.00
HARDMAN, RANDY						
Invoice	03/17/2014	2014 - 807	Minimum Assessment (Min...	1	40.00	40.00
Total HARDMAN, RANDY				1		40.00
HARRIS, BRENT GEORGE & PAULA						
Invoice	03/17/2014	2014 - 644	Minimum Assessment (Min...	1	40.00	40.00
Total HARRIS, BRENT GEORGE & PAULA				1		40.00
HARRIS, MELVIN						
Invoice	03/17/2014	2014 - 202	2014 AF charge (2014 AF ...	420.46	0.33	138.75
Invoice	03/17/2014	2014 - 202	2014 Diversion Fee (2014 ...	3	40.00	120.00
Total HARRIS, MELVIN				423.46		258.75
HAYWARD, JAMES A						
Invoice	03/17/2014	2014 - 646	Minimum Assessment (Min...	1	40.00	40.00
Total HAYWARD, JAMES A				1		40.00
HELENA CHEMICAL CO.						
Invoice	03/17/2014	2014 - 668	Minimum Assessment (Min...	1	40.00	40.00
Total HELENA CHEMICAL CO.				1		40.00
HIDDEN ESTATES SUBDIVISION						
Invoice	03/17/2014	2014 - 208	2014 AF charge (2014 AF ...	16.99	0.33	5.61
Invoice	03/17/2014	2014 - 208	2014 Diversion Fee (2014 ...	1	40.00	40.00
Total HIDDEN ESTATES SUBDIVISION				17.99		45.61
HIGH, BILL						
Invoice	03/17/2014	2014 - 647	Minimum Assessment (Min...	1	40.00	40.00
Total HIGH, BILL				1		40.00
HILL, DILLON & KYLIE						
Invoice	03/17/2014	2014 - 630	Minimum Assessment (Min...	1	40.00	40.00
Total HILL, DILLON & KYLIE				1		40.00
HILL, LARRY M						
Invoice	03/17/2014	2014 - 648	Minimum Assessment (Min...	1	40.00	40.00
Total HILL, LARRY M				1		40.00
HILLVIEW WATER USERS ASSN.						
Invoice	03/17/2014	2014 - 213	2014 AF charge (2014 AF ...	44	0.33	14.52
Invoice	03/17/2014	2014 - 213	2014 Diversion Fee (2014 ...	1	40.00	40.00
Total HILLVIEW WATER USERS ASSN.				45		54.52
HOPE, DENNIS K						
Invoice	03/17/2014	2014 - 649	Minimum Assessment (Min...	2	40.00	80.00
Total HOPE, DENNIS K				2		80.00
HOWARD JENSEN FARMS						
Invoice	03/17/2014	2014 - 222	2014 AF charge (2014 AF ...	308.31	0.33	101.74
Invoice	03/17/2014	2014 - 222	2014 Diversion Fee (2014 ...	1	40.00	40.00
Total HOWARD JENSEN FARMS				309.31		141.74
HUSKINSON, RANDY						
Invoice	03/10/2014	2014 - 229	2014 AF charge (2014 AF ...	159.1	0.33	52.50
Invoice	03/10/2014	2014 - 229	2014 Diversion Fee (2014 ...	1	40.00	40.00
Total HUSKINSON, RANDY				160.1		92.50

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Type	Date	Num	Item	Qty	Sales Price	Amount
IDAHO DEPARTMENT OF TRANSPORTATION						
Invoice	03/17/2014	2014 - 654	Minimum Assessment (Min...	1	40.00	40.00
Total IDAHO DEPARTMENT OF TRANSPORTATION				1		40.00
JENSEN FARMS LIMITED PTR						
Invoice	03/10/2014	2014 - 259	2014 AF charge (2014 AF ...	566.21	0.33	186.85
Invoice	03/10/2014	2014 - 259	2014 Diversion Fee (2014 ...	1	40.00	40.00
Total JENSEN FARMS LIMITED PTR				567.21		226.85
KIT CIRCLE, LLC						
Invoice	03/17/2014	2014 - 683	Minimum Assessment (Min...	1	40.00	40.00
Total KIT CIRCLE, LLC				1		40.00
LAKESIDE FARMS						
Invoice	03/17/2014	2014 - 428	2014 AF charge (2014 AF ...	5.26	0.33	1.74
Invoice	03/17/2014	2014 - 428	2014 Diversion Fee (2014 ...	1	40.00	40.00
Total LAKESIDE FARMS				6.26		41.74
LARSEN, SPENCER T & LINDA JO						
Invoice	03/17/2014	2014 - 660	Minimum Assessment (Min...	1	40.00	40.00
Total LARSEN, SPENCER T & LINDA JO				1		40.00
LARSON, DR MICHAEL						
Invoice	03/10/2014	2014 - 283	2014 AF charge (2014 AF ...	486.67	0.33	160.60
Invoice	03/10/2014	2014 - 283	2014 Diversion Fee (2014 ...	2	40.00	80.00
Total LARSON, DR MICHAEL				488.67		240.60
LEISHMAN ELECTRIC						
Invoice	03/17/2014	2014 - 661	Minimum Assessment (Min...	1	40.00	40.00
Total LEISHMAN ELECTRIC				1		40.00
LERWILL, JEFF & ALANA						
Invoice	03/10/2014	2014 - 294	2014 AF charge (2014 AF ...	242.07	0.33	79.88
Invoice	03/10/2014	2014 - 294	2014 Diversion Fee (2014 ...	1	40.00	40.00
Total LERWILL, JEFF & ALANA				243.07		119.88
LITTLE TRUST, VERN D & KAREN H						
Invoice	03/17/2014	2014 - 663	Minimum Assessment (Min...	1	40.00	40.00
Total LITTLE TRUST, VERN D & KAREN H				1		40.00
LOOSLI, BRIAN						
Invoice	03/10/2014	2014 - 300	2014 AF charge (2014 AF ...	653.03	0.33	215.50
Invoice	03/10/2014	2014 - 300	2014 Diversion Fee (2014 ...	1	40.00	40.00
Total LOOSLI, BRIAN				654.03		255.50
LUFKIN, TERRILL						
Invoice	03/17/2014	2014 - 629	Minimum Assessment (Min...	1	40.00	40.00
Total LUFKIN, TERRILL				1		40.00
MADISON SCHOOL DISTRICT #321						
Invoice	03/17/2014	2014 - 669	Minimum Assessment (Min...	6	40.00	240.00
Total MADISON SCHOOL DISTRICT #321				6		240.00
MAUPIN, DEELANE						
Invoice	03/17/2014	2014 - 597	Minimum Assessment (Min...	1	40.00	40.00
Total MAUPIN, DEELANE				1		40.00
MCGARRY, TIM R & THERON R						
Invoice	03/17/2014	2014 - 675	Minimum Assessment (Min...	1	40.00	40.00
Total MCGARRY, TIM R & THERON R				1		40.00
MEADOW LARK COURT LLC						
Invoice	03/17/2014	2014 - 676	Minimum Assessment (Min...	1	40.00	40.00
Total MEADOW LARK COURT LLC				1		40.00

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Type	Date	Num	Item	Qty	Sales Price	Amount
MICKELSON, DON						
Invoice	03/10/2014	2014 - 329	2014 AF charge (2014 AF ...	708.54	0.33	233.82
Invoice	03/10/2014	2014 - 329	2014 Diversion Fee (2014 ...	3	40.00	120.00
Total MICKELSON, DON				711.54		353.82
MILLER, ROBERT CURT & DANA						
Invoice	03/17/2014	2014 - 657	Minimum Assessment (Min...	1	40.00	40.00
Total MILLER, ROBERT CURT & DANA				1		40.00
MOODY CREEK PRODUCE						
Invoice	03/10/2014	2014 - 344	2014 AF charge (2014 AF ...	12.99	0.33	4.29
Invoice	03/10/2014	2014 - 344	2014 Diversion Fee (2014 ...	1	40.00	40.00
Total MOODY CREEK PRODUCE				13.99		44.29
MORTON, BRAIDEN OR EMILY						
Invoice	03/17/2014	2014 - 603	Minimum Assessment (Min...	1	40.00	40.00
Total MORTON, BRAIDEN OR EMILY				1		40.00
MOUNTAIN WEST BARK PRODUCTS INC						
Invoice	03/17/2014	2014 - 677	Minimum Assessment (Min...	1	40.00	40.00
Total MOUNTAIN WEST BARK PRODUCTS INC				1		40.00
MULLER, CHARLES & MARDI						
Invoice	03/17/2014	2014 - 678	Minimum Assessment (Min...	1	40.00	40.00
Total MULLER, CHARLES & MARDI				1		40.00
MUMM, JERRY LEE						
Invoice	03/17/2014	2014 - 679	Minimum Assessment (Min...	1	40.00	40.00
Total MUMM, JERRY LEE				1		40.00
NELSON RICKS CREAMERY CO						
Invoice	03/10/2014	2014 - 348	2014 AF charge (2014 AF ...	74	0.33	24.42
Invoice	03/10/2014	2014 - 348	2014 Diversion Fee (2014 ...	2	40.00	80.00
Total NELSON RICKS CREAMERY CO				76		104.42
NORTH FORK WATER WORKS						
Invoice	03/17/2014	2014 - 682	Minimum Assessment (Min...	1	40.00	40.00
Total NORTH FORK WATER WORKS				1		40.00
PARKER BROTHERS FARMS						
Invoice	03/17/2014	2014 - 195	2014 AF charge (2014 AF ...	219.16	0.33	72.32
Invoice	03/17/2014	2014 - 195	2014 Diversion Fee (2014 ...	1	40.00	40.00
Total PARKER BROTHERS FARMS				220.16		112.32
PETERSON, JAY RONALD & JUDY ANNE						
Invoice	03/10/2014	2014 - 372	2014 AF charge (2014 AF ...	41.77	0.33	13.78
Invoice	03/10/2014	2014 - 372	2014 Diversion Fee (2014 ...	2	40.00	80.00
Total PETERSON, JAY RONALD & JUDY ANNE				43.77		93.78
PIEPER, RICHARD & LAJEAN						
Invoice	03/17/2014	2014 - 594	Minimum Assessment (Min...	1	40.00	40.00
Total PIEPER, RICHARD & LAJEAN				1		40.00
POWELL, THON H & DARLETTA B						
Invoice	03/17/2014	2014 - 685	Minimum Assessment (Min...	1	40.00	40.00
Total POWELL, THON H & DARLETTA B				1		40.00
REXBURG FACTORY LLC						
Invoice	03/17/2014	2014 - 486	2014 AF charge (2014 AF ...	4.68	0.33	1.54
Invoice	03/17/2014	2014 - 486	2014 Diversion Fee (2014 ...	1	40.00	40.00
Total REXBURG FACTORY LLC				5.68		41.54
RICHARD SMITH FARMS						
Invoice	03/17/2014	2014 - 157	2014 AF charge (2014 AF ...	120.96	0.33	39.92
Invoice	03/17/2014	2014 - 157	2014 Diversion Fee (2014 ...	1	40.00	40.00
Total RICHARD SMITH FARMS				121.96		79.92

9:47 AM

08/04/16

Accrual Basis

Water District 100

Sales by Customer Detail

February 2014 through January 2015

Type	Date	Num	Item	Qty	Sales Price	Amount
RICKS, BRENT						
Invoice	03/10/2014	2014 - 260	2014 AF charge (2014 AF ...	0	0.33	0.00
Invoice	03/10/2014	2014 - 260	2014 Diversion Fee (2014 ...	1	40.00	40.00
Total RICKS, BRENT				1		40.00
RILEY, NORMAN N & ROBIN H						
Invoice	03/17/2014	2014 - 689	Minimum Assessment (Min...	1	40.00	40.00
Total RILEY, NORMAN N & ROBIN H				1		40.00
ROBISON, ADRIAN RAND						
Invoice	03/17/2014	2014 - 690	Minimum Assessment (Min...	1	40.00	40.00
Total ROBISON, ADRIAN RAND				1		40.00
ROSEBOROUGH, ZITA I						
Invoice	03/17/2014	2014 - 691	Minimum Assessment (Min...	1	40.00	40.00
Total ROSEBOROUGH, ZITA I				1		40.00
RUNHARD LLC						
Invoice	03/17/2014	2014 - 699	Minimum Assessment (Min...	1	40.00	40.00
Total RUNHARD LLC				1		40.00
SAKOTA, KENNETH						
Invoice	03/17/2014	2014 - 416	2014 AF charge (2014 AF ...	259.76	0.33	85.72
Invoice	03/17/2014	2014 - 416	2014 Diversion Fee (2014 ...	1	40.00	40.00
Total SAKOTA, KENNETH				260.76		125.72
SAKOTA, MABEL S						
Invoice	03/17/2014	2014 - 692	Minimum Assessment (Min...	1	40.00	40.00
Total SAKOTA, MABEL S				1		40.00
SCHREINER FARMS LLC						
Invoice	03/17/2014	2014 - 426	2014 AF charge (2014 AF ...	568.37	0.33	187.56
Invoice	03/17/2014	2014 - 426	2014 Diversion Fee (2014 ...	2	40.00	80.00
Total SCHREINER FARMS LLC				570.37		267.56
SESSIONS, JAMES & LOIS						
Invoice	03/17/2014	2014 - 693	Minimum Assessment (Min...	1	40.00	40.00
Total SESSIONS, JAMES & LOIS				1		40.00
SMITH, BLAINE						
Invoice	03/17/2014	2014 - 694	Minimum Assessment (Min...	1	40.00	40.00
Total SMITH, BLAINE				1		40.00
SMITH, BOYD						
Invoice	03/17/2014	2014 - 445	2014 AF charge (2014 AF ...	67.66	0.33	22.33
Invoice	03/17/2014	2014 - 445	2014 Diversion Fee (2014 ...	1	40.00	40.00
Total SMITH, BOYD				68.66		62.33
SMITH, ROBERT						
Invoice	03/17/2014	2014 - 533	2014 AF charge (2014 AF ...	279.32	0.33	92.18
Invoice	03/17/2014	2014 - 533	2014 Diversion Fee (2014 ...	1	40.00	40.00
Total SMITH, ROBERT				280.32		132.18
SNEDAKER, KARL						
Invoice	03/17/2014	2014 - 450	2014 AF charge (2014 AF ...	36.96	0.33	12.20
Invoice	03/17/2014	2014 - 450	2014 Diversion Fee (2014 ...	1	40.00	40.00
Total SNEDAKER, KARL				37.96		52.20
STATE OF IDAHO - DEPT OF TRANSPORTATION						
Invoice	03/17/2014	2014 - 695	Minimum Assessment (Min...	1	40.00	40.00
Total STATE OF IDAHO - DEPT OF TRANSPORTATION				1		40.00
STATE OF IDAHO - JUVENILE CORRECTIONS						
Invoice	03/10/2014	2014 - 242	2014 AF charge (2014 AF ...	39.27	0.33	12.96
Invoice	03/10/2014	2014 - 242	2014 Diversion Fee (2014 ...	1	40.00	40.00
Total STATE OF IDAHO - JUVENILE CORRECTIONS				40.27		52.96

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Accrual Basis

Water District 100

Sales by Customer Detail

February 2014 through January 2015

Type	Date	Num	Item	Qty	Sales Price	Amount
STONEGATE REXBURG, LLC						
Invoice	03/17/2014	2014 - 696	Minimum Assessment (Min...	1	40.00	40.00
Total STONEGATE REXBURG, LLC				1		40.00
SUMMERS, DANNY						
Invoice	03/17/2014	2014 - 479	2014 AF charge (2014 AF ...	246.11	0.33	81.22
Invoice	03/17/2014	2014 - 479	2014 Diversion Fee (2014 ...	1	40.00	40.00
Total SUMMERS, DANNY				247.11		121.22
SUN-GLO INDUSTRIES						
Invoice	03/17/2014	2014 - 480	2014 AF charge (2014 AF ...	37.01	0.33	12.21
Invoice	03/17/2014	2014 - 480	2014 Diversion Fee (2014 ...	1	40.00	40.00
Total SUN-GLO INDUSTRIES				38.01		52.21
SYRINGA PARK WATER USERS ASSOC						
Invoice	03/17/2014	2014 - 484	2014 AF charge (2014 AF ...	37.36	0.33	12.33
Invoice	03/17/2014	2014 - 484	2014 Diversion Fee (2014 ...	1	40.00	40.00
Total SYRINGA PARK WATER USERS ASSOC				38.36		52.33
TANNER, BILL						
Invoice	03/17/2014	2014 - 485	2014 AF charge (2014 AF ...	539.96	0.33	178.19
Invoice	03/17/2014	2014 - 485	2014 Diversion Fee (2014 ...	1	40.00	40.00
Total TANNER, BILL				540.96		218.19
THATCHER SUMMIT INC						
Invoice	03/17/2014	2014 - 700	Minimum Assessment (Min...	1	40.00	40.00
Total THATCHER SUMMIT INC				1		40.00
THOMAS PETROLEUM LLC						
Invoice	03/17/2014	2014 - 626	Minimum Assessment (Min...	1	40.00	40.00
Total THOMAS PETROLEUM LLC				1		40.00
VALLEY WIDE COOP						
Invoice	03/17/2014	2014 - 704	Minimum Assessment (Min...	1	40.00	40.00
Total VALLEY WIDE COOP				1		40.00
WALTERS READY MIX INC						
Invoice	03/17/2014	2014 - 530	2014 AF charge (2014 AF ...	117.99	0.33	38.94
Invoice	03/17/2014	2014 - 530	2014 Diversion Fee (2014 ...	1	40.00	40.00
Total WALTERS READY MIX INC				118.99		78.94
WATSON / TAYLOR						
Invoice	03/17/2014	2014 - 488	2014 AF charge (2014 AF ...	339.4	0.33	112.00
Invoice	03/17/2014	2014 - 488	2014 Diversion Fee (2014 ...	1	40.00	40.00
Total WATSON / TAYLOR				340.4		152.00
WESTOVER RANCH						
Invoice	03/17/2014	2014 - 707	Minimum Assessment (Min...	1	40.00	40.00
Total WESTOVER RANCH				1		40.00
WILCOX BROTHERS LLC						
Invoice	03/17/2014	2014 - 543	2014 AF charge (2014 AF ...	5.88	0.33	1.94
Invoice	03/17/2014	2014 - 543	2014 Diversion Fee (2014 ...	1	40.00	40.00
Total WILCOX BROTHERS LLC				6.88		41.94
WISE, EVAN						
Invoice	03/17/2014	2014 - 658	Minimum Assessment (Min...	1	40.00	40.00
Total WISE, EVAN				1		40.00
WOOD, NATHAN A						
Invoice	03/17/2014	2014 - 642	Minimum Assessment (Min...	1	40.00	40.00
Total WOOD, NATHAN A				1		40.00
WOODS, DAVID O						
Invoice	03/17/2014	2014 - 709	Minimum Assessment (Min...	1	40.00	40.00
Total WOODS, DAVID O				1		40.00

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08/04/16
Accrual Basis

Water District 100
Sales by Customer Detail
February 2014 through January 2015

Type	Date	Num	Item	Qty	Sales Price	Amount
YANCEY, BOYD TRUST						
Invoice	03/10/2014	2014 - 332	2014 AF charge (2014 AF ...	276.66	0.33	91.30
Invoice	03/10/2014	2014 - 332	2014 Diversion Fee (2014 ...	1	40.00	40.00
Total YANCEY, BOYD TRUST				277.66		131.30
TOTAL				18,900.32		12,712.32

Water District 100 Annual Meeting

**January 27, 2014
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 2013 Minutes	Wendy Murphy
Financial Report	Wendy Murphy
Watermaster Report	James Cefalo
Proposed Resolutions and Budget	Dale Swensen
Election of Advisory Committee Members	Dale Swensen
Other Business	
Adjournment of Meeting	

Additional Information

**Water District 100
2014 Annual Meeting
January 27, 2014**

The Water District 100 Annual Meeting was called to order by Dale Swensen at 1:04 pm.

Mark Ricks nominated Dale Swensen as meeting chairman, and Wendy Murphy as meeting secretary, John Millar seconded the motion. The motion passed by all those in attendance.

Wendy Murphy read the 2013 Water District 100 Annual Meeting Minutes. Mark Ricks moved to approve the Minutes as read. Jeff Raybould seconded the motion and the motion carried.

Wendy Murphy presented the financial report as of January 24, 2014. The Balance Sheet shows the total assets for Water District 100 are \$15,176. The Profit & Loss were also presented with a total income of \$10,344.06 and expenses were \$9,492. Wendy advised this balance does not include the January invoice from IDWR. Jeff Raybould moved to approve the financial report as presented. John Millar seconded and the motion carried.

James Cefalo introduced the staff working for the water district. Scott Bergendorf, who performed measurement in 2013, accepted a change in duties at IDWR. He will now focus on transfers and new applications. Additionally, Heather Bohac and Layton Walton were hired into the water district positions. Scott prepared and presented a summary of 2013 field work. There were 38 diversions to be measured in 2013, of which all 38 were visited. Thirty-five of the 38 diversions were measured. Though steps are taken to try to visit wells when they are running, three wells were not measured because they were never running. Two new wells were inventoried and water table measurements were done. Upon completion, in the fall, the data from the field work and newly inventoried wells are entered; the state office is notified of any wells that need flow meter repairs/updates. Scott reported the goals for 2014 are to inventory all new wells and measure all wells on the 2014 list. With the well depth measurements it appeared the water table may be rising or remaining stable in this area. An update of the water situation was also presented. It was recommended to work with Water District 1 on the Fremont-Madison exchange well that was added to verify both entities are not assessing.

James reported on some of the enforcement issues at the end of the year. One of the things being done is a comparison of volume pumped to volume on the water rights. This helps identify any issues that could be masked by canal company water rights. There is one regulation concern with a condition on Brian Loosli's water right. Brian is working with James to resolve the requirement of assigning 250 acre-feet for the pumps mitigation plan when that volume has not been pumped. One other regulation concern is on property just outside Water District 100's boundaries. Questions were raised about whether the watermaster should look into expanding

Water District 100 boundaries to include the Rexburg Bench. Even though the ESPA water model is used for transfer purposes, it was noted that expanding the boundaries of the water district might be dependent on the director changing the ESPA boundaries. The director currently has this on hold.

The proposed 2014 Resolutions and Budget were presented. James explained the changes proposed in the 2014 budget. He indicated the district has been cost sharing some employees who work with other districts for about 7.5% of their salaries. The district is currently fully staffed and little change is anticipated. One of the employees is now a Senior Water Right Agent and brings experience to the position. This position is a higher pay rate than the previous Water Right Agent position.

Mark Ricks moved to amend resolution #5 to increase the minimum well charge to \$40 and to set the assessment income at \$12,917; to also increase the diversion charge to \$40. John Millar seconded the motion and the motion carried.

John Millar moved to approve the 2014 Resolutions and Budget as amended. Jeff Raybould seconded the motion and the motion carried.

Jeff Raybould moved to appoint the current advisory committee members with the exception of Curtis Parkinson and appoint Bruce Ard to the position formerly held by Curtis Parkinson. John Millar seconded the motion. Motion carried.

James discussed drought conditions presenting significant risk of curtailment for the groundwater users in other water districts this year. There has been discussion to use the same trim line as in previous years. If a letter gets sent to water users in April with the potential of curtailment, James felt the board may receive questions and needed to be aware of the potential of curtailment. The increase in water levels in Water District 100 area could provide a good argument to not include Water District 100 in the trim line.

The meeting adjourned at 2:04 pm

Wendy Murphy

Dated

**Water District 100
2014 Annual Meeting
January 27, 2014**

Meeting called to order at 1:04 pm by Dale Swensen.

Opening Nominations: Dale Swensen was nominated to be the chairman of the meeting and Wendy Murphy was nominated to be the meeting secretary.

Minutes: Wendy Murphy presented the 2013 Water District 100 Annual Meeting Minutes for approval. Mark Ricks moved to approve the Minutes as printed. Jeff Raybould seconded. Motion carried.

Financial Reports: Wendy Murphy presented the financial report as of January 24, 2014. The Balance Sheet shows the total assets for Water District 100 are \$15,176. Wendy advised this balance does not include the January invoice from IDWR. Jeff Raybould moved to approve the financial report as presented. John Millar seconded. Motion carried.

Watermaster Report: James Cefalo introduced the staff working for the water district. Scott Bergendorf, who performed measurement in 2013, accepted a change in duties at IDWR. He will now focus on transfers and new applications. Additionally, Heather Bohac and Layton Walton were hired into positions that opened in the water districts. Heather and Layton will handle all of the measurements in the upcoming irrigation season. At James's request, Scott prepared and presented a summary of 2013 field work. There were 38 diversions to be measured in 2013, of which all 38 were visited. Thirty-five of the 38 diversions were measured. Though steps are taken to try to visit wells when they are running, three wells were not measured because they were never running. Two new wells were inventoried and water table measurements were done. Upon completion, in the fall, the data from the field work and newly inventoried wells are entered; the state office is notified of any wells that need flow meter repairs/updates. Scott reported the goals for 2014 are to inventory all new wells and measure all wells on the 2014 list.

James reported on some of the enforcement issues at the end of the year. One of the things being done is a comparison of volume pumped to volume on the water rights. This helps identify any issues that could be masked by canal company water rights. There was some discussion about the Water District 100 boundary and groundwater use at the Rexburg Bench.

Proposed Resolutions and Budget: The proposed 2014 Resolutions and Budget were reviewed. James explained the changes proposed in the 2014 budget.

Mark Ricks moved to amend resolution #6a to increase the minimum well charge to \$40 and to change resolution #5 to \$12,917 to reflect the increase to resolution #6a. John Millar seconded. Motion carried.

John Millar moved to approve the 2014 Resolutions and Budget as amended. Jeff Raybould seconded. Motion carried.

Election of Advisory Committee Members: Jeff Raybould made a motion to appoint the current advisory committee members with the exception of Curtis Parkinson and appoint Bruce Ard to the position formerly held by Curtis Parkinson. John Millar seconded the motion. Motion carried.

Other Business: James discussed drought conditions presenting significant risk of curtailment for the groundwater users in other water districts this year. There has been discussion to use the same trimline as in previous years.

The increase in water levels in Water District 100 area could provide an argument to not include Water District 100 in the trimline.

Adjournment: Meeting adjourned at 2:04 pm

Mandy Gunderson for Wendy Murphy

Water District 100
Annual Meeting
Fremont-Madison Irrigation District
January 28, 2013

The Water District 100 Annual Meeting was called to order by Dale Swensen at 1:08 pm.

Jeff Raybould nominated Dale Swensen for meeting Chairman, John Millar seconded the motion. Jeff Raybould moved to have nominations cease and cast a unanimous ballot for Dale. The motion was seconded by John Millar and passed by all in attendance. Mark Ricks nominated Kenda Jones to be meeting secretary. Jeff Raybould seconded the motion, and the motion passed by all those in attendance.

The minutes from the Water District 100 January 30, 2012 Annual Meeting were presented. Mark Ricks moved to approve the January 30, 2012 Annual Meeting Minutes as printed, Jeff Raybould seconded the motion and the motion passed. In absence of a January Advisory Meeting the January 23, 2012 Advisory Minutes were also presented. Mark Ricks moved to approve the Advisory Minutes from 2012 as written. Jeff Raybould seconded the motion and the motion passed.

Wendy Murphy presented Draft Financial Reports ending January 31, 2013. The Balance Sheet shows \$14,396 in checking, and a receivable balance of \$336. This reflected total assets of \$14,731. The end of year accounts payable is estimated to be \$261 payable to Idaho Department of Water Resources (IDWR). This invoice won't be received until early February. A Profit and Loss Budget Performance report was also presented. Total income of \$10,050 included \$9,983 in assessments, \$61 in finance charges, and \$6 in interest. Expenditures to IDWR were \$9,412 which was 91.2% of the \$10,320 budget item. The net income at the end of the year is projected to be \$638. Jeff Raybould moved to accept the financial report as presented. The motion was seconded and passed.

James Cefalo indicated Jim Bitzenburg has taken a position in IDWR's Twin Falls office. Scott Bergendorf was introduced and another water right agent is being hired to assist with the water districts this next year. James indicated Jim prepared the presentation James will be presenting today. There were 37 points of diversion visited in 2012; three had broken or no flow meters, 31 were measured, and 3 were not running. The department is working to finish licensing permitted rights. Once they are licensed they are added into Water Measurement Information System (WMIS) and added to the three year measurement rotation. Some pumping volumes are determined using power records while others require flow meters. Graphs were also presented on the depth to water in wells in WD100's area. James indicated water levels have risen in four wells while levels dropped in 12 wells. He felt this was because of the low precipitation in 2012. The well depth information is available on IDWR's website (Hydro online). Questions were asked if the recharge efforts are raising levels in certain wells. Information will be reviewed for next year. The current water forecast is slightly below normal. It was also noted the NRCS adjusted the 30 year average which reflects about a 10% reduction. There were some enforcement actions taken this last year in the Rexburg bench area. Questions were asked about

the IDWR standard for flow meters. Kenda indicated information was sent a couple of years ago. It was recommended to add a footnote to the billing regarding the flow meter standards.

The Proposed 2013 Resolutions were reviewed. Resolution 12 was being corrected to Tuesday as was requested in the 2012 meeting. The change was not recognized when scheduling the 2013 meeting. There is an increase in the budget to reflect the current pay scales of the department. Mark Ricks moved to reappoint the current advisory committee. Jeff Raybould seconded the motion and the motion passed. Jeff Raybould recommended leaving the assessments the same and approving the resolutions as presented. John Millar seconded the motion and the motion carried.

Questions were asked about providing water to subdivisions in the area. Options available included submitting a Mitigation Plan for a new well, or transferring another ground water right.

The meeting adjourned at 1:56 pm.

Wendy Murphy for Kenda Jones

4:55 PM

01/24/14

Accrual Basis

Water District 100
Balance Sheet
As of January 24, 2014

	<u>Jan 24, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
Bank of Commerce Checking	14,612.79
Total Checking/Savings	14,612.79
Accounts Receivable	
Accounts Receivable	563.09
Total Accounts Receivable	563.09
Total Current Assets	15,175.88
TOTAL ASSETS	<u>15,175.88</u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	14,412.94
Net Income	762.94
Total Equity	15,175.88
TOTAL LIABILITIES & EQUITY	<u>15,175.88</u>

Water District 100

Profit & Loss Budget Performance

February 1, 2013 through January 24, 2014

	Feb 1, '13 - Jan 24, 14	Annual Budget	% of Budget
Income			
Finance Charge Income	50.41	0.00	100.0%
Assessments Income	10,290.50	10,337.00	99.55%
Penalty Income	0.00	0.00	0.0%
Interest Income	3.15	0.00	100.0%
Miscellaneous Income	0.00	0.00	0.0%
Total Income	10,344.06	10,337.00	100.07%
Expense			
Measurement & Reporting Equipmt	0.00	0.00	0.0%
Office Supplies	89.25	0.00	100.0%
Telephone	0.00	0.00	0.0%
Meeting Expense	0.00	0.00	0.0%
Payroll Expenses	0.00	0.00	0.0%
IDWR Contract	9,491.87	11,159.00	85.06%
Water District 1 Contract	0.00	0.00	0.0%
ESPA Monitoring	0.00	0.00	0.0%
Total Expense	9,581.12	11,159.00	85.86%
Net Income	762.94	-822.00	-92.82%

Water District 100
2013-2014 Resolutions

The water users of Water District No. 100 meeting at the annual district meeting on January ~~28~~²⁷, ~~2013~~²⁰¹⁴, 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 under ground water rights in Water District No. 100 determined by the Director to be causing injury to senior priority water rights if not covered by a stipulated agreement or a mitigation plan approved by the Director;
 - e) Enforce the provisions of any stipulated agreements or mitigation plans approved by the Director and applicable in Water District No. 100.
 - 2) Direction and guidance provided by the Director of IDWR pursuant to Idaho Water Law.
 - 3) The annual water district resolutions as adopted herein.
2. James Cefalo is elected the watermaster for Water District 100. ~~That-t~~^{The} Director of IDWR shall appoints 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 ~~2013-2014~~ 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 ~~2013-2014~~ beginning February 1, ~~2013~~2014, and ending on January 31, ~~2014~~2015, be as follows:

Income	
Assessment Income	\$ 10,337
Total Income	<u>\$ 10,337</u>
Expenses	
IDWR Contract	\$ 11,159
	<u>16,082</u>
Total Expense	<u>\$ 11,159</u>
	<u>16,082</u>

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

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

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

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

6. Diversions in Water District 100 that have a water right diversion rate in excess of 0.24 cfs and/or irrigation of more than five acres shall be measured directly by the water district every three years and assessed at the following rate;
 - a) \$25 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, ~~2013-2014~~ 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 ~~2013-2014~~ 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.

4:55 PM
01/24/14
Accrual Basis

Water District 100
Balance Sheet
As of January 24, 2014

	<u>Jan 24, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
Bank of Commerce Checking	<u>14,612.79</u>
Total Checking/Savings	<u>14,612.79</u>
Accounts Receivable	
Accounts Receivable	<u>563.09</u>
Total Accounts Receivable	<u>563.09</u>
Total Current Assets	<u>15,175.88</u>
TOTAL ASSETS	<u>15,175.88</u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	<u>14,412.94</u>
Net Income	<u>762.94</u>
Total Equity	<u>15,175.88</u>
TOTAL LIABILITIES & EQUITY	<u>15,175.88</u>

Water District 100
Profit & Loss Budget Performance
February 1, 2013 through January 24, 2014

	<u>Feb 1, '13 - Jan 24, 14</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Income			
Finance Charge Income	50.41	0.00	100.0%
Assessments Income	10,290.50	10,337.00	99.55%
Penalty Income	0.00	0.00	0.0%
Interest Income	3.15	0.00	100.0%
Miscellaneous Income	0.00	0.00	0.0%
Total Income	<u>10,344.06</u>	<u>10,337.00</u>	<u>100.07%</u>
Expense			
Measurement & Reporting Equipmt	0.00	0.00	0.0%
Office Supplies	89.25	0.00	100.0%
Telephone	0.00	0.00	0.0%
Meeting Expense	0.00	0.00	0.0%
Payroll Expenses	0.00	0.00	0.0%
IDWR Contract	9,491.87	11,159.00	85.06%
Water District 1 Contract	0.00	0.00	0.0%
ESPA Monitoring	0.00	0.00	0.0%
Total Expense	<u>9,581.12</u>	<u>11,159.00</u>	<u>85.86%</u>
Net Income	<u>762.94</u>	<u>-822.00</u>	<u>-92.82%</u>

**WATER DISTRICT 100
BUDGET 2014**

Income Budget

Minimum Charges	83	\$	25.00	\$	2,075
Diversion Charge	83	\$	25.00	\$	2,075
Acre-foot Charge	19021.4	\$	0.33	\$	6,277

Assessments \$ 10,427

Expense Budget

Administrative Charges

Watermaster Services	\$ 3,388
Clerical Assistant	\$ 999

Total Administrative \$ 4,387

Measurement and Reporting

Assistant Watermaster	\$ 8,698
Clerical Assistant	\$ 2,997
Measurement & Report Equipment	<u>\$ -</u>
Total Measurement & Reporting	\$ 11,695

Total Expense Budget \$ 16,082

Detail of expenses:

All staff including limited watermaster salary

Base pay w/	\$11,325
Indirect expenses	<u>\$4,757</u> (vehicle, mileage, office expenses, etc)
	\$16,082

Owner Name	WMIS Number	Diversion Name	Meas Option	Site Tag Number	2008	2009	2010	2011	2012	Average Use (AF) 2008-2012	2013
AMERICAN POTATO CO	200527	BAF SUN SPICED PLANTS	Flowmeter (8)	E0006916	571.62	712	338.95	760.3	945.03	665.58	
AMERICAN POTATO CO	200754	25 HP PUMP	Flowmeter (8)	E0006988	68.4	39.47	5.39	21.52	8.01	28.56	
AMERICAN POTATO CO	200759	SALEM SUPPLEMENTAL		A0008659	0	0	0	0	0	-	
ARTCO INC.	200524	4 WELLS	Flowmeter (8)	E0007498	215.25	202.33	57.44	55.82	173.33	140.83	
BILL TANNER	200480		PCC (2)	A0007686	697.25	326	740	548	388.56	539.96	
BOWEN WATER USERS, ROBERT W BOYD AND	200454	BOWEN WELL	PCC (2)	A0007698	32.21	13	15	14	8.73	16.59	
BOYD E SMITH	200478		PCC (2)	A0007692	198.43	104	274	334	486.18	279.32	
BOYD E SMITH	200477		Timeclock (7)	A0008735	82.92	83	71.48	46.25	54.66	67.66	
BRENT RICKS	200631		Alternate (3)	A0007726							
BRENT RICKS, JEPPESEN BROS	1001367		PCC (2)	A0000150							620.01
BRYAN LARSON AND PATRICIA MILLER	200602		PCC (2)	A0006125	289.43	224	283	314	351.17	292.32	
BYU IDAHO-LIVESTOCK CENTER AND JENSEN FARMS	200654		Flowmeter (8)	A0008458	557.09	504	613	526	60.58	452.13	
CITY OF PARKER	200608	WEST WELL-IN BLDG	Flowmeter (8)	E0007022	311.6	311.16		296.94		306.57	
CITY OF REXBURG	200525	NORTH WELL	Flowmeter (8)	E0007490	1148.29	956.36	946.4	1050.57	1104.33	1,041.19	
CITY OF REXBURG	200712	Smith Park	Flowmeter (8)	E0007491	227.45	213.32	534.96	267.78	44.61	257.62	
CITY OF REXBURG	200713	PORTER PARK	Flowmeter (8)	E0007495	1028.99	1013.05	1787.88	1168.54	597.07	1,119.11	
CITY OF REXBURG	1000638	Smith Park Irrigation Well	Alternate (3)	A0018277					27	27.00	
CITY OF ST ANTHONY	200729	WELL #4	Flowmeter (1)	E0007018	855.38	828.3	822.52	826.35	778.02	822.11	
CITY OF ST ANTHONY	200730	WELL #5	Flowmeter (8)	A0007725	706.1	702.3	667.08	764.67	863.02	740.63	
CITY OF SUGAR CITY	101642	WELL #4	Flowmeter (8)	E0007511	584.17		565.66	547.88	632.74	582.61	
CITY OF SUGAR CITY	101643	WELL #1	Flowmeter (8)	E0007510	40.79	1.47	0.57	0.96	3.65	9.49	
CITY OF SUGAR CITY	101644	WELL #2		E0007509	0	0.03	0.12	0.64	1.37	0.43	
CLEON & ANNA JANE ANDERSON	200777		Alternate (3)	A0006130	282	260	337	259	297.4	287.08	
CRAPO FARMS INC	200623	L-2	PCC (2)	A0005693	286.34	237	286	156	260.11	245.09	
CRAPO FARMS INC	200624	L-4 (LENZ)	PCC (2)	A0005689	4	41	224	198	1246.23	342.65	
CRAPO FARMS INC	200625	L-1	PCC (2)	A0008798	332.78	230	318	304	395.73	316.10	
CRAPO FARMS INC	200626	L-3	PCC (2)	A0005695	160.24	153	194	195	228.73	186.19	
CRAPO FARMS INC	200627	RICKS number 2	PCC (2)	A0008770	488.51	339	479	256	321.65	376.83	
CRAPO FARMS INC	200628	RICKS number 3	PCC (2)	A0005696	276.69	232	217	127	354.66	241.47	
CRAPO FARMS INC	200629	RICKS number 4	PCC (2)	A0005698	213.69	149	195	188	163.01	181.74	
CRAPO FARMS INC	200630	RICKS num 1	PCC (2)	A0005699	291.29	249	264	235	347.37	277.33	
CRAPO FARMS INC	200633	BLAKE 5,6 & 7	PCC (2)	A0008383		1078.93	500.07	517.83	697.36	698.55	
CRAPO FARMS INC	200634	Blake 2, 4	Flowmeter (1)	A0008660	438.53	314	382	398	576.98	421.90	
CRAPO FARMS INC	200636	NEAGLE PLACE	PCC (2)	A0005691	276.28	147	187	234	302.82	229.42	
CRAPO FARMS INC	200906	BLAKE 3	Flowmeter (8)	A0008767		239	188	217	221.67	216.42	
CRAPO FARMS INC	200907	BLAKE number 1	PCC (2)	A0008385	234.16	168	179	252	265.56	219.74	
D S & S INC	200529	Smith North	PCC (2)	A0008464	207.45	182	224	217	400.11	246.11	
DALE DAW	200612		PCC (2)	A0005674							
DAVE PETERSON	200471	RV park	Flowmeter (8)	A0007689	1.36	8				4.68	
DELMAR H & JOHN E RAYBOULD	200605	EGIN WELL	Flowmeter (8)	A0008386	298.81	311.17	329.77	415.35	448.68	360.76	
DON MICKELSON	200505		PCC (2)	A0008463	317.03	124	290	188	279.8	239.77	
DON MICKELSON	200506	4 (FORMERLY 1)	Flowmeter (8)	A0008459							
DON MICKELSON	200507	2 (FORMERLY 3)	Flowmeter (8)	A0008462	337.64	406	371.84	402.77	513.69	406.39	
DON MICKELSON	200508	1, formerly 4	Flowmeter (8)	A0007696	328.36	289	294	327	272.37	302.15	
DON MICKELSON	200509	3 (FORMERLY 2)	Flowmeter (8)	A0008461	0			0	0	-	
DR MICHAEL J LARSON	200792	WEST PUMP	PCC (2)	A0008390	97.73	75	81	534	1069.2	371.39	
DR MICHAEL J LARSON	210013	EAST PUMP	PCC (2)	A0008769	36.09	25	22	182	311.29	115.28	
FISHER, BLAIR & JEANIE	200510			A0005605	0	0	0	0	0	-	
FREMONT MADISON IRRIGATION DISTRICT	1001351	Exchange well No. 4	Flowmeter (8)	A0015975							NEW WELL
FREMONT COUNTY	200609			A0006126	0	0	0	0	0	-	

Owner Name	WMIS Number	Diversion Name	Meas Option	Site Tag Number	2008	2009	2010	2011	2012	Average Use (AF) 2008-2012	2013
GARY KELLY	200461	E. OF BUTTE BY ROAD	PCC (2)	A0008222	203.04	194	224	191	166.06	195.62	
GARY KELLY	200462	LOWER PASTURE	PCC (2)	A0008221	387.65	250	545	328	353.1	372.75	
GAYLE RUMSEY	200603	SUBMERSIBLE	PCC (2)	A0006124							UNUSED
HIDDEN ESTATES SUBDIVISION	200639	SUBDIVISION WELL	PCC (2)	A0007724	18.89	15	14	15	22.04	16.99	
HILLVIEW WATER USERS ASSN.	200475		Alternate (3)	E0006891	44	44		44		44.00	
HOWARD JENSEN FARMS	200512		PCC (2)	A0008455	332.49	143	362	362	342.04	308.31	
JAY RONALD & JUDY ANNE PETERSON	200610	N OF HOUSE	Timeclock (7)	A0006127	9.26	7	17	12	35.37	16.13	
JAY RONALD & JUDY ANNE PETERSON	200902	S. OF HOUSE	PCC (2)	A0006128	46.06	20	20	24	18.16	25.64	
JEFF & ALANA LERWILL	200481	DEUTZ PUMP	Alternate (3)	A0007685	279			258	189.2	242.07	
JENSEN FARMS LIMITED PARTNERSHIP	200516		PCC (2)	E0007515	220.71	164	190	881	1375.35	566.21	
KARL SNEDAKER	200479		PCC (2)	A0007694	29.34	25	48	34	48.48	36.96	
KENNETH & DOUGLAS SAKOTA	200526		PCC (2)	A0008453	184.61	258	253	250	353.21	259.76	
KYLE BYBEE	200408		PCC (2)	A0008370	94.39	83	89	796	584.25	329.33	
LYNN & PORTIA R LOOSLI	200635		PCC (2)	A0005684	657.15	601	481	708	817.99	653.03	
MELVIN HARRIS	200632	NORTH PIVOT	PCC (2)	A0007727	61.87	68	94	66	112.57	80.49	
MELVIN HARRIS	200652	S Pivot	PCC (2)	A0007726	271.96	295	298	380	454.87	339.97	
MOODY CREEK PRODUCE	200520		Flowmeter (8)	E0007512	15.21	17.29	11.45	12.44	8.57	12.99	
NELSON RICKS CREAMERY CO	200523	N well	Flowmeter (8)	E0007497	105.95	90.95	74.59	44.73	53.77	74.00	
NELSON RICKS CREAMERY CO	200747	WAW 200523		E0007496	0	0	0	0	0	-	
RALPH MILLER	200604	SECTION 2 WELL	PCC (2)	A0006123	254.98	270	209	262	387.3	276.66	
RANDY HUSKINSON	200531		PCC (2)	A0008466	274.1	143	92	98	188.4	159.10	
RHETT WATSON AND WILLIAM NEIL TAYLOR	200453	TAYLOR WELL	PCC (2)	A0009429	299.36	228	359	290	520.63	339.40	
RICHARD SMITH	200470		PCC (2)	A0007690	148.21	131	145	69	111.6	120.96	
RICK BLANCHARD	200642	PIVOT	PCC (2)	A0007723	160.51	439	206	44	439.16	257.73	
SCHULDIES LIVESTOCK	200656		Timeclock (7)	A0005676	2.72	5.58	5	6	6.99	5.26	
SHAWNEE K GOULD	200472	FROM DOMESTIC	Alternate (3)	A0008776	0	0	0	0	0	-	
STATE OF IDAHO JUVENILE CORRECTIONS	200607	DEEP WELL	Timeclock (7)	E0007017	42.25	28.84	31	33	61.26	39.27	
SUN-GLO INDUSTRIES	200521	EAST WELL	Flowmeter (8)	E0007499	36.24	29.41	37.73	30.43	51.25	37.01	
SUN-GLO INDUSTRIES	200691	West Well	Flowmeter (8)	D0011099	149.57	165.21	129.87	161.44	169.17	155.05	
SYRINGA PARK WATER USERS ASSOC	200513	Syringa Park	PCC (2)	E0007516	35.09	27	29	30.08	65.65	37.36	
VAL HAMMOND	200601	PIVOT	PCC (2)	A0006119	169.14	188	239	221	278.66	219.16	
WALTERS READY MIX INC	200528	Rexburg Plant	Flowmeter (8)	A0005666	242.76	68.7	115.74	74.57	88.2	117.99	
WILCOX BROTHERS LLC	200503	Hardy pump	Timeclock (7)	A0008460	0	18.89	0	4.34	6.19	5.88	
DYLE PETERSON	200696			A0005686	0	0	0	0	0	-	
					17,300.86	15,508.76	17,605.51	19,077.20	22,811.97	19,021.84	620.01

**Water District 100
2014 Resolutions**

The water users of Water District No. 100 meeting at the annual district meeting on January 27, 2014, 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 under ground water rights in Water District No. 100 determined by the Director to be causing injury to senior priority water rights if not covered by a stipulated agreement or a mitigation plan approved by the Director;
 - e) Enforce the provisions of any stipulated agreements or mitigation plans approved by the Director and applicable in Water District No. 100.
 - 2) Direction and guidance provided by the Director of IDWR pursuant to Idaho Water Law.
 - 3) The annual water district resolutions as adopted herein.
2. 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 2014 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 2014 beginning February 1, 2014, and ending on January 31, 2015, be as follows:

Income	
Assessment Income	\$ 12,917
Total Income	<u>\$ 12,917</u>
 Expenses	
IDWR Contract	<u>\$ 16,082</u>
Total Expense	<u>\$ 16,082</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, 2014 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 2014 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
2014 Annual Meeting Attendance
January 27, 2014

Wendy Murphy	IDWR
Dale Swensen	Fremont-Madison
James Cefalo	IDWR Watermaster
Dale Daw	
Jeff Raybould	Treasurer
Jaron Raybould	
Bruce Ard	Valley Wide Coop
Mark Ricks	Fremont-Madison
Scott Bergendorf	IDWR
Heather Bohac	IDWR
Layton Walton	IDWR
John Millar	City of Rexburg

1/27/2014
WD 100 Attendance

	⑫ Wendy Murphy	WD 1
	⑪ Dale Swensen	Fremont-Madison
	⑩ James Cefalo	IPWR / Watermaster
9:14	⑨ Dale Pau	
9:43	⑧ Jeff Raybould	
9:51	⑦ Jaron Raybould	
9:58	⑥ Bruce Ard	Valley Wide Coop.
9:20	⑤ Mark Ricks	FN
9:30	④ Scott Bergendorf	IPWR
	⑬ Heather Bohac	IPWR
	⑭ Kaytm Waltn	IPWR
9:26	③ John Millar	City of Rexburg