

WATERMASTER'S REPORT

From March 1, 20 15 To February 28, 20 16

Water District No. 140

Name of Watermaster Water Well Consultants, Brian Higgs

P.O. Address 355 W 500 S Burely, Idaho 83318

AFFIDAVIT OF WATERMASTER

STATE OF IDAHO)
COUNTY OF Cassia) ss.

RECEIVED

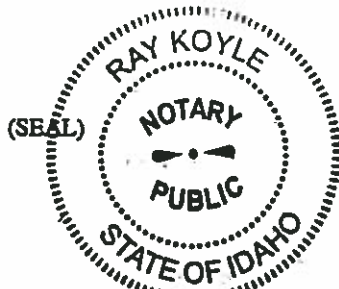
MAR 17 2016

DEPT OF WATER RESOURCES
SOUTHERN REGION

Brian Higgs, being first duly sworn, deposes and says that he is Watermaster of Water District 140, having been lawfully appointed by Gary Spackman, Director, Idaho Department of Water Resources, and that the volumes of water, as stated in this report and prorated by him to the water right holders of the district are correct.

Brian D. Higgs
(Deputy) Watermaster District No. _____

Subscribed and sworn to before me, this 15 day of March, 20 16



[Signature]
Notary Public
My Commission expires 1-17-2018

Boise, Idaho, _____, 20 _____

I HEREBY CERTIFY, that _____ was lawfully appointed by me as Water Master of Water District No. _____, and that the information contained in this report, as herein sworn to, is, to the best of my knowledge and belief, correct.

Director, Department of Water Resources

By _____

2016 ASSESSMENT

Sub Name	AVG DIV	# of diversions	
MAGIC VALLEY GROUND WATER DISTRICT	25,694.5		25,695
SOUTHWEST IRRIGATION DISTRICT	129,959.2		129,959
CITY OF BURLEY	5,055.7		5,056
GOOSE CREEK IRRIGATION DISTRICT	22,415.7		22,416
Non-Sub	8,401.0		8,401
			191,526

Total Budget: \$79,475

Cost/AF: \$0.415

Minimum Charges: \$600

Diversion minus Minimum Charge: \$78,875

AF from Min Charge: 106

New AF: 191,420

Final AF Cost: **\$0.41205**

AF Cost	Total	
\$10,662.10	\$10,587.47	
\$53,927.41	\$53,549.95	
\$2,097.90	\$2,083.21	
\$9,301.54	\$9,236.43	
\$3,486.05	\$3,417.93	\$600 min charge
\$79,475.00	\$78,875.00	\$79,475.00

0.47049567

0.46579875

WD140 NON-SUBDISTRICTS

WMIS	Meas Option	MetalTagNumber	Last Name	First Name	Organization Name	2010	2011	2012	2013	2014	Average
101704	UNUSED (6)	A0017735			B&H FARMING						
400026	Timeclock (7)	A0002929			PARKVIEW CARE CENTER			12.13			12.1
400030	Flowmeter (8)	E0007561			CITY OF DECLO	0	0	0	0	122.79	24.6
400031	Flowmeter (8)	E0006913			CITY OF DECLO	100.02			82.94	84.13	89.0
401651	Flowmeter (1)	A0005071			MINIDOKA COUNTY HIGHWAY DISTRICT	220	156.6	241.35	330.76	369.7	263.7
401767	Flowmeter (1)	A0002956			SIX S RANCH LLC	393	272.68	449.21	337.86	404.18	371.4
410277	WAIVED (5)				HEPWORTH FAMILY LANDHOLDINGS LLC						
410278	WAIVED (5)				HEPWORTH FAMILY LANDHOLDINGS LLC						
410286	Flowmeter (9)				FARMLAND RESERVE						0.0
1000132	UNUSED (6)	A0002692			OAKLEY VALLEY WATER CO						
1000140	PCC (2)	A0009688			Albion 12 Investments LLC			0			0.0
1000163	Flowmeter (1)	A0017721			SIX S RANCH LLC		191.44	291.41	159.55	108.07	187.6
1000173	PCC (2)	A0017741			SIX S RANCH LLC						0.0
1000174	PCC (2)	A0017743			SIX S RANCH LLC		0		247.83		123.9
1000175	PCC (2)	A0017744			SIX S RANCH LLC						0.0
1000176	Flowmeter (1)	A0017745			SIX S RANCH LLC		409.75			1839.53	1124.6
1000178	Flowmeter (8)	A0017803			CITY OF OAKLEY	21.31	18.37	27.24	32.12	13.97	22.6
1000181	Flowmeter (8)	A0017802			CITY OF OAKLEY	128.35	46.61	179.12	167.96	160.61	136.5
1000182	Flowmeter (8)	E0007571			CITY OF OAKLEY	176.39	134.9	126.81	134.22	84.51	131.4
1000186	WAIVED (5)				SIX S RANCH LLC						
1000195	UNUSED (6)				PICKETT RANCH & SHEEP CO						
1000212	UNUSED (6)				RIVERSIDE INVESTMENT FAMILY LP						
1000227	Flowmeter (8)	E0007833			OAKLEY VALLEY WATER CO	2.09				140.49	140.5
1000235	UNUSED (6)				OAKLEY CANAL CO.						
1000237	UNUSED (6)				OAKLEY CANAL CO.						
1000238	UNUSED (6)				OAKLEY CANAL CO.						
1000240	WAIVED (5)										
1000242	UNUSED (6)				OAKLEY CANAL CO.						
1000243	UNUSED (6)				OAKLEY CANAL CO.						
1000408	Flowmeter (8)	D0034482			CITY OF MURTAUGH			2205.21		18.88	1112.0
1000409	UNUSED (4)				CITY OF MURTAUGH						
1000410	Flowmeter (8)	D0023159			CITY OF MURTAUGH						0.0
1000456	Flowmeter (1)	A0009656			FARMLAND RESERVE		293.92	412.08	335.58	191.57	308.3
1000457	Flowmeter (1)	A0016831			FARMLAND RESERVE			0	324.11	0	108.0
1000458	Flowmeter (1)	A0016832			FARMLAND RESERVE				31.66	100.71	66.2
1000459	Flowmeter (1)	A0012099			FARMLAND RESERVE				226.61	200.7	213.7
1000460	Flowmeter (1)	A0016842			FARMLAND RESERVE						0.0
1000471	Flowmeter (8)	A0017714			ROBINSON & WHITELEY, LLC		0	334.57	392.29	0.16	181.8
1000538	Flowmeter (1)	A0017742			SIX S RANCH LLC		83.35			36.05	59.7
1000551	Flowmeter (8)				OAKLEY VALLEY WATER CO					164.79	164.8
1001795	Flowmeter (1)				FARMLAND RESERVE INC						0.0
1001796	Flowmeter (1)	D0062261			FARMLAND RESERVE INC						0.0
1001797	Flowmeter (1)				FARMLAND RESERVE INC						0.0
1001801	Flowmeter (1)	D0065196			SIX S RANCH LLC						0.0
1001802	Flowmeter (1)	D0065160			SIX S RANCH LLC						0.0
1001803	Flowmeter (1)	D0062320			SIX S RANCH LLC						0.0
1001810	Flowmeter (1)	D0066796			Albion 12 Investments LLC						0.0
1001821	WAIVED (5)				JOSEF & RITA EHRLER TRUST						
900068	UNUSED (6)	A0005258	AARDEMA	MIKE	OAK VALLEY LAND COMPANY LLC						
1000207	Timeclock (7)	A0016838	ADAMS	ELDON				20.59	6.05	17.95	14.9
1000208	PCC (2)	A0016840	ADAMS	STERLING			0				0.0
1000203	UNUSED (6)		ANDERSON	A W							
1000390	UNUSED (4)		ANDERSON	ALAN	ANDERLAND LLC						
1000392	UNUSED (4)		ANDERSON	ALAN	ANDERLAND LLC						
1000600	PCC (2)	A0004859	ANDERSON	A W					0		0.0
1000177	WAIVED (5)	A0017747	AUSTIN	CARL F							
1000244	WAIVED (5)		AUSTIN	CARL F							
1000245	WAIVED (5)		AUSTIN	CARL F							
1000246	WAIVED (5)		AUSTIN	CARL F							
1001816	WAIVED (5)		AUSTIN	BARBARA V							
1001816	WAIVED (5)		AUSTIN	CARL F							
1000206	PCC (2)	A0016836	BANNER	KEVIN			0			38.57	19.3
1000241	WAIVED (5)		BEAMS	WAYNE							
1000170	Flowmeter (1)	A0017732	BELL	DAVID	COW GULCH RANCH LLC			267.89	158.7	161.03	195.9
1000171	PCC (2)	A0017733	BELL	DAVID	COW GULCH RANCH LLC				16.81		16.8
1000135	UNUSED (6)	A0006881	BEUKERS	JOHN							
1000191	UNUSED (6)		BEUKERS	JOHN							
1000393	UNUSED (6)		BEUKERS	JOHN							
1000395	UNUSED (6)		BEUKERS	JOHN							
400016	WAIVED (5)		BLACK	J SPENCER							
401672	WAIVED (5)	E0007556	BRAY	STEVEN							
401863	WAIVED (5)	A0002699	BRAY	STEVEN							
101704	UNUSED (6)	A0017735	BRYAN	CHARLIE	MIDNIGHT SUN INC FARM 5						

WD140 NON-SUBDISTRICTS

WMIS	Meas Option	MetalTagNumber	Last Name	First Name	Organization Name	2010	2011	2012	2013	2014	Average
401764	UNUSED (6)	A0002898	BRYAN	CHARLIE	EAGLE CREEK NW FARM 9 DECLO						
1000167	Flowmeter (8)	A0017726	BURTON	SHAWN	CITY OF ALBION	88.33	98.59	83.37	29.03	24.89	64.8
1000169	Flowmeter (8)	A0017731	BURTON	SHAWN	CITY OF ALBION	1.46	0.91	91.22	75.06	80.67	49.9
1000210	UNUSED (6)		BURTON	SHAWN	CITY OF ALBION						
1000211	Flowmeter (8)		BURTON	SHAWN	CITY OF ALBION	48.27	53.51	62.99	225.42	57.7	89.6
400025	WAIVED (5)		CARSON	MONT B & COLLEEN							
1000184	UNUSED (6)	A0017502	CHAMBERLAIN	PHILLIP C							
1000164	PCC (2)	A0017723	CHATBURN	JEFF			80.49	205.38	142.57	148.74	144.3
1000168	PCC (2)	A0017727	CHATBURN	JEFF					168.41	532.52	350.5
410281	Flowmeter (9)	A0011825	CHRISTENSEN	EARL J	MARSH CREEK SPRINGS RANCH						0.0
400029	WAIVED (5)		CHURCH	THOMAS H							
401817	WAIVED (5)	A0002875	CLARK	GARY SR & GARY JR							
400170	PCC (2)	A0011822	CLAYVILLE	CHRIS	POOR FARM INC.	0	0	0	0	0	0.0
401656	UNUSED (6)		CONRAD	VIC	J R SIMPLOT COMPANY						
401658	UNUSED (6)	A0002997	CONRAD	VIC	J R SIMPLOT COMPANY						
401862	UNUSED (6)	A0002996	CONRAD	VIC	J R SIMPLOT COMPANY						
400041	PCC (2)	A0002931	CRANE	CALVIN C		0	0	0	0	0	0.0
1000397	UNUSED (6)	A0002630	CRANE	DANFORD L							
1000398	UNUSED (6)		CRANE	DANFORD L							
401601	WAIVED (5)		DARRINGTON	SHANE							
410287	Flowmeter (9)		DARRINGTON	TIM & JANA							0.0
1000213	Flowmeter (1)	A0016839	FITZGERALD	HARRY		0.4	0.47	2.53	4.21	2.49	2.0
1000236	WAIVED (5)		FOSS	R A & BARBARA							
400188	WAIVED (5)	D0016676	FOX	JAY	WEADOX INC						
400217	UNUSED (6)	A0011831	FUNK	LEROY							
401626	WAIVED (5)	A0006952	FUNK	DARRELL							
1000424	UNUSED (6)		FUNK	DARRELL							
1000432	WAIVED (5)		FUNK	DARRELL							
1000470	UNUSED (6)		FUNK	BRENT & CHALET							
401627	WAIVED (5)		GEORGE	RODNEY K							
410293	Flowmeter (9)	A0016689	GILLETTE	FRANK	LAW KERR FARMS						0.0
410288	WAIVED (5)		HAWKER	FRED							
410285	WAIVED (5)		HEWARD	HARLEY L							
400053	WAIVED (5)	A0000457	HITT	JOSEPH & EVA							
1000476	Flowmeter (8)	A0018788	HOLLIFIELD	TERRY			0	172.38	48.67		73.7
1000477	Flowmeter (8)	A0018774	HOLLIFIELD	TERRY			1.43	99.62			50.5
401646	UNUSED (6)	A0002843	HONDO	DANIEL A							
400012	Timeclock (7)	A0002926	HURST	LOIS				3.76	0	0	1.3
1000138	PCC (2)	A0009625	HURST	WAYNE			168	286.03	290.08	290.38	258.6
1000137	PCC (2)	A0009624	KELLEY	GEORGE							0.0
1000172	Flowmeter (1)	A0017734	KELLEY	GEORGE M			655.43	808.42	615.87	595.94	668.9
1000201	PCC (2)	A0016835	KELLEY	GEORGE M			0	0			0.0
1000214	UNUSED (6)		KELLEY	GEORGE M							
1000215	UNUSED (6)		KELLEY	GEORGE M							
401678	WAIVED (5)		KELLY	AUDREY P							
1000139	Flowmeter (1)	A0009626	KEMPTON	JIMMY D		127.35	58.27	136.59	109.66	76.79	101.7
1000198	WAIVED (5)	A0006740	KING	CORY	LAMBERT PRODUCE INC						
401680	WAIVED (5)	A0002945	KORB	LONNIE K							
410271	WAIVED (5)	A0002678	KOYLE	MARILYN J & DEAN F							
410279	UNUSED (6)		LIBERT PRODUCE		DOUBLE C FARMS						
410289	WAIVED (5)		LARSON	CRAIG & PAULEE							
1001793	Flowmeter (1)		LARSON	CHARLES & BECKY							0.0
1000157	Flowmeter (1)	A0017707	MARCHANT	GERALD L							0.0
1000158	UNUSED (6)	A0017709	MARCHANT	GERALD L							
1000234	PCC (2)	A0016846	MARTIN	HAROLD REX							0.0
1000133	Flowmeter (1)	A0002695	MATTHEWS	E EUGENE		997.3	181.61	791.05	476.44	531.57	595.6
1000239	Flowmeter (1)	A0017809	MATTHEWS	E EUGENE				520.79	448.78	186.91	385.5
401727	WAIVED (5)	D0030355	MCGOVERN	KIETH	R D OFFUTT COMPANY						
401728	WAIVED (5)	A0004601	MCGOVERN	KIETH	R D OFFUTT COMPANY						
401729	WAIVED (5)		MCGOVERN	KIETH	R D OFFUTT COMPANY						
401730	WAIVED (5)	A0003000	MCGOVERN	KIETH	R D OFFUTT COMPANY						
1000166	Flowmeter (1)	A0017725	MONTGOMERY	GEORGE A				0			0.0
1000407	UNUSED (6)		MONTGOMERY	GEORGE A							
410282	WAIVED (5)		MOYLE	DON							
1000454	Flowmeter (8)		MUNSEE	KELLY	MAGIC VALLEY FEEDERS						0.0
1000455	Flowmeter (8)		MUNSEE	KELLY	MAGIC VALLEY FEEDERS						0.0
1000484	UNUSED (6)		NEWCOMB	MARK & LONNA							
401737	UNUSED (6)		PAPPAS	HELEN							
400143	Flowmeter (1)	A0016678	PATRICK	RON	RANCH PROPERTIES LLC			253.93	65.75	82.24	134.0
401741	UNUSED (6)	A0002824	PATRICK	RON	RANCH PROPERTIES LLC						
401744	WAIVED (5)	A0002822	PAUL	WALTER T & LILAH							
1000141	UNUSED (6)	A0010008	PICKETT	DAVID	FED AGRIBUSINESS LLC						
410290	WAIVED (5)		POULTON	JAMES W & LAVORA							

WD140 NON-SUBDISTRICTS

WMIS	Meas Option	MetalTagNumber	Last Name	First Name	Organization Name	2010	2011	2012	2013	2014	Average
1000156	Flowmeter (1)	A0017707	REDMAN	ODEEN			99.08	172.57	28.29	139.78	109.9
401908	UNUSED (6)	A0007805	REITER	BRYAN	CITY OF BURLEY						
401922	UNUSED (6)		REITER	BRYAN	CITY OF BURLEY						
1000209	Flowmeter (1)		Rich Redman	Todd Erickson	Albion Country Store LLC						0.0
401753	WAIVED (5)		ROBINS	BRET	ROBINS FARMS INC.						
1000205	Flowmeter (1)	A0016841	ROBINSON	LEROY		137.76	211.13				174.4
1000232	UNUSED (6)		SCHENK	ROBERT	SCHENK LAND & CATTLE LP						
1000185	Alternate (3)	A0017503	SCHRENK	ALLEN							0.0
401662	WAIVED (5)		SHERRILL	JACK							
1000202	UNUSED (6)		SORENSEN	RONALD S							
1000204	UNUSED (6)		SORENSEN	RONALD S							
1000387	UNUSED (6)		STOKER	BRENT J OR LAVEL	GOLDEN VIEW-MOO MOUNTAIN MILK INC						
1000388	UNUSED (6)		STOKER	BRENT J OR LAVEL	GOLDEN VIEW-MOO MOUNTAIN MILK INC						
401768	UNUSED (6)	A0013503	Trent	Kevin							
1000188	UNUSED (6)		TUGAW	JOE	TUGAW RANCH						
401790	PCC (2)	A0002767	TURNER	DANNY	TURNER FARMS LLC	21.45					21.5
900322	UNUSED (6)	A0005051	VILLALOBOS	FRANCISCO							
900324	UNUSED (6)	D0050413	VILLALOBOS	FRANCISCO							
1000216	PCC (2)	A0002621	WARTHEN	EARL L							0.0
1001820	Flowmeter (1)		WARTHEN	EARL L							0.0
410292	WAIVED (5)		WEST	BRENT W							
401769	Flowmeter (8)	A0002969	WILSON	KERI	SPRING CREEK TERRACES INC	0	70.25			35.12	35.1
401882	Flowmeter (8)	A0002968	WILSON	KERI	SPRING CREEK TERRACES INC						0.0
401815	WAIVED (5)		WOODBURY	ORIN B							
410270	WAIVED (5)		WOODBURY	ORIN B							
410274	WAIVED (5)		WOODBURY	ORIN B							
410275	WAIVED (5)		WOODBURY	ORIN B							
410276	WAIVED (5)		WOODBURY	ORIN B							
410280	WAIVED (5)		WOODBURY	ORIN B							
410273	WAIVED (5)		WOODHOUSE	PAUL & CLAUDIA							
1000161	PCC (2)	A0017713	ZOLLINGER	WADE		0	0	0			0.0
										Total:	8,401.04

SWID

WMISNumber	Meas Option	MetalTagNumber	2010	2011	2012	2013	2014	Average
400000	Flowmeter (8)	A0010100	9.93	108.93				59.43
400014	Flowmeter (1)	A0005205	1035	934	1214.04	1269.99	1020.08	1094.62
400015	Flowmeter (1)	A0005204	741	714	807.78	783.65	542.14	717.71
400017	Flowmeter (8)	A0002815		0				0.00
400128	Flowmeter (1)	D0008514	2.39	0.64	8.06	5.86	0.05	3.40
400147	Flowmeter (8)	A0004900	37.46	36.28			34.13	35.96
400148	Flowmeter (8)	D0008228		60.81	49.11	26.45	38.05	43.61
400157	Flowmeter (8)	A0010097	90.71	112.67	48.91	57.67	71.92	76.38
400167	Flowmeter (1)	A0013388		0	438.92	18.63	44.63	125.55
400168	Flowmeter (8)	A0007993		0		28.03	49.88	25.97
400224	Flowmeter (8)	A0013504	1.76	2.09	1.74	0.8	1.13	1.50
400228	Flowmeter (8)	D0034406		4.35	84.19	38.38	26.62	38.39
400229	Flowmeter (8)	A0013508		28.2	30.78	0	13.3	18.07
400230	Flowmeter (8)	A0011850	0		4.31	4.53		2.95
400231	Flowmeter (8)	A0011851	0	78			29.22	35.74
400233	Flowmeter (8)	A0013501		0	118.01	30.68		49.56
401599	Timeclock (7)	A0002932		0	0		47.31	15.77
401602	Flowmeter (1)	A0016682	747	163	290.37	9.63		302.50
401625	PCC (2)	A0006951	0	0	0	0	0	0.00
401628	PCC (2)	A0002988	19	12	13.66	8.24	89.94	28.57
401629	Flowmeter (8)	A0002935	0.64	3.47			1.42	1.84
401630	Flowmeter (8)	A0002937	0.05		399.31		3.61	134.32
401631	Flowmeter (1)	A0002989	146	134	133.13	75.6	19.16	101.58
401632	PCC (2)							0.00
401633	Flowmeter (1)						65.54	65.54
401634	PCC (2)	A0002933		0	0	0.16	0.25	0.10
401635	Flowmeter (8)	E0007540						0.00
401640	PCC (2)	A0002980	0	0	0	0	0	0.00
401641	Timeclock (7)	A0005292	0	0	0	10.82	0	2.16
401642	UNUSED (6)	A0002979						
401643	Timeclock (7)	A0011352	89	52	90.03	17.4	79.83	65.65
401648	PCC (2)	A0002774	526	566	610.68	522.25		556.23
401653	Flowmeter (1)	A0002985	0	0	0	0	0	0.00
401654	Flowmeter (1)	A0002984	45	0.02	0	0	0	9.00
401655	PCC (2)	A0016673	37	0	0	0		9.25
401668	Timeclock (7)	A0002849	51.01	36.5	57.15	49.43	39.09	46.64
401669	Timeclock (7)	A0002844	53.96	60.56	63.95	56.91	35.72	54.22
401670	Timeclock (7)	A0002848	11.03	13.61	13.83	10.84	7.94	11.45
401671	Timeclock (7)	A0002846	36.52	28.79	34.61	33.58	1271.2	280.94
401676	Flowmeter (8)	A0002974	52.44	11.47	33.55	46.82	64.2	41.70
401677	Flowmeter (1)	A0002847	641	483	622.89	870.98	99.81	543.54
401706	Timeclock (7)	A0002770			84.11	0	202.94	95.68
401712	Flowmeter (8)	A0002961	1598.17			0.95	302.04	633.72
401713	Flowmeter (8)	A0002963	815.17		1647.6	946.6	1396.6	1201.49
401714	Flowmeter (8)	A0002962						0.00
401754	Flowmeter (1)	A0005294	395	314	367.25	417.21	327.01	364.09
401755	Flowmeter (1)	A0005063			182.88	147.15	179.1	169.71
401756	Flowmeter (1)	A0002952	49	39	51.24	6.91	0.36	29.30
401757	Flowmeter (1)	A0002954	106	42	186.3	39.98	0	74.86
401758	Flowmeter (1)	A0002947	76	10	21.08	63.53	64.65	47.05
401759	Flowmeter (1)	A0016674	84	11.54	50.45	55.4	45.08	49.29
401760	Flowmeter (1)	A0002950	261	115	94.79	173.61	197.65	168.41

SWID

WMISNumber	Meas Option	MetalTagNumber	2010	2011	2012	2013	2014	Average
401761	WAIVED (5)	A0002949						
401770	Flowmeter (8)	A0007817		53.18	37.32	166.45	68	81.24
401771	Flowmeter (1)	A0002970	662	551.87	649.78	616.37	720.95	640.19
401776	UNUSED (6)	A0016688						
401777	Flowmeter (1)	A0016685	934	457.88	1027.7	1710.49		1032.52
401778	Flowmeter (8)	A0002779	0	0	0			0.00
401779	Flowmeter (1)	A0016686	246	460	1067	838.63	535.94	629.51
401780	Flowmeter (1)	A0016687	1504	960.13	926.17		191.55	895.46
401789	Flowmeter (1)	A0002768	431	279	613.15	363.33		421.62
401793	Flowmeter (1)	A0002766			22.52	17.61	19.64	19.92
401794	PCC (2)	A0002990	98	175	52.24	0	320.26	129.10
401796	PCC (2)	A0012036	89	103	73.33	93.96	113.73	94.60
401797	Timeclock (7)	A0002782						0.00
401798	Timeclock (7)	A0002783						0.00
401811	Flowmeter (1)	A0002953		4	162.74	102.86	11.44	70.26
401812	Flowmeter (1)	A0016676			40.26	178.97	98.39	105.87
401813	Flowmeter (1)	A0002833	35	23	38.65	79	4.94	36.12
401814	Flowmeter (1)	A0002834	54.82	84.91	60.88	89.58	127.09	83.46
401816	Flowmeter (1)	A0002836		113	62.75	100.79	73.65	87.55
401858	Flowmeter (1)	A0006953			975.3	339.05	413.63	575.99
401859	Flowmeter (8)	A0002938	21.34		0.71		616.23	212.76
401864	Flowmeter (1)	A0002845	0			0	0	0.00
401866	Timeclock (7)	A0002982		0	0		0	0.00
401867	Timeclock (7)	A0002769	0		1934.14	875.71	488.9	824.69
401869	Flowmeter (1)	A0002959	39.77		0	0.03	2.74	10.64
401870	Flowmeter (8)	A0002955	821.1		616.57	1553.23	1608.4	1149.83
401872	Flowmeter (8)	A0002961	17.58		0		23.16	13.58
401875	Flowmeter (8)	A0002936	21.34	57.23				39.29
401876	Flowmeter (8)	A0002934	28.17	0	56.09		15.19	24.86
401883	Flowmeter (8)	A0007816	0	0				0.00
401886	Flowmeter (1)	A0002948	3	0	9.75	13.72	1.91	5.68
401927	Flowmeter (8)	A0004824	23.62	28.88	22.36	21.52	12.25	21.73
401928	Flowmeter (8)	A0010099	31.92		314.38	191.72	97.28	158.83
401930	Flowmeter (8)	A0010098	16.77	4.36			20.33	13.82
401937	Flowmeter (1)	D0002424		137	0	49	151.73	84.43
410283	Flowmeter (1)	A0004899						0.00
410294	Flowmeter (8)	A0007973	492.92	557.85	348.36	602.21	636.65	527.60
900001	Flowmeter (1)	A0013302	232	269	226.74	339.62	268.46	267.16
900002	PCC (2)	A0005245	529	847	787.93	978.63	773.46	783.20
900003	WAIVED (5)							
900004	PCC (2)	A0013303	0	0	0	36.05	0	7.21
900006	PCC (2)	A0005244			0	0	0	0.00
900007	UNUSED (6)	A0005236						
900008	UNUSED (6)	A0005243						
900009	UNUSED (6)	A0005237						
900010	UNUSED (6)	A0005238						
900011	Flowmeter (1)	A0006932	692	452.59	342.85	597.91	309.59	478.99
900013	PCC (2)	A0005208	201	160	329.21	222.75	227.89	228.17
900014	Flowmeter (1)	A0005201	228	378	428.82	399.04	383.7	363.51
900015	Flowmeter (1)	A0005207	749	384	751.19	1021.38	696.57	720.43
900016	Flowmeter (1)	A0009603	321	149.33	189.3	333.62	206.02	239.85
900017	Flowmeter (1)	A0005203	348	260	465.17	540.17	464.62	415.59

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WMISNumber	Meas Option	MetalTagNumber	2010	2011	2012	2013	2014	Average
900018	Flowmeter (1)	A0005202	612	588	475	594	454.38	544.68
900019	Flowmeter (1)	A0005214	1493	874	1206.24	1610.17	1141.87	1265.06
900020	Flowmeter (1)	A0005212	46	0	65.75	80.33	0	38.42
900021	Flowmeter (1)	A0005209	414	297	481.39	117.22	300.89	322.10
900022	Flowmeter (1)	A0005210	662	529.86	638.01	872.22	695.57	679.53
900023	UNUSED (6)							
900024	Flowmeter (1)	A0005215	427	342	398.03	809.84	807.1	556.79
900025	Flowmeter (1)	A0005218	573	560	806.98	651.49	355.28	589.35
900026	Flowmeter (1)	A0005220	732	741	637.82	824.01	481.24	683.21
900027	Flowmeter (8)	A0005221	453	462	465.62	395.99	409.98	437.32
900028	Flowmeter (1)	A0005219	551	575	648.81	503.13	655.2	586.63
900029	Flowmeter (1)	A0005211	1150.42	1016.51			1211.4	1126.11
900031	Flowmeter (8)	A0005264	36	55	110.18	225.17	140.37	113.34
900032	Flowmeter (8)			0				0.00
900033	PCC (2)	A0005262	0	0	0	284.25	0	56.85
900034	Timeclock (7)	A0005257	19	0	0	0	0	3.80
900035	Timeclock (7)	A0005256	38	73	140.9	90.46	93.58	87.19
900036	Flowmeter (1)	A0005259	0	0	0	45.29	0	9.06
900037	Flowmeter (1)	A0005260	0	212	62.63	175.19	176.62	125.29
900038	Flowmeter (1)	A0005267	928	794	1138.27	1269.55	813.38	988.64
900039	Flowmeter (1)	A0005266	428	502	791.26	702.79	409.74	566.76
900040	PCC (2)	A0005265	18.08	0	0	289.21	129.93	87.44
900041	Flowmeter (1)	A0005255	277	170	437.54	708.35	476.96	413.97
900042	Flowmeter (1)	A0005261	754	795	876.69	870.71	808.15	820.91
900043	PCC (2)	A0005239	0	0	0	0	0	0.00
900044	Flowmeter (1)	A0005286	480	322.36	465.78	468.69	434.1	434.19
900045	PCC (2)	A0017827	0	0	0	0	0	0.00
900046	Flowmeter (1)	A0005242	554	616	694.11	743.08	585.62	638.56
900047	Flowmeter (1)	A0005240	402	352	376.04	454.08	354.55	387.73
900049	PCC (2)	A0005231	0	0	0	0	0	0.00
900050	Flowmeter (1)	A0005233	314	492	797.63	796.91	433.66	566.84
900051	PCC (2)	A0017826	540	975	1042.06	1015.65	616.6	837.86
900052	Flowmeter (1)	A0005222	1067	868	1225.01	1160.97	1301.43	1124.48
900053	WAIVED (5)							
900054	Flowmeter (1)	A0013388		0		173.49	183.44	118.98
900055	Flowmeter (1)	A0007993						0.00
900056	Flowmeter (1)	A0005229	627	629	827.39	849.23	683.66	723.26
900057	PCC (2)	A0005285	105	0	0	0	0	21.00
900058	PCC (2)	A0005284	110	0	0	0	0	22.00
900059	PCC (2)	A0017831						0.00
900061	PCC (2)	A0017828	302	208	673.39	405.91	488.24	415.51
900062	Flowmeter (1)	A0005227	442	496	753.29	709.49	757.87	631.73
900063	Flowmeter (1)	A0005228	634	784	870.25	1199.88	1018.01	901.23
900064	Flowmeter (1)	A0005226	1081	1030	1135.19	1027.6	839.6	1022.68
900065	PCC (2)	A0005224	946	1204	1113.57	1194.5	1154.73	1122.56
900066	Flowmeter (1)	A0005223	559	794	964.96	911.22	845.08	814.85
900067	PCC (2)	A0005250	1127	1327	1138.36	1408.31	856.12	1171.36
900069	Flowmeter (1)	A0005246		596	658.5	567.62		607.37
900070	Flowmeter (1)	A0005082	679	671	884.63	758.79	623.18	723.32
900071	Flowmeter (1)	A0005290	360	212.05	470.28	278.04	320.04	328.08
900072	UNUSED (4)							
900073	Flowmeter (1)	A0004184	413	379	468.32	347.86	295.91	380.82

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WMISNumber	Meas Option	MetalTagNumber	2010	2011	2012	2013	2014	Average
900074	Flowmeter (1)	A0005289	105	0	8.35	0	0	22.67
900075	Flowmeter (1)	A0005295	224	30.27	135.29	289.66	217.1	179.26
900076	Flowmeter (1)	A0017755	160.9	72.77	262.36	336.41	220.65	210.62
900077	Flowmeter (1)	A0005275	29.69	159.2	0	152.38	14.97	71.25
900078	Flowmeter (1)	A0005298	66	21.67	73.33	77.75	88.77	65.50
900079	Flowmeter (1)	A0005274	3.12	0	0	0	0	0.62
900080	Flowmeter (1)	A0005297	9	0	0	0	0	1.80
900081	Flowmeter (1)	A0005283	443	120.6	383.47	460.01	324.85	346.39
900082	Flowmeter (1)	A0004183	521	683	732.41	718.79	575.26	646.09
900083	Flowmeter (1)	A0005247	372	407	741.82	610.92	435.66	513.48
900084	Flowmeter (1)	A0005254	934	907	1065.75	1129.04	4.79	808.12
900085	Flowmeter (1)	A0017758	206	63.88	236.02	405.85	576.89	297.73
900086	Flowmeter (1)	A0005248	499.83	691.16	802.22	791.98	610.7	679.18
900087	Flowmeter (1)	A0017759	466	282.1	290.2	482.7	490.36	402.27
900088	WAIVED (5)							
900089	Flowmeter (1)	A0005281	463	444.67	553.76	467.24	458.54	477.44
900090	Flowmeter (1)	A0017757	0	415.99	466.05	632.5	974.28	497.76
900091	Flowmeter (1)	A0005280	36	32	0	35.7	0	20.74
900092	Flowmeter (1)	A0005277	67	3.58	0	215.52	0	57.22
900093	Flowmeter (1)	A0005079	181	89	306.19	0	34.48	122.13
900094	Flowmeter (1)	A0005276	508	510	819.85		167.9	501.44
900095	PCC (2)	A0005073						0.00
900096	PCC (2)	A0005084	301	216	86.66	144.89	116.61	173.03
900097	PCC (2)	A0005083	307	160	78.37	283.38	104.83	186.72
900099	PCC (2)	A0005093	122	22	90.93	121.35	0	71.26
900100	PCC (2)	A0018767	177	89	187.61	92.34	64.19	122.03
900101	PCC (2)	A0005095	272	203	345.4	328.46	182.75	266.32
900102	PCC (2)	A0005070	461	264	540.97	528.47	246.2	408.13
900103	Flowmeter (1)	A0005081	46.01	18.43	23.8	84.05	21.21	38.70
900104	Flowmeter (1)	A0005271	87.14	27.99	76.21	378.95	139.79	142.02
900105	Flowmeter (1)	A0005272	45.64	35.79	59.52	23.22	30.39	38.91
900106	Flowmeter (1)	A0005094	21	24.18	0	0	16.94	12.42
900107	Flowmeter (1)	A0005270	92	115	29.62	122.36	71.98	86.19
900108	Flowmeter (1)	A0005092	86	58	0	90.87	34.31	53.84
900109	Flowmeter (1)	A0005293	66	0	0	48.63	22.09	27.34
900110	Flowmeter (1)	A0005064	311	284	456.48	528.24	648.24	445.59
900111	Flowmeter (1)	A0005069	298	314.49	397.61	365.84	242.99	323.79
900112	Flowmeter (1)	A0005080	141	141	89.91	80.52	110.64	112.61
900113	Flowmeter (1)	A0005072	70	97.89	0	0	0	33.58
900114	PCC (2)	A0005066	0	0	0	0	0	0.00
900115	Flowmeter (1)	A0005068	120	0	0	0	0	24.00
900116	Flowmeter (1)	A0006933	1276	1158	1476.89	1369.74	1412.21	1338.57
900117	Flowmeter (1)	A0013318	94	286.02	280.61	256.37	175.64	218.53
900118	Flowmeter (1)	A0006934	293	387	341.48	479.7	299.27	360.09
900119	Flowmeter (1)	A0006938	480	73	490.22	524.51	380.64	389.67
900120	Flowmeter (1)	A0006939	1204	976.17	1187.75	1146.27	865.3	1075.90
900121	Flowmeter (1)	A0005125	289	450.6	465.63	512.34	454.76	434.47
900122	Flowmeter (1)	A0013381	115.49	120.06	100.71	36.18	59.18	86.32
900123	Flowmeter (1)	A0005123	125.62	0	1.52	344.15	0.86	94.43
900124	Flowmeter (1)	A0006949		549	1121.13	690.07	706.25	766.61
900125	UNUSED (6)	D0008719						
900126	Flowmeter (9)	A0017754			299.78	438.87	319.49	352.71

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WMISNumber	Meas Option	MetalTagNumber	2010	2011	2012	2013	2014	Average
900127	Flowmeter (1)	A0006950	415	494	636.55	655.58	561.02	552.43
900128	Flowmeter (1)	A0006948	0	0	325.41	241.02	122.47	137.78
900129	Flowmeter (1)	A0006945	584	554	581.27	1119.15	653.66	698.42
900130	Flowmeter (1)	A0006941	1323	1165	1168.08	1180.71	674.63	1102.28
900131	PCC (2)	A0006944	0	0	7.58	21.85	30.35	11.96
900133	UNUSED (6)							
900134	PCC (2)	A0005114	0	0	359.88	502.21	273.66	227.15
900135	WAIVED (5)	A0005127						
900136	Flowmeter (1)	A0005124	502	441.49	604.63	763.35	686.64	599.62
900137	WAIVED (5)							
900138	WAIVED (5)							
900139	PCC (2)	A0005134	0	0	0	478.87	567.61	209.30
900140	Flowmeter (1)	A0005132	1067	540.95	852.1	787.65	268.72	703.28
900141	Flowmeter (1)	A0005115	43	0	140.43	201.06	52.76	87.45
900142	Flowmeter (1)	A0005126	558	327	858.73	961.34	522.16	645.45
900143	PCC (2)	A0005112	0	0	0	0	0	0.00
900144	WAIVED (5)							
900145	Flowmeter (1)	A0006888	0	0	97.49	142.12	47.09	57.34
900146	Flowmeter (1)	A0006943	287	403	906.3	685.54	288.06	513.98
900147	Flowmeter (1)	A0006942	1000	963	1031.41	1355.22	1024.15	1074.76
900148	UNUSED (4)	A0006885						
900149	UNUSED (4)	A0006882						
900150	UNUSED (6)	A0006884						
900151	Flowmeter (1)	A0006870	0	274	448.12	0	0	144.42
900155	Flowmeter (1)	A0006864	374	217.79	531.93	413	296.57	366.66
900157	Flowmeter (1)	A0006862	627	659	854.16	676.96	260.99	615.62
900158	UNUSED (6)							
900159	Flowmeter (1)	A0005077	761	494	837.43	565.33	560.72	643.70
900160	PCC (2)	A0005282	0	0	0			0.00
900161	Flowmeter (1)	A0005074	835	521	878.98	838.73	803.91	775.52
900162	Flowmeter (1)	A0005075	408	483.16	441.19	437.9	494.91	453.03
900163	Flowmeter (1)	A0005129	423	0	968.86	919.48	631.3	588.53
900164	Flowmeter (1)	A0005130	259	346.41	329.76	326.07	346.38	321.52
900165	Flowmeter (1)	A0002679	171	310	629.63	436.1	243.5	358.05
900166	Flowmeter (1)	A0005121	822	809	979.67	1035.35	934.14	916.03
900167	Flowmeter (1)	A0005131	241.61	345.92	504.86	370.85	469.56	386.56
900168	Flowmeter (1)	A0005113	561	387.72	516.47	314.72	482.68	452.52
900169	Flowmeter (1)	A0005269	694	801	1024.19	930.62	734.69	836.90
900170	PCC (2)	A0005133	0	0	0	0	0	0.00
900171	Flowmeter (1)	A0005268	95	24	122.65	120.88	68.99	86.30
900173	Flowmeter (1)	A0005123	428	315	354.45	366.27	314.13	355.57
900174	Flowmeter (1)	A0005122	577	515.96	817.1	874.42	598.83	676.66
900175	Flowmeter (1)	A0005100	4	26.06	0.31	10.66	0.28	8.26
900176	Flowmeter (1)	A0005299	437	323.44	424.39	531.18	561.06	455.41
900177	Flowmeter (1)	A0005098	126.65	111	11.1	159.35	0	81.62
900178	Flowmeter (1)	A0005097	222	0	90.17	65.12	91.67	93.79
900179	Flowmeter (1)	A0005086	833	961	838.42	1265.76	1039.49	987.53
900180	Flowmeter (1)	A0005076	281	301.65	398.46	377.16	218.12	315.28
900181	Flowmeter (1)	A0005099	379	439.42	456.34	201.27	166.54	328.51
900182	Flowmeter (1)	A0005085	266	289.93	417.86	627.07	388.13	397.80
900183	Flowmeter (1)	A0005087	438	510.74	504.07	442.87	396.34	458.40
900184	Flowmeter (1)	A0005096	352	243.52	411.58	250.9	279.27	307.45

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WMISNumber	Meas Option	MetalTagNumber	2010	2011	2012	2013	2014	Average
900185	Flowmeter (1)	A0006706	495	512	562.69	619.97	427.51	523.43
900186	Flowmeter (1)	A0005091	149	185.52	289.43	282.45	477.94	276.87
900187	Flowmeter (1)	A0018782	1303	1240	1633.83	1585.98	1449.19	1442.40
900188	Flowmeter (1)	A0006707	754	667.87	913.39	700.35	797.76	766.67
900189	Flowmeter (1)	A0005065	646	503.78	519.13	631.37	504.98	561.05
900190	Flowmeter (1)	A0006749	671	434.36	645.38	668.93	750.13	633.96
900191	Flowmeter (1)	A0006750	797	440.57	753.45	446.98	572.17	602.03
900192	Flowmeter (1)	A0005111	152	152	358.56	208.29	268.37	227.84
900193	Flowmeter (1)	A0006849	479	239	902.09	513.74	360.53	498.87
900194	Flowmeter (1)	A0005300	199	86.11	265.34	337.89	0	177.67
900199	Flowmeter (1)	A0006852	732	819	1687.04	450.79	288.06	795.38
900200	Flowmeter (1)	A0006851	668	1122	1459.97	1198.16	725.81	1034.79
900201	Flowmeter (1)	A0006743		455.17	705.07	689.45	432.24	570.48
900209	Flowmeter (1)	A0005089	539	312.43	384.72	345.19	443.81	405.03
900210	Flowmeter (1)	A0005078	310	357.23	441.97	401.24	276.51	357.39
900211	Flowmeter (1)	A0005088	506	447	820.39	608.39	521.45	580.65
900212	Flowmeter (1)	A0006739	361.61	438.26	851.46	776.15	594.17	604.33
900213	Flowmeter (1)	A0006748	1042	782	1545.85	1435.33	1308.67	1222.77
900214	Flowmeter (1)	A0006702	135.79	526.37	497.31	752.75		478.06
900215	Flowmeter (1)	A0006701	531.61	485.3	683	653.38	453.27	561.31
900216	Flowmeter (1)	A0006705	557.36	543.62	815.23	803.85	587.6	661.53
900217	Flowmeter (1)	A0012046	787.73	638.15				712.94
900219	UNUSED (6)	A0013379						
900220	Flowmeter (1)	A0000384	494	393	413.34	444.27	380.83	425.09
900221	UNUSED (6)	A0006887						
900224	Flowmeter (1)	A0006890	988	0	0	0	0	197.60
900225	Flowmeter (1)	A0005251	415	588.03	562.06	630.97	416.09	522.43
900226	Flowmeter (1)	A0005009	329	108	310.07	392.16	759	379.65
900227	UNUSED (6)	A0006937						
900228	Flowmeter (1)	A0006936	240	0	226.1	137.66	59.67	132.69
900229	Flowmeter (1)	A0006935	0	294.48	261.68	96.28	144.2	159.33
900230	PCC (2)	A0005011	126	205	189.93	256.33	227.52	200.96
900231	Flowmeter (1)	A0006903	176	0	0	381.72	139.75	139.49
900232	Flowmeter (1)	A0005010	373	345	375.84	111.57	290.08	299.10
900233	Flowmeter (1)	A0006908	776	685	928.85	760.05	587.2	747.42
900234	Flowmeter (1)	A0006907	495	508	710.29	653.76	383.63	550.14
900235	Flowmeter (1)	A0016845	1135	1238	1116.96	1914.19	1096.75	1300.18
900236	Flowmeter (1)	A0006921	0	0	0	471.32	419.73	178.21
900237	Flowmeter (1)	A0006922	284	259	497.31	395.22	555.64	398.23
900238	Flowmeter (1)	A0005002	357	376	443.11	397.04	334.87	381.60
900239	PCC (2)	A0005005	216	252	343.53	173.53	275.34	252.08
900243	UNUSED (6)	A0005003						
900248	PCC (2)	A0005116	0	0	0	0	0	0.00
900255	PCC (2)	A0005135	0	0	0	23.36	0	4.67
900256	PCC (2)	A0005014	387	208	158.58	208.21	158.33	224.02
900261	PCC (2)	A0017798	531	475	463.32	492.2	478.2	487.94
900262	PCC (2)	A0005028	505	389	470.5	537.34	453.84	471.14
900263	Flowmeter (1)	A0005013	364	274	334.13	443.99	481.48	379.52
900264	PCC (2)	A0005027	354	319	430.93	464.85	312.57	376.27
900265	PCC (2)	A0005025			5.48	27.14		16.31
900266	Flowmeter (1)	A0005026				166.87	113.45	140.16
900270	PCC (2)	A0012033	0	0	0	0	0	0.00

SWID

WMISNumber	Meas Option	MetalTagNumber	2010	2011	2012	2013	2014	Average
900271	Flowmeter (1)	A0006920	333	362	401.64	374.33	354.32	365.06
900272	Flowmeter (1)	A0006909	149	170	240.94	181.07	123.16	172.83
900273	UNUSED (6)	A0006929						
900275	UNUSED (6)	A0006924						
900276	Flowmeter (1)	A0006924					35.11	35.11
900277	Flowmeter (1)	A0006910	476	285	399.35	527.37	651.71	467.89
900279	Flowmeter (1)	A0005101	857	661.02	1062.39	642.16	856.1	815.73
900280	Flowmeter (1)	A0006902	109	98	119.46	98.22	59.21	96.78
900281	Flowmeter (1)	A0005296	160	210.18	193.4	171.78	250.99	197.27
900284	Flowmeter (1)	A0017832						0.00
900285	PCC (2)	A0005249	453			665.32		559.16
900286	PCC (2)	A0005225	777	709	1263.41	0		687.35
900287	Flowmeter (1)	A0005288	543	634.73	1133.79	842.83	716.27	774.12
900288	Flowmeter (1)	A0017829	908	890	1137.54	893.68	894.83	944.81
900290	Flowmeter (1)	A0005263	441	486	680.04	684.39	532.89	564.86
900291	Flowmeter (1)	A0006930	97	55	10.83	0	0	32.57
900293	Flowmeter (1)	A0006940	0	32	114.76	102.69	101.36	70.16
900296	Timeclock (7)	A0016843					731.63	731.63
900297	Timeclock (7)	A0002644	209	166	235.61	284.14	224.02	223.75
900300	Flowmeter (1)	A0005001	133	287	287.36	215.58	166.4	217.87
900303	Flowmeter (8)	A0006904		0				0.00
900304	Flowmeter (1)	A0006927	156	192.22	166.57	206.85	99.13	164.15
900305	Flowmeter (1)	A0005105	383	239	407.87	351.75	279.97	332.32
900306	Flowmeter (1)	A0006928	155	126.16	138.33	180.97	117.26	143.54
900307	PCC (2)	A0012040			254.97	113.15	190.21	186.11
900314	Flowmeter (1)	A0006901			131.23	157.54		144.39
900321	PCC (2)	A0005048	3	14	28.19	25.72	3.77	14.94
900323	Flowmeter (1)	A0006746	222.36	163.77	251.55	296.25	163.42	219.47
900325	PCC (2)	A0005052						0.00
900326	Flowmeter (1)	A0005054	173	213	286.01	246.87	259.41	235.66
900329	Flowmeter (1)	A0005090	381	354.95	555.63	569.23	347.31	441.62
900330	Flowmeter (1)	A0005055	257	235	301.69	302.75	151.93	249.67
900332	Flowmeter (1)	A0005057	175	220.72	197.51	217.99	122.61	186.77
900333	PCC (2)	A0016833	327	230	140.41	0	0	139.48
900334	Flowmeter (1)	A0005056	840	562.99	595.43		288.01	571.61
900340	PCC (2)	A0005053		77	89.36	95.89	97.03	89.82
900342	Flowmeter (1)	A0005102		0	16.92	24.74	20.71	15.59
900353	Flowmeter (1)	A0006703	625	545.78				585.39
900358	Flowmeter (1)	A0006747	385.72	274	548.2	548.34	427.57	436.77
900360	Flowmeter (1)	A0012045	434.9	405.37	815.56	1027.12	709.84	678.56
900361	UNUSED (6)	A0006896						
900364	PCC (2)	A0006878	6	0	174.66	298.88	141.7	124.25
900372	Flowmeter (1)	A0006866	625	475	695.01	657.49	245.08	539.52
900373	Flowmeter (8)	A0006865	568	583	586.5	559		574.13
900375	Flowmeter (1)	A0006867	668	572	707.2	818.68	797.55	712.69
900378	UNUSED (6)	A0006879						
900379	Flowmeter (1)	A0006869	0	0	0	0	0	0.00
900381	PCC (2)	A0006871	0	0	73.45	600.11	400.02	214.72
900383	Flowmeter (1)	D0050532	391	261.71	362.87	405.64	292.06	342.66
900384	PCC (2)	A0006897	2863	2396	2503.56	2974.21	2596.89	2666.73
900386	Flowmeter (1)	A0006868		863	1188.1	1196.81	867.72	1028.91
900387	Timeclock (7)	A0005037	0	0	0	0	0	0.00

SWID

WMISNumber	Meas Option	MetalTagNumber	2010	2011	2012	2013	2014	Average
900393	Flowmeter (8)	A0005060	0.24	1.14				0.69
900394	Flowmeter (1)	A0005039	217	154	166.29	164.69	188.77	178.15
900395	PCC (2)	A0005038	265	436	475.17	589.19	635.68	480.21
900396	Flowmeter (1)	A0005058	337	566.81	394.13	231.04	359.81	377.76
900398	Flowmeter (1)	A0005062		482	856.48	727.73	563.18	657.35
900400	Flowmeter (1)	A0005004	276	173	182.72	296.73	271.04	239.90
900402	PCC (2)	A0005036				490.18	437.07	463.63
900403	UNUSED (6)	A0005035						
900404	Flowmeter (1)	A0005034	247	187	285.78	264.34	0.39	196.90
900405	PCC (2)	A0005024	272	235	291.87	242.71	265.84	261.48
900406	Timeclock (7)	A0005032		248	0	0	0.85	62.21
900407	PCC (2)	A0005031	331	178	412.32	425.14	307.72	330.84
900409	Flowmeter (1)	A0005059		246	492.94	271.66	269.33	319.98
900463	Flowmeter (1)	A0000760	487	488.13	682.38	558.59	363.92	516.00
900464	Flowmeter (8)	A0005073				135.53		135.53
900465	Flowmeter (1)	A0017740					973.72	973.72
900466	UNUSED (6)	D0023614						
900467	Flowmeter (1)	A0013000	233	111.39	67.03	223	192.27	165.34
1000062	PCC (2)	A0017722						0.00
1000117	Flowmeter (8)	A0000361		0		0		0.00
1000129	Flowmeter (1)	A0002689			789.56	1186.56	375.56	783.89
1000130	Flowmeter (1)	A0002690			1088.26	1127.05		1107.66
1000134	UNUSED (6)	A0006880						
1000155	Flowmeter (8)	A0017706		0				0.00
1000159	PCC (2)	A0017711						0.00
1000160	Flowmeter (1)	A0017712	1093.56	877.33				985.45
1000165	Flowmeter (8)	A0017724		0			8.67	4.34
1000187	PCC (2)	A0016844						0.00
1000192	Flowmeter (8)	A0006899		0	0			0.00
1000194	Flowmeter (8)							0.00
1000199	PCC (2)	A0009654						0.00
1000233	No Water Rights (10)							0.00
1000376	Flowmeter (1)	A0011353				0	0	0.00
1000389	Flowmeter (8)							0.00
1000391	Flowmeter (8)		0					0.00
1000394	Flowmeter (8)	A0006890		933.92	516.55	565.69	492.71	627.22
1000401	No Water Rights (10)							0.00
1000423	Flowmeter (1)	A0013400		717.62	1002.22	1153.16	843.25	929.06
1000425	Flowmeter (1)	A0013394		981.24			599.95	790.60
1000426	PCC (2)	A0002661						0.00
1000427	PCC (2)	A0002660		0		0		0.00
1000428	PCC (2)							0.00
1000429	Flowmeter (1)	A0013316		0	0	0	0	0.00
1000430	Flowmeter (1)	A0016834		0			8.93	4.47
1000431	Flowmeter (1)	A0013314		30.94	133.34	124.93	121.9	102.78
1000433	Flowmeter (8)	D0043142		0	46.02	33.34	77.12	39.12
1000434	Flowmeter (8)			0	0	0	0.03	0.01
1000461	Flowmeter (8)	A0006867	0	399.81	222.53	291.91	281.88	239.23
1000462	Flowmeter (8)	A0005127						0.00
1000463	Flowmeter (8)							0.00
1000464	Flowmeter (8)	A0006859	0	37.48	135.98	71.86	1944.35	437.93
1000465	Flowmeter (8)	D0044402	0		0	0.38	138.58	34.74

SWID

WMISNumber	Meas Option	MetalTagNumber	2010	2011	2012	2013	2014	Average
1000466	Flowmeter (8)		0	26.46	26.58	55.82	468.19	115.41
1000467	Flowmeter (8)	D0043561	0	99.26	45.06	66.71	49.54	52.11
1000468	Flowmeter (8)	D0043560	0	152.51	110.68	149.8	156.85	113.97
1000469	Flowmeter (8)	D0034394		1975.09	253.35	291.69	360.8	720.23
1000472	Flowmeter (8)	A0002989			0			0.00
1000473	Flowmeter (8)	A0016683		0				0.00
1000474	Flowmeter (8)			0				0.00
1000475	Flowmeter (8)			0	42.48	57.91	16.46	29.21
1000478	Flowmeter (8)			0				0.00
1000479	Flowmeter (8)	D0036967	0	0				0.00
1000480	Flowmeter (8)	A0005223		0				0.00
1000506	PCC (2)			0				0.00
1000507	PCC (2)							0.00
1000508	Flowmeter (1)	A0013312			299.69			299.69
1000509	Flowmeter (1)	A0012035		0	0		732.57	244.19
1000510	Alternate (3)							0.00
1000511	WAIVED (5)							
1000515	PCC (2)	A0013382			0			0.00
1000521	UNUSED (6)	A0002641						
1000522	UNUSED (6)	A0002642						
1000524	PCC (2)	A0002633		542.66	650.6	262.28	279.51	433.76
1000537	Flowmeter (1)	A0013388		674.38	789.55	0.37	0.25	366.14
1000552	PCC (2)	A0002662		1010.6	1344.99	1363.9	1120.71	1210.05
1000557	Flowmeter (1)	D0043346				0		0.00
1000558	Flowmeter (1)	A0017830		0	0	296.2	223.34	129.89
1000590	Flowmeter (1)	A0011354		8.69	32.02	3.06	0.45	11.06
1000591	PCC (2)	A0006919						0.00
1000592	Flowmeter (1)	A0013397		430.59				430.59
1000593	Flowmeter (1)	A0013398		133.04	107.05	163.61		134.57
1000594	Flowmeter (1)	A0013399		321.47	325.59			323.53
1000595	Flowmeter (1)	A0013395		0	0	0	0	0.00
1000596	PCC (2)	A0006925			145.4	179.47	211.08	178.65
1000603	PCC (2)							0.00
1001475	Timeclock (7)	A0002648						0.00
1001476	Timeclock (7)							0.00
1001477								
1001478	UNUSED (6)							
1001479	PCC (2)							0.00
1001480	Flowmeter (1)							0.00
1001794	Flowmeter (1)	D0065145						0.00
1001798	Flowmeter (1)	D0066425						0.00
1001804	Flowmeter (1)							0.00
1001805	Flowmeter (1)							0.00
1001806	Flowmeter (1)	D0057135						0.00
1001808	Flowmeter (1)	D0066124						0.00
1001811	Flowmeter (1)							0.00
1001819	Flowmeter (1)	A0002636						0.00

Total: 129,959.20

MV140

WMISNumber	Meas Option	MetalTagNumber	2010	2011	2012	2013	2014	Average
401809	PCC (2)	A0016691	586	605	826.68	1001.15	1101.87	824.14
101726	PCC (2)	A0017267	80	101	89.68	81.82	101.47	90.794
101764	PCC (2)	A0005480	317	319	367.35	394.13	457.91	371.078
101725	PCC (2)	A0005433	133	171	188.39	180.42	140.7	162.702
101723	PCC (2)	A0005431	325	303	374.4	340.97	262.4	321.154
101728	Flowmeter (1)	A0005439	193	92	138.95	124.94	112.13	132.204
101751	Flowmeter (1)	A0009622	458	382	447.58	406.58	397.72	418.376
101748	PCC (2)	A0005459	283	251	290.91	282.08	297.48	280.894
101761	PCC (2)	A0017268	377	440	580.88	309.37	391.34	419.718
101718	PCC (2)	A0005355	64	65	67.51	70.44	58.42	65.074
101736	PCC (2)	A0005447	503	547	630.87	646.78	582.91	582.112
101746	PCC (2)	A0017271	566	457	598.8	636.08	618.88	575.352
101714	PCC (2)	A0005310	435	329	527.04	409.9	405.55	421.298
101762	PCC (2)	A0017270	491	362	649.73	391.56	730.73	525.004
101763	PCC (2)	A0017269	490	483	503.39	402.78	432.31	462.296
101720	PCC (2)	A0005383	611	537	598.78	608.38	666.57	604.346
101721	PCC (2)	A0005388	579	582	751.78	695.46	682.21	658.09
101750	PCC (2)	A0005461	414	448	463.16	218.66	181.76	345.116
101744	PCC (2)	A0005455	510	448	624.59	610.57	433.4	525.312
1000422	Flowmeter (1)	D0050677				0.17	0	0.085
401719	Flowmeter (1)	A0016692	233	402	385.79	250.48	208.66	295.986
401724	Flowmeter (1)	A0002973	688	916	1334.65	1025.25	694.28	931.636
401877	Flowmeter (1)	A0002975	331	258	506.49	596.21	603.02	458.944
101740	Flowmeter (1)	A0005451	228	0.02	0	48.13	38.41	62.912
101730	Flowmeter (1)	A0005441	324	200	274.65	324.51	331.98	291.028
101719	Flowmeter (1)	A0005356	494	533.28	563.88	448.52	405.48	489.032
101734	Flowmeter (1)	A0017272	776	457	449.52	438.95	414.49	507.192
101735	Flowmeter (1)	A0005446	489	540	607.32	382.86	499.04	503.644
101756	Flowmeter (1)	A0005472	294	370.86	403.52	333.92	541.05	388.67
101717	Flowmeter (8)	A0005351	8.26	7.26	22.65	29.13	19.62	17.384
1001345	Flowmeter (1)	D0057162				646.85	383.81	515.33
401722	Flowmeter (1)	A0002971	142	165	73.97	0	478.78	171.95
101755	Flowmeter (1)	A0005471	13	18.21	0.03	0	0	6.248
401604	Timeclock (7)	A0002771	26.21		15.78	0	16.39	14.595
101729	Flowmeter (1)	A0005440	0	0	0	0	40.68	8.136
401721	Flowmeter (1)	A0002972	364	253.74	273.45		272.8	290.9975
401723	PCC (2)	A0002976	0	0	0	97.96		24.49
101766	Flowmeter (1)	A0005482	786	794	1044.12	718.85		835.7425
101722	PCC (2)	A0005430	579	724	691.03	759.51		688.385
401720	Flowmeter (1)	A0016693	161	366	714.31	641.08		470.5975
401605	PCC (2)	A0017504	239	255	145.86	166.34		201.55
101742	PCC (2)	A0005453	569	648	651.56	439.88		577.11
101727	PCC (2)	A0005435	261	151	300.91	402.58		278.8725
101743	PCC (2)	A0005454	213	344	373.65	268.76		299.8525
101759	Flowmeter (1)	A0005475	110	177.15	143.99	81.7		128.21
101731	Flowmeter (1)	A0005442	652	700	941.26	772.69		766.4875

MV140

WMISNumber	Meas Option	MetalTagNumber	2010	2011	2012	2013	2014	Average
401792	Flowmeter (1)	A0002764	102	242.66	142.57	276.22		190.8625
101757	Flowmeter (1)	D0050235	35	23.31	53.96	146.21		64.62
101760	Flowmeter (1)	A0005476	213	232.23	270.48	391.93		276.91
101745	Flowmeter (1)	D0050680	152	180.38	251.5	266.31		212.5475
101752	Flowmeter (1)	A0005468	105	101.07	130.56	2.6		84.8075
101703	Flowmeter (1)	D0050235		27.42	62.21	178.57		89.4
401603	No Water Rights (10)	A0002772				0		0
101747	PCC (2)	A0005458	702	498	601.3			600.4333
1000495	Flowmeter (1)	A0016679		221.96	315.5			268.73
101758	Flowmeter (1)	A0005474	305	474.99	344.16			374.7167
401800	Flowmeter (1)	A0002850	142	0.28	291.14			144.4733
101724	Flowmeter (1)	A0005432	260	356.31	269.91			295.4067
101754	Flowmeter (1)	A0005470	336	269.75	296.27			300.6733
101765	Flowmeter (1)	A0005481	482	491.97	647.34			540.4367
100420	Flowmeter (1)	A0010001			356.06			356.06
1000483	Flowmeter (1)	A0017749			447.19			447.19
101741		A0005452	94	92				93
101749	PCC (2)	A0005460	567	597				582
401791	PCC (2)	A0002765	0					0
101715	Flowmeter (1)	A0005313						0
1001748	Flowmeter (1)							
1001809	Flowmeter (1)	D0062385						0
1001807	Flowmeter (1)	D0066829						0
1001815	Flowmeter (1)	D0066880						0
401765	Flowmeter (1)	A0002816	576	328.8	658.55		516.42	519.9425
401684	Flowmeter (1)	A0002899	382	488.11	478.62	495.78		461.1275
900292	Flowmeter (1)	A0006926		236.67	528.14			382.405
401932	Flowmeter (8)	D0002718	32.82		159.39	130.43	194.38	129.255
401933	Flowmeter (8)	D0050157						0
1000061	PCC (2)	A0017720		122.93	173.17	215.91	277.26	197.3175
1000183	Flowmeter (1)	A0016690	670	674.88			657.13	667.3367
401664	PCC (2)	A0002986	46	147	125.87	161.01		119.97
401663	PCC (2)	A0002987	61	124	133.45	155.97		118.605
1000200	Flowmeter (1)	A0016837		31.74	10.84			21.29
401766	Flowmeter (1)	A0002897	509		976.86		894.12	793.3267
401683	PCC (2)	A0002900	318	327	373.71	387.32		351.5075
101767	WAIVED (5)							
101769	WAIVED (5)							
101707	UNUSED (6)	A0005327						
101709	UNUSED (6)	A0005309						
101753	UNUSED (6)	D0050194						

Total: 25,694.48

GOOSE CREEK

WMISNumber	Meas Option	MetalTagNumber	2010	2011	2012	2013	2014	Average
400042	Flowmeter (1)	A0002817		343.96	131.33	213.69	218.76	226.94
400043	Flowmeter (1)	A0002818		2531.47	822.17	494.64		1282.76
400044	Flowmeter (1)	A0002819						0.00
900152	Flowmeter (1)	A0006858	797	561	854.61	1176.77	893.37	856.55
900153	Flowmeter (1)	A0006856	238	91.4	192.65	35.19	104.59	132.37
900154	UNUSED (6)	D0050184						
900156	Flowmeter (1)	A0006863	848	40.11	1077.72	816.44	915.45	739.54
900197	Flowmeter (1)	A0006857	486	297	502.78	427.16	430.01	428.59
900198	Flowmeter (1)	A0006853	470	292	379.36	712.77	523.56	475.54
900202	Flowmeter (1)	A0006745	298.41	279.59	414.06	443.88	291.51	345.49
900203	PCC (2)	A0006743			453.39			453.39
900204	PCC (2)	A0006741	619	352				485.50
900206	PCC (2)	A0013380	409	39	448.8	444.01	466.37	361.44
900207	PCC (2)	A0006729	0	0	0	0	0	0.00
900208	Flowmeter (1)	A0006742	335.42	345.63	543.47	713.5	388.56	465.32
900218	UNUSED (6)	A0006731						
900317	Flowmeter (1)	A0018786	119	55.38	207.72	171.01	119.89	134.60
900328	UNUSED (6)	A0006854						
900331	Flowmeter (1)	A0006855	11	9.66	18.2	18.21	0.99	11.61
900343	Flowmeter (1)	A0013515		161	267.44	352.13	222.98	250.89
900344	PCC (2)	A0006737	625	382	738.83	825.51	696.16	653.50
900345	PCC (2)	A0006708	231	44	296.56	246.68	145.85	192.82
900346	Flowmeter (1)	A0006736	976	260	1261.39	900.64	849.95	849.60
900347	Flowmeter (1)	A0006734	1102	922	1303.95	1135.82	854.76	1063.71
900348	Flowmeter (1)	A0006709	138	0	179.73	323.23	348	197.79
900349	Flowmeter (1)	A0006733	748	324.96	954.6	969.08	1207.68	840.86
900350	Flowmeter (1)	A0006730		0		525.75	307.62	277.79
900357	Flowmeter (1)	A0006861	546	0	925.57	993.8	653.72	623.82
900363	Flowmeter (1)	A0006732	315	271	361.27	312.88	333.06	318.64
900408	Flowmeter (1)	A0006860	1689	698.73	1430.43	1567.02	1531.34	1383.30
1000118	PCC (2)	A0002667		126	360.24	534.15	349.46	342.46
1000119	PCC (2)	A0002669						0.00
1000120	Flowmeter (1)	A0002671		0.09	0.63	517.55	358.98	219.31
1000121	Flowmeter (1)	A0002672		112.17	414.8		630.92	385.96
1000122	Flowmeter (1)	A0002673			51.56	19.77	0.04	23.79
1000123	Flowmeter (1)	A0002675				837.76	608.85	723.31
1000124	PCC (2)	A0002682			1127.96			1127.96
1000125	Flowmeter (1)	A0002683		241	590.46	383.46	313.95	382.22
1000126	PCC (2)	A0002684			228.73			228.73
1000127	PCC (2)	A0002686						0.00
1000128	UNUSED (6)	A0002687						
1000131	PCC (2)	A0002691						0.00
1000136	PCC (2)	A0008925			0	0	0	0.00
1000142	Flowmeter (1)	A0013511			0		205.09	102.55
1000143	Flowmeter (1)	A0013512		0.2	0	0	0	0.05
1000144	Flowmeter (1)	A0013513		0.01	0	0	0	0.00

GOOSE CREEK

WMISNumber	Meas Option	MetalTagNumber	2010	2011	2012	2013	2014	Average
1000145	Flowmeter (1)	A0013514			431.65		702.34	567.00
1000147	Flowmeter (1)	A0013516	516	111.85	849.78	755.45	413.65	529.35
1000148	PCC (2)	A0013517		0.01	0.02			0.02
1000149	Flowmeter (1)	A0013518		10.65	913.41	977.99	856.81	689.72
1000150	Flowmeter (1)	A0017701		59	97.75	253.68	172.29	145.68
1000151	Flowmeter (1)	A0017702		143.61	127.76	110.95	24.85	101.79
1000152	Flowmeter (1)	A0017703		50.21	101.79		220.87	124.29
1000153	Flowmeter (1)	A0017704		62.58	757.81	766.44	994.05	645.22
1000154	PCC (2)	A0017705						0.00
1000162	Flowmeter (1)	A0017714			304.99	726.29	0.16	343.81
1000179	Flowmeter (1)	A0018504		50	71.12	80.27	52.26	63.41
1000180	Flowmeter (1)	A0018505			211.97	161.94	106.09	160.00
1000218	Flowmeter (1)	A0011356			120.85	0	0	40.28
1000219	PCC (2)	A0018771						0.00
1000220	PCC (2)	A0013301		822.8	1732.71	1536.15	1225.09	1329.19
1000221	WAIVED (5)	A0018796						
1000222	Flowmeter (1)	A0018789		42.24	54.17	303.24	52.13	112.95
1000223	WAIVED (5)							
1000224	UNUSED (6)							
1000225	UNUSED (6)							
1000226	UNUSED (6)							
1000228	UNUSED (6)							
1000229	UNUSED (6)							
1000230	PCC (2)	A0018791						0.00
1000231	UNUSED (6)							
1000247	UNUSED (6)							
1000396	Flowmeter (1)	D0050971			529.35	827.21	507.28	621.28
1000604	Flowmeter (1)	A0002862		33.39	672.69			353.04

Total: 22,415.70

CITY OF BURLEY

WMISNumber	Meas Option	MetalTagNumber	Last Name	First Name	ORG	2010	2011	2012	2013	2014	Average
401916	Timeclock (7)	A0002615	REITER	BRYAN	CITY OF BURLEY				34.66	21.62	28.14
401903	Flowmeter (1)	A0007809	REITER	BRYAN	CITY OF BURLEY	51.44	44.5	152.38	60.85	135.11	88.856
401913	Flowmeter (1)	A0002616	REITER	BRYAN	CITY OF BURLEY	131.99	144.83	138.84	208.63	150.41	154.94
401914	Flowmeter (8)	A0002614	REITER	BRYAN	CITY OF BURLEY	277.34	258.2	43.08	327.24	307.82	242.736
401923	Flowmeter (8)	E0007827	REITER	BRYAN	CITY OF BURLEY	640.6	832.9	832.98	671.57	1836.94	962.998
400226	Flowmeter (8)		REITER	BRYAN	CITY OF BURLEY	1558.31	571.27	793.5	1496.5	1263.78	1136.672
401904	Flowmeter (1)	A0007808	REITER	BRYAN	CITY OF BURLEY	88.83	78	175.65	108.02	188.54	127.808
401906	Flowmeter (1)	A0002619	REITER	BRYAN	CITY OF BURLEY	3.44	35.49	51.83	41.41	0.03	26.44
401909	Flowmeter (1)	A0007804	REITER	BRYAN	CITY OF BURLEY	81.34	124.81	132.55	229.63	277.07	169.08
401910	Timeclock (7)	A0007806	REITER	BRYAN	CITY OF BURLEY	18.22	20	23.69	22.95	18.83	20.738
401915	Flowmeter (8)	E0007519	REITER	BRYAN	CITY OF BURLEY	15.83	268.47	179.92	136.85	92.54	138.722
401918	Flowmeter (8)	A0007810	REITER	BRYAN	CITY OF BURLEY	61.25	170.5	182.55	206.81	11	126.422
401919	Flowmeter (8)	A0002618	REITER	BRYAN	CITY OF BURLEY	187.96	147.21	254.36	249.42	141.95	196.18
401921	Flowmeter (8)	E0007520	REITER	BRYAN	CITY OF BURLEY	17.33	395.44	283.6	39.54	180.39	183.26
401917	Flowmeter (8)	E0007521	REITER	BRYAN	CITY OF BURLEY	1098.73	1156.06	551.55	1302.98	226.71	867.206
401905	Flowmeter (1)	A0007807	REITER	BRYAN	CITY OF BURLEY	231.11	144.16	325.01	261.19	194.31	231.156
401907	Flowmeter (1)	A0002617	REITER	BRYAN	CITY OF BURLEY	215.4	32.65	81.75	0	226.92	111.344
401911	Flowmeter (1)	A0007803	REITER	BRYAN	CITY OF BURLEY	30.13	31.29	35.41	33.49	29.94	32.052
401912	Flowmeter (1)	A0002613	REITER	BRYAN	CITY OF BURLEY	132.42	189.25	260.98	276.3	111.1	194.01
401697	Flowmeter (8)	A0002981	REITER	BRYAN	CITY OF BURLEY	16.42	15.84	19.73	16.91	15.27	16.834
401657	Flowmeter (8)	A0002858	REITER	BRYAN	CITY OF BURLEY	0	0	0	0	0	0
401659	Flowmeter (8)	A0002895	REITER	BRYAN	CITY OF BURLEY	0	0	0	0	0	0
401920	Flowmeter (1)	E0007518	REITER	BRYAN	CITY OF BURLEY	0.4	0	0		0	0.1

Total: 5,055.69

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WATER DISTRICT 140

Basic Financial Statements

December 31, 2015

WATER DISTRICT 140
BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2015
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Evans Poulsen & Catmull PA

Certified Public Accountants

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

Edward G. Evans, CPA

Jeffrey D. Poulsen, CPA

Jacob H. Catmull, CPA

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
Water District 140
Burley, Idaho

We have reviewed the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Water District 140, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Management has omitted management's discussion and analysis and the budgetary comparison schedules that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Evans, Poulsen, & Catmull

Evans, Poulsen, & Catmull P.A

January 26, 2016

WATER DISTRICT 140

**Statement of Net Position
December 31, 2015**

	Governmental Activities
ASSETS	
Current assets	
Cash & Investments - Note 1	\$ 12,647
Receivables:	
Assessments	50
Other Receivables	-
Prepaid Expenses	-
Noncurrent assets	
Capital Assets - Note 3:	
Land	-
Water Rights, Shares & Easements	-
Other Capital Assets, Net of Depreciation	-
Total assets	<u>12,697</u>
LIABILITIES	
Current liabilities	
Accounts Payable and Accrued Expenses	5,533
Interest Payable	-
Long-Term Liabilities	
Due Within One Year	-
Due in More Than One Year	-
Total liabilities	<u>5,533</u>
NET POSITION	
Net Investment in Capital Assets	-
Restricted	-
Unrestricted	7,164
Total Net Position	<u>\$ 12,697</u>

See accompanying notes and independent accountant's review report.

WATER DISTRICT 140

**Statement of Activities
For the Year Ended December 31, 2015**

	Net (Expense) Revenue and Changes in Net Position
PROGRAM REVENUES	
Charges for Services	\$ -
Operating grants	-
Capital grants	-
EXPENSES	
General operations (water master, etc.)	<u>76,803</u>
Total Governmental Activities	<u>(76,803)</u>
GENERAL REVENUES	
Assessments & Penalties	75,354
Investment Earnings	-
Other income	-
Miscellaneous	-
Gain on Sale or Disposal of Capital Assets	-
Total General Revenues and Transfers	<u>\$ 75,354</u>
Change in Net Position	(1,449)
Net Position Beginning of Year	<u>8,613</u>
Net Position End of Year	<u><u>\$ 7,164</u></u>

See accompanying notes and independent accountant's review report.

WATER DISTRICT 140

**Balance Sheet
Governmental Funds
December 31, 2015**

	<u>General Fund</u>
ASSETS	
Cash & investments	\$ 12,647
Assessments receivable	50
Other receivables	-
Prepaid expenses	-
Total assets	<u><u>\$ 12,697</u></u>
 LIABILITIES	
Liabilities	
Accounts payable	\$ 5,533
Accrued liabilities	-
Total liabilities	<u><u>5,533</u></u>
 DEFERRED INFLOWS OF RESOURCES	
Liabilities	-
Total deferred inflows of resources	<u><u>-</u></u>
 FUND BALANCE	
Reserved	-
Unreserved	7,164
Total fund balances	<u><u>7,164</u></u>
 Total liabilities and fund balances	<u><u>\$ 12,697</u></u>

See accompanying notes and independent accountant's review report.

WATER DISTRICT 140

**Statement of Revenues, Expenditures, and
Changes in Fund Balance
Governmental Funds
Year Ended December 31, 2015**

	<u>General Fund</u>
Revenues:	
Assessments	\$ 75,354
Interest income	-
Miscellaneous income	-
Total revenues	75,354
Expenditures:	
Accounting & Legal	1,058
Bank charges	-
Consulting expense	-
Contract labor - Watermaster	75,745
Fees - IDWR	-
Insurance expense	-
Meetings expense	-
Miscellaneous	-
Maintenance expense	-
Permits	-
Utilities	-
Capital expenditures	-
Total expenditures	76,803
Excess (deficiency) of revenues over expenditures	(1,449)
Fund balance - beginning	8,613
Fund balance - ending	\$ 7,164

See accompanying notes and independent accountant's review report.

WATER DISTRICT 140
Notes to Financial Statements
December 31, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of WATER DISTRICT 140 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental activities provided they do not conflict with or contradict GASB pronouncements. The significant accounting policies of the District are described below.

A. Reporting Entity

Water District 140 was created December 28, 2006 by order of the Director of the Idaho Department of Water Resources as provided in Idaho Code, Title 42, as a political subdivision of the State of Idaho with a governing board of directors and treasurer. Idaho law provides the method and procedure for assessing fees on all deep-water wells within the District. The board of directors has governing responsibility over all of the activities related to the District. The board is responsible for approving the budget, establishing spending limitations, funding any deficits and borrowing funds. There are no other boards, councils, or component units for which the District exercises authority.

The District was formed for the establishing of ground water measuring devices, measuring and reporting of ground water usage, adjusting controlling works to deliver the authorized flow rate/or volume to the water right holder and the administering of other water rights within the district.

B. Government-Wide Financial Statements

The government-wide financial statements, which are the statement of net position and the statement of activities, report information on all of the nonfiduciary activities of the primary government. This District reports only governmental activities and has no business-type or fiduciary activities.

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

C. Fund Financial Statements

The District maintains only one fund, the General fund, which presents all activities of the District. Accordingly, the General fund is the only major fund and there are no non-major funds.

WATER DISTRICT 140
Notes to Financial Statements
December 31, 2015

D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The District reports the following major governmental funds:

The General Fund is the District's operating fund. It accounts for all financial resources of the District.

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

E. Fund Balance Classifications

Fund Balance Reserves - The District has adopted GASB Statement No. 54 "Fund Balance Reporting and Governmental Fund Type Definitions". This Statement establishes criteria for classifying governmental fund balances into specifically defined classifications. Classifications are hierarchical and are based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the funds may be spent. Application of the Statement requires the District to classify and report amounts in the appropriate fund balance classifications. The District's accounting and finance policies are used to interpret the nature and/or requirements of the funds and their corresponding assignment of restricted, committed, assigned or unassigned.

The District reports the following classifications as applicable:

Non-spendable Fund Balance - Non-spendable fund balances are amounts that cannot be spent because they are either: (a) not in spendable form - such as inventory or prepaid insurance, or (b) legally or contractually required to be maintained intact - such as a trust that must be retained in perpetuity.

Restricted Fund Balance - Restricted fund balances are amounts that cannot be spent because they are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. Restrictions are placed on fund balances when legally enforceable legislation establishes a specific purpose for the funds. Legal enforceability means that the District can be compelled by an external party (e.g. citizens, public interest groups, the judiciary) to use resources created by enabling legislation only for the purposes specified by the legislation.

WATER DISTRICT 140
Notes to Financial Statements
December 31, 2015

Committed Fund Balance - Committed fund balances are amounts that can only be used for specific purposes as a result of constraints imposed by the District Council. Amounts in the committed fund balance classification may be used for other purposes with appropriate due process by the District Council. Committed fund balances differ from restricted balances because the constraints on their use do not come from outside parties, constitutional provisions,

Assigned Fund Balance - Assigned fund balances are amounts that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by: (a) the secretary/treasurer, or (b) an appointed body (e.g. a budget or finance committee) or an official to which the Board of Directors have delegated the District to assign, modify, or rescind amounts to be used for specific purposes. Assigned fund balance includes: (a) all remaining amounts that are reported in governmental funds (other than the general fund) that are not classified as non-spendable, restricted, or committed, and (b) amounts in the general fund that are intended to be used for a specific purpose. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service, or permanent fund, are assigned for purposes in accordance with the nature of their fund type. Assignment within the general fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the District itself.

Unassigned Fund Balance - Unassigned fund balance is the residual classification for the general fund. This classification represents general fund balance that has not been assigned to other funds, and that has not been restricted, committed, or assigned to specific purposes within the general fund.

F. Deposits and Investments

Deposits: Custodial credit risk, in the case of deposits, is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The District has no deposit policy for custodial credit risk. At year end, the District had \$0 in excess of insured amounts.

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

G. Inventory

The District had no inventory at year end.

H. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets are reported in the governmental activities column in the government-wide financial statements. All material fixed assets are valued at historical cost. Donated fixed assets are valued at their estimated fair value on the date donated. When an asset is disposed of, cost and related accumulated depreciation is removed, and any gain or loss arising from its disposal is credited or charged to operations. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

WATER DISTRICT 140
Notes to Financial Statements
December 31, 2015

Depreciation of all exhaustible fixed assets is charged as an expense against operations in the statement of activities. Capital assets are reported net of accumulated depreciation on the statement of net assets. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Buildings	25-40 years
Improvements	10-45 years
Equipment	3-10 years

I. Long-Term Liabilities

The District has no long-term debt.

J. Budgets and Budgetary Accounting

Formal budgetary accounting is not employed as a management control for all funds of the District. An annual 'totals-only' operating budget is adopted each fiscal year through passage of an annual budget and amended as required for the General Fund, and the same basis of accounting is used to reflect actual revenues and expenditures recognized on a generally accepted accounting principles basis.

K. Encumbrances

Encumbrance accounting under which purchase orders, contracts, and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the District because it is not considered necessary at present to assure effective budgetary control or to facilitate effective cash planning and control.

L. Use of Estimates

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

M. Application of Restricted or Unrestricted Resources

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

NOTE 2: ASSESSMENTS RECEIVABLE/UNAVAILABLE REVENUE

The 2014 assessment consisted of: 1) 38 cents per acre foot of water pumped with a minimum charge of \$25, plus 2) a \$75 Measurement & Reporting Charge per diversion (well).

The assessments receivable are stated at the full value, with no allowance for doubtful accounts being considered necessary as tax deeds can be taken on all assessments that are three years delinquent. The aged balances as of December 31, 2015 are as follows:

<u>Year of Assessment</u>	<u>Assessment Receivable</u>
2015	\$ 50
2014	-
2013	-
2012	-
Totals	<u>\$ 50</u>

WATER DISTRICT 140
Notes to Financial Statements
December 31, 2015

NOTE 3: CAPITAL ASSETS

The District has no capital assets.

NOTE 4: LONG-TERM LIABILITIES

The District had no long-term liabilities at the balance sheet date.

NOTE 5: LITIGATION, CONTINGENT LIABILITIES AND COMMITMENTS

The District is subject to a water call filed with the Idaho Department of Water Resources (IDWR). The water call may result in curtailment by water users within the District. Final settlement of related water right litigation is not expected to generate a liability that the District would be directly liable for.

NOTE 6: RISK MANAGEMENT/INSURANCE COVERAGE

The District has no insurance coverage at this time.

NOTE 7: SUBSEQUENT EVENTS:

Subsequent events have been evaluated through January 26, 2016. There were no subsequent events to disclose.