

IDAHO WATER RESOURCE BOARD

WATER RESOURCE FUNDING PROGRAM



Fiscal Year 2009 Annual Report

Idaho Water Resource Board
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Boise, Idaho 83720
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WATER RESOURCE FUNDING PROGRAM

Fiscal Year 2009 Annual Report

(July 1, 2008 - June 30, 2009)

IDAHO WATER RESOURCE BOARD

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Bob Graham Secretary
Jerry Rigby
Leonard Beck
Vince Alberdi
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Gary Spackman, Interim Director
Idaho Department of Water Resources

Prepared by Brian W. Patton

Cover Photograph: Thorn Creek Flume, which is part of the Big Wood Canal Company's irrigation system. The Idaho Water Resource Board financed the rehabilitation of this critical flume structure.

“There shall be constituted a Water Resource Agency, composed as the Legislature may now or hereafter prescribe, which shall have power to construct and operate water projects; to issue bonds, without state obligation, to be repaid from revenues of projects; to generate and wholesale hydroelectric power at the site of production; to appropriate public waters as trustee for Agency projects; to acquire, transfer and encumber title to real property for water projects and to have control and administrative authority over state lands required for water projects; all under such laws as may be prescribed by the Legislature. Additionally, the State Water Resource Agency shall have power to formulate and implement a state water plan for optimum development of water resources in the public interest...”

(Idaho Constitution Article XV Section 7)

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INTRODUCTION

The Idaho Water Resource Board (IWRB) provides assistance to plan, design, build, improve, and rehabilitate water projects that are found to be in the public interest and in compliance with the State Water Plan, and to promote and achieve the efficient and effective use of Idaho's water resources.

This report, required by Idaho Code § 42-1759, provides an overview of the program and its accomplishments and describes program activities during fiscal year 2009.



Left: The outlet works were improved at Winder Dam to allow to dam to be connected to a gravity-pressure pipeline system. The project was accomplished with a loan from the Water resource Board and a federal grant from the U.S. Bureau of Reclamation and resulted in substantially reduced pumping costs for irrigators on this canal system.

The Idaho Water Resource Board has assisted in the following dam repair, reconstruction and enlargement projects:

Dam	Purpose of Dam	Storage Volume (Acre-Feet)	Type of Work
Magic Dam	Irrigation, power	191,500	Replace outlet valves
Portneuf Dam	Irrigation	24,000	Enlarge spillway for flood routing
Priest Lake Dam	Recreation, downstream power	70,000	Dam replacement
Lost Valley Dam	irrigation	10,000	Enlargement feasibility study
Troy Dam	Municipal water supply	25	Repair failure of dam
Fish Creek Dam	Irrigation	14,000	Repair dam structure
Oakley Dam	Irrigation	70,000	Repair outlet works
St Johns Dam	irrigation	630	Repair failure of dam
Strong Arm Dam	irrigation	1,713	Safety improvements
Kirby Dam	Power	none	Repair failure of dam
Mackay Dam	Irrigation	45,000	Safety improvements
C. Ben Ross Dam	Irrigation	7,787	Safety improvements
Crowther Dam	Irrigation	1,053	Repair outlet works; add spillway
Sage Hen Dam	Irrigation	5,210	Repair outlet works
Brundage Dam	Irrigation	7,330	Dam Replacement & enlargement
Twin Lakes Dam	Flood control, recreation	9,090	Dam Replacement
Johnson Dam	Irrigation	800	Dam repair
Hawkins Dam	Irrigation	880	Replace outlet works
Winder Dam	Irrigation	2,000	Improve outlet works

THE NEED FOR A WATER RESOURCE FUNDING PROGRAM

Idaho, like all of the western states, was settled where water was available. The planning and development of adequate water supplies is an ongoing activity. Systems were built to bring water to farms and cities. Pipelines, dams, and canals were built and rebuilt. Historically, the overwhelming burden of this work fell on private individuals and cooperative groups until the federal government stepped in and assisted in the construction of irrigation, flood control, and rural and municipal drinking water projects. For the past several decades, federal budget deficits, environmental concerns, and other priorities have reduced federal spending for water projects. Thus, by necessity, the western states, including Idaho, have become more involved in the planning, financing, and construction of water projects for a variety of uses.

The demand for water continues to increase in Idaho, resulting in the need to construct new water systems, rehabilitate and expand existing water systems, and make more efficient use of existing water supplies. Many community water systems around the state were constructed years ago and now need rehabilitation or replacement. The rapid growth of the past several years is forcing many communities to find additional water supplies and upgrade their water systems to meet higher demand levels. Many small community water systems are struggling to comply with the provisions of the Safe Drinking Water Act. Because these regulations often require expensive upgrades or new facilities, most small water systems are finding it difficult to finance the required improvements.

Many irrigation systems around the state were built during pioneer days. Old systems can be inefficient in their conveyance of water. Improving or rebuilding these irrigation systems with current technologies can result in more efficient use of Idaho's water resources.

Opportunities exist for, and the Board encourages, constructing "in-town" irrigation systems for residential lawn and garden irrigation, and the irrigation of parks, schoolyards, and cemeteries. These systems can reduce the demand on municipal water systems. Since most municipal systems provide some level of water treatment, it can be more cost-effective to use untreated surface

The Idaho Water Resource Board has assisted with the construction of 72 community water supply wells in the following communities:

**City of Boise
City of Cascade
City of Donnelly
Dalton Gardens
Silver Sage
Mores Creek Rim Ranches
M&M Subdivision
City of Elk River
City of Ririe
East Lizard Butte
Mid-Way area
Rocky Beach
Spirit Bend
Kidd Island Bay
Chaparral
City of Juliaetta
Riverland Terrace
Covert Subdivision
City of Downey
Forrey Heights
Conkling Park
Garden Valley Ranchettes
City of Georgetown
Midas
Shilo Ranch Estates
Whitney
Scenic Properties
Bee Line
New Hope
City of Firth
Lakeview
Picabo
Hoyt Bluff
City of Lava Hot Springs
Live More Lake
Thunder Canyon**

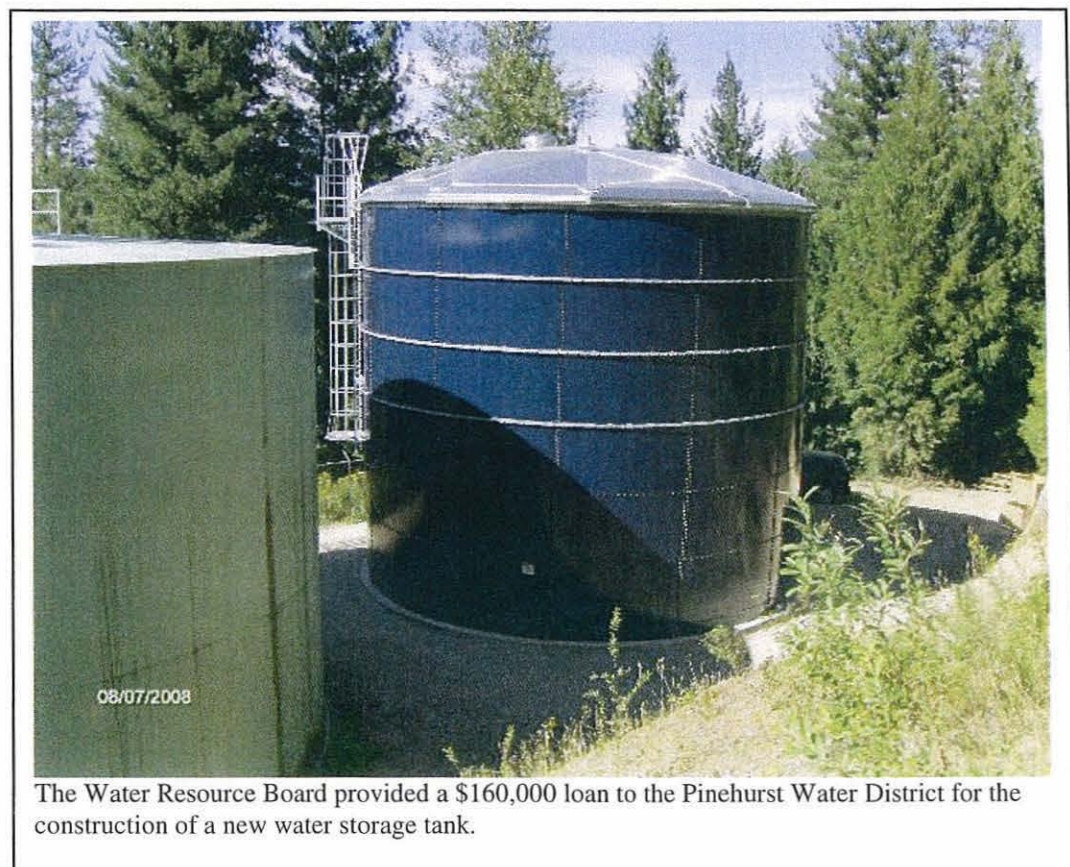
water for outside irrigation uses and reserve the more expensive treated water for indoor uses.

Many of the dams around the state are approaching or have exceeded 100 years in age and need replacement or major rehabilitation. This can be very costly and often the organizations responsible for the dams have limited ability to pay for the needed repair.

Devastating floods have occurred in Idaho during recent years. Opportunities exist for projects, both structural and nonstructural, to reduce the damages caused by these floods. Some flood control projects can be combined with surface water storage or ground water recharge by diversion of flood flows into recharge basins.

Hydroelectric power production opportunities remain at many existing dams, canal drops, and other water control structures that were built for irrigation, flood control, or other purposes. These hydroelectric projects serve to make Idaho more energy independent, are carbon-neutral, are renewable energy, and may provide revenues to the water users to help offset operation costs.

The water resource funding program provides lasting benefits to Idaho in the areas of irrigation and community water supplies, flood control, and hydroelectric power, greatly enhancing Idaho's economy.



The Water Resource Board provided a \$160,000 loan to the Pinehurst Water District for the construction of a new water storage tank.

FUNDS LOANED OR SPENT DURING FISCAL YEAR 2009

During Fiscal Year 2009, the Idaho Water Resource Board authorized funds for the water projects listed below. More complete descriptions of these projects are included in Appendix A.

	PROJECT	LOAN	IWRB PROJECT EXPENDITURE
1	Big Wood Canal Company Thorn Creek Flume Repair	\$90,000	
2	Boise River Storage Study		\$350,000
3	Sourdough Point Water Supply (1)	\$350,000	
4	ESPA CAMP – CDR Contract		\$100,000
5	ESPA CAMP - Aquifer Recharge Conveyance Costs		\$380,000
6	Fourth of July Creek Long-Term Water lease		\$26,339
7	Lower Lemhi River Annual Water Leases		\$98,506
8	Lower Lemhi River permanent Water Acquisitions		\$2,625,000
9	Minidoka Enlargement Study		\$1,400,000
10	Monument Ridge Well	\$360,000	
11	Morgan Creek Long Term Water lease		\$34,613
12	North Snake & Magic Valley GWD – “Over the Rim” pipeline	\$500,000	
13	New Hope Water Company Well	\$151,460	
14	Preston-Whitney Fairview Lateral Pipeline	\$800,000	
15	Teton Reservoir Replacement Study		\$400,000
	TOTALS	\$2,251,460	\$5,414,458

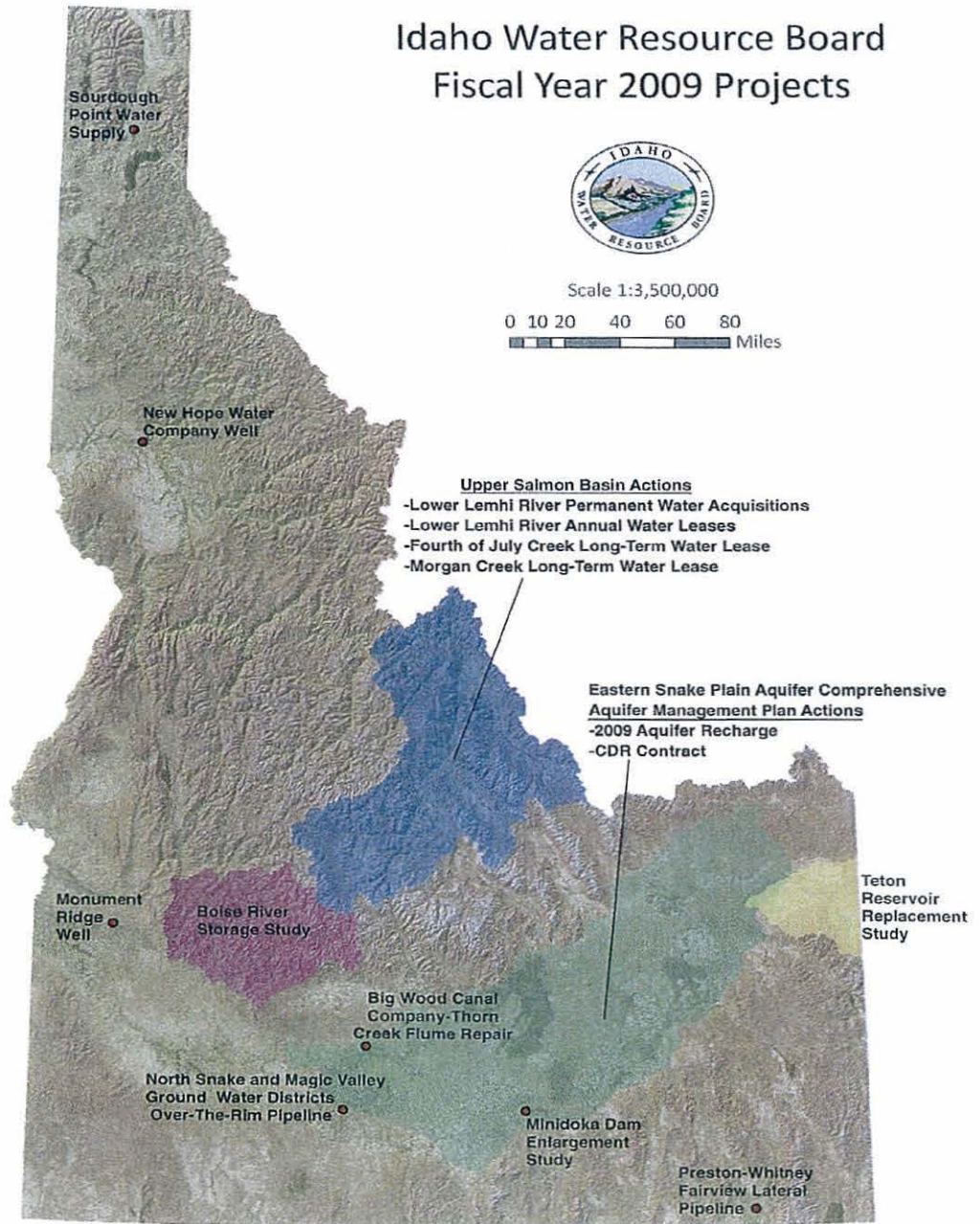
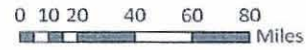
(1) \$400,000 was authorized for this project during FY07

GRAND TOTAL \$7,665,918

Idaho Water Resource Board Fiscal Year 2009 Projects



Scale 1:3,500,000



COMPONENTS AND OPERATION OF THE PROGRAM

The Water Resource Funding Program provides financial assistance to plan, design, construct, improve, expand, and rehabilitate the infrastructure necessary to deliver water to the people of Idaho and promote the efficient and effective use of Idaho's water resources. The financial assistance provided is in the form of loans, grants, and Board-issued revenue bonds.

Projects proposed for funding through this program must be in the public interest, be in compliance with the State Water Plan, and be economically feasible, technically viable, and environmentally acceptable. One of the guiding principals of the program is that as much of the work as possible is performed by private-sector engineering and construction firms, helping to provide employment and economic stimulus throughout the state. Guidance and project oversight is provided by the Board's engineering staff to ensure that the projects are properly designed and constructed, address problems and needs, and ensure the Boards funds are efficiently utilized. Assistance is also provided in determining the scope of a proposed project and determining when the assistance of an engineering consultant is needed. When possible, projects with multiple uses are encouraged. On numerous occasions the legislature has authorized to Board to undertake projects and studies with regional or statewide significance.

The Water Resource Board Funding Program consists of the Revolving Development Account, Water Management Account, and the Water Resource Development Revenue Bond Program.

Revolving Development Account

The Revolving Development Account was created by the Idaho Legislature in 1969 to support the development of Idaho's water resources through new construction, and through the rehabilitation or expansion of existing water projects. Funds from this account may used by the Water Resource Board for any water project in the public interest or may be loaned to appropriate entities to finance water projects. The Revolving Development Account balance sheet as of June 30, 2009 is included in Appendix B.

Water Management Account

The Idaho Legislature created the Water Management Account in 1978 to complement the Revolving Development Account. Loans and grants may be awarded to appropriate entities to finance water projects, and the Water Resource Board may expend money from this account to undertake appropriate projects that are in the public interest. Projects funded through the Water Management Account must fall into one of the following categories: reclamation, upstream storage, off-stream storage, aquifer recharge, reservoir site acquisition and protection, water supply, water quality, recreation, or water resource studies. In addition, this account serves as a mechanism for the Legislature to fund specific water projects or studies.

Water Resource Development Revenue Bonds

The constitutional amendment that created the Idaho Water Resource Board authorizes the Board to issue Water Resource Development Revenue Bonds to finance the construction of water projects. The 1981 legislature clarified the Board's authority to issue these bonds and loan the proceeds to finance water projects undertaken by local organizations within Idaho such as irrigation districts and water companies. The Board receives the proceeds from the bond sale, and then loans the funds to the project sponsor. The Bonds are issued by the Water Resource Board, usually enabling the

project sponsor to obtain the advantages of tax-exempt financing. The bonds are secured by project revenues. The Board may also issue revenue bonds to finance projects undertaken by the Board. An example is the Board's Dworshak Hydropower Project, a 3 MW power plant on the water supply pipelines that deliver water from Dworshak Reservoir to the Dworshak and Clearwater Fish Hatcheries.

ONGOING PROJECTS

The Board has responsibility for owning and managing several ongoing water projects on behalf of the State of Idaho.

Dworshak Small Hydropower Plant

This 3 MW hydropower plant is located on twin pipelines that run from Dworshak Dam to supply two federally-constructed fish hatcheries below the dam. The Water Resource Board constructed the plant in 1999-2000. The energy is sold to the Bonneville Power Administration. Power sales revenues in excess of debt service, operations and maintenance, and repair and replacement reserve funds are used to finance other water projects around the state.

Bell Rapids Water Rights

As a result of a complex series of negotiations, in 2005 the legislature directed the Water Resource Board to acquire the water rights from the Bell Rapids irrigation project near Hagerman. The water is leased to the U.S. Bureau of Reclamation for purposes specified in the Nez Perce Water Rights Agreement.

Pristine Springs Project

In 2008 the Water Resource Board acquired the Pristine Springs facility near Twin Falls. This



Hydropower turbine/generator at Pristine Springs

purchase was undertaken in partnership with the North Snake and Magic Valley Ground Water Districts and the City of Twin Falls in order to resolve water use conflicts in the area and provide water for future municipal growth. The facility consists of a fish hatchery, 200 acres of irrigated pasture, and two small hydroelectric power plants with a combined capacity of 325 kW. Even after execution of the water use agreements with the ground water districts and the City, which reduced its available water supply, the facility still has fish production capability. The hatchery and agricultural ground are leased to the former operators. The energy

from the hydropower plants is sold to Idaho Power. The Water Resource Board is currently evaluating long-term options for the facility.

Palisades Storage Contract

In 2008, the Water Resource Board purchased a 5,000 acre-foot water storage contract in Palisades Reservoir from the FMC Corporation. Palisades is a large federally-owned and operated reservoir.

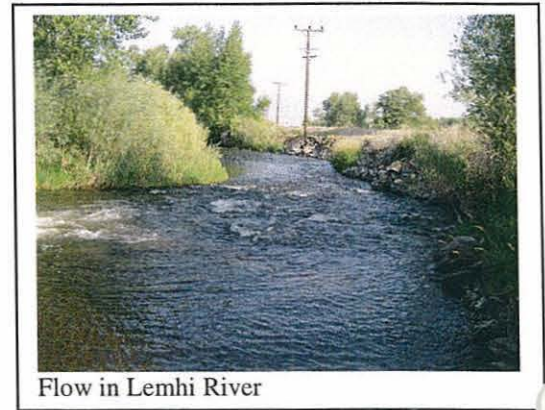
The Board intends to utilize this storage to help in making additional water available in the eastern Snake Plain area.

ESPA Recharge

The legislature has directed the Water Resource Board to undertake a program of aquifer recharge for the Eastern Snake Plain Aquifer (ESPA). The Board owns water rights for recharge from the Snake River and Wood Rivers. In anticipation of recharge playing a central role in the ESPA Comprehensive Aquifer Management Plan (CAMP), the Board has been laying the groundwork for a large-scale, sustainable recharge program on the Eastern Snake Plain. In calendar year 2009, approximately 125,000 acre-feet of recharge into the ESPA was accomplished to help begin implementation of the ESPA CAMP.

Upper Salmon Basin

In cooperation with several state and federal agencies, for the past several years the Idaho Water Resource Board has entered into several short-term and long-term agreements with water right holders in the Upper Salmon Basin. The purpose of these agreements is to provide stream flows sufficient for endangered species needs while maintaining the agricultural economy of the area. These voluntary agreements may take the form of non-diversion agreements, water leases, conservation easements, and changes in diversion locations. Very few agreements result in actual dry-ups of land. The funding source for these agreements is the Bonneville Power Administration and federal Pacific Coast Salmon Recovery funds.



Flow in Lemhi River

WATER PROJECTS AND IDAHO'S ECONOMIC DEVELOPMENT

Water is essential for the stability and continued growth of Idaho's economy. Agriculture is a major part of the state's economy and has traditionally been a stabilizing influence to moderate the boom and bust cycles of the state's mining and timber industries. Idaho's newer high-tech industries are subject to boom and bust cycles, making agriculture's stabilizing influence all the more important. By assisting with the reconstruction and improvement of irrigation systems, the Water Resource Board is helping to ensure that the water supply, storage, and delivery infrastructure necessary for agricultural production will be in place for many years to come.

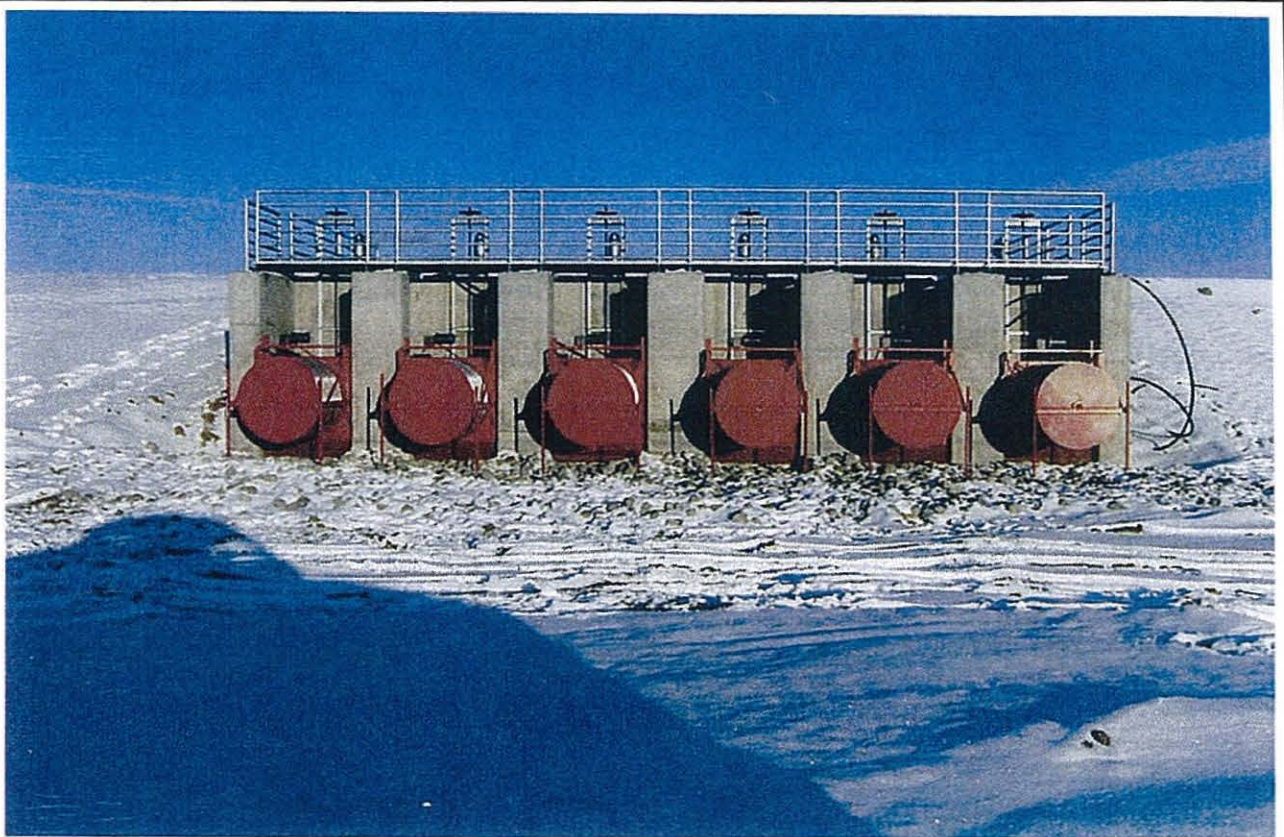
Water is essential for the stability and growth of Idaho's communities. By assisting with the construction and improvement of community water supply, storage, treatment, and delivery projects, the Water Resource Board is helping make the state's communities attractive places to live. These projects foster economic development by providing a stable water supply for business and industry.

A secondary benefit of these projects is the increased employment and material purchases involved in project planning, design, and construction. This helps to provide private-sector employment and economic stimulus throughout the state.

LOOKING AHEAD

The Water Resource Board is assisting the people of Idaho with maintaining and improving the vital infrastructure required to manage the state's water resources. Local governments and cooperatives throughout the state have demonstrated their capability, with state assistance, to develop projects that address local water needs. There may be needs for the construction of state-sponsored projects that provide regional benefits, such as construction of additional above or below-ground water storage to alleviate conflicts and provide for growth. In addition, the Water Resource Board is cooperating with the Department of Water Resources to evaluate the impacts of climate change on water management in Idaho. Depending on the climate change-related effects on our water resources, modifications to water storage and delivery systems may be necessary, including enlarged surface and ground water storage capacity.

Due to the dry conditions and uncertain energy costs, the Water Resource Board is encouraging irrigation system improvements wherever possible, keeping in mind the importance of incidental recharge to our aquifer levels. Dam repair, municipal and community water system projects, and irrigation system improvements are anticipated in Fiscal Year 2009. The Eastern Snake Plain Comprehensive Aquifer Management Plan which has been approved by the Legislature and signed into law, will require the implementation of several aquifer management measures.



Inlet works for the Marysville Pipeline. This project converted the Marysville Canal to a gravity-pressure pipeline substantially reducing pumping costs for irrigators on this canal system. This project was accomplished with a loan from the Water Resource Board and a federal grant through the Natural Resource Conservation Service.

APPENDIX A: PROJECT REPORTS

Fiscal Year 2009 Water Resource Board Funded Projects and Studies

BIG WOOD CANAL COMPANY THORN CREEK FLUME

Project Sponsor: Big Wood Canal Company
IWRB Funds: \$90,000 loan
Account: Revolving Development Account

Project Description: The Big Wood Canal Company (BWCC) delivers natural flow and storage water to about 105,000 acres in Gooding and Lincoln Counties. The BWCC owns and operates Magic Reservoir and a system of delivery canals. The principal towns within the BWCC area are Gooding, Shoshone, Richfield, and Dietrich. The Thorn Creek Flume carries the BWCC's North Gooding Canal over Thorn Creek. About 12,000 acres of BWIC lands are dependant on this flume. The flume had been in service for approximately 100 years and was in need of rehabilitation. The work was completed prior to the 2009 irrigation season.

BOISE RIVER STORAGE STUDY

Project Sponsor: Idaho Water Resource Board
IWRB Funds: \$350,000

Project Description: House Joint Memorial No. 8 passed by the 2008 Legislature requested that the Idaho Water Resource Board undertake studies of additional water storage projects, including the Minidoka Enlargement, Teton Replacement, and Twin Springs Dam, and to move forward with those storage projects that provide the most benefit to the residents of Idaho. HJM8 referenced drought, population growth and urban development, conjunctive administration, and endangered species as demands being placed on Idaho's water storage and delivery systems. It is generally acknowledged that the Treasure Valley has a low level of flood protection compared to its population. Due to this, in 1999, the U.S. Army Corps of Engineers was given the authority by Congress, modified in 2007, to undertake feasibility studies leading to increased flood protection for the Treasure Valley in cooperation with a local partner. In May of 2009, the Water Resource Board signed an agreement with the Corps of Engineers to act as the local partner in completing an Boise River Storage Interim Feasibility Study. The study cost is approximately \$1.8 million, with the Board and the Corps each responsible for half of the cost. The Board was granted a \$500,000 credit for previous analysis in the Boise River Basin reducing the funds required from the State to conduct the study. The study will evaluate water storage options, including Twin Springs but also several other options, for flood control and water supply and the benefits from reducing flood damages. The Water Resource Board will use the storage analysis in Treasure Valley Comprehensive Aquifer Management Plan process. The Water Resource Board will use the storage analysis in Treasure Valley Comprehensive Aquifer Management Plan process.

ESPA CAMP – AQUIFER RECHARGE CONVEYANCE COSTS

Project Sponsor: Idaho Water Resource Board
IWRB Funds: \$380,000
Account: Revolving Development Account

Project Description: The Eastern Snake Plain Comprehensive Aquifer Management Plan (ESPA CAMP) has been approved by the 2009 Legislature and signed into law by Governor Otter. The Water Resource Board is moving into the plan implementation phase. A central component of the plan is aquifer recharge. In Fiscal Year 2007, the Water Resource Board authorized \$150,000 to be used to pay costs associated with efforts to deliver recharge water into irrigation canals and accomplish recharge through canal seepage. The amount of recharge accomplished by the Board in 2009 and associated costs exceeded \$150,000, so the Board re-allocated \$380,000 that they had previously allocated for a managed recharge pilot project. Approximately 125,000 acre-feet of recharge was accomplished in 2009, getting the ESPA CAMP implementation off to a good start..

EASTERN SNAKE PLAIN AQUIFER COMPREHENSIVE AQUIFER MANAGEMENT PLAN

Project Sponsor: Idaho Water Resource Board
IWRB Funds: \$100,000
Account: Revolving Development Account

Project Description: The Eastern Snake Plain Comprehensive Aquifer Management Plan was approved by the 2009 Legislature and signed into law by Governor Otter. The Water Resource Board is now moving into the plan implementation phase. In order to assist with moving into implementation, the Water Resource Board decided to retain CDR Associates for this period. CDR had assisted with developing the CAMP.

FOURTH OF JULY CREEK LONG TERM WATER LEASE

Project Sponsor: Idaho Water Resource Board
IWRB Funds: \$26,339 from the Bonneville Power Administration

Project Description: The Fourth of July lease is a voluntary full-season 20-year lease that adds 2.97 cfs to Fourth of July Creek, improving habitat for ESA-listed fish species in the Upper Salmon Basin.

LOWER LEMHI 2009 ANNUAL WATER TRANSACTIONS

Project Sponsor: Idaho Water Resource Board
IWRB Funds: \$98,506 from the Bonneville Power Administration and federal Pacific Coast Salmon Recovery Funds

Project Description: The Lower Lemhi 2009 transaction was a set of voluntary agreements not to divert out of the Lemhi River when river flows declined to a certain point. The purpose was to maintain target flows of 35 cfs during the period of juvenile Chinook salmon passage and 25 cfs during the period of adult Chinook salmon passage. The irrigators were paid \$80.65 per cfs for each day that water was not diverted for irrigation use. The Idaho Water Resource Board intends to replace these annual agreements with long-term or permanent agreements to the extent possible.

LOWER LEMHI PERMANENT WATER ACQUISITIONS

Project Sponsor: Idaho Water Resource Board
IWRB Funds: \$2,625,000 from the Bonneville Power Administration and federal Pacific Coast Salmon Recovery Funds

Project Description: The Water Resource Board is acquiring a series of permanent agreements with water users not to divert from the Lemhi River when river flows decline to a certain point. The purpose was to maintain target flows of 35 cfs during the period of juvenile Chinook salmon passage and 25 cfs during the period of adult Chinook salmon passage. This approach meets the needs of ESA-listed species while still keeping irrigated land in production and protecting the local economy.

MINIDOKA DAM ENLARGEMENT STUDY

Project Sponsor: Idaho Water Resource Board
IWRB Funds: \$1,400,000 (Legislative Appropriation, SB1511, 2008)

Project Description: House Joint Memorial No. 8 passed by the 2008 Legislature requested that the Idaho Water Resource Board undertake studies of additional water storage projects, including the Minidoka Enlargement, Teton Replacement, and Twin Springs Dam, and to move forward with those storage projects that provide the most benefit to the residents of Idaho. HJM8 referenced drought, population growth and urban development, conjunctive administration, and endangered species as demands being placed on Idaho's water storage and delivery systems. Minidoka Dam was constructed in 1906 by the U.S. Bureau of Reclamation. Due to the age of the dam, Reclamation is proceeding to reconstruct the dam's spillway, and raising the dam could potentially be accomplished at the same time. Water Resource Board and Reclamation entered into an agreement in August 2008 to undertake a study of raising the dam by 5 feet. Reclamation presented the preliminary results of the study to the Water Resource Board on November 3, 2009. The findings are: (1) There appear to be no significant technical issues associated with raising the dam by 5 feet. (2) The raise would result in about 67,000 acre-feet of additional storage. (3) The costs are estimated at \$186 million (\$2,780 per acre-foot). (4) The raise could be accomplished at a later date, but at increased cost due to loss of construction efficiencies due to not raising the dam and rebuilding the spillway at the same time.

MONUMENT RIDGE WELL

Project Sponsor: Monument Ridge Ranch Homeowners Association
IWRB Funds: \$360,000 loan
Account: Revolving Development Account

Project Description: The Monument Ridge Ranch Homeowners Association delivers irrigation water to 30 properties totaling 330 acres near Star. Their irrigation well had failed and needed to be replaced. At the same time improvements to the pumping and distribution system would be made. The work is currently underway.

MORGAN CREEK LONG TERM WATER LEASE

Project Sponsor: Idaho Water Resource Board
IWRB Funds: \$34,613 from the Bonneville Power Administration

Project Description: The Morgan Creek lease is a voluntary full-season 5-year agreement that adds 2 cfs to Morgan Creek. The Morgan Creek Water users will not divert from Morgan Creek, but will instead pump irrigation water from the Salmon River. This maintains a live streamflow in Morgan Creek where previously the entire flow had been diverted. The Morgan Creek water users will use these funds to offset the costs of pumping.

NORTH SNAKE & MAGIC VALLEY GROUND WATER DISTRICTS – OVER THE RIM PIPELINE

Project Sponsor: North Snake Ground Water District and Magic Valley Ground Water District
IWRB Funds: \$500,000 loan
Account: Revolving Development Account

Project Description: In response to a delivery call made by Clear Springs Foods for its Snake River Farm facility, then-IDWR Director Dreher issued an order in 2005 requiring mitigation by junior-priority ground water users within the Districts for the impact of their pumping on senior spring flows utilized by Clear Springs Foods. After accounting for mitigation provided by the Districts through CREP and conversion projects, IDWR determined the Districts have to provide 1.99 cfs at the Snake River Farm headgate. If this is not provided, ground water use by 41,000 acres of land within the Districts may be curtailed. The Districts have submitted a plan to construct a project to deliver this water, which was found acceptable by Director Tuthill by order dated March 26, 2009. The proposed project would provide direct replacement water to the Snake River Farm. Existing irrigation wells immediately above the rim would no longer be used for irrigation and would instead pump into a pipeline that will convey water over the rim to Snake River Farm. The lands that were irrigated by these wells will no longer receive ground water from these wells. This project is currently on hold while the parties are working through administrative and legal processes to determine the acceptability of the project.

NEW HOPE WATER CORPORATION WELL

Project Sponsor: New Hope Water Corporation
IWRB Funds: \$151,460 loan
Account: Revolving Development Account

Project Description: The Terrace Water Corporation delivers water to 40 residences near Orofino. The system was unable to keep up with water demands due to declining production in their other wells. The project is the construction of a new well to supplement their water supply. The project is currently underway.

PRESTON WHITNEY IRRIGATION COMPANY-FAIRVIEW LATERAL PIPELINE

Project Sponsor: Preston Whitney Irrigation Company
IWRB Funds: \$800,000 loan
Account: Revolving Development Account

Project Description: The Idaho Water Resource Board provided financing to replace the open Fairview Lateral system with a closed, gravity-pressure pipeline. The Fairview Lateral is part of the Preston Whitney Irrigation Company system in Franklin County. The Board provided a \$800,000 loan for this project, and the U.S. Bureau of Reclamation provided a \$300,000 grant through its Water 2025 program. The gravity-pressure pipeline system will significantly reduce the energy costs for Fairview Lateral irrigators by reducing the need to use pumps to pressurize their sprinkler systems. The project will be complete prior to the 2010 irrigation season

SOURDOUGH POINT WATER SUPPLY ANT TREATMENT PROJECT

Project Sponsor: Sourdough Point Owners Association
IWRB Funds: \$750,000 loan (originally approved at \$400,000 in 2007)
Account: Revolving Development Account

Project Description: The Sourdough Point Owners Association provides water to 58 residential connections (105 total properties) near Sandpoint. The Association's wells could not keep up with water demands. The project is to construct a pumping plant and treatment plant to use water from Lake Pend Orielle. The project is currently underway.

TETON BASIN STORAGE REPLACEMENT STUDY

Project Sponsor: Idaho Water Resource Board
IWRB Funds: \$400,000 (Legislative Appropriation; SB1511, 2008)

Project Description: House Joint Memorial No. 8 passed by the 2008 Legislature requested that the Idaho Water Resource Board undertake studies of additional water storage projects, including the Minidoka Enlargement, Teton Replacement, and Twin Springs Dam, and to move forward with those storage projects that provide the most benefit to the residents of Idaho. HJM8 referenced drought, population growth and urban development, conjunctive administration, and endangered species as demands being placed on Idaho's water storage and delivery systems. The Bureau of Reclamation originally constructed Teton Dam and its 300,000 acre-foot reservoir in the early 1970's. Teton Dam failed during its initial filling in 1976. This study is designed to evaluate options for replacing the storage benefits that would have been provided by the original dam. This includes evaluation of off-stream and tributary sites as well as evaluating the construction of a new dam at the original location. The Water Resource Board entered into an agreement with the Bureau of Reclamation in June of 2009 to undertake this study. Reclamation and the Water Resource Board are each contributing half of the study cost. The total study cost is projected at \$800,000. The study is scheduled to be complete in 2011.

APPENDIX B: ACCOUNT BALANCE SHEETS AS OF JUNE 30, 2009

***Revolving Development Account
Water Management Account***

IDAHO WATER RESOURCE BOARD
Sources and Applications of Funds
as of June 30, 2009
REVENUE DEVELOPMENT ACCOUNT

Original Appropriation (1989).....		\$600,000.00
Legislative Actions.....		(\$30,015.45)
IWRB Bond Program.....		(\$15,000.00)
Legislative Appropriation FY93-94.....		\$250,000.00
Legislative Appropriation FY91-92.....		\$280,000.00
Legislative Appropriation FY93-94.....		\$500,000.00
IWRB Studies and Projects.....		(\$249,067.18)
Loan Interest.....		\$4,033,254.41
Interest Earned State Treasury (Transferred).....		\$1,446,278.71
Filing Fee Balance.....		\$47,640.20
Bond Fees.....		\$1,474,173.20
Protest Fees.....		(\$75.00)
Series 2000 (Caldwell/New York) Pooled Bond Issuers Fees.....		\$43,657.93
Water Supply Bank Receipts.....		\$1,958,807.24
Legislative Appropriation FY01.....		\$200,000.00
Pierce Well Easement.....		\$2,000.00
Transferred to/from Water Management Account.....		\$296,987.01
Legislative Appropriation 2004, HB843.....		\$500,000.00
Legislative Appropriation 2005, SB 1511 Sec 2, I et or MINIDOKA STUDIES.....		\$1,800,000.00
Legislative Appropriation 2009, SB 1511 Sec 2, I et or MINIDOKA STUDIES EXPENDITURES.....		(\$450,000.00)
Bell Hapids Water Hights Sub-Account		
Legislative Appropriation 2005, HB392.....	\$27,300,000.00	
Interest Earned State Treasury.....		\$882,523.78
Bell Hapids Purchase.....	(\$16,006,558.00)	
Bureau of Reclamation Principal Amount Lease Payment Paid.....		\$5,296,537.54
Bureau of Reclamation Interest Paid.....		\$178,727.97
Bureau of Reclamation Remaining Amount Lease Payment Paid.....		\$9,142,649.54
First Installment Payment to Bell Hapids.....		(\$1,313,236.00)
Second Installment Payment to Bell Hapids.....		(\$1,313,236.00)
Third Installment Payment to Bell Hapids.....		(\$1,313,236.00)
Fourth Installment Payment to Bell Hapids.....		(\$1,040,431.55)
Interest Credit due to Bureau of Reclamation (part of Fourth Installment).....		(\$19,650.48)
Transfer to General Fund - Principal.....		(\$27,300,000.00)
Transfer to General Fund - Interest.....		(\$72,052.08)
BUH payment for Bell Hapids.....		\$1,040,431.55
BUH payment for Bell Hapids.....		\$1,313,236.00
BUH prepayment for Bell Hapids.....		\$1,302,981.70
BUH payment for Alternative Financing Note.....		\$4,198,816.38
Payment to US Bank for Alternative Financing Note.....		(\$4,198,816.38)
Payment for Ongoing Bell Hapids Finance Costs (trustee fees, etc.).....		(\$9,000.00)
Commitments		
Ongoing Bell Hapids Finance Costs (trustee fees, etc.).....		\$173,211.42
Interest Credit due to Bureau of Reclamation.....		\$0.00
Total Commitments.....		\$173,211.42
Balance Bell Hapids Water Hights Sub-Account.....		(\$0.00)
Pristine Springs Project Sub-Account		
Legislative Appropriation 2005, SB1511, Pristine Springs.....	\$10,000,000.00	
Legislative Appropriation 2008, HB870, Water Hight Purchases.....		\$5,000,000.00
Interest Earned State Treasury.....		\$4,383.81
Transfer from ESP Sub-Account.....		\$1,000,000.00
Payment for Purchase of Pristine Springs (3).....		(\$16,000,000.00)
Appraisal.....		(\$15,000.00)
Insurance.....		(\$10,475.00)
Property Taxes (Jerome County).....		(\$5,175.99)
Rental Payments.....		\$327,331.52
Pristine Springs Hydropower Projects		
Net power sales revenues.....		\$87,528.77
Pristine Springs Committed Funds		
Repair/Replacement Fund.....	\$368,650.11	
Loans Outstanding		
North Snake and Magic Valley Ground Water Districts.....	\$10,000,000.00	
Total Loans Outstanding.....		\$10,000,000.00
Balance Pristine Springs Sub-Account.....		\$0.00
Upper Salmon/CBWI P Sub-Account		
Water Transaction Projects Payment Advances from CBWI P.....		\$1,429,961.60
FCSPH Funds for Administration of Non-Diversion Easements on Lemhi River.....		\$160,655.00
Interest Earned State Treasury.....		\$22,516.69
Committed Funds		
Administration of Non-Diversion Easements on Lemhi River.....	\$167,308.76	
Beaver Creek.....	\$33,576.84	
Lower Eighteen Mile Creek.....	\$11,136.87	
Aturas Lake Creek.....	\$7,010.52	
Iron Creek.....	\$267,241.73	
Whitesn.....	\$203,779.93	
P-3 Downon.....	\$29,202.79	
P-3 Downon.....	\$267,113.88	
P-3 Lizinga.....	\$322,976.53	
P-3 Charlton.....	\$27,790.03	
Total Committed Funds.....		\$1,613,135.29
Balance CBWI P Sub-Account.....		\$0.00
Eastern Snake Plain Sub-Account		
Legislative Appropriation 2005, HB392.....	\$7,200,000.00	
Legislative Appropriation 2005, HB392, CHEP Program.....		\$3,000,000.00
Interest Earned State Treasury.....		\$1,727,739.25
Loan Interest.....		\$98,422.62
Bell Hapids Water Hights Closing Costs.....		(\$6,558.00)
First Installment Payment to Bell Hapids Irr. Co. (Partial).....		(\$361,800.00)
Second Installment Payment to Bell Hapids Irr. Co. (Partial).....		(\$361,800.00)
Third Installment Payment to Bell Hapids Irr. Co. (Partial).....		(\$361,800.00)
Fourth Installment Payment to Bell Hapids Irr. Co. (Partial).....		(\$614,744.00)
Reimbursement from Commerce & Labor W-Canal.....		\$74,709.77
Transfer to Pristine Springs Sub Account.....		(\$1,000,000.00)
Reimbursement from Magic Valley GWU - Pristine Springs.....		\$500,000.00
Reimbursement from North Snake GWU - Pristine Springs.....		\$500,000.00
Palisades (F-MU) Storage Costs.....		(\$3,505,184.92)
W-Canal Project Costs.....		(\$524,554.11)
2005 Recharge Conveyance Costs.....		(\$14,580.00)
Pristine Springs Cost Project Costs.....		(\$6,863.81)
Loans and Other Commitments		
Commitment - ESP-A Comprehensive Aquifer Management Plan - CDH Contract.....		\$100,000.00
Commitment - North Snake & Magic Valley GWU Loan - Mitigation Pipeline.....		\$250,000.00
Commitment - Remainder of Bell Hapids Water Hights Purchase (1).....		\$2,036,655.00
Commitment - CHEP Program (HB392, 2005).....		\$2,419,580.50
Commitment - Recharge Conveyance.....		\$158,420.00
Commitment - Additional recharge projects preliminary development.....		\$50,000.00
Commitment - Black Canyon Exchange Project (fund with ongoing revenues).....		\$275,000.00
Commitment - W-Canal Aquifer and Recharge Conveyance.....		\$97,858.78
Total Loans and Other Commitments.....		\$5,895,514.88
Loans Outstanding:		
American Falls-Aberdeen GWU (2005 water lease).....		\$0.00
American Falls-Aberdeen GWU (CHEP).....	\$137,353.76	
Bingham GWU (2005 water lease).....		\$0.00
Bingham GWU (CHEP).....	\$180,530.86	
Bonneville Jefferson GWU (2005 water lease).....		\$1,862.67
Bonneville Jefferson GWU (CHEP).....	\$75,932.93	
Magic Valley GWU (2005 water lease).....		\$0.00
Magic Valley GWU (CHEP).....	\$131,495.44	
North Snake GWU (2005 water lease).....		\$0.00
North Snake GWU (CHEP).....	\$77,285.04	
TOTAL ESP LOANS AND COMMITMENTS.....		\$576,970.70
Uncommitted Balance Eastern Snake Plain Sub-Account.....		\$69,021.32

REVOLVING DEVELOPMENT ACCOUNT (Continued)

Dworshak Hydropower Project			
Dworshak Project Revenues			
Power Sales & Other.....	\$4,232,632.87		
Interest Earned State Treasury.....	367,248.62		
Total Dworshak Project Revenues.....		\$4,599,881.49	
Dworshak Project Expenses (2)			
Transferred to 1st Security Trustee Account.....	\$148,542.63		
Construction not paid through bond issuance.....	\$226,108.83		
1st Security Fees.....	\$314,443.35		
Operations & Maintenance.....	\$1,040,376.17		
Powerplant Repairs.....	\$55,488.80		
Capital Improvements.....	\$318,386.79		
FHC Payments.....	\$28,916.49		
Total Dworshak Project Expenses.....		(\$2,135,241.06)	
Dworshak Project Committed Funds			
Emergency Repair/Future Replacement Fund.....	\$1,062,573.00		
FHC Fee Payment Fund.....	\$43,768.52		
Total Dworshak Project Committed Funds.....		\$1,106,339.52	
Excess Dworshak Funds into Main Revolving Development Account.....			\$1,358,300.91
TOTAL.....			\$14,007,691.36
Loans Outstanding:		Amount Loaned	Principal Outstanding
Aberdeen-Springfield Canal Company (WHB-491; Diversion structure).....	\$329,761	\$260,425.68	
Arco, City of.....	\$40,000	\$9,401.81	
Bee Line Water Association.....	\$15,500	\$51,017.73	
Big Wood Canal Company (23-Jan-09; Horn Creek Flume).....	\$30,000	\$71,348.97	
Boise City Canal Company (WHB-492)..... 10th St Canal Rehab	\$32,502	\$58,306.84	
Boise City Canal Company (WHB-492)..... Grove St Canal Rehab	\$110,618	\$72,905.36	
Bonnie Laura Water Corporation (14-Jul-08; Well repairs).....	\$71,000	\$58,986.35	
Caribou Acres Water Company.....	\$88,769	\$26,723.70	
Carlin Bay Property Owners Association.....	\$115,809	\$38,199.62	
Challis Irrigation Company (28-Nov-07; river gate replacement).....	\$50,000	\$44,124.34	
Chaparral Water Association.....	\$90,154	\$37,356.39	
Conant Creek Canal Company.....	\$239,615	\$108,150.79	
Cougar Ridge Water & Sewer District.....	\$15,000	\$5,403.16	
Country Club Subdivision Water Association (18-May-07; Well Project).....	\$102,000	\$35,857.51	
Cub River Irrigation Company.....	\$35,000	\$8,487.12	
Cub River Irrigation Company (18-Nov-05; Pipeline project).....	\$1,000,000	\$943,818.44	
Cub River Irrigation Company.....	\$500,000	\$500,000.00	
Daiton Water Association (14-Mar-08; Water main replacement).....	\$375,088	\$332,980.16	
Deep Creek Property Owners Association.....	\$25,175	\$14,240.08	
Enterprise Irrigation District (14-Jul-08; Pipeline project).....	\$37,270	\$31,298.91	
Enterprise Irrigation District (North Lateral Pipeline).....	\$105,420	\$90,148.62	
Fall River Irrigation Company.....	\$50,000	\$12,149.99	
Firth, City of.....	\$112,888	\$10,917.73	
Garden Valley Homeowners Association (25-Jan-05).....	\$2,718.00	\$2,718.00	
Georgetown, City of.....	\$278,500	\$173,083.85	
Harbor View Water & Sewer District (24-Jan-06; water storage tank).....	\$202,818	\$268,250.30	
Harbor View Water & Sewer District (24-Jan-06; drinking water treatment plant exp	\$400,001	\$271,452.92	
Harpster Water District.....	\$9,000	\$9,000.00	
Highway Unit Grazing Association.....	\$11,692	\$139.24	
Hope, City of (24-Jan-06; Drinking water treatment plant).....	\$108,173	\$101,017.98	
Howe Water District (5-Aug-05).....	\$10,000	\$4,262.67	
Hoyt Bluff Water Association (Hathrum Frang Well).....	\$23,029	\$122,105.03	
Jefferson Irrigation Company (well deepening).....	\$110,780	\$28,376.25	
Jefferson Irrigation Company (well deepening).....	\$207,016	\$154,569.08	
Jefferson Irrigation Company (9-May-2008 Well Replacement).....	\$81,000	\$57,823.50	
Kulleyspell Estates Property Owners Assoc.....	\$219,510	\$29,288.12	
Last Chance Canal Company (WHB-497).....	\$500,000	\$312,518.07	
Lakeview Water District.....	\$45,146	\$21,787.20	
Lava Hot Springs, City of.....	\$347,510	\$277,002.00	
Lava Irrigation Company.....	\$7,880	\$333.55	
Lindsay Lateral Association (22-Aug-03).....	\$33,600	\$8,297.33	
Live-More Lake Community (9-Jun-04).....	\$42,000	\$28,237.78	
Lower Payette Litch Company (2-Apr-04; Diversion dam replacement).....	\$875,000	\$718,626.10	
Marsn Center Irrigation Company (13-May-05; Hawkins Dam).....	\$236,141	\$202,992.12	
Marysville Irrigation Company (18-May-07; Pipeline Project Phase 1).....	\$625,000	\$594,638.05	
Marysville Irrigation Company (9-May-08; Pipeline Project Phase 2).....	\$1,100,000	\$1,100,000.00	
Meander Point Subdivision Homeowners Association (7-Sep-07; community irng s).....	\$330,000	\$184,987.68	
Meridian Heights Water & Sewer Association (18-May-07).....	\$350,000	\$69,220.77	
Moksaure Estates Water Users Association (4-Mar-05).....	\$60,851	\$52,365.77	
Mores Creek Hm Homeowners Water District.....	\$221,400	\$120,794.23	
Mud Lake, City of.....	\$5,000	\$12.52	
New Hope Water Corporation.....	\$42,000	\$14,597.56	
New Plymouth Water Users Association.....	\$7,450	\$3,472.22	
Oakley Valley Water Company.....	\$138,331	\$72,530.02	
PPH1 Water System.....	\$70,972	\$47,673.77	
Packsaddle Water Corporation.....	\$49,600	\$17,985.27	
Park Water Company.....	\$6,500	\$761.97	
Picabo Livestock Co (Picabo town water system new well).....	\$59,000	\$13,571.61	
Pinehurst Water District (14-Mar-08; Water storage tank).....	160,000	160,000.00	
Point Springs Grazing Association.....	\$9,768	\$2,286.19	
Powder Valley-Shadowbrook Homeowners Assoc.....	\$201,500	\$21,627.28	
Preston Riverdale & Mink Creek Canal Co.....	\$400,000	\$102,946.97	
Producers Irrigation Company (17-Mar-06; well replacements).....	\$185,000	\$169,964.03	
Hanch Subdivision Property Owners Assoc.....	\$24,834	\$20,625.06	
Hiverside Independent Water District.....	\$350,000	\$263,289.81	
Hobertson Litch Co.....	\$30,000	\$10,644.38	
Shilo Hanch Estates Homeowners Association.....	\$25,496	\$4,627.03	
Skin Creek Water Association.....	\$188,258	\$139,979.50	
Sourdough Point Owners Association (23-Jan-07; water supply & treatment).....	\$364,588	\$364,588.53	
Spint Bend Water Association.....	\$92,000	\$76,638.83	
Squaw Creek Irrigation District (Saga Hen Dam).....	\$20,700	\$3,543.35	
Terrace Water Corporation (28-Nov-07; well replacement).....	\$40,000	\$12,576.96	
Thunder Canyon Owners Association (6-Feb-04).....	\$92,478	\$64,288.89	
Twenty-Mile Creek Water Association.....	\$104,933	\$54,360.07	
Twin Lakes Canal Company - Winder Lateral Pipeline Project (13-Jul-07).....	\$50,000	\$448,626.97	
Twin Lakes Canal Company (2-Apr-04).....	\$90,000	\$90,000.00	
Twin Lakes-Hathrum Mid Cont Dist (24-Oct-02; Twin Lakes Dam).....	\$569,988	\$180,501.16	
Whitney-Nashville Water Company.....	\$225,000	\$124,488.06	
TOTAL LOANS OUTSTANDING.....			\$10,312,613.19
Loans and Other Funding Obligations:			
Senate Bill 1511 - Ieton Replacement and Mindoka Enlargement Studies.....		\$1,350,000.00	
Big Wood Canal Company (23-Jan-09; Horn Creek Flume).....		\$18,651.03	
Canyon Creek Canal Company (14-Mar-08; Pipeline project).....		\$133,599.00	
Clearwater Water District - pilot plant (13-Jul-07).....		\$80,000.00	
Garden Valley Homeowners Association (25-Jan-05).....		\$8,183.89	
Jefferson Irrigation Company (9-May-2008; Well replacement).....		\$23,176.50	
Lindsay Lateral Association.....		\$15,000.00	
North Snake & Magic Valley GWD Loan - Mitigation Pipeline.....		\$250,000.00	
Meridian Heights Water & Sewer Association (18-May-07).....		\$280,779.83	
Monument Ridge Homeowners Association (20-Mar-09; irrigation system rehab).....		\$360,000.00	
New Hope Water Corporation (23-Jan-19; Well Project).....		\$151,460.00	
Preston-Whitney Irrigation Company (29-May-09; Fairview Lateral Pipeline).....		\$200,000.00	
Sourdough Point Owners Association (23-Jan-07; water supply & treatment).....		\$385,431.47	
Terrace Water Corporation (28-Nov-07; well replacement).....		\$27,423.04	
TOTAL LOANS AND OTHER FUNDING OBLIGATIONS.....			\$3,263,704.56
Uncommitted Funds.....			\$411,624.23
TOTAL.....			\$14,007,691.98

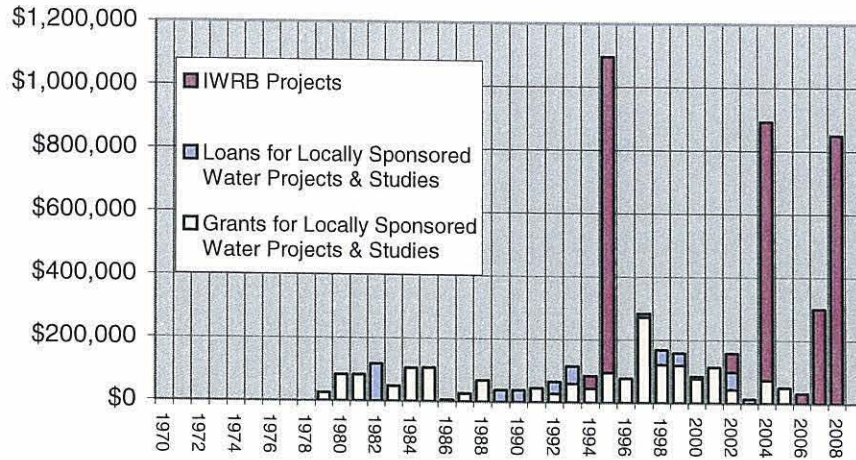
(1) Actual amount needed may vary depending on final determination of water actually purchased and interest income received.
 (2) Debt service on the Dworshak Project bonds is paid before the Dworshak monies are deposited into the Revolving Development Account and is therefore not shown on this balance sheet.

Idaho Water Resource Board
Sources and Applications of Funds
as of June 30, 2009
WATER MANAGEMENT ACCOUNT

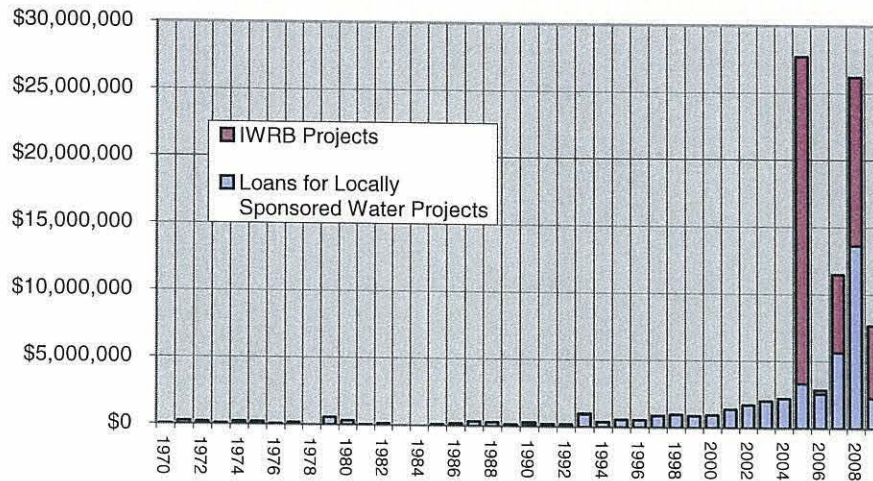
Original Appropriation (19/8).....		\$1,000,000.00
Legislative Audits.....		(\$3,145.45)
IWRB Appraisal Study (Charles Thompson).....		(\$5,000.00)
Transfer funds to General Account 1101 (HB 130, 1983).....		(\$500,000.00)
Legislative Appropriation (S2391984).....		\$175,800.00
Legislative Appropriation (HB989, 1994).....		\$75,000.00
Turned Back to General Account 6/30/95 (HB988, 1994).....		(\$35,014.25)
Legislative Appropriation (SB1260, 1995, Aquifer Recharge, Lambou Dam).....		\$1,000,000.00
Interest earned.....		\$116,287.35
Filing Fee balance.....		\$2,633.31
Water Supply Bank Receipts.....		\$941,803.07
Bond Fees.....		\$277,254.94
Funds from DLQ and IDJC for Glenns Ferry Water Study.....		\$10,000.00
Legislative Appropriation FY01.....		\$200,000.00
Transfer from Revolving Development Account.....		(\$296,987.01)
Legislative Appropriation (SB1239, Sugarloaf Aquifer Recharge Project).....		\$60,000.00
Legislative Appropriation (HB 843 Sec 6).....		\$620,000.00
Legislative Appropriation (SB1496, 2006, ESP Aquifer Management Plan).....		\$300,000.00
Legislative Appropriation (HB 320, 2007, ESP Aquifer Management Plan).....		\$849,936.99
TOTAL		\$4,528,568.95
Grants Disbursed:		
Completed Grants.....	\$1,291,110.72	
Arco, City of.....	\$7,500.00	
Armo, City of.....	\$7,500.00	
Bancroft, City of.....	\$7,000.00	
Bloomington, City of.....	\$4,254.86	
Boise City Canal Company.....	\$7,500.00	
Bonnets Ferry, City of.....	\$7,500.00	
Bonneville County Commission.....	\$3,375.00	
Bovill, City of.....	\$2,299.42	
Buttalo River Water Association.....	\$4,007.25	
Butte City, City of.....	\$3,250.00	
Cave Bay Community Services.....	\$6,750.00	
Central Shoshone County Water District.....	\$7,500.01	
Clearwater Regional Water Project Study, City of Orofino et al.....	\$10,000.00	
Clearwater Water District.....	\$3,750.00	
Cottonwood Point Water and Sewer Association.....	\$8,501.12	
Cottonwood, City of.....	\$5,000.00	
Cougar Ridge Water & Sewer.....	\$4,681.34	
Curley Creek Water Association.....	\$2,334.15	
Downey, City of.....	\$7,500.00	
Fairview Water District.....	\$7,500.01	
Fish Creek Reservoir Company, Fish Creek Dam Study.....	\$12,500.00	
Franklin, City of.....	\$6,750.00	
Grangeville, City of.....	\$7,500.00	
Greenleaf, City of.....	\$3,000.00	
Hansen, City of.....	\$7,450.00	
Hayden Lake Irrigation District.....	\$7,500.00	
Hulen Meadows Water Company.....	\$7,500.00	
Iona, City of.....	\$1,425.64	
Kendrick, City of.....	\$7,500.00	
Kooskia, City of.....	\$7,500.00	
Lakeview Water District.....	\$2,250.00	
Lava Hot Springs, City of.....	\$7,500.00	
Lindsay Lateral Association.....	\$7,500.00	
Lower Payette Ditch Company.....	\$5,500.01	
Maple Grove Estates Homeowners Association.....	\$5,020.88	
Meander Point Homeowners Association.....	\$7,500.00	
Moreland Water & Sewer District.....	\$7,500.00	
New Hope Water Corporation.....	\$2,720.39	
North Lake Water & Sewer District.....	\$7,500.00	
Northside Estates Homeowners Association.....	\$4,492.00	
North Tomar Butte Water & Sewer District.....	\$3,575.18	
North Water & Sewer District.....	\$3,925.00	
Parkview Water Association.....	\$4,649.98	
Payette, City of.....	\$6,579.00	
Pierce, City of.....	\$7,500.00	
Potlatch, City of.....	\$6,474.00	
Preston & Whitney Reservoir Company.....	\$3,606.75	
Preston & Whitney Reservoir Company.....	\$7,000.00	
Roberts, City of.....	\$3,750.00	
Round Valley Water.....	\$3,000.00	
Sagle Valley Water & Sewer District.....	\$2,117.51	
South Hill Water & Sewer District.....	\$3,825.00	
St Charles, City of.....	\$5,632.88	
Swan Valley, City of.....	\$5,000.01	
Twenty-Mile Creek Water Association.....	\$2,487.00	
Valley View Water & Sewer District.....	\$5,000.02	
Victor, City of.....	\$5,750.00	
Weston, City of.....	\$5,601.20	
Winder Lateral Association.....	\$7,000.00	
TOTAL GRANTS DISBURSED		(\$1,624,256.33)
IWRB Expenditures		
Lemhi River Water Right Appraisals.....	\$31,000.00	
Expenditures Directed by Legislature		
Obligated 1994 (HB986).....	\$39,985.75	
SB1260, Aquifer Recharge.....	\$947,000.00	
SB1260, Soda (Cannon) Dam Study.....	\$53,000.00	
Sugarloaf Aquifer Recharge Project (SB1239).....	\$55,953.69	
ESPA Settlement Water Rentals (HB 843, 2004).....	\$504,000.00	
ESP Aquifer Management Plan (SB1496, 2006).....	\$300,000.00	
ESP Aquifer Management Plan (HB320, 2007).....	\$575,246.29	
TOTAL IWRB AND LEGISLATIVE DIRECTED EXPENDITURES		(\$2,506,185.73)
WATER RESOURCE BOARD RECHARGE PROJECTS		
CURRENT ACCOUNT BALANCE		(\$11,426.88)
		\$386,700.01
Committed Funds:		
Grants Obligated		
Cottonwood Point Water & Sewer Association.....	\$998.88	
Preston - Whitney Irrigation Company.....	\$7,500.00	
Water District No. 1 (Blackfoot Equalizing Reservoir Automation).....	\$35,000.00	
Winder Lateral Association.....	\$0.00	
Legislative Directed Obligations		
Sugarloaf Aquifer Recharge Project (SB1239).....	\$4,046.31	
ESPA Settlement Water Rentals (HB 843, 2004).....	\$16,000.00	
ESPA Management Plan (SB 1496, 2006).....	\$0.00	
ESP Aquifer Management Plan (HB320, 2007).....	\$274,690.70	
TOTAL GRANTS & LOANS OBLIGATED & UNDISBURSED		\$338,235.89
Loans Outstanding:		
	Amount Loaned	Principal Outstanding
Arco, City of.....	\$7,500	\$27,005.58
Butte City, City of.....	\$7,425	\$5,782.73
Roberts, City of.....	\$23,750	\$9,954.08
Victor, City of.....	\$23,750	\$10,957.37
TOTAL LOANS OUTSTANDING		\$27,364.71
Uncommitted Funds.....		\$21,099.41
CURRENT ACCOUNT BALANCE		\$386,700.01

***APPENDIX C: YEAR-BY-YEAR SUMMARY OF FUNDS
AUTHORIZED BY THE WATER RESOURCE BOARD***

Water Management Account



Revolving Development Account



Water Resource Development Revenue Bonds

