

IDAHO WATER RESOURCE BOARD

WATER RESOURCE FUNDING PROGRAM



Fiscal Year 2006 Annual Report

Idaho Water Resource Board
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WATER RESOURCE FUNDING PROGRAM

Fiscal Year 2006 Annual Report

(July 1, 2005 - June 30, 2006)

IDAHO WATER RESOURCE BOARD

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Prepared by Brian W. Patton, P.E.

Cover Photograph: Replacement of the outlet works at Hawkins Dam. The outlet works consisted of a wooden plank-board pipe that appeared to have been in place since construction of the dam in approximately 1870. The Water Resource Board provided \$250,000 in loan funds to replace the outlet works. Hawkins Dam is used to store irrigation water for use on about 3,220 acres of land along Hawkins Creek near Downey.

“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)

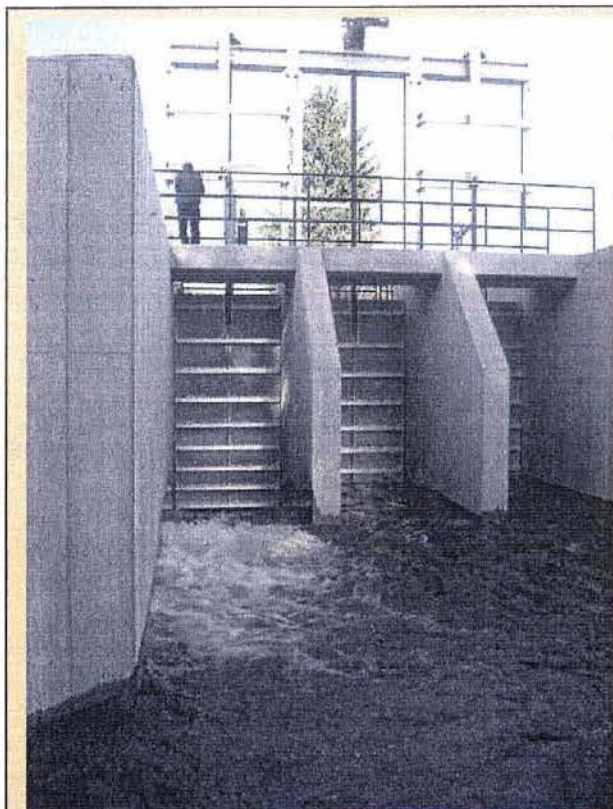
Table of Content

Introduction.....	1
The Need for A Water Resource Funding Program.....	3
Projects Funded During Fiscal Year 2004.....	6
Components and Operation of the Program.....	8
Water Projects and Idaho's Economic Development.....	9
Looking Ahead.....	10
Appendix A: Project Reports.....	11
Appendix B: Account Balance Sheets as of June 30, 2005.....	17
Appendix C: Year-By-Year Summary of Funds.....	23

INTRODUCTION

The Water Resource Board 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 2006.



Left: Outlet gates at Twin Lakes Dam on Rathdrum Creek near the town of Rathdrum. The replacement of Twin Lakes Dam was completed during 2005 with assistance from the Idaho Water Resource Board. The new dam replaces the original dam that was built in 1906. The dam is owned and operated by the Twin Lakes-Rathdrum Creek Flood Control District for flood control and lake level maintenance purposes. This dam provides 9,090 acre-feet of active water storage on Rathdrum Creek. The Flood Control District will repay the construction costs to the Water Resource Board over a 10-year term.

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

<u>Dam</u>	<u>Purpose of Dam</u>	<u>Storage Volume (Acre-Feet)</u>	<u>Type of Work</u>
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

HAWKINS DAM OUTLET REPLACEMENT PROJECT

The Idaho Water Resource Board provided financing to replace the wooden plank-board outlet pipe at Hawkins Dam, which had been in place since original construction of the dam in approximately 1870. The dam and reservoir are owned by the Marsh Center Irrigation Company and is operated to store irrigation water for use on 3,220 acres along Hawkins Creek near Downey. The work was completed prior to the 2006 irrigation season. The Irrigation Company will repay the construction cost to the Water Resource Board over a 15-year term.



Above Left: Hawkins Dam and Reservoir, which is used to store irrigation water for use on 3,220 acres located along Hawkins Creek. **Above Right:** Excavation into the dam to remove the old outlet pipe and install the new outlet pipe. **Below Left and Right:** Installation of the new outlet pipe.



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 has been 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



The Water Resource Board is assisting the City of Hope with the construction of a new slow sand filter water treatment plant. The Water Resource Board is providing about \$185,000 in loan funds for this project. The project is required under the terms of a consent agreement between the City and the Department of Environmental Quality. This photograph shows the water treatment plant under construction.

The Idaho Water Resource Board has assisted with the construction of 70 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

LOWER PAYETTE DITCH COMPANY DIVERSION DAM REPLACEMENT PROJECT

The Idaho Water Resource Board is assisting the Lower Payette Ditch Company with replacing its diversion dam in the Payette River. This Lower Payette provides irrigation water to approximately 13,600 acres in Payette and Washington Counties. The project consists of replacing the old 85-year old plank board diversion dam with a new inflatable bladder dam. Boat and fish passage will be provided on the south bank. The Idaho Water Resource Board is providing \$430,000 in loan funds for this project. Lower Payette also received a federal grant for this project. The project is scheduled to be complete for the 2007 irrigation season.



Above Left: Old diversion dam. As water is diverted, the operator would wade into the river and insert plank boards onto the structure to raise the water level to allow diversion into the canal. **Above Right:** The project requires building a cofferdam around the work site and working in sections from each river bank. **Below Left:** The footing is complete and ready for installation of the rubber bladder. **Below Right:** Bridgestone rubber bladder dam being installed.



upgrades or new facilities, many small water systems are finding it difficult to finance the required improvements.

Many irrigation systems around the state were built during pioneer days and are also in need of rehabilitation or replacement. Old irrigation 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 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 load on municipal water systems. Since most municipal systems provide some level of water treatment, it can be more cost-effective to use untreated water for 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 in order to remain functional. This can be very costly and often the organizations responsible for the dams have limited ability to pay for the needed rehabilitation or replacement.

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 water storage or ground water recharge (such as diversion of flood flows into recharge basins) to provide for better water resource management.

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 not only serve to make Idaho more energy independent and develop a renewable energy resource but may also provide revenues to the water users to help offset operations and improvement costs.

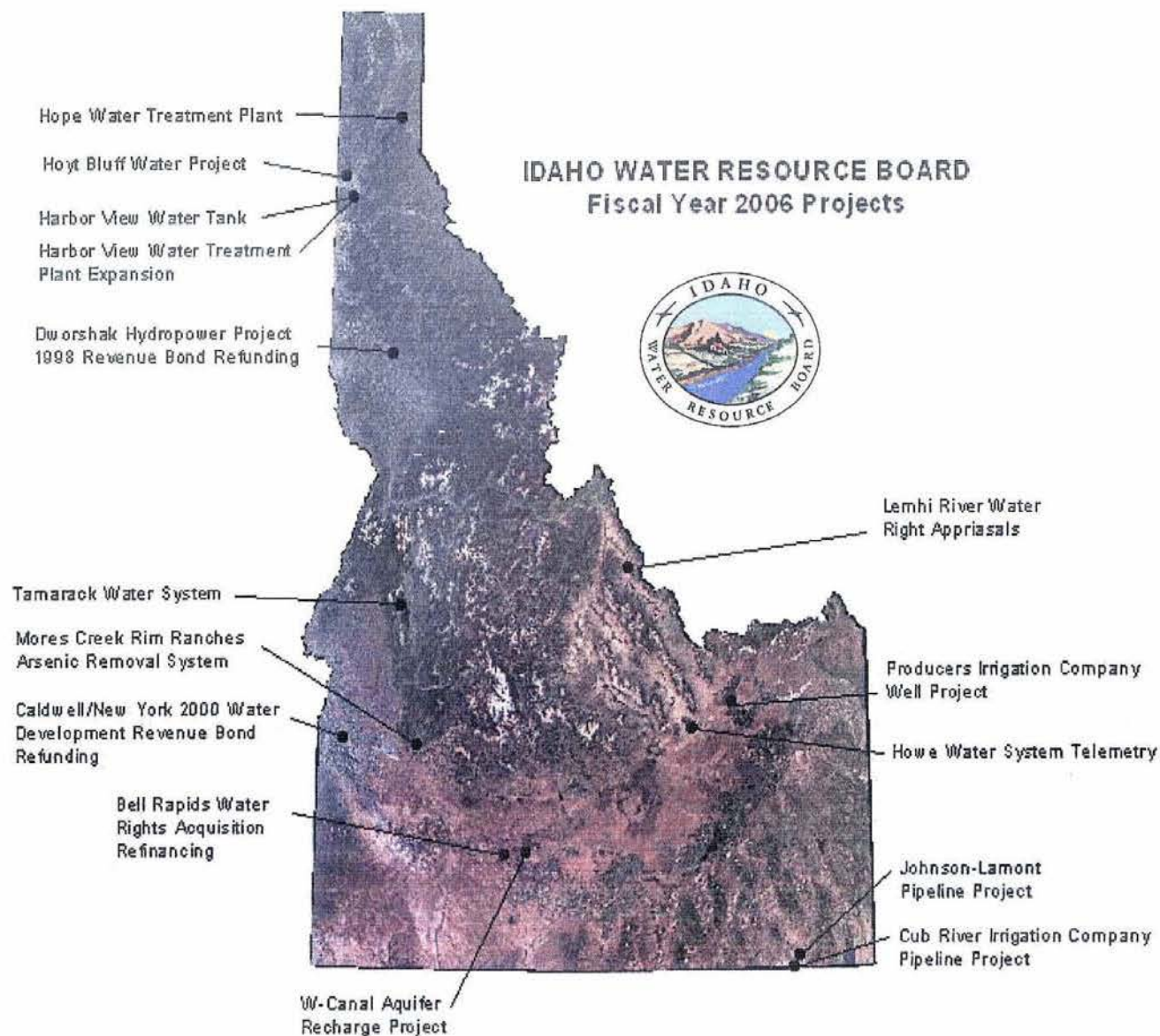
The water resource funding program provides lasting benefits to Idaho in the areas of irrigation and community water supplies, flood control, and hydroelectric power, greatly enhancing Idaho's economy.

PROJECTS FUNDED DURING FISCAL YEAR 2006

During Fiscal Year 2006, 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	REVENUE BOND LOAN	REVENUE BOND FOR IWRB PROJECTS	IWRB PROJECT EXPENDITURE
1	Bell Rapids Water Rights Refinancing			\$7,831,698	
2	Caldwell Lateral Irrigation District/New York Irrigation District Pooled Bond Refunding		\$3,500,000		
3	Cub River Irrigation Company Pipeline	\$500,000			
4	Dworshak Hydropower Refinancing			\$5,600,000	
5	Harbor View Water Treatment Plant Expansion	\$400,000			
6	Harbor View Water Storage Tank	\$300,000			
7	Hope Water Treatment Plant	\$184,650			
8	Hoyt Bluff Water Supply	\$320,000			
9	Howe Water System Telemetry	\$10,000			
10	Johnson-Lamont Pipeline	\$575,000			
11	Lemhi River Water Right Appraisals				\$31,000
12	Mores Creek Rim Ranches Arsenic Removal System	\$85,300			
13	North Lake Water & Sewer District – Tamarack Water System		\$9,000,000		
14	Producers Irrigation Company Wells	\$185,000			
15	W-Canal Recharge Project				\$300,000
TOTALS		\$2,559,950	\$12,500,000	\$13,431,698	\$331,000

Grand Total: \$28,822,648



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 Board's 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 several occasions the legislature has authorized the Board to undertake projects and studies with regional or statewide significance. During 2004, the Board was directed by the legislature to provide \$1.32 million in support of the *Eastern Snake Plain Aquifer Mitigation, Restoration, and Recovery Agreement for 2004*, which prevented the curtailment of more than 1,300 wells on the Eastern Snake Plain. During 2005, the Board was funded and directed to acquire the Bell Rapids Water Rights for purposes as specified in the Snake River Water Rights Agreement.

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 be 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, 2006 is included in Appendix B. As a result of HB392 passed by the 2005 legislature, two "sub-accounts" were created within the Revolving Development Account. The "Bell Rapids Water Rights Sub-Account" is for dealing with the financial transactions associated with acquiring the water rights and the subsequent lease contract with the U.S. Bureau of Reclamation. The other funds appropriated to the Water Resource Board through HB392 have been deposited into the "Eastern Snake Plain Sub Account." These funds are dedicated to projects or programs that reduce the water use conflicts on the Eastern Snake Plain, including leasing water rights for mitigation purposes, aquifer recharge projects, and the state match requirement for the Conservation Reserve Enhancement Program (CREP). Funds appropriated through HB870 passed by the 2006 legislature have also been deposited into the "Eastern Snake Plain Sub Account."

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. Since 1983 when the first bond was issued through this program, \$129 million in project financing was provided for the construction of 149 water projects. 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.

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 industry is 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

PRODUCERS IRRIGATION COMPANY WELL PROJECT

The Producers Irrigation Company delivers water to approximately 3,360 highly productive acres near Mud Lake. The water was originally supplied by ground water pumped from several wells and delivered by an open canal that is several miles long. Due to high water losses in the canal, the Irrigation Company is constructing several wells located within the service area so the pumped water can be delivered directly through pipelines to its shareholder's irrigation systems. This will result in substantial savings due to reducing the amount of pumped ground water that is then lost to canal seepage. The Water Resource Board is providing \$185,000 in loan funds for this project, which is currently ongoing. **Below:** One of the new wells constructed by the Producers Irrigation Company that delivers water directly into irrigation sprinkler systems.



make the state's communities be 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 are many opportunities for the construction of state-sponsored projects that provide regional benefits, such as construction of additional water storage in the Treasure Valley. 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.

Due to the dry conditions and uncertain energy costs, the Water Resource Board is encouraging irrigation system improvements wherever possible. Several are anticipated for the upcoming years. Several dam repair projects are also anticipated in the next few years, possibly totaling several million dollars. Additional municipal and community water system projects are also expected. Given the increasing need for water system improvement and rehabilitation throughout the state, expansion of this program is vital.

JOHNSON-LAMONT LATERAL PIPELINE PROJECT

The Idaho Water Resource Board assisted the Preston-Whitney Irrigation Company and its sister organization, the Preston-Whitney Reservoir Company, with the construction of a gravity-pressure pipeline system to replace their open Johnson-Lamont Lateral. This pipeline system, completed prior to the 2006 irrigation season, provides gravity-pressure deliveries to about 3,700 acres on the Preston Bench in Franklin County. The Water Resource Board provided a total of \$575,000 in loan funds for the project. The project also received a federal Water 2025 grant. Due to the gravity pressure provided by the pipeline, this project will substantially reduce energy use by the irrigators on this system, also resulting in much lower power costs. **Below Left:** Straightening the open canal in preparation for pipe installation, as seen from the crest of Lamont Dam. **Below Right:** Installation of pipe through the outlet of Lamont Dam, allowing the pipeline system to utilize the water pressure behind the dam.



APPENDIX A: PROJECT REPORTS

Fiscal Year 2006 Water Resource Board Funded Projects and Studies

BELL RAPIDS WATER RIGHTS ACQUISITION REFINANCING

Project Sponsor: Idaho Water Resource Board

IWRB Funds: \$7,831,698 in Water Development Revenue Bonds

Project Description: Pursuant to HB392 passed by the 2005 Idaho Legislature, the Water Resource Board acquired the Bell Rapids water rights from the Bell Rapids Mutual Irrigation Company. The Water Resource Board subsequently entered into a 30-year contract to lease 60,000 acre-feet of the Bell Rapids water rights to the U.S. Bureau of Reclamation (USBR) for purposes required under the Nez Perce Water Rights Agreement. The Idaho Legislature appropriated the funds to the Board for the water rights purchase, \$21.3 million of which was required to be repaid to the state's General Fund with interest. The USBR has contracted to make lease payments to the Water Resource Board; however, the USBR could not pay on a schedule to allow the Board to repay the General Fund by July 1, 2006. The Board therefore issued Water Development Revenue Bonds to allow repayment to the General Fund. The bonds will be retired over 10 years with funds paid by the USBR pursuant to the lease agreement between the Bureau and the Board.

CALDWELL IRRIGATION LATERAL DISTRICT/NEW YORK IRRIGATION DISTRICT BOND REFUNDING

Project Sponsor: Caldwell Irrigation Lateral District and New York Irrigation District

IWRB Funds: \$3,500,000 in Water Development Revenue Bonds

Project Description: In 2000 the Water Resource Board issued Water Development Revenue Bonds to finance the construction of the pressurized irrigation system in downtown Caldwell and in a residential part of the New York Irrigation District. Through refunding the bonds the Board was able to achieve interest rate savings that will accrue to the two irrigation districts.

CUB RIVER IRRIGATION PIPELINE

Project Sponsor: Cub River Irrigation Company

IWRB Funds: \$500,000 loan

Account: Revolving Development Account

Project Description: The Cub River Irrigation Company (CRIC) delivers irrigation water to 27,000 acres in the Bear River Basin. About 1/4 (6,750 acres) of the CRIC service area is in Idaho, and 3/4 (20,250 acres) is in Utah. The CRIC delivers natural flow from the Cub River, natural flow from the Bear River and storage water from Bear Lake. This project consists of placing the northern end of the CRIC service area under a gravity pressure pipeline system. The pipeline will start with a 27-inch diameter, reducing in size as water is withdrawn along the pipeline route. The pipeline will provide complete gravity pressurization for 6,626 acres, all of which are in Idaho. Because the project will benefit all CRIC shareholders, including those in Utah, the Utah Board of Water Resources is also providing a loan for this project. The project is scheduled to be operational by the 2007 irrigation season.

DWORSHAK HYDROPOWER PROJECT REFUNDING

Project Sponsor: Idaho Water Resource Board

IWRB Funds: \$5,600,000 in Water Development Revenue Bonds

Project Description: In 1999-2000 the Idaho Water Resource Board constructed a 3 MW hydropower plant on the pipelines that deliver water from Dworshak Dam to the Clearwater Fish Hatchery and the Dworshak National Fish Hatchery. The plant has been operational since summer of 2000. The power generated by the plant is sold to the Bonneville Power Administration (BPA) pursuant to a 30-year contract between the BPA and the Board. Excess funds remaining after payment of all expenses are deposited into the Board's Revolving Development Account and are made available for loans for water projects throughout Idaho. In order to finance construction of the project the Board issued a Water Development Revenue Bond. Through refunding the outstanding bond, the Board was able to substantially reduce future interest costs. Analysis indicates the refunding results in a net present value savings of approximately \$500,000.

HARBOR VIEW WATER TREATMENT PLANT EXPANSION

Project Sponsor: Harbor View Water & Sewer District

IWRB Funds: \$400,000

Account: Revolving Development Account

Project Description: The Harbor View Estates Water & Sewer District is located across Lake Coeur d'Alene from the City of Coeur d'Alene, on a point of land between Kidd Island Bay and the main lake. The District provides water to 106 current residential connections. Full build out within the District is projected at (and limited to) 195 residential connections. The District pumps water from Lake Coeur d'Alene and lifts it about 500 feet in elevation to an existing slow-sand filter treatment plant, from where it is delivered for use by the residents of the District. This water system has existed since 1984, but the District was formed in January of 2004 to own and operate the water system as well as the sewer system. Recent development of additional homes within the District has caused the District to implement water use restrictions during high use times. This also caused the District to evaluate its system, as the District is currently at only 54% of the projected build-out capacity within its boundaries and is now experiencing water shortages during high-use times. The District's consulting engineer, Welch-Comer Engineering (Coeur d'Alene) has determined that in order to meet the estimated water demands at full build-out, the following projects are needed:

- Project No. 1: Expansion of the existing slow-sand filter water treatment plant, and
- Project No. 2: Construction of a new storage tank for equalization storage.

The Water Resource Board has agreed to loan the District \$400,000 for the water treatment plant expansion, which is scheduled to begin construction in spring of 2007.

HARBOR VIEW WATER STORAGE TANK

Project Sponsor: Harbor View Water & Sewer District

IWRB Funds: \$300,000 loan

Account: Revolving Development Account

Project Description: The Harbor View Estates Water & Sewer District is located across Lake Coeur d'Alene from the City of Coeur d'Alene, on a point of land between Kidd Island Bay and the main lake. The District provides water to 106 current residential connections. Full build out within the District is projected at (and limited to) 195 residential connections. The District pumps water from Lake Coeur d'Alene and lifts it about 500 feet in elevation to an existing slow-sand filter treatment plant, from where it is delivered for use by the residents of the District. This water system has existed since 1984, but the District was formed in January of 2004 to own and operate the water system as well as the sewer system. Recent development of additional homes within the District has caused the District to implement water use restrictions during high use times. This also caused the District to evaluate its system, as the District is currently at only 54% of the projected build-out capacity within its boundaries and is now experiencing water shortages during high-use times. The District's consulting engineer, Welch-Comer Engineering (Coeur d'Alene) has determined that in order to meet the estimated water demands at full build-out, the following projects are needed:

- Project No. 1: Expansion of the existing slow-sand filter water treatment plant, and
- Project No. 2: Construction of a new storage tank for equalization storage.

The Water Resource Board has agreed to loan the District \$300,000 for the water storage tank, which is scheduled to begin construction in spring of 2007.

HOPE WATER TREATMENT PLANT

Project Sponsor: City of Hope

IWRB Funds: \$184,650 loan

Account: Revolving Development Account

Project Description: The City of Hope is located on the north shore of Lake Pend Oreille about mid-way between Sandpoint and the Montana state line. The City provides water to 66 residential connections and 4 commercial connections. The City's water source is a spring located on the mountain-side above the City, which allows gravity flow delivery with no pumping. The Idaho Department of Environmental Quality (DEQ) determined that the City's spring source is influenced by surface water, and therefore requires treatment prior to being delivered for drinking water use. The City and the DEQ have entered into a Consent Agreement that requires the City to provide treatment, and allows a 3-year implementation schedule for the project. The City's consulting engineer, Tate Engineering (Coeur d'Alene) has recommended the construction of a slow-sand filter water treatment plant and modification of one of the City's existing water storage tanks to provide for disinfection. The project is currently in construction.

HOYT BLUFF WATER SUPPLY PROJECT

Project Sponsor: Hoyt Bluff Water Association

IWRB Funds: \$320,000 loan

Account: Revolving Development Account

Project Description: The Hoyt Bluff Water Association provides domestic and irrigation water service to 57 existing residential properties with the potential for 64 connections in the future. Each home has 1 –to- 2 acres which are irrigated from this water system. This water system is located approximately 1 mile east of Hauser Lake and 5 miles southwest of Rathdrum, just off the Rathdrum Prairie. Water is supplied through 4 ground water wells. Numerous wells were drilled first by the subdivision developers and then by the Association to find water supplies within the subdivision. However the subdivision is located on a rocky bluff overlooking the Rathdrum Prairie. The Association has spent approximately \$300,000 on construction of new wells and system improvements in attempts to improve water supply. These improvements have not alleviated the problem and rationing of water occurred during the summer of 2004 and 2005. The four wells that currently supply this system can provide a combined capacity of 73 GPM, but after periods of sustained use the production rate drops to about 50 GPM. The solution consisted of constructing a well on the Rathdrum Prairie in the Rathdrum Prairie Aquifer and piping the water to the subdivision. The project was completed in the fall of 2006 and the well supplies large amounts of water.

HOWE WATER SYSTEM TELEMETRY

Project Sponsor: Howe Water District

IWRB Funds: \$10,000 loan

Account: Revolving Development Account

Project Description: The Howe Water District delivers water to an estimated population of 34 people in Howe, a small community located at the lower end of the Little Lost River. There are 17 residential and 16 other connections served by this system. The other connections include churches, a school, an RV Park, community center, park and a store/cafe. Water is supplied by a single 196-foot deep well. The well feeds a water storage tank located on the hill above the town, from where water is distributed to the users. Currently the water district is manually operating the pump to fill the water storage tank. This has resulted in the tank running dry on several occasions. The solution consisted of the installation of a wireless telemetry system to automatically turn the pump on and off based on water levels in the storage tank. The project was completed during the fall of 2005.

JOHNSON-LAMONT LATERAL PIPELINE

Project Sponsor: Preston-Whitney Irrigation Company and Preston-Whitney Reservoir Company

IWRB Funds: \$500,000 loan to Preston-Whitney Irrigation Company

\$75,000 loan to Preston-Whitney Reservoir Company

Account: Revolving Development Account

Project Description: The Idaho Water Resource Board assisted the Preston-Whitney Irrigation Company and its sister organization, the Preston-Whitney Reservoir Company, with the construction of a gravity-pressure pipeline system to replace their open Johnson-Lamont Lateral. This pipeline system, completed prior to the 2006 irrigation season, provides gravity-pressure deliveries to about 3,700 acres on the Preston Bench in Franklin County. The Water Resource Board provided a total of \$575,000 in loan funds for the project. The project also received a federal Water 2025 grant. Due to the gravity pressure provided by the pipeline, this project will substantially reduce energy use by the irrigators on this system, also resulting in much lower power costs. The project was complete and operational for the 2006 irrigation season.

LEMHI RIVER WATER RIGHT APPRAISALS

Project Sponsor: Idaho Water Resource Board

IWRB Funds: \$31,000 expenditure

Account: Water Management Account

Project Description: The Idaho Water Resource Board was awarded a \$2.1 million grant from the Pacific Coast Salmon Recovery Fund to undertake long-term or permanent water right transactions in the Lemhi River Basin in part to maintain a 17 cfs flow at the L-6 diversion. To aid negotiations with the various water rights owners in the basin, the Board authorized the expenditure of funds to make appraisals of the market value of the water that would be acquired by the Board.

MORES CREEK RIM RANCHES ARSENIC REMOVAL SYSTEM

Project Sponsor: Mores Creek Rim Ranches Water District

IWRB Funds: \$85,300 loan

Account: Revolving Development Account

Project Description: The Mores Creek Rim Ranch Water District delivers water to an estimated population of 280 people. There are 65 residential connections served by this system. Water is supplied by three wells located within the District. The District is located along State Highway 21 approximately 12 miles east of Boise and 14 miles south of Idaho City. New arsenic maximum contaminant levels have been set by the EPA. The arsenic levels in the water supplied by the District do not comply with the new EPA standards and therefore will require some type of approved treatment to reduce the levels to acceptable amounts. A feasibility study was completed by CH2M-Hill to outline the District's options meeting the new arsenic levels. Based on CH2M-Hill's recommendations, the District decided to proceed with installing "point-of-use" reverse osmosis filters and pretreatment units. The filters were installed at each home within the District along with pretreatment units installed at two of the wells. This is the first "point-of-use" arsenic removal system in Idaho, although they have been used in other locations.

NORTH LAKE WATER & SEWER DISTRICT -- TAMARACK WATER SYSTEM

Project Sponsors: North Lake Water & Sewer District

IWRB Funds: \$9,000,000 in Water Development Revenue Bonds

Project Description: The Water Resource Board issued Water Development Revenue Bonds to finance the construction of the municipal water system at the Tamarack Resort near Donnelly. The resort developer has constructed the system over the past few years using interim financing, which was repaid with the bond proceeds. Pursuant to an agreement between the developer and the North Lake Water & Sewer District, the District has assumed ownership and operation of the water system. The bonds were structured so that the property owners within the resort are responsible for retiring the debt. The obligation does not extend to other patrons of the District outside the resort.

PRODUCERS IRRIGATION COMPANY WELLS

Project Sponsor: Producers Irrigation Company

IWRB Funds: \$185,000 loan

Account: Revolving Development Account

Project Description: The Producers Irrigation Company delivers irrigation water to 3,360 acres near Mud Lake. Water was originally supplied from a field of 9 wells located several miles east of the service area and delivered to its shareholders by open canal (the original well field). When this system was developed in the 1950's and 1960's the water levels within the original well field were very shallow. In the past few decades, the water levels and production rates in these wells have dropped considerably. Static water levels in the original well field are now about 80 feet deep, and drop to the bottom of the original wells as the irrigation season progresses. Given the dropping water levels in the area of the original well field and high conveyance losses in the delivery canal (approximately 20-to-30%), the Irrigation Company decided to construct wells within the service area that are piped directly into its shareholders irrigation delivery systems, and reduce the amount of water pumped from the original well field. This will result in substantial savings due to reducing the amount of pumped ground water that is then lost to canal seepage. The Irrigation Company has completed two new wells, with several yet to be constructed.

W-CANAL AQUIFER RECHARGE PROJECT

Project Sponsor: Idaho Water Resource Board

IWRB Funds: \$300,000 project expenditure

Account: Revolving Development Account - Eastern Snake Plain Sub-Account

Project Description: HB373 Passed by the 2005 Legislature authorized the Idaho Water Resource Board to "take all actions necessary in accordance with existing law to plan, finance, acquire, establish, operate and maintain a program or projects to enhance water supplies and reduce demand for water through the financing of water rights acquisitions and managed recharge projects". The Board has selected the W-Canal site, located on state land near Wendell, for the first state-constructed managed aquifer project. The project was also awarded a federal Water 2025 grant. The geotechnical and engineering preliminary work is currently underway, with construction expected to begin in fall of 2007.

APPENDIX B: ACCOUNT BALANCE SHEETS AS OF JUNE 30, 2006

*Revolving Development Account
Water Management Account*

IDAHO WATER RESOURCE BOARD
Sources and Applications of Funds
as of June 30, 2006
REVOLVING DEVELOPMENT ACCOUNT

Original Appropriation (1989).....	\$500,000.00
Legislative Audits.....	(\$12,600.45)
IWRB Bond Program.....	(\$15,000.00)
Legislative Appropriation FY90-91.....	\$250,000.00
Legislative Appropriation FY91-92.....	\$280,700.00
Legislative Appropriation FY93-94.....	\$500,000.00
IWRB and IDWR Studies and Projects.....	(\$249,067.18)
Loan Interest.....	\$2,930,728.07
Interest Earned State Treasury (Transferred).....	\$1,139,730.60
Filing Fee Balance.....	\$47,640.20
Bond Fees.....	\$1,474,173.20
Series 2000 (Caldwell/New York) Pooled Bond Issuers fees.....	\$43,657.93
Water Supply Bank Receipts.....	\$916,976.37
Legislative Appropriation FY01.....	\$200,000.00
Well Easement.....	\$2,000.00
Transferred to/from Water Management Account.....	\$268,273.00
Legislative Appropriation 2004, HB843.....	\$500,000.00

Bell Rapids Water Rights Sub-Account

Legislative Appropriation 2005, HB392.....	\$21,300,000.00
Interest Earned State Treasury.....	\$566,113.20
Bell Rapids Purchase.....	(\$16,006,558.00)
Bureau of Reclamation Principal Amount Lease Payment Paid.....	\$8,294,337.54
Bureau of Reclamation Interest Paid.....	\$179,727.97
Bureau of Reclamation Remaining Amount Lease Payment Paid.....	\$9,142,649.54
Interest Credit due to Bureau of Reclamation.....	(\$19,860.45)

Balance Bell Rapids Water Rights Sub-Account..... \$23,456,409.80

Eastern Snake Plain Sub-Account

Legislative Appropriation 2005, HB392.....	\$7,200,000.00
Legislative Appropriation 2005, HB392, CREP Program.....	\$3,000,000.00
Interest Earned State Treasury.....	\$341,160.89
Bell Rapids Water Rights Closing Costs.....	(\$6,558.00)

Loans and Other Commitments

Commitment - Remainder of Bell Rapids Water Rights Purchase (1).....	\$3,375,000.00
Commitment - CREP Program.....	\$3,000,000.00
Commitment - W-Canal Aquifer Recharge Project.....	\$300,000.00

Total Loans and Other Commitments..... \$6,675,000.00

Loans Outstanding:

American Falls-Aberdeen GWD (2005 water lease).....	\$601,028.92
Bingham GWD (2005 water lease).....	\$702,449.20
Bonneville Jefferson GWD (2005 water lease).....	\$331,823.62
Magic Valley GWD (2005 water lease).....	\$575,339.34
North Snake GWD (2005 water lease).....	\$328,612.42

TOTAL ESP LOANS OUTSTANDING..... \$2,539,253.50

Uncommitted Balance Eastern Snake Plain Sub-Account..... \$1,320,349.39

Dworshak Hydropower Project

Dworshak Project Revenues

Power Sales & Other.....	\$3,334,494.87
Interest Earned State Treasury.....	128,428.44
Total Dworshak Project Revenues.....	<u>\$3,462,923.31</u>

Dworshak Project Expenses (2)

Transferred to 1st Security Trustee Account.....	\$148,542.63
Construction not paid through bond issuance.....	\$226,106.83
1st Security Fees.....	\$312,193.35
Operations & Maintenance.....	\$625,033.50
Powerplant Repairs.....	\$58,488.80
Capital Improvements.....	\$318,366.79
FERC Payments.....	\$22,218.38
Total Dworshak Project Expenses.....	<u>(\$1,710,950.28)</u>

Dworshak Project Committed Funds

Emergency Repair/Future Replacement Fund.....	\$817,605.00
FERC Fee Payment Fund.....	\$43,967.55

Total Dworshak Project Committed Funds..... \$861,572.55

Excess Dworshak Funds into Main Revolving Development Account..... \$890,400.48

TOTAL..... \$9,667,612.22

	Amount Loaned	Principal Outstanding
Loans Outstanding:		
Aberdeen-Springfield Canal Company (WRB-491; Diversion struct)	\$329,761	\$312,911.57
Arco, City of	\$40,000	\$22,432.50
Bee Line Water Association.....	\$157,500	\$141,834.37
Boise City Canal Company (WRB-492).... 18th St Canal Rehab	\$82,362	\$75,033.46
Boise City Canal Company (WRB-492).... Grove St Canal Rehab	\$110,618	\$101,923.43
Capital View Irrigation District (WRB-488; New Pumping Plant)	\$30,000	\$12,856.25
Caribou Acres Water Company.....	\$68,769	\$32,853.49
Carlin Bay Property Owners Association.....	\$115,609	\$55,534.93

Revolving Development Account (Continued)

Chaparral Water Association.....	\$90,154	\$50,819.36
Chaparral Water Association.....	\$20,000	\$6,995.19
Colburn Water Association.....	\$20,000	\$4,589.62
Conant Creek Canal Company.....	\$239,615	\$124,885.17
Cougar Ridge Water & Sewer District.....	\$15,000	\$9,959.84
Cub River Irrigation Company.....	\$50,000	\$19,349.71
Cub River Irrigation Company.....	\$35,000	\$19,802.35
Deep Creek Property Owners Association.....	\$25,115	\$21,168.41
Dubois, City of.....	\$100,000	\$24,188.02
Fall River Irrigation Company.....	\$50,000	\$28,284.10
Firth, City of.....	\$112,888	\$90,985.70
Fish Creek Reservoir Company.....	\$339,500	\$219.33
Garden Valley Ranchettes Homeowners Association (25-Jan-05)...	2,716.00	\$2,716.31
Georgetown, City of.....	\$278,500	\$223,144.20
Harpster Water District.....	\$9,000	\$9,000.00
Highway Unit Grazing Association.....	\$11,682	\$7,468.26
Howe Water District (5-Aug-05).....	\$10,000	\$10,000.00
Hoyt Bluff Water Association.....	\$175,000	\$143,582.90
Hoyt Bluff Water Association (Rathdrum Prairie Well).....	\$51,904	\$51,904.22
Idaho Botanical Gardens, Inc.....	\$109,934	\$12,941.73
Jefferson Irrigation Company (well deepenings).....	\$110,780	\$77,711.70
Jefferson Irrigation Company (well deepenings).....	\$207,016	\$190,326.56
Kendrick, City of.....	\$37,100	\$12,737.40
Kulleyspell Estates Property Owners Assoc.....	\$219,510	\$57,096.98
Lacey Vista Water Corporation.....	\$28,898	\$6,897.50
Last Chance Canal Company (WRB-497).....	\$500,000	\$424,905.96
Lakeview Water District.....	\$45,146	\$36,636.74
Lava Hot Springs, City of.....	\$347,510	\$331,566.39
Lava Irrigation Company.....	\$7,880	\$3,635.36
Lindsay Lateral Association (22-Aug-03).....	\$9,600	\$9,600.00
Live-More Lake Community (9-Jun-04).....	\$42,000	\$37,261.05
Malad Valley Irrigation Company.....	\$58,000	\$11,635.27
Mangum Heights Water Association.....	\$7,500	\$3,472.53
Marsh Center Irrigation Company (13-May-05; Hawkins Dam).....	\$250,000	\$250,000.01
McCammon, City of.....	\$42,024	\$14,358.48
McGuire Estates Water Users Association (4-Mar-05).....	\$60,851	\$60,850.80
Moravia Water System, Inc.....	\$37,188	\$8,204.57
Mores Creek Rim Ranches Water District.....	\$221,400	\$151,350.49
Mores Creek Rim Ranches Water District (18-Nov-05, Arsenic rem	\$55,330	\$57,751.91
Mud Lake, City of.....	\$5,000	\$1,812.04
Nebels Addition Water & Sewer Association.....	\$48,915	\$6,209.32
Nezperce, City of.....	\$326,160	\$57,282.87
New Hope Water Corporation.....	\$42,000	\$27,505.09
New Plymouth Water Users Association.....	\$7,450	\$5,623.72
Oakley Valley Water Company.....	\$138,331	\$113,423.03
PPRT Water System.....	\$70,972	\$57,442.17
Packsaddle Water Corporation.....	\$49,800	\$32,862.05
Park Water Company.....	\$6,500	\$2,978.54
Picabo Livestock Co (Picabo town water system).....	\$38,000	\$25,139.51
Pierce, City of.....	\$110,000	\$13,965.65
Point Springs Grazing Association.....	\$9,788	\$5,479.90
Powder Valley-Shadowbrook Homeowners Assoc.....	\$201,500	\$68,053.17
Preston Riverdale & Mink Creek Canal Co.....	\$400,000	\$159,148.17
Preston-Whitney Irrigation Company (20-Sep-05).....	\$199,620	\$5,685.08
Producers Irrigation Company (17-Mar-06; well replacements).....	\$50,000	\$50,000.00
Ranch Subdivision Property Owners Assoc.....	\$19,345	\$4,372.65
Riverside Independent Water District.....	\$350,000	\$318,736.97
Robertson Ditch Co.....	\$30,000	\$19,817.97
Salem Union Irrigation Company.....	\$79,058	\$3,247.90
Scenic Properties Water Association.....	\$8,887	\$4,980.43
Shilo Ranch Estates Homeowners Association.....	\$25,458	\$13,517.37
Silver Sage Water Corporation.....	\$15,000	\$4,645.39
Singer Ranch Water Association.....	\$16,398	\$1,984.63
Skin Creek Water Association.....	\$188,258	\$163,661.20
Spirit Bend Water Association.....	\$92,000	\$55,761.19
Spirit Bend Water Association.....	\$20,878	\$20,877.64
Spirit Lake, City of (WRB-495; 10-Oct-03).....	\$11,877	\$11,877.38
Squaw Creek Irrigation District (Sage Hen Dam).....	\$20,700	\$10,785.90
Teton Island Feeder Canal Company.....	\$39,750	\$13,984.87
Thatcher Irrigation Company.....	\$2,680	\$1,285.03
Thunder Canyon Owners Association (6-Feb-04).....	\$31,425	\$31,425.23
Twenty-Mile Creek Water Association.....	\$104,933	\$76,057.88
Twin Lakes Canal Company (2-Apr-04).....	\$90,000	\$90,000.00
Twin Lakes-Rathdrum Fld Cont Dist (24-Oct-02; Twin Lakes Dam).....	\$399,988	\$320,701.33
Valley View Estates Water Association.....	\$53,100	\$24,640.97
Whitney-Nashville Water Company.....	\$225,000	\$167,008.63

TOTAL LOANS OUTSTANDING.....

\$5,355,564.77

Loans and Other Funding Obligations:

Revolving Development Account (Continued)

Producers Irrigation Company (17-Mar-06; well replacements).....	\$135,000.00	
Hope, City of (24-Jan-06; Drinking water treatment plant).....	\$184,650.00	
Harbor View Water & Sewer District (24-Jan-06; drinking water treatment plant expansion)...	\$400,000.00	
Harbor View Water & Sewer District (24-Jan-06; water storage tank).....	\$300,000.00	
Cub River Irrigation Company (18-Nov-05; Pipeline project).....	\$500,000.00	
Hoyt Bluff Water Association (18-Nov-05; Rathdrum Prairie Well).....	\$268,095.78	
Mores Creek Rim Ranches Water District (18-Nov-05, Arsenic removal system).....	\$27,548.09	
Ahsahka Water & Sewer District (13-May-05).....	\$5,000.00	
Garden Valley Ranchettes Homeowners Association (25-Jan-05).....	\$8,183.69	
Garwood Water Cooperative (9-June-04).....	\$170,000.00	
Lower Payette Ditch Company (2-Apr-04).....	\$430,000.00	
Twin Lakes Canal Company (2-Apr-04).....	\$10,000.00	
Thunder Canyon Owners Association (6-Feb-04).....	\$123,574.77	
Spirit Lake, City of (WRB-495; 10-Oct-03).....	\$124,822.62	
Spirit Bend Water Association (27-Jun-03).....	\$9,122.36	
Harpster Water District (WRB-487; 28-Feb-03).....	\$1,000.00	
TOTAL LOANS AND OTHER FUNDING OBLIGATIONS.....		\$2,696,797.31
Uncommitted Funds.....		\$1,615,250.14
TOTAL.....		\$9,667,612.22

(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, 2006
WATER MANAGEMENT ACCOUNT

Original Appropriation (1978).....	\$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 (6/29/1984).....	\$115,800.00
Legislative Appropriation (HB988, 1994).....	\$75,000.00
Turned Back to General Account 6/30/95, (HB988, 1994).....	(\$35,014.25)
Legislative Appropriation (SB1260, 1995, Aquifer Recharge, Caribou Dam).....	\$1,000,000.00
Interest Earned.....	\$108,700.83
Filing Fee Balance.....	\$2,633.31
Water Supply Bank Receipts.....	\$841,047.07
Bond Fees.....	\$277,254.94
Funds from DEQ and IDOC for Glens Ferry Water Study.....	\$10,000.00
Legislative Appropriation FY01.....	\$200,000.00
Transfer to/from Revolving Development Account.....	(\$268,273.00)
Legislative Appropriation (SB1239, Sugarloaf Aquifer Recharge Project).....	\$60,000.00
Legislative Appropriation (HB 843 Sec 6).....	\$520,000.00
TOTAL	\$3,399,003.45

Grants Disbursed:

Completed Grants.....	\$1,291,110.72
Arco, City of.....	\$7,500.00
Arimo, City of.....	\$7,500.00
Bancroft, City of.....	\$7,000.00
Bloomington, City of.....	\$4,254.86
Boise City Canal Company.....	\$7,500.00
Bonniers Ferry, City of.....	\$7,500.00
Bonneville County Commission.....	\$3,375.00
Bovill, City of.....	\$2,299.42
Buffalo 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.....	\$6,501.12
Cottonwood, City of.....	\$5,000.00
Cougar Ridge Water & Sewer.....	\$4,661.34
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
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 Tamar Butte Water & Sewer District.....	\$3,575.18
North Water & Sewer District.....	\$3,825.00
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
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.....	\$2,467.00
Valley View Water & Sewer District.....	\$5,000.02
Victor, City of.....	\$3,750.00
Weston, City of.....	\$6,601.20

Water Management Account (Continued)

Victor, City of.....	\$3,750.00	
Weston, City of.....	\$6,601.20	
TOTAL GRANTS DISBURSED.....		(\$1,602,756.33)

Expenditures Directed by Legislature

Obligated 1994 (HB988).....	\$39,985.75	
SB1260, Aquifer Recharge.....	\$947,000.00	
SB1260, Soda (Caribou) Dam Study.....	\$53,000.00	
Sugarloaf Aquifer Recharge Project (SB1239).....	\$55,953.69	
ESPA Settlement Water Rentals (HB 843 2004).....	\$504,000.00	
TOTAL LEGISLATIVE DIRECTED EXPENDITURES.....		(\$1,599,939.44)

WATER RESOURCE BOARD RECHARGE PROJECTS..... (\$11,426.88)

CURRENT ACCOUNT BALANCE..... \$184,880.80

Committed Funds:

Grants Obligated

Bovill, City of.....	\$1,764.58
Bonneville County Commission.....	\$375.00
Cottonwood Point Water & Sewer Association.....	\$998.88
Cougar Ridge Water & Sewer.....	\$338.66
Franklin, City of.....	\$750.00
Iona, City of.....	\$3,574.36
Maple Grove Estates Homeowners Association.....	\$128.12
Meander Point Homeowners Association.....	\$7,500.00
North Tomar Butte Water & Sewer District.....	\$1,674.82
Preston - Whitney Irrigation Company.....	\$7,500.00
Preston & Whitney Reservoir Company.....	\$7,000.00
Rupert, City of.....	\$7,500.00
Water District No. 1 (Blackfoot Equalizing Reservoir Automation).....	\$35,000.00
Winder Lateral Association.....	\$7,000.00

Legislative Directed Obligations

Sugarloaf Aquifer Recharge Project (SB1239).....	\$4,046.31
ESPA Settlement Water Rentals (HB 843, 2004).....	\$16,000.00

TOTAL GRANTS & LOANS OBLIGATED & UNDISBURSED..... \$101,150.73

Loans Outstanding:

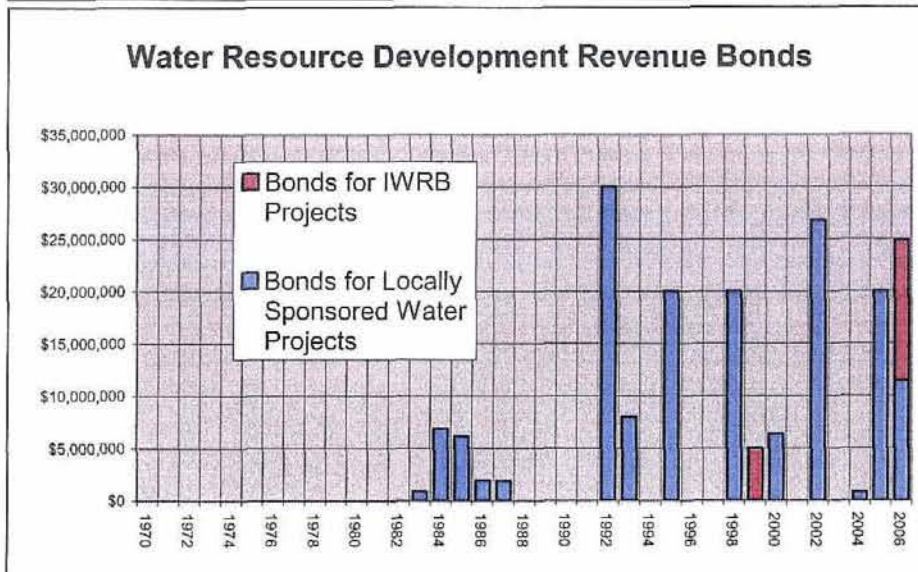
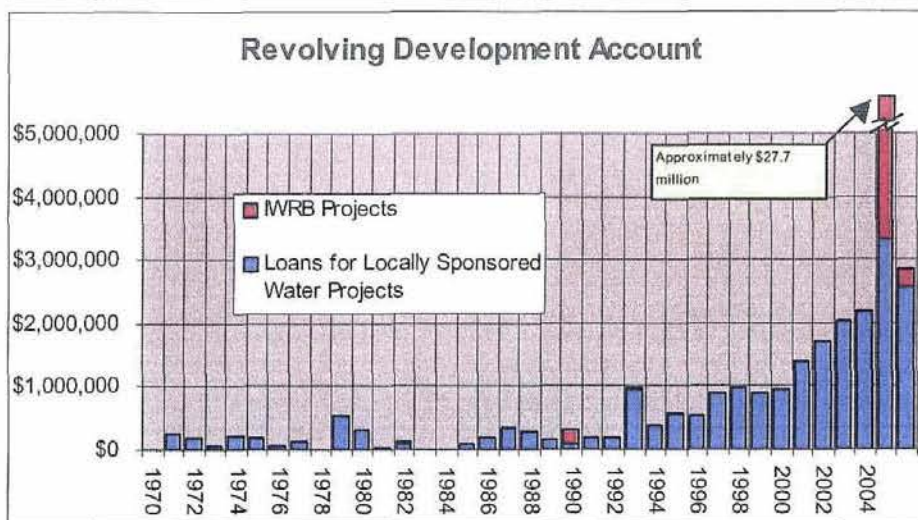
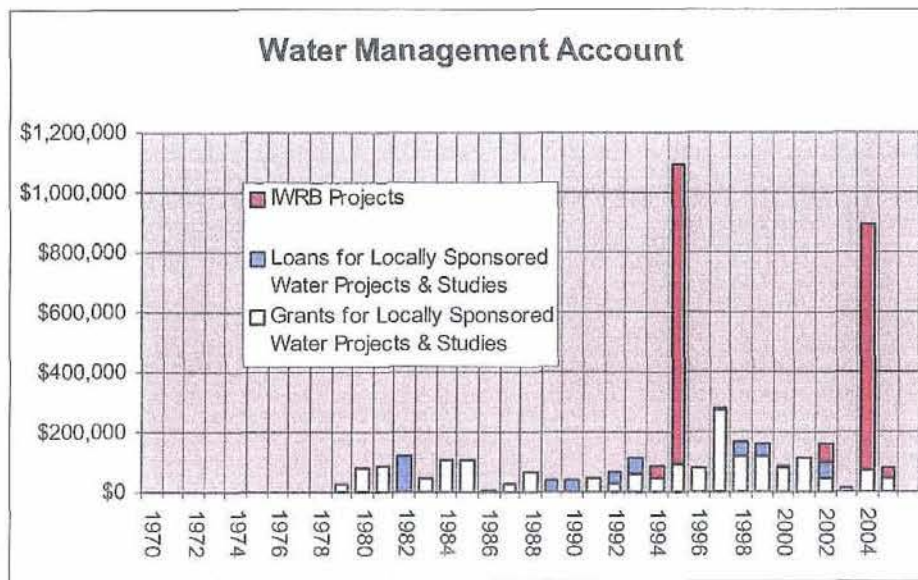
	Amount Loaned	Principal Outstanding
Arco, City of.....	\$7,500	\$4,963.26
Ashton, City of.....	\$11,280	\$5,105.82
Butte City, City of.....	\$7,425	\$6,184.05
Malad Valley Irrigation Company.....	\$13,500	\$2,998.19
Roberts, City of.....	\$23,750	\$16,310.23
Victor, City of.....	\$23,750	\$17,867.57

TOTAL LOANS OUTSTANDING..... \$53,429.12

Uncommitted Funds..... **\$30,300.95**

CURRENT ACCOUNT BALANCE..... \$184,880.80

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



Fiscal Year	REVOLVING DEVELOPMENT ACCOUNT		WATER MANAGEMENT ACCOUNT			WATER DEVELOPMENT REVENUE BONDS		TOTALS
	Loans for Locally Sponsored Water Projects	IWRB Projects	Grants for Locally Sponsored Water Projects & Studies	Loans for Locally Sponsored Water Projects & Studies	IWRB Projects	Bonds for Locally Sponsored Water Projects	Bonds for IWRB Projects	
1970	\$14,789.00							\$14,789.00
1971	\$239,223.00							\$239,223.00
1972	\$188,000.00							\$188,000.00
1973	\$75,000.00							\$75,000.00
1974	\$220,000.00							\$220,000.00
1975	\$200,000.00							\$200,000.00
1976	\$50,000.00							\$50,000.00
1977	\$131,000.00	\$4,917.00						\$135,917.00
1978								\$0.00
1979	\$534,100.00		\$25,000.00					\$559,100.00
1980	\$310,000.00		\$82,750.00					\$392,750.00
1981	\$28,724.00		\$83,491.00					\$112,215.00
1982	\$100,000.00	\$13,517.00		\$117,970.00				\$231,487.00
1983			\$48,175.00			\$872,200.00		\$920,375.00
1984			\$105,519.00			\$6,890,609.00		\$6,996,128.00
1985	\$87,159.00		\$106,379.00			\$6,099,716.00		\$6,293,254.00
1986	\$174,664.00		\$5,000.00			\$1,933,224.00		\$2,112,888.00
1987	\$339,902.00		\$25,000.00			\$1,876,827.00		\$2,241,729.00
1988	\$285,705.00		\$68,000.00					\$353,705.00
1989	\$154,224.00			\$38,000.00				\$192,224.00
1990	\$102,169.00	\$198,945.00		\$37,982.00				\$339,096.00
1991	\$190,308.00		\$44,339.00					\$234,647.00
1992	\$187,565.00		\$27,584.00	\$37,850.00		\$30,000,000.00		\$30,252,999.00
1993	\$958,947.00	\$33,882.00	\$59,636.00	\$55,165.00		\$8,000,000.00		\$9,107,630.00
1994	\$373,000.00		\$44,500.00		\$39,986.00			\$457,486.00
1995	\$569,061.00		\$95,534.00		\$1,000,000.00	\$20,000,000.00		\$21,664,595.00
1996	\$539,615.00		\$77,500.00					\$617,115.00
1997	\$871,612.00		\$271,850.00		\$11,426.88			\$1,154,888.88
1998	\$972,502.00		\$122,128.00	\$46,900.00		\$20,000,000.00		\$21,141,530.00
1999	\$880,910.00		\$119,740.00	\$38,500.00			\$5,000,000.00	\$6,039,150.00
2000	\$941,143.00		\$76,692.00	\$7,500.00		\$6,370,000.00		\$7,392,085.00
2001	\$1,380,227.00		\$113,200.00					\$1,493,427.00
2002	\$1,701,774.00		\$44,000.00	\$54,750.00	\$60,000.00	\$26,775,000.00		\$28,635,524.00
2003	\$2,016,135.00		\$13,400.00					\$2,029,535.00
2004	\$2,197,192.00		\$72,791.00		\$820,000.00	\$400,000.00		\$3,489,983.00
2005	\$3,326,172.00	\$24,375,000.00	\$50,000.00			\$19,975,000.00		\$47,726,172.00
2006	\$2,559,950.00	\$300,000.00				\$11,415,000.00	\$13,431,698.00	\$27,703,648.00
TOTALS	\$22,886,122.00	\$24,926,261.00	\$1,782,208.00	\$434,617.00	\$1,931,412.88	\$161,692,576.00	\$18,431,698.00	\$232,096,544.88