

# **IDAHO WATER RESOURCE BOARD**

## **WATER RESOURCE FUNDING PROGRAM**



### **Fiscal Year 2008 Annual Report**

Idaho Water Resource Board  
322 East Front Street  
Boise, Idaho 83720  
(208) 287-4800



# IDAHO WATER RESOURCE BOARD

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January 23, 2009

The Honorable C.L. "Butch" Otter, Governor  
Members of the Idaho Legislature  
Statehouse  
Boise, ID 83720

**C.L. "Butch" Otter**  
Governor

**Jerry R. Rigby**  
Chairman  
Rexburg  
At Large

**Terry T. Uhling**  
Vice Chairman  
Boise  
District 2

**Bob Graham**  
Secretary  
Bonners Ferry  
At Large

**Leonard Beck**  
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District 3

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Armstrong  
New Meadows  
At Large

**Chuck Cuddy**  
Orofino  
District 1

**L. Claude Storer**  
Idaho Falls  
District 4

**Gary M. Chamberlain**  
Challis  
At Large

Re: Water Resource Funding Program Annual Report

Dear Governor Otter and Idaho Legislators:

The Idaho Water Resource Board is pleased to present the Fiscal Year 2008 Annual Report on the Board's Water Resource Funding Program. In order to reduce costs, the full report is made available on the Internet at [www.idwr.state.id.us/waterboard](http://www.idwr.state.id.us/waterboard). This program provides assistance to plan, design, construct, improve, and rehabilitate water resource projects that are in the public interest and in compliance with the State Water Plan. Water availability is perhaps the most important element of maintaining and expanding a strong, stable Idaho economy. The ongoing replacement and improvement of irrigation infrastructure is necessary to ensure continued agricultural production, which provides the economic foundation for the state. The Board works with Idaho's communities to ensure adequate and safe water supplies for their residents and to attract new businesses and industries.

During FY08 more than \$37 million was authorized for 23 projects as described in this report. Significant projects the Board funded around the state include the construction of a gravity-pressure irrigation pipeline in the Bear River area, the replacement of the Challis Irrigation Canal's river gate structure, and the construction of a new water storage tank for the Pinehurst Water District.

The Legislature has provided expanded authorities and funding to the Board for projects and water acquisitions to help resolve water use conflicts on the Eastern Snake Plain. Using funds provided by the Legislature, the Board continued development of a Comprehensive Aquifer Management Plan for the long-term management of the Eastern Snake Plain Aquifer. The Plan will be delivered for legislative adoption during the 2009 legislative session. The Board also acquired the Pristine Springs Aquiculture Facility, as authorized by the legislature, in partnership with two ground water districts and the City of Twin Falls.



The Honorable C.L. "Butch" Otter, Governor  
Members of the Idaho Legislature  
January 23, 2009  
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It is important to note that these projects provide long-term economic and water supply benefits.

The Board sees several trends that will expand the need for this program. These include ongoing and proposed efforts on the Eastern Snake Plain, continued growth in many areas of the state, the need for new surface water and ground water storage projects, and continued repair and improvement of aging water control infrastructure, all will be major demands on this program in future years. Comprehensive aquifer study and planning efforts currently underway in the Treasure Valley and Rathdrum Prairie areas will potentially result in recommended water projects. The comprehensive plans will include evaluation and analysis of water supply and demand needs for a 50-year period.

The Board believes this program is an excellent example of a successful public/private partnership. With funding and oversight from the Board, private-sector contractors build the projects. When necessary, private-sector engineering consultants provide planning and design services. The Board strives to make opportunities available within this program for the services of private-sector financial institutions. When completed, the projects enhance Idaho's water infrastructure and provide lasting benefits across the state.

We very much appreciate the Governor and the Legislature for their continued support of the valuable service that the Board provides in assisting the planning, construction, and rehabilitation of Idaho's water resources infrastructure.

Respectfully,

A handwritten signature in dark ink, appearing to read "Jerry R. Rigby". The signature is fluid and cursive, with a large, stylized initial "J".

Jerry R. Rigby  
Chairman

# **WATER RESOURCE FUNDING PROGRAM**

## **Fiscal Year 2008 Annual Report**

(July 1, 2007 - June 30, 2008)

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### **IDAHO WATER RESOURCE BOARD**

**Jerry R. Rigby Chairman**  
**Terry T. Uhling Vice-Chairman**  
**Bob Graham Secretary**  
**Claude Storer**  
**Leonard Beck**  
**Gary M. Chamberlin**  
**Lawrence V. Armacost**  
**Chuck Cuddy**

**David R. Tuthill, Jr., P.E., PhD., Director**  
**Idaho Department of Water Resources**

**Prepared by Brian W. Patton, P.E.**

**Cover Photograph:** Winder Dam near Preston. The Idaho Water Resource Board financed the construction of a gravity-pressure pipeline system leading from Winder Dam to the Winder Bench area. This pipeline replaces an open canal system and will substantially reduce energy costs for the Winder Bench irrigators.



*“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 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 2008.



**Left:** Hawkins Dam was repaired in 2006 with assistance from the Idaho Water Resource Board. This dam, originally built in 1870, stores water for irrigation use on approximately 3,220 acres of land near Downey. The Board provided a \$250,000 loan to the Marsh Center Irrigation Company for the repair, which is being repaid over a 15-year term.

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



## WINDER LATERAL PIPELINE PROJECT

The Idaho Water Resource Board provided financing to replace the open Winder Lateral system with a closed, gravity-pressure pipeline. The Winder Lateral is part of the Twin Lakes Canal Company system in Franklin County. The Board provided a \$500,000 loan for this project to be repaid over a 15-year term, 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 Winder-area irrigators by reducing the need to use pumps to pressurize their sprinkler systems. The project was completed prior to the 2008 irrigation season



**Above Left:** Winder Dam and Reservoir, which is used to store irrigation water for use on about 3,000 acres in the Winder area. **Above Right:** Connection of the gravity-pressure pipeline to the outlet of Winder Dam. **Below Left and Middle:** Installation of the gravity-pressure pipeline. **Below Right:** Looking down the pipeline alignment to the Winder area in the background.





## **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



The Water Resource Board is providing \$419,000 in loan funds to the Dalton Water Association for the replacement of a major pipeline that delivers water to the residents and businesses in Dalton Gardens.

**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



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.

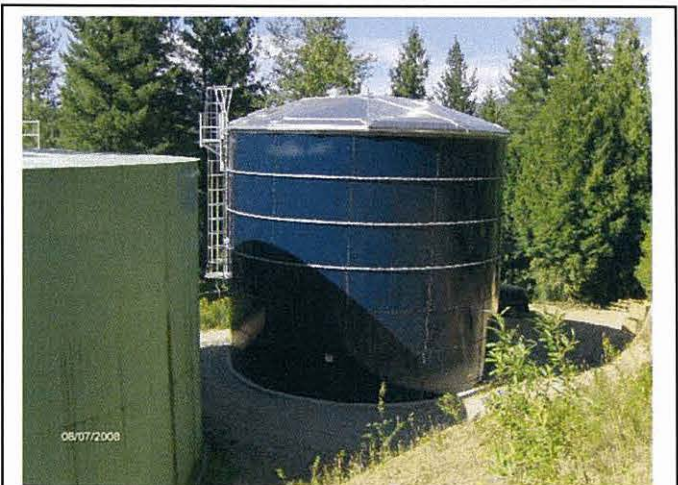
Opportunities exist for, and the Board encourages, constructing "in-town" irrigation systems for residential lawn and garden irrigation, and the irrigation of parks, schoolyards, and cemeteries. These systems can reduce the demand on municipal water systems. Since most municipal systems provide some level of water treatment, it can be more cost-effective to use untreated surface 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, and develop a renewable energy resource but may also 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 2008

During Fiscal Year 2008, 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 for IWRB projects	IWRB PROJECT EXPENDITURE
1	2008 ESPA Aquifer Recharge			\$150,000
2	Big Hat Creek (1)			\$1,850
3	Black Canyon Exchange			\$1,670,000
4	Canyon Creek Canal Pipeline	\$133,599		
5	Challis Irrigation Canal River Gate Replacement	\$50,000		
6	Clearwater Water District	\$80,000		
7	Cub River Canal Pipeline	\$500,000		
8	Dalton Water Pipelines	\$419,950		
9	Enterprise Irrigation District Lateral Pipelines	\$105,420		
10	ESPA Comprehensive Aquifer Management Plan (2)			\$849,934
11	Harbor View Water Storage Tank (3)	\$100,000		
12	Jefferson Irrigation Well Deepening	\$81,000		
13	Lindsay Lateral Pipeline	\$15,000		
14	Little Lost-Badger Creek Agreement not to Divert (1)			\$75,000
15	Lower Lemhi 2008 Annual Water Transactions (1)			\$210,174
16	Marysville Canal Pipeline	\$1,100,000		
17	Meander Point Community Irrigation System	\$330,000		
18	P-9 Ditch Agreements not to Divert (1)			\$1,248,695
19	Palisades Storage Acquisition			\$3,500,000
20	Pinehurst Water Tank	\$160,000		
21	Pristine Springs (2) (4)	\$10,000,000	\$10,000,000	\$6,000,000
22	Terrace Water Corp New Well	\$40,000		
23	Twin Lakes Canal Company – Winder Lateral Pipeline	\$500,000		
	<b>TOTALS</b>	<b>\$13,614,969</b>	<b>\$10,000,000</b>	<b>\$13,705,653</b>

**Grand Total: \$37,320,612**

(1) The source of these funds is Bonneville Power Administration and/or federal Pacific Coast Salmon Recovery Funds

(2) Directed and funded, at least in part, by the legislature

(3) \$300,000 was authorized for this project during FY07

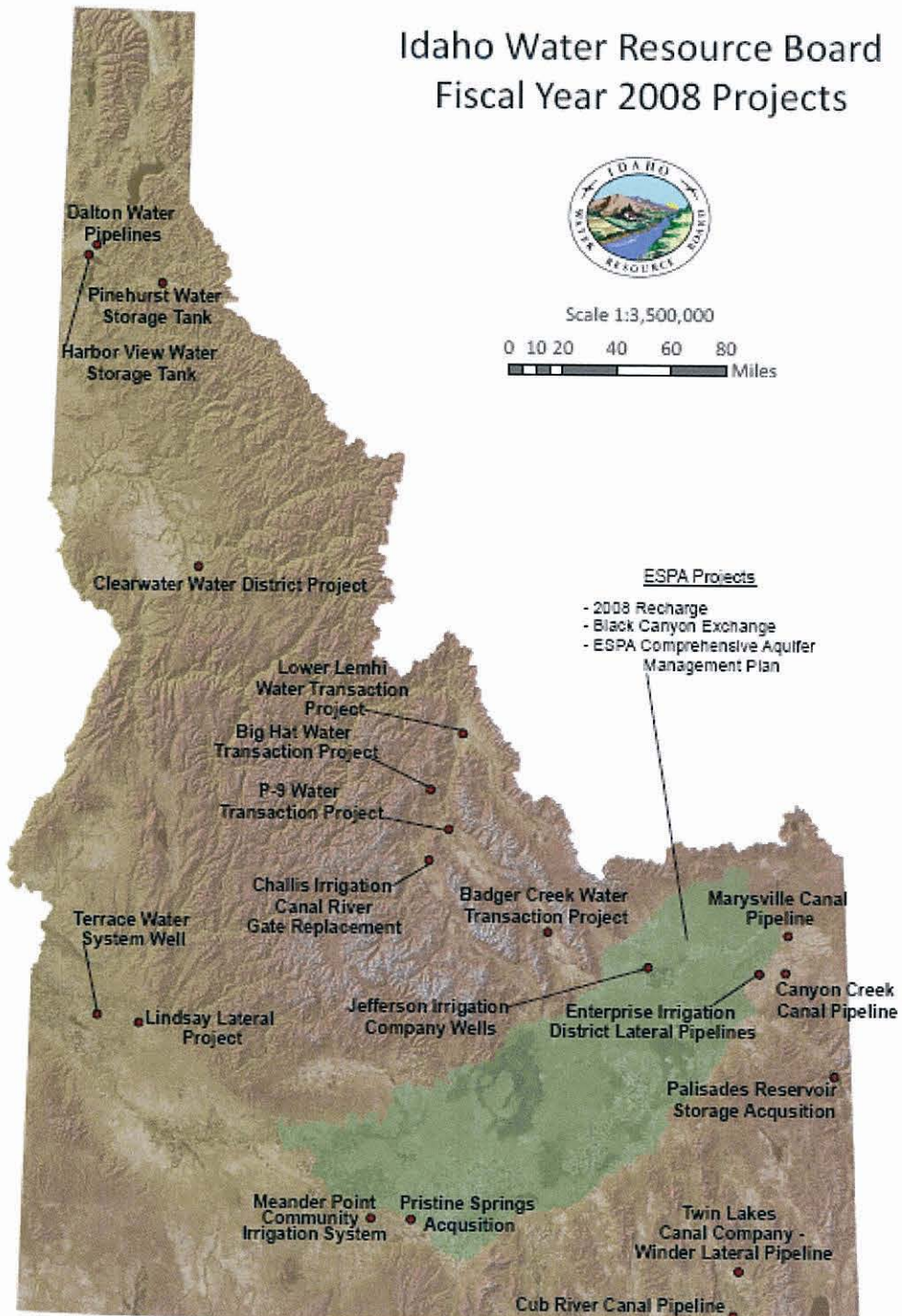
(4) The North Snake and Magic Valley Ground Water District provided \$1 million of these funds expended by the IWRB.

# Idaho Water Resource Board Fiscal Year 2008 Projects



Scale 1:3,500,000

0 10 20 40 60 80  
Miles





## **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 numerous occasions the legislature has authorized the 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 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, 2008 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



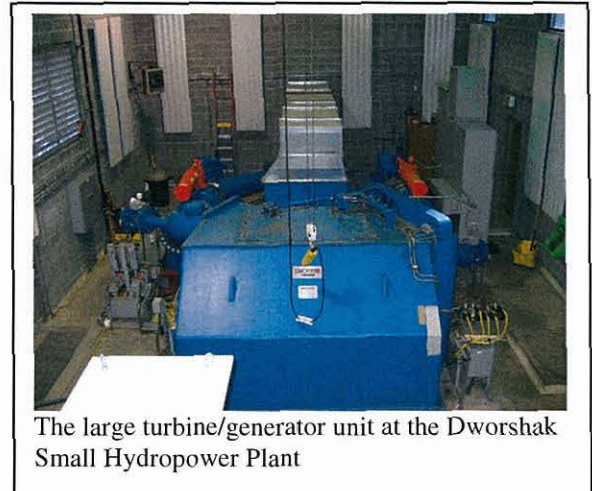
project sponsor to obtain the advantages of tax-exempt financing. The bonds are secured by project revenues. The Board may also issue revenue bonds to finance projects undertaken by the Board. An example is the Board's Dworshak Hydropower Project, a 3 MW power plant on the water supply pipelines that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



The large turbine/generator unit at the Dworshak Small Hydropower Plant

### 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 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



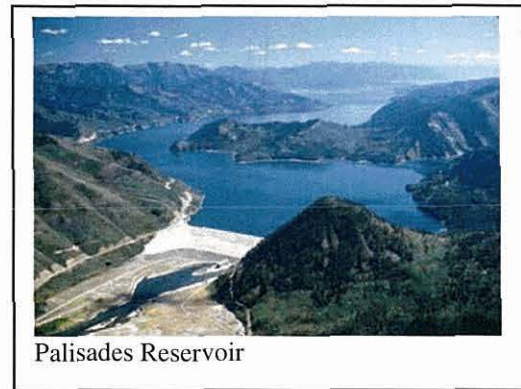
Raceways at Pristine Springs

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.



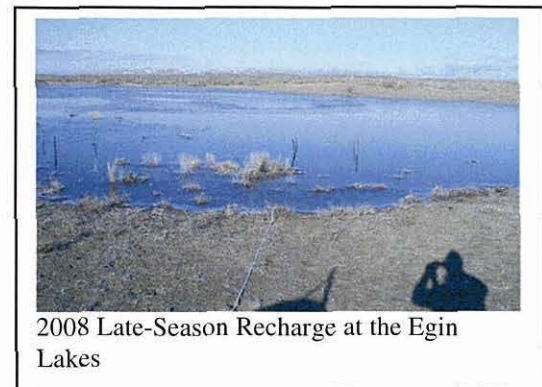
### Palisades Storage Contract

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.



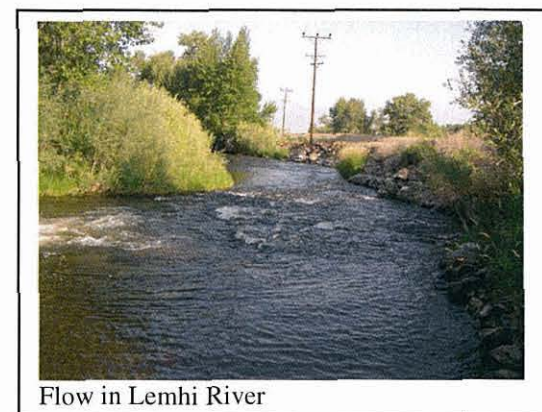
### ESPA Aquifer Recharge

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) currently being developed, the Board has been evaluating options for accomplishing large-scale recharge on the Eastern Snake Plain, including the W-Canal Pilot Project and a late-season effort at Egin Lakes, a series of intermittent lakes in a sandy area on the Egin Bench.



### 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.



## **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 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 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. If the Eastern Snake Plain Comprehensive Aquifer management Plan is approved and adopted by the Legislature, several proposed projects may be undertaken.



## ***APPENDIX A: PROJECT REPORTS***

### ***Fiscal Year 2008 Water Resource Board Funded Projects and Studies***

**2008 EASTERN SNAKE PLAIN AQUIFER RECHARGE**

**Project Sponsor:** Idaho Water Resource Board

**IWRB Funds:** \$150,000

**Project Description:** 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. In 2007, however, there was not enough water available to fill the Board's water rights for recharge, so no recharge was accomplished. The Board then modified its authorization in Fiscal Year 2008 so that these funds would be carried forward until expended.

**BIG HAT CREEK RENTAL**

**Project Sponsor:** Idaho Water Resource Board

**IWRB Funds:** \$1,850 from the Bonneville Power Administration

**Project Description:** The Big Hat Creek 2008 transaction was a voluntary full-season lease that added 0.52 cfs to Big Hat Creek, improving habitat for juvenile bull trout.

**BLACK CANYON EXCHANGE**

**Project Sponsor:** Idaho Water Resource Board

**IWRB Funds:** \$1,670,000

**Account:** Revolving Development Account

**Project Description:** The proposed Black Canyon Exchange Project was developed as a result of discussions between the Water Resource Board and the Black Canyon Irrigation District. This project would provide the Board with 2,800 AF of water in the Payette Basin, which could then be exchanged with salmon flows released from the Upper Snake reservoirs. This would provide a supply of storage water that could be delivered for recharge or other purposes on the eastern Snake Plain. The necessary approvals are still being obtained to execute this agreement.

**CANYON CREEK CANAL PIPELINE**

**Project Sponsor:** Canyon Creek Canal Company

**IWRB Funds:** \$133,599

**Account:** Revolving Development Account

**Project Description:** The Canyon Creek Canal Company delivers water from Canyon Creek to 9 shareholders on 10,615 acres, although the Canyon Creek water is not sufficient to provide an adequate supply for this acreage. As a result, these shareholders have extensive ground water wells to provide additional water supplies. This piping project will pipe the lower end of the Canyon Creek canal, where water losses are highest, and provide more surface water to the shareholders. The federal Natural Resources Conservation Service has agreed to provide a 50% grant for this project. By receiving more surface water that is delivered by gravity, the shareholders can reduce their ground water pumping, saving energy and reducing power costs. The Department of Water Resources estimated that this project will have no net effect on the eastern Snake Plain Aquifer, as reduced seepage from the piped canal should be offset by reduced ground water pumping. The project is planned to be complete for the 2009 irrigation season.

**CHALLIS IRRIGATION CANAL RIVER GATE REPLACEMENT**

**Project Sponsor:** Challis Irrigation Company

**IWRB Funds:** \$50,000 loan

**Project Description:** The Challis Irrigation Company delivers irrigation water to 5,500 acres near Challis. The Irrigation Company diverts water from the Salmon River into its canal. The canal headgate has a "river gate" structure that helps guide water into the canal. This had consisted of metal gates that were installed when needed by a manually intensive and dangerous process. The Water Resource Board loaned the Irrigation Company \$50,000 to replace this old system with a new, automated Obermeyer-type bladder-dam system. This project was complete and operational for the 2008 irrigation season.

### **CLEARWATER WATER DISTRICT**

**Project Sponsor:** Clearwater Water District

**IWRB Funds:** \$80,000 loan

**Account:** Revolving Development Account

**Project Description:** The Clearwater Water District is located approximately 75 miles to the east and south of Lewiston. The Clearwater Water District provides domestic, stock, and irrigation water service to 48 hook ups in and around the Clearwater Townsite. Forty-five (45) of the connections are residential and 3 are commercial. The water source is surface water from Wall Creek. The system appears to have been constructed in 1948. The Idaho Department of Environmental Quality has issued a compliance order, which requires the Clearwater Water District to meet the federal standards for domestic water. In order to meet these standards the District will need to rebuild its water treatment plant and will also be replacing water pipe associated with the water delivery system. The Water Resource Board is loaning the District \$80,000 to perform a study of the existing system to determine what improvements are needed to meet the terms of the compliance order. The engineering firm of USKH (Lewiston) is currently performing this evaluation.

### **CUB RIVER CANAL 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 about 6,400 areas along the state line within the CRIC service area under a gravity pressure pipeline system. 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 planned to be complete for the 2009 irrigation season.

### **DALTON WATER PIPELINES**

**Project Sponsor:** Dalton Water Association

**IWRB Funds:** \$419,950 loan

**Account:** Revolving Development Account

**Project Description:** The Dalton water Association is the municipal water system for the City of Dalton Gardens, located in Kootenai County. The Association delivers water to 932 residential connections and 69 commercial connections. The Water Resource Board loaned the Association \$419,950 to replace two main water pipelines within the delivery system. The pipelines needed replaced due to age, and to improve water delivery capacity. The work was complete in 2008.

### **ENTERPRISE IRRIGATION DISTRICT LATERAL PIPELINES**

**Project Sponsor:** Enterprise irrigation District

**IWRB Funds:** \$105,420 loan

**Account:** Revolving Development Account

**Project Description:** The Enterprise Irrigation District delivers irrigation water to 60 members on approximately 6,000 acres. Enterprise's service area is generally located in the Newdale and Teton area in Fremont and Madison counties. Enterprise diverts its water supply from the Fall River and delivers it by open canal, which brings the water about 10 miles and across the Teton River Canyon before reaching the Enterprise service area. Most of the Enterprise service area is irrigated by sprinkler. The water is pumped from open canals and laterals into the sprinkler systems. In order to keep the pump inlets submerged, water depths in the canals and laterals must be maintained which results in a considerable amount of spill passing out of the system. The spill from these laterals has attracted the attention of the NRCS, which committed 50% cost-share grant funds for the project to pipe several of the laterals within the Enterprise system. By piping these laterals, the spill from these laterals will be reduced, improving the water quality in the Teton River and other streams. The project was complete in the spring of 2008 and was operational for the 2008 irrigation season.



## **EASTERN SNAKE PLAIN AQUIFER COMPREHENSIVE AQUIFER MANAGEMENT PLAN**

**Project Sponsor:** Idaho Water Resource Board

**IWRB Funds:** \$849,934 Legislative Appropriation

**Account:** Water Management Account

**Project Description:** Senate Bill 1496 passed and approved by the 2006 Legislature appropriated \$300,000 to the Board's Water Management Account for the purpose of beginning the development of a Comprehensive Aquifer Management Plan (CAMP) for the eastern Snake Plain Aquifer, as directed by Senate Concurrent Resolution 136, also passed and approved by the 2006 Legislature. The 2007 legislature directed the Board to continue development of the Plan and appropriated \$849,934 through House Bill 320. The Board has been diligently working of plan development along with the CAMP Advisory Committee. The Board intends to submit the CAMP to the legislature during the 2009 session.

## **HARBOR VIEW WATER STORAGE TANK**

**Project Sponsor:** Harbor View Water & Sewer District

**IWRB Funds:** \$100,000 loan increase to \$300,000 loan authorized in FY06

**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 storage tank, which was completed in 2008.

## **JEFFERSON IRRIGATION WELL DEEPENING**

**Project Sponsor:** Jefferson Irrigation Company

**IWRB Funds:** \$81,000 loan

**Account:** Revolving Development Account

**Project Description:** Jefferson delivers irrigation water to 11,000 acres near Mud Lake. Water is supplied from a field of 15 wells located several miles northeast of the service area and delivered by open canal. In response to declining water levels in the area, Jefferson has deepened several of its wells over the past 15 years or so, several using prior loans from the Water Resource Board. The Water Resource Board is loaning Jefferson \$81,000 to deepen another well in order to avoid water supply interruptions. The work is currently underway.

## **LINSDAY LATERAL PIPELINE**

**Project Sponsor:** Lindsay Lateral Association

**IWRB Funds:** \$15,000 loan

**Account:** Revolving Development Account

**Project Description:** The Lindsay Lateral Association delivers irrigation water to 191 members on the Boise bench. The system is currently an open ditch system. The Association is moving forward with converting it to a pressurized pipeline system. The Water Resource Board is loaning the Association \$15,000 to complete the engineering design. Funding for construction is anticipated to come from other sources.

**LITTLE LOST-BADGER CREEK AGREEMENT NOT TO DIVERT**

**Project Sponsor:** Idaho Water Resource Board

**IWRB Funds:** \$75,000 from Bonneville Power Administration

**Project Description:** The Badger Creek transaction was a 30-year agreement not to divert 2.28 cfs from Badger Creek, tributary to the Little Lost Basin. The project established a permanent connection between the stream and the Little Lost River for bull trout. The irrigators received a new irrigation system (provided from other funds) that pumps water from the mainstem of the Little Lost, allowing the connection on Badger Creek, and tributary to the Little Lost. The funds from the Bonneville Power Administration are to compensate the irrigators for the increased pumping cost associated with the new system.

**LOWER LEMHI 2008 ANNUAL WATER TRANSACTIONS**

**Project Sponsor:** Idaho Water Resource Board

**IWRB Funds:** \$210,174 from the Bonneville Power Administration and federal Pacific Coast Salmon Recovery Funds

**Project Description:** The Lower Lemhi 2008 transaction was a set of eleven 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. During the 2008 irrigation season 837 acre-feet was used under these agreements to maintain the target flows in the river. The Idaho Water Resource Board intends to replace these annual agreements with long-term or permanent agreements to the extent possible.

**MARYSVILLE CANAL PIPELINE**

**Project Sponsor:** Marysville Irrigation Company

**IWRB Funds:** \$1,100,000 loan

**Account:** Revolving Development Account

**Project Description:** The Marysville Irrigation Company delivers water to about 16,000 acres near Ashton. The potential for converting this canal system from open canal to gravity-pressure pipelines has long been recognized. Interest by Natural Resources Conservation Service (NRCS) has revived this project. The NRCS provided a 50% cost share grant. This project was the second of a 3-phase project that will convert 6,130 acres to gravity pressure pipelines. A review by IDWR indicated this project would not impact the Eastern Snake Plain Aquifer (ESPA), as Marysville overlays a perched water table with little interaction with the ESPA, and should make some additional surface water available for use elsewhere in the Upper Snake Basin. The project is currently under construction and planned to be complete for the 2009 irrigation season.

**MEANDER POINT COMMUNITY IRRIGATION SYSTEM**

**Project Sponsor:** Meander Point Homeowners Association

**IWRB Funds:** \$330,000 loan

**Account:** Revolving Development Account

**Project Description:** The Meander Point Subdivision Homeowners Association serves 47 residences northwest of Twin Falls. The Association supplied water to its residences by pumping water from two wells into a 20,000 gallon tank. This ground water was used for both domestic and irrigation purposes, and met the needs of the subdivision when fewer residences were there. The subdivision has exceeded the capacity of its potable water system to the point where it is not uncommon for the storage tanks to go dry in the summer months. The Association has taken steps to alleviate the problem by purchasing 27 shares in the Twin Falls Canal Company for irrigation of the lawns. The Water Resource Board loaned the Association \$330,000 to construct a system to deliver the irrigation water to all the properties so that the well water will only be for domestic use. The project was complete and operational for the 2008 irrigation season.



**P-9 DITCH AGREEMENTS NOT TO DIVERT**

**Project Sponsor:** Idaho Water Resource Board  
**IWRB Funds:** \$1,248,695 from the Bonneville Power Administration  
**Account:** Revolving Development Account

**Project Description:** The Pahsimeroi P-9 transaction is a set of four agreements not to divert out of Patterson/Big Springs Creek, Mud Springs Creek, Duck Springs, and the Pahsimeroi River at the P-9 diversion. The goal of project is to remove the P-9 ditch and its associated cross ditch; which intercepted Mud Springs Creek and Duck Springs, restricting fish passage on Patterson/Big Springs Creek and the Pahsimeroi River. The agreements provided almost 30 cfs in over 13 miles of stream habitat. By installing a new irrigation system for the four irrigators that uses less water and diverts from a different location (provided by other funds) the land is still productive and the agricultural base of the area is preserved. The project was proved an immediate success by the discovery of two Chinook salmon redds in Patterson/Big Springs Creek during the 2008 irrigation season. The funds are provided to compensate the four irrigators for power costs associated with operating their new irrigation system for a period of 20 years and were provided by the Bonneville Power Administration.

**PALISADES STORAGE ACQUISITION**

**Project Sponsor:** Idaho Water Resource Board  
**IWRB Funds:** \$3,500,000  
**Account:** Revolving Development Account – Eastern Snake Plain Sub-Account

**Project Description:** In 2007 the Water Resource Board began negotiating with the FMC Corporation to purchase their 5,000 acre-foot storage space contract in Palisades Reservoir, as the FMC plant at Pocatello had been closed for several years and FMC no longer needed the water. The Board completed acquisition of this storage contract in 2008. Palisades is a large federal storage reservoir on the Snake River.

**PINEHURST WATER TANK**

**Project Sponsor:** Pinehurst Water District  
**IWRB Funds:** \$160,000 loan  
**Account:** Revolving Development Account

**Project Description:** The Pinehurst Water District provides water to 740 residential connections and 100 commercial connections in the community of Pinehurst in Shoshone County. One of the District's water storage tanks was an old, wooden tank that had reached the end of its useful life. The Water Resource Board loaned the District \$160,000 to replace this water tank with a new metal storage tank. The work was completed in 2008.

**PRISTINE SPRINGS ACQUISITION**

**Project Sponsors:** Idaho Water Resource Board, North Snake Ground Water District, Magic Valley Ground Water District, and City of Twin Falls  
**IWRB Funds:** **\$10,000,000:** Revolving Development Account – Appropriated through SB1511 of the 2008 legislature – was loaned to the two ground water districts to finance their part of the project  
**\$5,000,000:** Revolving Development Account – Appropriated through HB870 of the 2006 Legislature  
**\$1,000,000:** down payment by North Snake and Magic Valley Ground Water Districts  
**\$10,000,000:** short-term note from D.E. Evans Bank – to be repaid by City of Twin Falls  
**Account:** Revolving Development Account

**Project Description:** The acquisition of the Pristine Springs facility 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 various water use agreements with the ground water districts and the City, the facility 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.

**TERRACE WATER CORPORATION NEW WELL**

**Project Sponsor:** Terrace Water Corporation

**IWRB Funds:** \$40,000 loan

**Account:** Revolving Development Account

**Project Description:** The Terrace Water Corporation delivers water to 28 residences near Meridian. The system, which is about 30 years old, was unable to keep up with water demands and had started to pump sand. As a result of the problems the Terrace Water Corporation hired the consulting firm of ERO Resource Corporation to investigate the problem. From their investigation of the well, ERO determined that the well casing has collapsed. ERO recommended the construction of a new, replacement well. The project is currently underway.

**TWIN LAKES CANAL COMPANY-WINDER LATERAL PIPELINE**

**Project Sponsor:** Twin Lakes Canal Company

**IWRB Funds:** \$500,000 loan

**Account:** Revolving Development Account

**Project Description:** The Idaho Water Resource Board provided financing to replace the open Winder Lateral system with a closed, gravity-pressure pipeline. The Winder Lateral is part of the Twin Lakes Canal Company system in Franklin County. The Board provided a \$500,000 loan for this project to be repaid over a 15-year term, 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 Winder-area irrigators by reducing the need to use pumps to pressurize their sprinkler systems. The project was completed prior to the 2008 irrigation season



***APPENDIX B: ACCOUNT BALANCE SHEETS AS OF JUNE 30, 2008***

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

IDAHO WATER RESOURCE BOARD  
Sources and Applications of Funds  
as of June 30, 2008  
REVOLVING DEVELOPMENT ACCOUNT

Original Appropriation (1969).....		\$500,000.00
Legislative Audits.....		(\$22,369.45)
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.....		\$3,589,191.79
Interest Earned State Treasury (Transferred).....		\$1,394,371.35
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.....		\$1,509,144.90
Legislative Appropriation FY01.....		\$200,000.00
Pierce Well Easement.....		\$2,000.00
Transferred to/from Water Management Account.....		\$268,273.00
Legislative Appropriation 2004, HB843.....		\$500,000.00
<b>Bell Rapids Water Rights Sub-Account</b>		
Legislative Appropriation 2005, HB392.....	\$21,300,000.00	
Interest Earned State Treasury.....	\$677,701.31	
Bell Rapids Purchase.....	(\$16,006,558.00)	
Bureau of Reclamation Principal Amount Lease Payment Paid.....	\$8,294,337.54	
Bureau of Reclamation Interest Paid.....	\$173,727.97	
Bureau of Reclamation Remaining Amount Lease Payment Paid.....	\$9,142,649.54	
First Installment Payment to Bell Rapids.....	(\$1,313,236.00)	
Second Installment Payment to Bell Rapids.....	(\$1,313,236.00)	
Third Installment Payment to Bell Rapids.....	(\$1,313,236.00)	
Transfer to General Fund - Principal.....	(\$21,300,000.00)	
Transfer to General Fund - Interest.....	(\$772,052.06)	
BOR payment for Bell Rapids.....	\$1,313,236.00	
BOR prepayment for Bell Rapids.....	\$1,302,981.70	
BOR payment for Alternative Financing Note.....	\$3,394,643.04	
Payment to US Bank for Alternative Financing Note.....	(\$3,394,643.04)	
Payment for Ongoing Bell Rapids Finance Costs (trustee fees, etc.).....	(\$2,000.00)	
Commitments		
Ongoing Bell Rapids Finance Costs (trustee fees, etc.).....	\$20,455.55	
Interest Credit due to Bureau of Reclamation.....	\$19,860.45	
Palisades (FMC) Storage Contract Purchase.....	\$150,000.00	
Total Commitments.....	\$190,316.00	
<b>Balance Bell Rapids Water Rights Sub-Account.....</b>		<b>(\$0.00)</b>
<b>Pristine Springs Sub-Account</b>		
Legislative Appropriation 2008, SB1511, Pristine Springs.....	\$10,000,000.00	
Legislative Appropriation 2006, HB870, Water Right Purchases.....	\$5,000,000.00	
Interest Earned State Treasury.....	\$19.50	
Transfer from ESP Sub-Account.....	\$1,000,000.00	
Payment for Purchase of Pristine Springs.....	(\$16,000,000.00)	
Rental Payments.....	\$29,931.52	
Pristine Springs Hydropower Projects		
Net power sales revenues.....	\$5,154.13	
Pristine Springs Committed Funds		
Repair/Replacement Fund.....	\$35,105.15	
<b>Balance Pristine Springs Sub-Account.....</b>		<b>\$0.00</b>
<b>Eastern Snake Plain Sub-Account</b>		
Legislative Appropriation 2005, HB392.....	\$7,200,000.00	
Legislative Appropriation 2005, HB392, CREP Program.....	\$3,000,000.00	
Interest Earned State Treasury.....	\$1,541,188.60	
Loan Interest.....	\$70,085.91	
Bell Rapids Water Rights Closing Costs.....	(\$6,558.00)	
First Installment Payment to Bell Rapids Irr. Co. (Partial).....	(\$361,800.00)	
Second Installment Payment to Bell Rapids Irr. Co. (Partial).....	(\$361,800.00)	
Third Installment Payment to Bell Rapids Irr. Co. (Partial).....	(\$361,800.00)	
Reimbursement from Commerce & Labor W-Canal.....	\$74,709.77	
Transfer to Pristine Springs Sub Account.....	(\$1,000,000.00)	
Reimbursement from Magic Valley GWD - Pristine Springs.....	\$500,000.00	
Reimbursement from North Snake GWD - Pristine Springs.....	\$500,000.00	
Palisades (FMC) Storage Costs.....	(\$25,000.00)	
W-Canal Project Costs.....	(\$159,335.94)	
Pristine Springs Cost Project Costs.....	(\$6,863.91)	
Loans and Other Commitments		
Commitment - Palisades (FMC) Storage Contract Purchase.....	\$2,837,066.10	
Commitment - Remainder of Bell Rapids Water Rights Purchase (1).....	\$2,671,400.00	
Commitment - CREP Program (HB392, 2005).....	\$2,419,580.50	
Commitment - 2007 Spring Recharge.....	\$150,000.00	
Commitment - Additional recharge projects preliminary development.....	\$350,000.00	
Commitment - Black Canyon Exchange Project (fund with ongoing revenues).....	\$216,000.00	
Commitment - W-Canal Aquifer Recharge Project.....	\$512,809.56	
Total Loans and Other Commitments.....	\$9,156,856.16	
Loans Outstanding:		
American Falls-Aberdeen GWD (2005 water lease).....	\$205,257.33	
American Falls-Aberdeen GWD (CREP).....	\$137,363.76	
Bingham GWD (2005 water lease).....	\$242,618.94	
Bingham GWD (CREP).....	\$160,530.86	
Bonneville Jefferson GWD (2005 water lease).....	\$112,704.41	
Bonneville Jefferson GWD (CREP).....	\$75,932.93	
Magic Valley GWD (2005 water lease).....	\$193,915.95	
Magic Valley GWD (CREP).....	\$131,495.44	
North Snake GWD (2005 water lease).....	\$111,054.14	
North Snake GWD (CREP).....	\$75,096.51	
TOTAL ESP LOANS OUTSTANDING.....	\$1,445,970.27	
<b>Uncommitted Balance Eastern Snake Plain Sub-Account.....</b>		<b>\$0.00</b>



REVOLVING DEVELOPMENT ACCOUNT (Continued)

Dworshak Hydropower Project

Dworshak Project Revenues			
Power Sales & Other.....	\$3,901,771.87		
Interest Earned State Treasury.....	308,752.36		
Total Dworshak Project Revenues.....		\$4,210,524.23	
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.....	\$314,443.35		
Operations & Maintenance.....	\$894,702.43		
Powerplant Repairs.....	\$58,488.80		
Capital Improvements.....	\$318,366.79		
FERC Payments.....	\$28,916.49		
Total Dworshak Project Expenses.....		(\$1,989,567.32)	
Dworshak Project Committed Funds			
Emergency Repair/Future Replacement Fund.....	\$981,493.00		
FERC Fee Payment Fund.....	\$43,967.55		
Total Dworshak Project Committed Funds.....		\$1,025,460.55	
Excess Dworshak Funds into Main Revolving Development Account.....			\$1,195,496.36
TOTAL.....			<u>\$11,468,212.10</u>

Loans Outstanding:

	Amount Loaned	Principal Outstanding
Aberdeen-Springfield Canal Company (WRB-491; Diversion structure).....	\$329,761	\$278,898.90
Arco, City of.....	\$40,000	\$13,968.42
Bee Line Water Association.....	\$157,500	\$65,885.79
Boise City Canal Company (WRB-492)...18th St Canal Rehab.....	\$82,362	\$59,044.67
Boise City Canal Company (WRB-492)...Grove St Canal Rehab.....	\$110,618	\$83,342.57
Bonnie Laura Water Corporation (14-Jul-06; Well repairs).....	\$51,035	\$64,722.66
Caribou Acres Water Company.....	\$88,769	\$32,853.49
Carlin Bay Property Owners Association.....	\$115,609	\$38,199.62
Challis Irrigation Company (28-Nov-07; river gate replacement).....	\$41,525	\$30,509.50
Chaparral Water Association.....	\$90,154	\$42,486.88
Conant Creek Canal Company.....	\$239,615	\$113,115.28
Cougar Ridge Water & Sewer District.....	\$15,000	\$6,950.18
Country Club Subdivision Water Association (18-May-07, Well Project).....	\$102,000	\$102,000.00
Cub River Irrigation Company.....	\$50,000	\$7,665.14
Cub River Irrigation Company.....	\$35,000	\$12,400.59
Cub River Irrigation Company (18-Nov-05; Pipeline project).....	\$1,000,000	\$973,177.42
Dalton Water Association (14-Mar-08; Water main replacement).....	\$419,950	\$83,478.25
Deep Creek Property Owners Association.....	\$25,115	\$16,674.63
Enterprise Irrigation District (14-Jul-06; Pipeline project).....	\$37,270	\$34,363.74
Fall River Irrigation Company.....	\$50,000	\$17,876.06
Firth, City of.....	\$112,888	\$77,735.60
Garden Valley Ranchettes Homeowners Association (25-Jan-05).....	2,716.00	\$2,716.31
Georgetown, City of.....	\$278,500	\$190,528.15
Harbor View Water & Sewer District (24-Jan-06; water storage tank).....	\$202,818	\$337,323.91
Harbor View Water & Sewer District (24-Jan-06; drinking water treatment plant expansion).....	\$400,001	\$400,000.54
Harpster Water District.....	\$9,000	\$9,000.00
Highway Unit Grazing Association.....	\$11,692	\$2,733.87
Hope, City of (24-Jan-06; Drinking water treatment plant).....	\$108,173	\$108,172.85
Howe Water District (5-Aug-05).....	\$10,000	\$6,283.83
Hoyt Bluff Water Association.....	\$175,000	\$19,090.13
Hoyt Bluff Water Association (Rathdrum Prairie Well).....	\$273,029	\$140,651.28
Jefferson Irrigation Company (well deepenings).....	\$110,780	\$45,676.13
Jefferson Irrigation Company (well deepenings).....	\$207,016	\$154,969.08
Kendrick, City of.....	\$37,100	\$3,988.43
Kulleyspell Estates Property Owners Assoc.....	\$219,510	\$32,535.19
Last Chance Canal Company (WRB-497).....	\$500,000	\$352,577.50
Lakeview Water District.....	\$45,146	\$26,986.25
Lava Hot Springs, City of.....	\$347,510	\$295,775.42
Lava Irrigation Company.....	\$7,880	\$1,873.94
Lindsay Lateral Association (22-Aug-03).....	\$9,600	\$7,128.60
Live-More Lake Community (9-Jun-04).....	\$42,000	\$31,169.75
Lower Payette Ditch Company (2-Apr-04; Diversion dam replacement).....	\$875,000	\$788,805.24
Malad Valley Irrigation Company.....	\$56,000	\$3,253.14
Marsh Center Irrigation Company (13-May-05; Hawkins Dam).....	\$236,141	\$214,851.62
Marysville Irrigation Company (18-May-07, Pipeline Project Phase 1).....	\$625,000	\$625,000.00
Meander Point Subdivision Homeowners Association (7-Sep-07; community irrig system).....	\$330,000	\$209,439.02
Meridian Heights Water & Sewer Association (18-May-07).....	\$350,000	\$69,220.17
McCammon, City of.....	\$42,024	\$4,548.60
McGuire Estates Water Users Association (4-Mar-05).....	\$60,851	\$55,329.56
Mores Creek Rim Ranches Water District.....	\$221,400	\$131,469.84
Mores Creek Rim Ranches Water District (18-Nov-05, Arsenic removal system).....	\$57,752	\$18,065.12
Mud Lake, City of.....	\$5,000	\$668.37
Nezperce, City of.....	\$326,160	\$0.00
New Hope Water Corporation.....	\$42,000	\$19,141.30
New Plymouth Water Users Association.....	\$7,450	\$4,218.41
Oakley Valley Water Company.....	\$138,331	\$85,833.29
PPRT Water System.....	\$70,972	\$51,107.79
Packsaddle Water Corporation.....	\$49,600	\$23,035.28
Park Water Company.....	\$6,500	\$1,539.85
Picabo Livestock Co (Picabo town water system new well).....	\$38,000	\$17,637.61
Point Springs Grazing Association.....	\$9,768	\$3,413.08
Powder Valley-Shadowbrook Homeowners Assoc.....	\$201,500	\$37,143.12
Preston Riverdale & Mink Creek Canal Co.....	\$400,000	\$122,501.05
Producers Irrigation Company (17-Mar-06; well replacements).....	\$152,824	\$185,000.00
Ranch Subdivision Property Owners Assoc.....	\$24,834	\$22,549.83
Riverside Independent Water District.....	\$350,000	\$283,747.86
Robertson Ditch Co.....	\$30,000	\$13,887.79
Shilo Ranch Estates Homeowners Association.....	\$25,456	\$7,694.14
Silver Sage Water Corporation.....	\$15,000	\$0.00
Skin Creek Water Association.....	\$188,258	\$159,154.60
Sourdough Point Owners Association (23-Jan-07; water supply & treatment).....	\$364,568	\$364,568.53
Spirit Bend Water Association.....	\$92,000	\$76,638.83
Squaw Creek Irrigation District (Sage Hen Dam).....	\$20,700	\$5,944.70
Terrace Water Corporation (28-Nov-07; well replacement).....	\$40,000	\$8,543.26
Teton Island Feeder Canal Company.....	\$39,750	\$4,865.89

**REVOLVING DEVELOPMENT ACCOUNT (Continued)**

Thatcher Irrigation Company.....	\$2,680	\$0.00	
Thunder Canyon Owners Association (6-Feb-04).....	\$92,416	\$64,288.89	
Twenty-Mile Creek Water Association .....	\$104,933	\$61,965.86	
Twin Lakes Canal Company - Winder Lateral Pipeline Project (13-Jul-07).....	\$500,000	\$467,934.01	
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	\$233,338.93	
Valley View Estates Water Association.....	\$53,100	\$12,816.24	
Whitney-Nashville Water Company.....	\$225,000	\$139,156.63	
<b>TOTAL LOANS OUTSTANDING.....</b>			<b>\$1,779,413.06</b>
<b>Loans and Other Funding Obligations:</b>			
Canyon Creek Canal Company (14-Mar-08; Pipeline project).....		\$133,599.00	
Challis Irrigation Company (28-Nov-07; river gate replacement).....		\$19,490.50	
Clearwater Water District - pilot plant (13-Jul-07).....		\$80,000.00	
Cub River Irrigation Company (14-Mar-08; Pipeline project).....		\$300,000.00	
Dalton Water Association (14-Mar-08; Water main replacement).....		\$336,471.75	
Enterprise Irrigation District (14-Mar-08; Pipeline project).....		\$105,420.00	
Garden Valley Ranchettes Homeowners Association (25-Jan-05).....		\$8,183.69	
Harbor View Water & Sewer District (24-Jan-06; water storage tank).....		\$62,676.09	
Harpster Water District (WRB-487; 28-Feb-03).....		\$1,000.00	
Jefferson Irrigation Company (9-May-2008; Well replacement).....		\$81,000.00	
Lindsay Lateral Association .....		\$15,000.00	
Marysville Irrigation Company (9-May-08, Pipeline Project Phase 2).....		\$258,311.00	
Meander Point Subdivision Homeowners Association (7-Sep-07; community irrig system).....		\$120,560.98	
Meridian Heights Water & Sewer Association (18-May-07).....		\$280,779.83	
Pinehurst Water District (14-Mar-08; Water Storage tank).....		\$160,000.00	
Sourdough Point Owners Association (23-Jan-07; water supply & treatment).....		\$35,431.47	
Terrace Water Corporation (28-Nov-07; well replacement).....		\$31,456.74	
Twin Lakes Canal Company - Winder Lateral Pipeline Project (13-Jul-07).....		\$32,065.99	
<b>TOTAL LOANS AND OTHER FUNDING OBLIGATIONS.....</b>			<b>\$2,061,447.04</b>
<b>Uncommitted Funds.....</b>			<b>\$7,627,352.00</b>
<b>TOTAL.....</b>			<b>\$11,468,212.10</b>

(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, 2008  
**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.....	\$114,133.75
Filing Fee Balance.....	\$2,633.31
Water Supply Bank Receipts.....	\$841,803.07
Bond Fees.....	\$277,254.94
Funds from DEQ and IDOC for Glenns 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
Legislative Appropriation (SB1496, 2006, ESP Aquifer Management Plan).....	\$300,000.00
Legislative Appropriation (HB 320, 2007, ESP Aquifer Management Plan).....	\$849,936.99
<b>TOTAL .....</b>	<b>\$4,555,129.36</b>

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	
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.....	\$3,825.00	
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	
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.....	\$2,467.00	
Valley View Water & Sewer District.....	\$5,000.02	
Victor, City of.....	\$3,750.00	
Weston, City of.....	\$6,601.20	
<b>TOTAL GRANTS DISBURSED.....</b>		<b>(\$1,617,256.33)</b>

IWRB Expenditures

Lemhi River Water Right Appraisals.....	\$31,000.00	
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	
ESP Aquifer Management Plan (SB1496, 2006).....	\$300,000.00	
ESP Aquifer Management Plan (HB320, 2007).....	\$285,494.17	
<b>TOTAL IWRB AND LEGISLATIVE DIRECTED EXPENDITURES.....</b>		<b>(\$2,216,433.61)</b>

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

**WATER MANAGEMENT ACCOUNT (Continued)**

<b>CURRENT ACCOUNT BALANCE.....</b>			<b>\$710,012.54</b>
Committed Funds:			
Grants Obligated			
Cottonwood Point Water & Sewer Association.....		\$998.88	
Preston - Whintey Irrigation Company.....		\$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	
ESPA Management Plan (SB 1496, 2006).....		\$0.00	
ESP Aquifer Management Plan (HB320, 2007).....		\$564,442.82	
<b>TOTAL GRANTS &amp; LOANS OBLIGATED &amp; UNDISBURSED.....</b>			<b>\$634,988.01</b>
Loans Outstanding:	Amount Loaned	Principal Outstanding	
Arco, City of.....	\$7,500	\$3,473.47	
Ashton, City of.....	\$11,280	\$0.00	
Butte City, City of .....	\$7,425	\$4,629.03	
Malad Valley Irrigation Company.....	\$13,500	\$0.00	
Roberts, City of.....	\$23,750	\$12,408.22	
Victor, City of.....	\$23,750	\$13,342.23	
<b>TOTAL LOANS OUTSTANDING.....</b>			<b>\$33,852.95</b>
Uncommitted Funds.....			<b>\$41,171.58</b>
<b>CURRENT ACCOUNT BALANCE.....</b>			<b>\$710,012.54</b>



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

