

IDAHO WATER RESOURCE BOARD

WATER RESOURCE FUNDING PROGRAM



Fiscal Year 2013 Annual Report



Idaho Water Resource Board
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Water Resource Funding Program

Fiscal Year 2013 Annual Report (July 1, 2012 to June 30, 2013)

IDAHO WATER RESOURCE BOARD

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Prepared by Brian Patton

Cover Photograph: MilePost 31 Recharge Site, located on the Milner-Gooding Canal , developed through a partnership between the Idaho Water Resource Board and the American Falls Reservoir District No. 2.

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

(Idaho Constitution Article XV Section 7)

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INTRODUCTION

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

This report, required by Idaho Code § 42-1759, provides an overview of the program and its accomplishments and describes program activities during Fiscal Year 2013.

THE NEED FOR A WATER RESOURCE FUNDING PROGRAM

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



Photo: *Reconstruction on the Blue Lakes Pipeline that delivers water to both Blue Lakes Trout Farm and the Board's Pristine Springs project*

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

often require expensive upgrades or new facilities, most small water systems are finding it difficult to finance the required improvements.

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

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

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

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

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



Photo: Canyon County Drainage District No. 2 replaced 1300 feet of failed drainage tile with a \$35,000 loan provided by the Idaho Water Resource Board.

PROJECTS FUNDED DURING FISCAL YEAR 2013

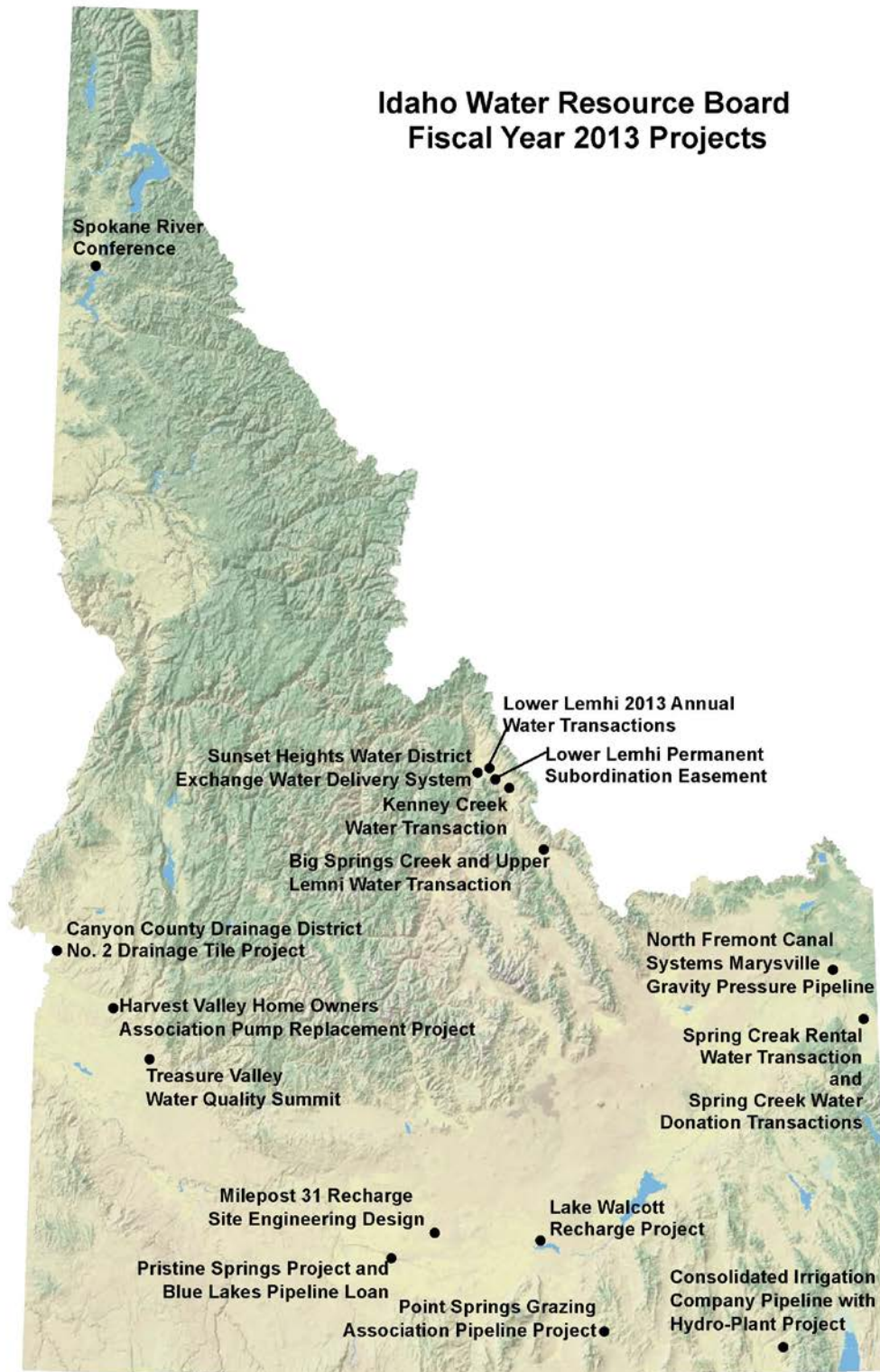
During Fiscal Year 2013, The Idaho Water Resource Board authorized \$6,349,218 in funds for the water projects listed below. More complete descriptions of these projects are included in Appendix A.

Project	Loan	IWRB Project Expenditure
Consolidated Irrigation Co. Pipeline with Hydro-Plant Project	\$1,500,000	
Point Springs Grazing Association Pipeline Project	\$48,277	
Kenney Creek Water Transaction*		\$10,220
Big Springs Creek and Upper Lemhi Water Transaction*		\$69,439
Treasure Valley Water Quality Summit		\$500
Mile Post 31 Recharge Site		\$35,000
Canyon County Drainage District No. 2 Drainage Tile Project	\$35,000	
Lower Lemhi 2013 Annual Water Transactions*		\$88,344
Spring Creek Rental Water Transactions*		\$7,463
Spring Creek Water Donation Transactions*		\$3,481
North Fremont Canal System Marysville Gravity Pressure Pipeline Project-Phase 4	\$2,500,000	
Spokane River Conference		\$3,000
Harvest Valley HOA Pump Replacement Project	\$4,500	
Pristine Springs Project and Blue Lakes Pipeline Loan	\$1,500,000	\$170,000
Lower Lemhi Water Transactions*		\$239,850
Sunset Heights Water District Exchange Water Delivery System	\$48,000	
Lake Walcott Recharge Project		\$85,644
TOTALS	\$5,635,777	\$712,941

Grand Total: \$6,348,718

* The source of these funds is Bonneville Power Administration

Idaho Water Resource Board Fiscal Year 2013 Projects



Source: US National Park Service

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 principles 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.



Photo: IWRB members examining core drilling investigation work at the proposed Galloway dam site to determine the site's suitability for development of a large dam and reservoir project.

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, 2013, 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.

SECONDARY AQUIFER PLANNING, MANAGEMENT, & IMPLEMENTATION FUND

The “Secondary Aquifer Fund” was created by the Legislature in 2010 to fund aquifer management projects statewide. To date, the projects have been focused on efforts to stabilize the Eastern Snake Plain Aquifer, including managed recharge.

ONGOING PROJECTS

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

Dworshak Small Hydropower Plant

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

Bell Rapids Water Rights

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

Pristine Springs Project

In 2008 the Water Resource Board acquired the Pristine Springs facility near Twin Falls. This purchase was undertaken in partnership with the North Snake and Magic Valley Ground Water Districts and the City of Twin Falls in order to resolve water use conflicts in the area and provide water for future municipal growth. The facility consists of a fish hatchery, 200 acres of irrigated pasture, and two small hydroelectric power plants with a combined capacity of 325 kW. Even after execution of the water use agreements with the ground water districts and the City, which reduced its available water supply, the facility still has fish production capability. The hatchery and agricultural ground are leased to the former operators. The energy from the hydropower plants is sold to Idaho Power. The Water Resource Board is currently evaluating long-term options for the facility.

ESPA Recharge

The Legislature has directed the Water Resource Board to undertake a program of aquifer recharge for the Eastern Snake Plain Aquifer (ESPA). The Board owns water rights for recharge from the Snake River and Wood River. In anticipation of recharge playing a central role in the ESPA Comprehensive Aquifer Management Plan (CAMP), the Board has been laying the groundwork for a large-scale, sustainable recharge program on the Eastern Snake Plain. Between 2009 and 2013, approximately 475,000 acre-feet of recharge into the ESPA was accomplished to help begin implementation of the ESPA CAMP. The Board utilized this operational experience, along with hydrologic modeling, to determine how to most effectively undertake recharge to accomplish aquifer stabilization.

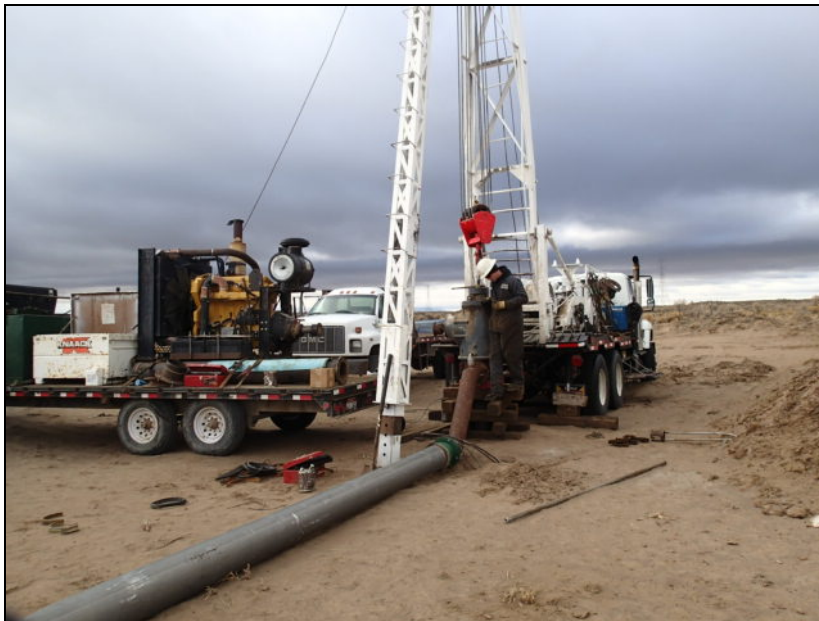


Photo: *Test Drilling
at the Walcott
Recharge Site.*

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

Upper Salmon Basin

In cooperation with several state and federal agencies over the past several years, the 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 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



Photo: *Little Springs Creek in the Upper Salmon Basin*

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.

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 2014 and 2015. The Eastern Snake Plain Comprehensive Aquifer Management Plan, which has been approved by the Legislature and signed into law with the goal of stabilizing the Eastern Snake Plain Aquifer, will require the implementation of several aquifer management measures.



Photo: *The North Fremont Canal System, Inc. received a \$2,500,000 loan to construct Phase 4 of Marysville project to convert open canals to gravity-pressurized pipelines.*

Appendix A: Project Reports

***Fiscal Year 2013 Idaho Water Resource Board
Funded Projects and Studies***

CONSOLIDATED IRRIGATION COMPANY PIPELINE WITH HYDRO-PLANT PROJECT

Project Sponsor: Consolidated Irrigation Company
IWRB Funds: \$1,500,000 (Loan)
Account: Revolving Development Account

Project Description: The Consolidated Irrigation Company requested \$1,500,000 to convert 6 miles of unlined canal to 3.5 miles of pressurized pipeline with a small hydro-plant at the end. Consolidated Irrigation Company delivers water to 456 share holders irrigating 17,000 acres. The Consolidated Irrigation Company loan was approved at 5.5% interest for a term of 20 years, contingent upon the fact that no monies go out until concrete cost estimates and the power sales contract are obtained.

POINT SPRINGS GRAZING ASSOCIATION PIPELINE PROJECT

Project Sponsor: Point Springs Grazing Association
IWRB Funds: \$48,276.62 (Loan)
Account: Revolving Development Account

Project Description: The Point Springs Grazing Association requested \$48,276.62 to replace an existing 6 miles of pipeline. The Association is a group of 6 ranchers that pasture cattle in the Meadow Creek Canyon. It grazes approximately 550 head of cattle during the summer months on 13,000 acres. The Point Springs Grazing Association loan was approved at 5.5% interest for a term of 10 years.

KENNEY CREEK WATER TRANSACTION

Project Sponsor: Idaho Water Resource Board
IWRB Funds: \$10,219.79 from the Bonneville Power Administration
(Idaho Fish Accord)
Account: Revolving Development Account

Project Description: The Kenney Creek transaction is a 20-year agreement not to divert 0.14 cfs out of Kenney Creek with the Andrews family. The goal of the project is to reduce the diversion that might adversely impact the creek by putting a small pumping station on a wastewater ditch that runs along the Andrews property. Funds for the project come from the Bonneville Power Administration through the Idaho Fish Accord and are used to compensate the irrigator for power costs associated with operating the new pumping system.

BIG SPRINGS CREEK AND UPPER LEMHI WATER TRANSACTION

Project Sponsor: Idaho Water Resource Board
IWRB Funds: \$69,438.50 from the Bonneville Power Administration
(Idaho Fish Accord)
Account: Revolving Development Account

Project Description: The Big Springs Creek (Upper Lemhi) transaction is a 20-year agreement not to divert 1.36-4.54 cfs out of Big Springs Creek and the Lemhi River with the Beyeler Ranches. In order to increase flows in Big Springs Creek and the Upper Lemhi River, Beyeler Ranches would consolidate some of its Lemhi River water rights and all of its Big Springs water rights into one diversion. Funds for the project come from the Bonneville Power Administration through the Idaho Fish Accord and are used to compensate the irrigator for power costs associated with operating the new pumping system.

TREASURE VALLEY WATER QUALITY SUMMIT

Project Sponsor: Idaho Water Resource Board
IWRB Funds: \$500 (Fund Allocation)
Account: Revolving Development Account's Rathdrum Prairie/Treasure Valley CAMP Subaccount

Project Description: The Treasure Valley Partnership requested \$500 towards funding a Treasure Valley Water Quality Summit. Matching funds were also requested from other organizations. The Treasure Valley Water Quality Summit supports several actions delineated in the Recommended Treasure Valley Comprehensive Aquifer Management Plan, including: coordination and implementation through coordinating with water users and evaluating and addressing environmental issues; partnership among stakeholders to fund activities and leverage programs with CAMP implementation, and overall IWRB efforts to resolve potential conflicts through cooperation and collaboration rather than crisis and litigation. The IWRB approved the allocation of funds to the Treasure Valley Partnership for the Treasure Valley Water Quality Summit.

MILE POST 31 RECHARGE SITE

Project Sponsor: Idaho Water Resource Board
IWRB Funds: \$35,000 (Fund Allocation)
Account: Secondary Aquifer Planning, Management, and Implementation Fund

Project Description: The American Falls Reservoir District No. 2 requested to partner with the Board to construct the Mile Post 31 Recharge Site. Managed aquifer recharge is a major water management strategy spelled out in the ESPA CAMP. The Board approved the expenditure of up to \$35,000 to assist the American Falls Reservoir District No. 2 with construction of the Mile Post 31 Managed Recharge Site, not to exceed 40% of actual project costs.

CANYON COUNTY DRAINAGE DISTRICT NO. 2 DRAINAGE TILE PROJECT

Project Sponsor: Canyon County Drainage District No. 2
IWRB Funds: \$35,000 (Loan)
Account: Revolving Development Account

Project Description: The Canyon County Drainage District No. 2 (CCDD2) requested \$35,000 to replace 1300 feet of failed drainage tile. The CCDD2 was formed in 1918 and services 2300 acres of agriculture and rural development in southwestern Idaho in Payette County and Washington County. The CCDD2 loan was approved at 5.5% interest for a term of 10 years.

LOWER LEMHI 2013 WATER TRANSACTIONS

Project Sponsor: Idaho Water Resource Board
IWRB Funds: \$88,343.65 from the Bonneville Power Administration (Idaho Fish Accord)
Account: Revolving Development Account

Project Description: The Lower Lemhi 2013 Annual Transaction was a set of eight annual agreements not to divert out of the Lemhi River to improve stream flow for anadromous and resident fish. The irrigators were paid \$80.65 per cfs for each day that water was not diverted for irrigation use. During the 2013 irrigation season 822 acre-feet was used under these annual agreements to maintain the target flows in the river. The IWRB approved the funding for this project for \$82,343.65 and \$12,800 (\$6,000) to come from the Idaho Fish Accords to Water District 74 for administration of the easements. However, only \$38,891.86 was actually spent on this project.

SPRING CREEK RENTAL WATER TRANSACTION

Project Sponsor: Idaho Water Resource Board
IWRB Funds: \$7,463.31 from the Bonneville Power Administration
(Columbia Basin Water Transaction Program)
Account: Revolving Development Account

Project Description: The Spring Creek Rental Water transaction is an agreement between water right owners Richard LaVere Beard and Richard and Ella Beard and the IWRB. The water right owners proposed to lease their rights into the Water Supply Bank for a term of five years. The IWRB could then rent the water rights out for delivery to the Teton River minimum stream flow right. It is in the interest of the State of Idaho to increase stream flow in the Teton River and its tributaries to encourage recovery of Yellowstone cutthroat trout. Funds for the project come from the Bonneville Power Administration through the Columbia Basin Water Transaction Program.

SPRING CREEK WATER DONATION TRANSACTIONS

Project Sponsor: Idaho Water Resource Board
IWRB Funds: \$3,480.63 from the Bonneville Power Administration
(Columbia Basin Water Transaction Program)
Account: Revolving Development Account

Project Description: The Spring Creek Water Donation transaction is an agreement between water right owners City of Teton and Mitchell Smaellie and the IWRB. The water right owners proposed to donate their rights to the IWRB to put into the Water Supply Bank for a term of five years. The IWRB could then rent the water rights out for delivery to the Teton River minimum stream flow right. It is in the interest of the State of Idaho to increase stream flow in the Teton River and its tributaries to encourage recovery of Yellowstone cutthroat trout. Funds for the project come from the Bonneville Power Administration through the Columbia Basin Water Transaction Program.

NORTH FREMONT CANAL SYSTEMS MARYSVILLE GRAVITY PRESSURE PIPELINE PROJECT – PHASE 4

Project Sponsor: North Fremont Canal System, Inc
IWRB Funds: \$2,500,000 (Loan)
Account: Revolving Development Account

Project Description: The North Fremont Canal System, Inc. requested \$2,500,000 construct Phase 4 of Marysville project to convert open canals to gravity-pressurized pipelines. The estimated cost of the project is around \$9.2 million with the NRCS providing a cost share for the remainder of this project. The portion of the project called Phase 4 will encompass 34 shareholders servicing 4928 acres. The North Fremont Canal Systems loan was approved at 5.5% interest for a term of 15 years.

SPOKANE RIVER CONFERENCE

Project Sponsor: Idaho Water Resource Board
IWRB Funds: \$3,000 (Fund Allocation)
Account: Revolving Development Account's Rathdrum Prairie/Treasure Valley CAMP Subaccount

Project Description: The Spokane River Forum requested \$3,000 to support the Spokane River Conference scheduled for March 26th and 27th, 2013. Matching funds were also requested from other organizations. The Treasure Valley Water Quality Summit supports several RP CAMP objectives including: prevention and resolution of water conflicts, protecting the aquifer through bringing the key agencies in an effort to address overlapping jurisdictions with the goal of improving efficiency and

sharing knowledge, and adaptive management, monitoring and data gathering. The IWRB approved the allocation of funds to the Spokane River Forum for the Spokane River Conference.

HARVEST VALLEY HOME OWNERS ASSOCIATION PUMP REPLACEMENT PROJECT

Project Sponsor: Harvest Valley Home Owners Association
IWRB Funds: \$4,500 (Loan)
Account: Revolving Development Account

Project Description: The Harvest Valley Home Owners Association (HOA) requested \$4,500 to their irrigation pump. The Harvest Valley HOA is made up of 81 homes in Phases 1 through 3 with additional homes expected for phases 4 and 5 as the economy improves. The Harvest Valley HOA loan was approved at 6 % interest for a term of 5 years.

PRISTINE SPRINGS PROJECT AND BLUE LAKES PIPELINE LOAN

Project Sponsor: Idaho Water Resource Board
Various Ground Water/Irrigation Districts
IWRB Funds: \$170,000 (Fund Allocation)
\$1,500,000 (Loan)
Account: Revolving Development Account

Project Description: The ground water districts and other parties who own the Blue Lakes Trout Farm requested that the Board participate in rebuilding the pipeline that delivers water to both Blue Lakes Trout Farm and the Board's Pristine Springs project. The IWRB approved an expenditure of 10% of the total project cost, not to exceed \$170,000, as well as approved a loan in the amount of \$1.5 million at 4% interest rate with a 5-year term to finance the balance of the pipeline replacement.

LOWER LEMHI WATER TRANSACTIONS

Project Sponsor: Idaho Water Resource Board
IWRB Funds: \$239, 850 from the Bonneville Power Administration
(Idaho Fish Accord)
Account: Revolving Development Account

Project Description: These Lower Lemhi River water transactions are subordination agreements entered into with the current or subsequent water right owners of water rights 74-319B and 74-320 to subordinate their diversions from the Lemhi River to the IWRB's Lemhi River minimum streamflow water right. The goal of these agreements is to maintain a minimum streamflow water right of 35 cfs in the Lower Lemhi River, as directed by the Idaho Legislature. Funds for the project come from the Bonneville Power Administration through the Idaho Fish Accord and are used to compensate the irrigator for power costs associated with operating the new pumping system.

SUNSET HEIGHTS WATER DISTRICT EXCHANGE WATER DELIVERY SYSTEM

Project Sponsor: Sunset Heights Water District
IWRB Funds: \$48,000 (Loan)
Account: Revolving Development Account

Project Description: The Sunset Heights Water District requested \$48,000 to install an irrigation pump and pipeline to supply exchange water as stated in the SRBA. The Sunset Heights Water District has 57 members whose main water source is from a spring which it collects via pipelines and stores in two 20,000 gallon tanks before delivering it to the users. The Sunset Heights Water District loan was approved at 5.5% interest for a term of 10 years.

LAKE WALCOTT RECHARGE PROJECT

Project Sponsor: Idaho Water Resource Board

IWRB Funds: \$85,644 (Fund Allocation)

Account: Secondary Aquifer Planning, Management, and Implementation Fund

Project Description: The A&B Irrigation District and the Magic Valley Ground Water District (Districts) proposed to partner with the Board to develop the Walcott managed Recharge Site. The Districts proposed to cost share 40%(IWRB):60%(Districts) on the engineering and environmental studies. Managed aquifer recharge is a major water management strategy spelled out in the ESPA CAMP. The Board approved the expenditure of \$85,644 to assist the Districts with engineering studies and environmental studies associated with the Walcott Managed Recharge Site, not to exceed 40% of actual project costs.

Appendix B: Account Balance Sheets as of June 30, 2013

Revolving Development Account

Water Management Account

Secondary Aquifer Planning, Management, & Implementation Fund

IDAHO WATER RESOURCE BOARD
Sources and Applications of Funds
as of June 30, 2013
REVOLVING DEVELOPMENT ACCOUNT

Original Appropriation (1969).....	\$500,000.00
Legislative Audits.....	(\$45,834.45)
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 Studies and Projects.....	(\$249,067.18)
Loan Interest.....	\$6,352,819.54
Interest Earned State Treasury (Transferred).....	\$1,616,848.14
Filing Fee Balance.....	\$47,640.20
Bond Fees.....	\$1,469,601.45
Arbitrage Calculation Fees.....	(\$9,000.00)
Protest Fees.....	(\$350.00)
Series 2000 (Caldwell/New York) Pooled Bond Issuers fees.....	\$43,657.93
2012 Ground Water District Bond Issuer fees.....	\$377,000.00
Bond Issuer fees.....	\$48,774.09
Attorney fees for Jughandle LID.....	(\$3,600.00)
Water Supply Bank Receipts.....	\$3,433,035.91
Legislative Appropriation FY01.....	\$200,000.00
Pierce Well Easement.....	\$2,000.00
Transferred to/from Water Management Account.....	\$317,253.80
Legislative Appropriation 2004, HB843.....	\$500,000.00
Legislative Appropriation 2009, SB 1511 Sec 2, Teton/Minidoka Studies.....	\$1,800,000.00
Legislative Appropriation 2009, SB 1511 Sec 2, Teton/Minidoka Studies Expenditures.....	(\$1,221,960.18)
Weiser Galloway Study - US Army Corps of Engineers.....	(\$1,345,225.70)
Bell Rapids Water Rights Sub-Account	
Legislative Appropriation 2005, HB392.....	\$21,300,000.00
Interest Earned State Treasury.....	\$692,133.24
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
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)
Fourth Installment Payment to Bell Rapids.....	(\$1,040,431.55)
Interest Credit due to Bureau of Reclamation (Part of Fourth Installment).....	(\$19,860.45)
Fifth Installment Payment to Bell Rapids.....	(\$1,055,000.00)
Transfer to General Fund - Principal.....	(\$21,300,000.00)
Transfer to General Fund - Interest.....	(\$772,052.06)
BOR payment for Bell Rapids.....	\$1,040,431.55
BOR payment for Bell Rapids.....	\$1,313,236.00
BOR prepayment for Bell Rapids.....	\$1,302,981.70
BOR prepayment for Bell Rapids.....	\$1,055,000.00
BOR payment for Alternative Financing Note.....	\$7,117,971.16
Payment to US Bank for Alternative Financing Note.....	(\$7,118,125.86)
Payment for Ongoing Bell Rapids Finance Costs (trustee fees, water bank, etc.).....	(\$6,740.10)
Commitments	
Ongoing Bell Rapids Finance Costs (trustee fees, etc.).....	\$179,992.68
Committed for alternative finance payment.....	\$0.00
Total Commitments.....	\$179,992.68
Balance Bell Rapids Water Rights Sub-Account.....	(\$0.00)
Pristine Springs Project Sub-Account	
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.....	\$31,709.76
Loan Interest.....	\$1,443,691.29
Transfer from ESP Sub-Account.....	\$1,000,000.00
Payment for Purchase of Pristine Springs (3).....	(\$16,000,000.00)
Payment from Magic Valley & Northsnake GWD for Pristine Springs.....	\$2,872,059.82
Appraisal.....	(\$15,000.00)
Insurance.....	(\$20,650.00)
Recharge District Assessment.....	(\$6,051.00)
Water District 130 Annual Assessment.....	(\$1,467.81)
Hydro Plants Engineering Certification (Straubhar).....	(\$3,000.00)
Payment to EHM Engineers for pipeline work.....	(\$1,200.00)
Payment to John Root for Easement Survey.....	(\$1,000.00)
Payment to MWH Americas Inc.....	(\$11,326.27)
Telemetry Station Equipment.....	(\$15,193.92)
Rein Tech LLC (Satellite phone annual payment).....	(\$495.00)
Stanley Trenching (Trac system for communication equip).....	(\$1,400.00)
Property Taxes and other fee assessments (Jerome County).....	(\$6,319.39)
Rental Payments.....	\$1,398,634.32
Payments to Scott Kaster.....	(\$11,006.97)
Utility Payments (Idaho Power).....	(\$4,310.41)
Costs for house maintenance.....	(\$3,543.13)
Travel costs for property maintenance.....	(\$351.30)
Transferred to Secondary Aquifer Fund (2011 Legislature; HB 291).....	(\$2,465,300.00)
Transferred to Secondary Aquifer Fund (2012 Legislature; SB 1389).....	(\$1,232,000.00)
Pristine Springs Hydropower Projects	
Net power sales revenues.....	\$259,585.07
Pristine Springs Committed Funds	
ESPA CAMP (to be transferred to Secondary Fund).....	616,454.72
Repair/Replacement Fund.....	\$1,177,427.96
TOTAL COMMITTED FUNDS.....	\$1,793,882.68

Loans Outstanding		
North Snake and Magic Valley Ground Water Districts	\$7,127,940.18	
Total Loans Outstanding	\$7,127,940.18	
Funds to RP CAMP & TV CAMP Sub-Account		\$266,672.34
Pristine Springs Revenues into Main Revolving Development Account		\$145,510.04
Rathdrum Prairie CAMP & Treasure Valley CAMP Sub-Account		
Pristine Springs Hydropower and Rental Revenues		\$266,672.34
Interest Earned State Treasury		\$573.11
Spokane River Forum		(\$3,000.00)
Treasure Valley Water Quality Summit		(\$500.00)
Committed Funds		
Treasure Valley Water Quality Summit	0.00	
Balance Rathdrum Prairie CAMP & Treasure Valley CAMP Sub-Account		\$263,745.45
Upper Salmon/CBWTP Sub-Account		
Water Transaction Projects Payment Advances from CBWTP/ Accord	\$2,840,997.65	
PCSRF Funds for Administration of Non-Diversion Easements on Lemhi River	\$157,279.26	
Interest Earned State Treasury	\$91,856.63	
Transfer to Water Supply Bank	(\$44,715.10)	
Change of Ownership	(\$600.00)	
Alturas Lake Creek Appraisal	(\$8,989.23)	
Payments for Water Acquisition	(\$337,190.65)	
Committed Funds		
Administration of Non-Diversion Easements on Lemhi River	\$158,532.38	
Alturas Lake Creek (Breckenridge)	(\$0.00)	
Bayhorse Creek	\$28,992.56	
Beaver Creek (DOT LLP)	\$15,756.01	
Big Hat Creek	\$270.85	
Big Timber Tyler (Leadore Land Partners)	\$429,168.31	
Canyon Creek/Big Timber Creek (Beyerle)	\$402,367.55	
Fourth of July Creek (Vanderbilt)	\$17,581.57	
Iron Creek (Phillips)	\$216,368.67	
Lemhi River & Little Springs Creek (Kauer)	\$18,827.49	
Little Springs Creek (Snyder)	\$251,817.65	
Lower Eighteenmile Creek (Ellsworth Angus Ranch)	\$6,058.63	
Lower Lemhi M Olson (Mark Olson)	\$11,218.29	
Lower Lemhi Thomas (Robert Thomas)	\$2,370.46	
P-9 Bowles (River Valley Ranch)	\$278,581.23	
P-9 Charlton (Sydney Dowton)	\$18,439.38	
P-9 Dowton (Jim Dowton Ranch)	\$220,962.37	
P-9 Elzinga (Elzinga)	\$273,312.38	
Patterson-Big Springs (PBSC9)	\$167,848.67	
Sulphur Creek	\$12,305.00	
Whitefish (Leadore Land Partners)	\$179,314.72	
Total Committed Funds	\$2,710,094.15	
Balance CBWTP Sub-Account		(\$11,455.59)
Water Supply Bank Sub-Account		
Payments received from renters for 2013 season	\$481,545.26	
Payments made to owners for 2013 season	\$0.00	
Interest Earned State Treasury	\$0.00	
Committed Funds		
Owners Share	\$481,545.26	
Total Committed Funds	\$481,545.26	
Balance Water Supply Bank Sub-Account		\$0.00
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	\$1,884,100.09	
Loan Interest	\$195,705.49	
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)	
Fourth Installment Payment to Bell Rapids Irr. Co. (Partial)	(\$614,744.00)	
Fifth Installment Payment to Bell Rapids Irr. Co. (Final)	(\$1,675,036.00)	
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	
Reimbursement from Water District 1 for Recharge	\$159,764.73	
Palisades (FMC) Storage Costs	(\$3,511,902.39)	
Reimbursement from BOR for Palisades Reservoir	\$2,381.12	
W-Canal Project Costs	(\$326,834.11)	
Black Canyon Exchange Project Costs	(\$71,680.00)	
Black Canyon Exchange Project Revenues	\$23,800.00	
2008 Recharge Conveyance Costs	(\$14,580.00)	
2009 Recharge Conveyance Costs	(\$355,253.00)	
2010 Recharge Conveyance Costs	(\$484,231.62)	
Pristine Springs Cost Project Costs	(\$6,863.91)	
Loans and Other Commitments		
Commitment - ESPA Comprehensive Aquifer Management Plan - CDR Contract	\$0.00	
Commitment - North Snake & Magic Valley GWD Loan - Mitigation Pipeline	\$250,000.00	
Commitment - Remainder of Bell Rapids Water Rights Purchase (1)	\$361,620.00	
Commitment - CREP Program (HB392, 2005)	\$2,419,580.50	
Commitment - Recharge Conveyance	\$0.00	
Commitment - Additional recharge projects preliminary development	\$350,000.00	
Commitment - Palisades Storage O&M	\$10,000.00	
Commitment - Black Canyon Exchange Project (fund with ongoing revenues)	\$529,444.95	
Commitment - W-Canal Aquifer and Recharge Conveyance	\$0.00	

Total Loans and Other Commitments.....		\$3,920,645.45	
Loans Outstanding:			
American Falls-Aberdeen GWD (CREP).....	\$105,055.70		
Bingham GWD (CREP).....	\$0.00		
Bonneville Jefferson GWD (CREP).....	\$62,317.68		
Magic Valley GWD (CREP).....	\$100,453.62		
North Snake GWD (CREP).....	\$53,488.61		
TOTAL ESP LOANS OUTSTANDING.....	\$321,315.61		
Uncommitted Balance Eastern Snake Plain Sub-Account.....		\$145,417.11	
Dworshak Hydropower Project			
Dworshak Project Revenues			
Power Sales & Other.....	\$5,710,719.01		
Interest Earned State Treasury.....	469,569.30		
Total Dworshak Project Revenues.....		\$6,180,288.31	
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.....	\$1,572,286.95		
Powerplant Repairs.....	\$58,488.80		
Capital Improvements.....	\$318,366.79		
FERC Payments.....	\$35,956.16		
Total Dworshak Project Expenses.....		(\$2,674,191.51)	
Dworshak Project Committed Funds			
Emergency Repair/Future Replacement Fund.....	\$1,314,575.00		
FERC Fee Payment Fund.....	\$30,001.49		
Total Dworshak Project Committed Funds.....		\$1,344,576.49	
Excess Dworshak Funds into Main Revolving Development Account.....		\$2,161,520.31	
TOTAL.....		\$17,156,323.90	
Loans Outstanding:	Amount Loaned	Principal Outstanding	
Aberdeen-Springfield Canal Company (WRB-491; Diversion structure)	\$329,761	\$176,089.24	
Big Wood Canal Company (23-Jan-09; Thorn Creek Flume).....	\$90,000	\$15,311.59	
Boise City Canal Company (WRB-492)... 18th St Canal Rehab	\$82,362	\$10,712.08	
Boise City Canal Company (WRB-492)... Grove St Canal Rehab	\$110,618	\$42,410.13	
Bonnie Laura Water Corporation (14-Jul-06; Well repairs).....	\$71,000	\$31,928.91	
Canyon County Drainage District No. 2 (28-Nov-12; Drain tile pipeline	\$35,000	\$35,000.00	
Carlin Bay Property Owners Association.....	\$115,609	\$0.00	
Challis Irrigation Company (28-Nov-07; river gate replacement).....	\$50,000	\$25,843.98	
Chaparral Water Association.....	\$90,154	\$17,165.69	
Chaparral Water Association (21-Jan-11; Well deepening & improve	68,000	\$32,625.39	
Cloverdale Ridge Water Corp. (irrigation system rehab 25-sep-09).....	106,400	\$72,611.48	
Consolidated Irrigation Company (July 20, 2012; pipeline project).....	1,500,000.00	\$475,000.00	
Country Club Subdivision Water Association (18-May-07, Well Project).	\$102,000	\$57,568.63	
Cub River Irrigation Company (18-Nov-05; Pipeline project).....	\$1,000,000	\$813,111.70	
Cub River Irrigation Company.....	\$500,000	\$402,731.19	
Dalton Water Association (14-Mar-08; Water main replacement).....	\$375,088	\$0.00	
Deep Creek Property Owners Association.....	\$25,115	\$0.00	
Enterprise Irrigation District (14-Jul-06; Pipeline project).....	\$37,270	\$17,396.11	
Enterprise Irrigation District (North Lateral Pipeline).....	\$105,420	\$52,592.14	
Evergreen Terrace Water Association (water study; 25-sep-09).....	\$15,000	\$0.00	
Firth, City of.....	\$112,888	\$38,715.57	
Foothills Ranch Homeowners Association (7-oct-11; well rehab).....	\$150,000	\$135,187.76	
Garden Valley Ranchettes Homeowners Association (25-Jan-05).....	\$2,716	\$1,641.85	
Genesee, City of (Storage tank, 22-Jan-10).....	\$250,000	\$86,387.30	
Georgetown, City of.....	\$278,500	\$77,603.92	
Harbor View Water & Sewer District (Combined Loans).....	\$602,819	\$187,051.41	
Harvest Valley Homeowners Association (22-Mar-13; Pump Replacem	4,500.00	\$3,777.12	
Hoyt Bluff Water Association (Rathdrum Prairie Well).....	\$273,029	\$0.00	
Jefferson Irrigation Company (well deepenings).....	\$110,780	\$0.00	
Jefferson Irrigation Company (well deepenings).....	\$207,016	\$48,947.11	
Jefferson Irrigation Company (9-May-2008 Well Replacement).....	\$81,000	\$57,168.03	
Jughandle HOA/Valley County Local Improvement District No. 1 (well p	\$907,552	\$755,084.37	
King Hill Irrigation District (24-Sep-10; Pipeline replacement).....	\$300,000	\$123,313.41	
Kuleyspell Estates Property Owners Assoc.....	\$219,510	\$0.00	
Lake Reservoir Company (29-July-11; Payette Lake-Lardo Dam Outle	\$594,000	\$308,243.11	
Lakeview Water District.....	\$45,146	\$0.00	
Last Chance Canal Company (WRB-497).....	\$500,000	\$133,482.81	
Lava Hot Springs, City of.....	\$347,510	\$190,259.92	
Lindsay Lateral Association (22-Aug-03).....	\$9,600	\$2,100.26	
Lindsay Lateral Association (Engineering Design Project).....	\$35,000	\$15,200.00	
Lindsay Lateral Association (Pipeline Study).....	\$15,000	\$4,500.00	
Live-More Lake Community (9-Jun-04).....	\$42,000	\$15,187.93	
Lower Payette Ditch Company (2-Apr-04; Diversion dam replacement	\$875,000	\$374,320.29	
Marsh Center Irrigation Company (13-May-05; Hawkins Dam).....	\$236,141	\$148,277.20	
Marysville Irrigation Company (18-May-07; Pipeline Project Phase 1)...	\$625,000	\$331,877.80	
Marysville Irrigation Company (9-May-08; Pipeline Project Phase 2)....	\$1,100,000	\$631,477.52	
McGuire Estates Water Users Association (4-Mar-05).....	\$60,851	\$25,725.37	
Meander Point Subdivision Homeowners Association (7-Sep-07; comn	\$330,000	\$82,907.62	
Meridian Heights Water & Sewer Association (18-May-07).....	\$350,000	\$248,719.30	
Monument Ridge Homeowners Association (20-Mar-09; irrigation syst	\$360,000	\$0.00	
Mores Creek Rim Ranches Water District.....	\$221,400	\$51,154.62	
New Hope Water Corporation.....	\$42,000	\$0.00	
New Hope Water Corporation.....	\$151,460	\$59,973.25	
Oakley Valley Water Company.....	\$138,331	\$0.00	
Packsaddle Water Corporation.....	\$49,600	\$0.00	
Picabo Livestock Co (Picabo town water system new well).....	\$38,000	\$0.00	
Pinehurst Water District (14-mar-08; Water Storage tank).....	\$160,000	\$0.00	
Powder Valley-Shadowbrook Homeowners Assoc.....	\$201,500	\$5,039.12	

Point Springs Grazing Association (July 20, 2012; storck water pipeline)	48,280.00	\$47,382.73
PPRT Water System	\$70,972	\$29,901.31
Preston Riverdale & Mink Creek Canal Co	\$400,000	\$0.00
Preston-Whitney Irrigation Company (29-May-09; Fairview Lateral Pipe	\$800,000	\$201,801.16
Producers Irrigation Company (17-Mar-06; well replacements)	\$185,000	\$43,181.96
Ranch Subdivision Property Owners Assoc	\$24,834	\$11,232.12
Riverside Independent Water District	\$350,000	\$174,787.77
Robertson Ditch Co	\$30,000	\$0.00
Skin Creek Water Association	\$188,268	\$96,682.38
Sourdough Point Owners Association (23-Jan-07; water supply & treat	\$750,000	\$60,852.81
Spirit Bend Water Association	\$92,000	\$47,881.62
Thunder Canyon Owners Association (6-Feb-04)	\$92,416	\$45,328.86
Twenty-Mile Creek Water Association	\$104,933	\$0.00
Twin Lakes Canal Company - Winder Lateral Pipeline Project (13-Jul-0	\$500,000	\$376,757.34
Twin Lakes Canal Company (2-Apr-04)	\$90,000	\$19,328.88
Twin Lakes-Rathdrum Fld Cont Dist (24-Oct-02; Twin Lakes Dam)	\$399,988	\$24,875.90
Whitney-Nashville Water Company	\$225,000	\$53,717.20
TOTAL LOANS OUTSTANDING		\$7,654,034.27
Loans and Other Funding Obligations:		
Senate Bill 1511 - Teton Replacement and Minidoka Enlargement Studies	\$678,161.82	
Boise River Storage Feasibility Study	\$350,000.00	
Weiser-Galloway Study (28-May-10)	\$551,620.87	
Canyon Creek Canal Company (14-Mar-08; Pipeline project)	\$133,599.00	
Canyon County Drainage District No. 2 (28-Nov-12; Drain tile pipeline replacement)	\$0.00	
Chaparral Water Association (21-Jan-11; Well deepening & improvement)	\$18,465.16	
Clearwater Water District - pilot plant (13-Jul-07)	\$80,000.00	
Consolidated Irrigation Company (July 20, 2012; pipeline project)	\$1,500,000.00	
Dover, City of (23-Jul-10; Water Intake project)	\$194,063.00	
Evergreen Terrace Water Association (water study; 25-Sep-09)	\$1,316.09	
Foothills Ranch Homeowners Association (7-Oct-11; well rehab)	\$14,812.24	
Garden Valley Ranchettes Homeowners Association (25-Jan-05)	\$8,183.69	
Harvest Valley Homeowners Association (22-Mar-13; Pump Replacement)	\$722.88	
Lake Reservoir Company (29-July-11; Payette Lake-Lardo Dam Outlet Gates)	\$285,756.89	
Lindsay Lateral Association	\$15,300.00	
North Fremont Canal Systems (25-Jan-13; Marysville Project)	\$2,500,000.00	
North Snake & Magic Valley GWD Loan - Mitigation Pipeline	\$250,000.00	
North Snake Ground Water District et al (Blue Lakes Pipeline 24-Apr-13)	\$850,000.00	
Point Springs Grazing Association (July 20, 2012; storck water pipeline)	\$48,280.00	
Sunset Heights Water District (17-May-13; Exchange water project)	\$48,000.00	
TOTAL LOANS AND OTHER FUNDING OBLIGATIONS		\$7,528,281.64
Uncommitted Funds		\$1,974,007.99
TOTAL		\$17,156,323.90

- (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, 2013

WATER MANAGEMENT ACCOUNT

Original Appropriation (1978).....	\$1,000,000.00
Legislative Audits.....	(\$10,645.45)
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.....	\$120,427.04
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
Western States Wate Council Annual Dues.....	(\$7,500.00)
Transfer to/from Revolving Development Account.....	(\$317,253.80)
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
TOTAL	\$4,497,441.85
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
Bonnars 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.....	\$7,500.00
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

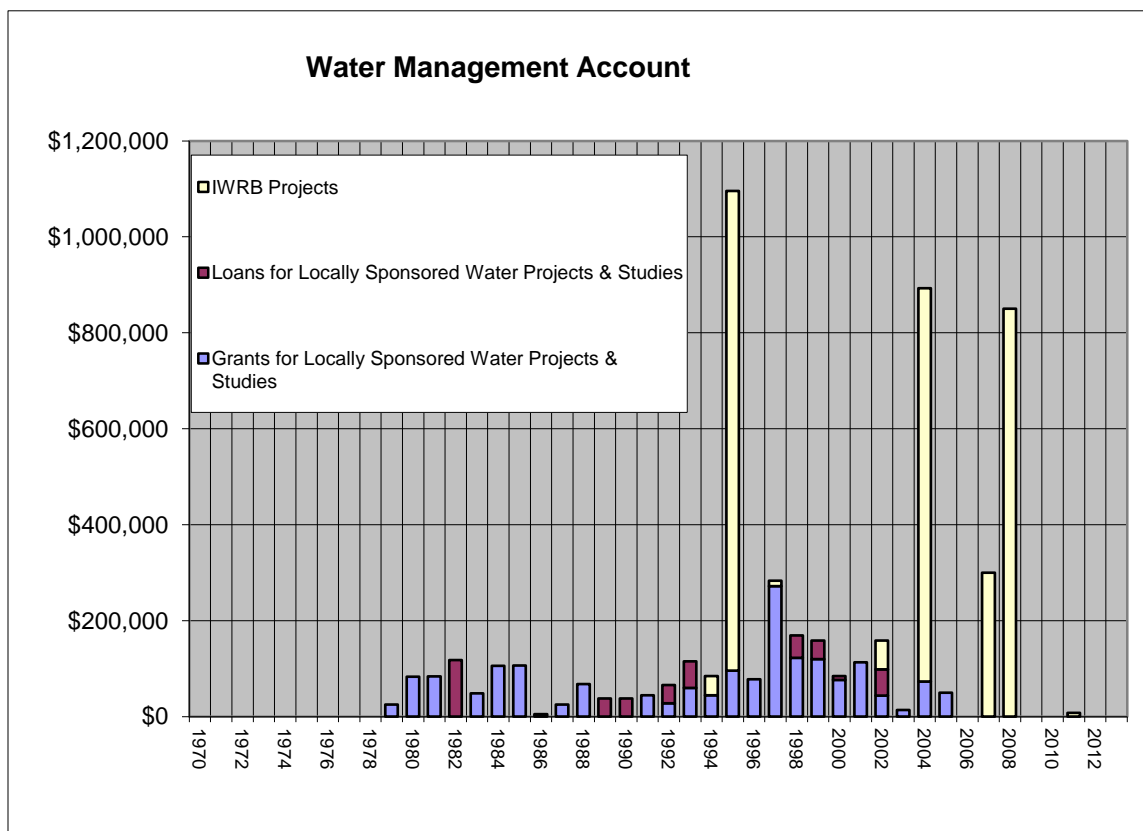
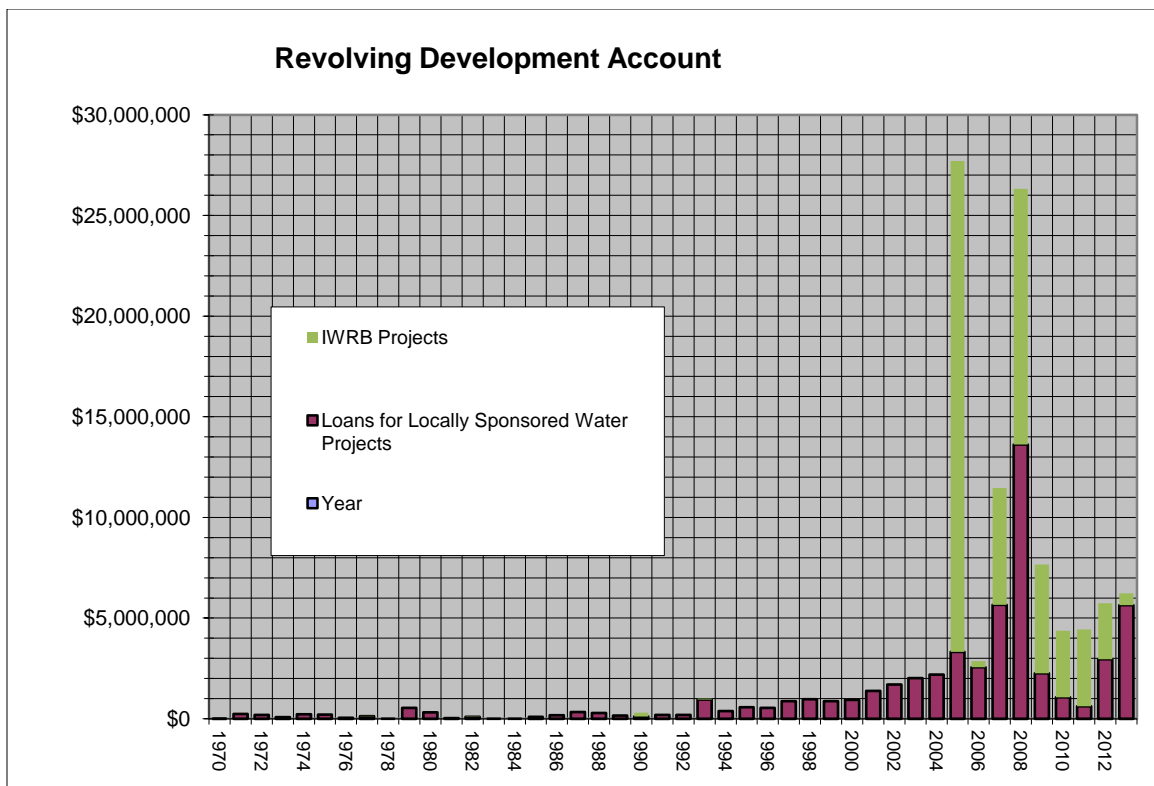
Northside Estates Homeowners Association.....	\$4,492.00	
North Tamar Butte Water & Sewer District.....	\$3,575.18	
North Water & Sewer District.....	\$3,825.00	
Parkview Water Association.....	\$4,649.98	
Payette, City of.....	\$6,579.00	
Pierce, City of.....	\$7,500.00	
Potlatch, City of.....	\$6,474.00	
Preston Whitney Irrigation Company.....	\$7,500.00	
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	
Winder Lateral Association.....	\$7,000.00	
TOTAL GRANTS DISBURSED.....		(\$1,632,755.21)
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).....	\$801,077.75	
TOTAL IWRB AND LEGISLATIVE DIRECTED EXPENDITURES.....		(\$2,732,017.19)
WATER RESOURCE BOARD RECHARGE PROJECTS.....		(\$11,426.88)
CURRENT ACCOUNT BALANCE.....		\$121,242.57
Committed Funds:		
Grants Obligated		
Cottonwood Point Water & Sewer Association.....	\$0.00	
Preston - Whitney Irrigation Company.....	\$7,500.00	
Water District No. 1 (Blackfoot Equalizing Reservoir Automation).....	\$35,000.00	
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).....	\$48,829.24	
TOTAL GRANTS & LOANS OBLIGATED & UNDISBURSED.....		\$111,375.55
Loans Outstanding:	Amount Loaned	Principal Outstanding
Arco, City of.....	\$7,500	\$0.00
Butte City, City of.....	\$7,425	\$201.04
Roberts, City of.....	\$23,750	\$0.00
Victor, City of.....	\$23,750	\$0.00
TOTAL LOANS OUTSTANDING.....		\$201.04
Uncommitted Funds.....		\$9,665.98
CURRENT ACCOUNT BALANCE.....		\$121,242.57

Idaho Water Resource Board
Sources and Applications of Funds
as of June 30, 2013

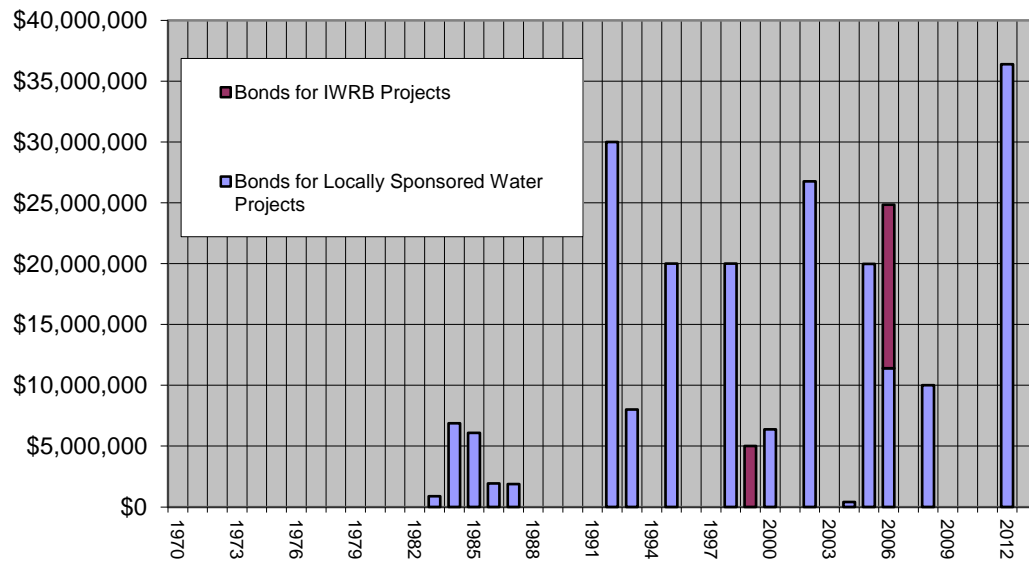
SECONDARY AQUIFER PLANNING, MANAGEMENT, & IMPLEMENTATION FUND

Legislative Appropriation (HB 291, Sec 2).....	\$2,465,300.00	
Legislative Appropriation (SB 1389, Sec 5).....	\$1,232,000.00	
Interest Earned State Treasury (Transferred).....	\$38,761.03	
Water Users Contributions.....	\$100.00	
Conversion project (AWEP) measurement device payments.....	(\$16,455.21)	
Contribution from GWD's for 2011 ESPA Managed Recharge.....	\$71,893.16	
Contribution from GWD's for Revenue Bond Prep Expenses.....	\$14,462.50	
American Falls Res. Dist#2 - MP31 Recharge Site Engineering.....	(\$1,593.75)	
American Falls Res. Dist#2 - MP31 Recharge Site Construction.....	(\$34,435.44)	
Bond issuer Fees.....	(\$3,500.00)	
Payments for 2012 Recharge.....	(\$260,031.02)	
Payments for 2013 Recharge.....	(\$8,133.00)	
Payment for Recharge.....	(\$80,000.00)	
Payment for High Country RC&D Cloud Seeding.....	(\$12,264.62)	
Payment for Idaho Irrigation District.....	(\$13,200.00)	
Committed Funds		
Measurement devices for AWEP conversion projects.....	\$183,544.79	
High Country RC&D Cloud Seeding.....	\$27,735.38	
American Falls Res. Dist#2 - MP31 Recharge Site Engineering.....	\$4,406.25	
American Falls Res. Dist#2 - MP31 Recharge Site Construction.....	\$564.56	
Magic Valley GWD and A&B Irrig. Dist. - Walcott Recharge Engineering.....	\$85,644.00	
Five-Year Managed Recharge Pilot Program.....	\$1,231,835.98	
Contribution from GWD's for 2011 ESPA Managed Recharge.....	(\$8,106.84)	
GWD Bond Preparatory Expenses.....	\$37,500.00	
Idaho Irrigation District Recharge Phase 1.....	\$0.00	
Fremont-Madison Irrigation District Egin Recharge.....	\$40,000.00	
Total Committed Funds.....	\$1,603,124.12	
TOTAL UNCOMMITTED FUNDS.....		\$1,789,779.53
CURRENT ACCOUNT BALANCE.....		<u>\$3,392,903.65</u>

Appendix C: Year-By-Year Summary of Funds



Water Resource Development Revenue Bonds



Secondary Aquifer Planning, Management, and Implementation Fund

