Memorandum

To: Idaho Water Resource Board

From: Brian Patton & Neeley Miller, Planning & Project Bureau

Date: September 9, 2019

Re: Financial Status Report

As of **July 1, 2019** the IWRB's available and committed balances are as follows:

Secondary Aquifer Fund:	
Committed/earmarked but not disbursed	$23,243,232
Uncommitted Balance	$1,578,711
Revolving Development Account:	
Committed/earmarked but not disbursed	$21,974,906
Loan principal outstanding	$28,095,347
Uncommitted Balance	$1,847,660
Anticipated loanable funds available next 1 year	$5,347,660
Water Management Account	
Committed/earmarked but not disbursed	$21,407,346
Uncommitted Balance	$209,765
Total committed/earmarked but not disbursed	**$66,598,484**
Total loan principal outstanding	**$28,095,347**
Total uncommitted balance	**$3,636,136**

- The committed/earmarked balance in the Water Management Account includes the remainder of the FY 2018 $1M legislative appropriation for the Flood Management Grant Program per HB 712. It also includes the $21M legislative appropriation per HB 285 to the IWRB's Water Management Account for the Anderson Reservoir Enlargement and/or MHAFB Water Supply Project ($20 M), the FY 2019 Flood Management Grant Program ($800K) and for the Mid-Snake Water Quality Monitoring and Modeling effort ($200K).

Idaho Water Resource Board
Budget and Committed Funds
as of July 31, 2019

SECONDARY AQUIFER PLANNING, MANAGEMENT, & IMPLEMENTATION FUND

FYE 2019 Cash Balance		**20,839,565.33**
FY 2020 Revenue		
Interest Earned State Treasury	43,517.76	
HB547 - State Recharge & Aquifer Stabilization (SRAS)		
HB256, Section 4 - Water Sustainability	5,000,000.00	
Department of Energy Grant ($2.068M)		
TOTAL FY 2019 REVENUE		**5,043,517.76**
FY 2020 Expenditures		
SRAS Equipment & Supplies - FY 20	(5,881.35)	
SRAS Conveyance Costs - FY 19	(182,773.88)	
SRAS Conveyance Costs - FY 20		
SRAS Site Monitoring - FY 20	(97,356.38)	
SRAS Regional Monitoring - FY 19	(28,273.98)	
SRAS Regional Monitoring - FY 20	(5,905.82)	
Big Wood Canal Company (CON01226)		
Big Wood Canal Company (CON01293)		
Big Wood Canal Company (Dietrich Drop - CON01281)		
Elsing Drilling & Pump Co Inc (CON01368, Wilson Canyon recharge site)	(16,372.00)	
Farmer Friend Irrigation Co Ltd (CON01297)		
Great Feeder Canal Co (CON01298)		
New Sweden Irrigation District (CON01212)		
North Side Canal Company (CON01199)		
North Side Canal Company (CON01331)	(65,081.79)	
Quadrant Consulting Inc (CON01261)		
Quadrant Consulting Inc (CON01296)		
Quadrant Consulting Inc (CON01301)		
Quadrant Consulting Inc (CON01337)	(11,293.45)	
Water, Civil, & Environmental Inc (CON01269)		
The Ferguson Group	(11,599.29)	
Steve Stuebner (2019 Budget) - Media Services	(1,368.75)	
Steve Stuebner (2020 Budget) - Media Services		
Clive Strong (CON01371)		
Travel Costs for IWRB and staff	(2,755.20)	
WS Hydrology Monitoring - FY 19	(13,249.53)	
WS Hydrology Monitoring - FY 20		
USGS - 1663 (Big Wood River Modeling)		
Wood River Model Misc Expenditures (room rentals, refreshments, etc.)		
USGS - 6605 (Treasure Valley Modeling) FY18		
University of Idaho (CON01210, TV Model)		
University of Idaho (CON01341, GIS)	(38,389.00)	
Treasure Valley Model Misc Expenditures		
Lost Valley Reservoir Company (CON01282)	(1,613.00)	
Brown & Caldwell (CON01320 Treasure Valley Recharge Study)	(2,765.46)	
Department of Interior - Boise River Feasability Study (FY2019)	(500,000.00)	
NRCS Snow Survey contribution (USDA CON01177)		
Department of Energy Grant expenditures (ESPA costs) 29871	(17.11)	
Department of Energy Grant expenditures (Big Lost costs) 29872	(23,313.75)	
Down Right Drilling & Pump Inc (CON01369, SE Boise GWMA) 29873	(53,130.00)	
Idaho Power - Cloudseeding Model (CON01254)		
Idaho Power - Cloudseeding O&M (CON01334)		
TOTAL FY 2020 EXPENDITURES		**(1,061,139.74)**
FY 2020 Cash Balance		**24,821,943.35**

COMMITTED FUNDS THRU FY 2018	Budget	Amended	Obligated	Expenditures	Carry forward	Committed	
Cooperative Weather Modification Program (Cloud Seeding - CON01109)	492,000.00		492,000.00	(354,917.64)		137,082.36	
Mountain Home Air Force Base (PCA 29800)	**1,000,000.00**	**900,000.00**	**1,900,000.00**	**(1,164,267.65)**		**735,732.35**	
Remaining Initial Funds	**1,692,000.00**	**900,000.00**	**2,643,000.00**	**(1,770,185.29)**	**0.00**	**872,814.71**	
ESPA Managed Recharge Infrastructure							
Milner-Gooding Dietrich Drop hydro plant bypass (CON01281)	50,000.00	1,450,000.00	1,500,000.00	(208,129.31)		1,291,870.69	
NSCC Wilson Lake Infrastructure Project (CON01199)	4,000,000.00	800,000.00	4,800,000.00	(3,491,723.35)	(1,308,276.65)	0.00	
Northside Canal Recharge Site (CON01240, CON01261)	328,636.45		328,636.45	(91,771.27)	(236,865.18)	0.00	
AFRD2 MP 28 Hydro Plant (CON01247)	81,800.00		81,800.00	(11,800.00)		70,000.00	
Egin Lakes Phase II	500,000.00	80,000.00	580,000.00	(95,275.75)		484,724.25	
Total ESPA Managed Recharge Infrastructure	**5,360,436.45**	**2,330,000.00**	**7,690,436.45**	**(4,026,767.61)**	**(1,817,073.90)**	**1,846,594.94**	
STATEWIDE STUDIES & PROJECTS							
TREASURE VALLEY							
Treasure Valley Modeling (USGS 6605) Year 2 of 5	500,000.00		500,000.00	(487,414.70)		12,585.30	
TREASURE VALLEY TOTAL	**500,000.00**	**0.00**	**500,000.00**	**(487,414.70)**	**0.00**	**12,585.30**	
WOOD RIVER VALLEY							
Wood River Valley Aquifer GW Model (USGS 6601)	200,000.00		200,000.00	(108,944.18)		91,055.82	
Canyon Creek Recharge Site	50,000.00	90,000.00	140,000.00			140,000.00	
WOOD RIVER VALLEY TOTAL	**250,000.00**	**90,000.00**	**340,000.00**	**(108,944.18)**	**0.00**	**231,055.82**	
WEISER BASIN							
Weiser River Basin Project/Lost Valley Reservoir	30,000.00		30,000.00	(24,759.00)		5,241.00	
WEISER BASIN TOTAL	**30,000.00**	**0.00**	**30,000.00**	**(24,759.00)**	**0.00**	**5,241.00**	
NORTHERN IDAHO AQUIFERS							
Lewiston Study Phase II	109,273.09		109,273.09	(67,205.66)		42,067.43	
NORTHERN IDAHO AQUIFERS TOTAL	**109,273.09**	**0.00**	**109,273.09**	**(67,205.66)**	**0.00**	**42,067.43**	
OTHER STATEWIDE STUDIES & PROJECTS							
Ground water conservation grants in priority aquifers	200,000.00		200,000.00	(62,484.03)	(112,515.97)	25,000.00	
NRCS Snow Survey contribution USDA (CON01177)	100,000.00	100,000.00	200,000.00	(150,000.00)		50,000.00	
Total Statewide Studies & Projects	**300,000.00**	**100,000.00**	**400,000.00**	**(212,484.03)**	**(112,515.97)**	**75,000.00**	
TOTAL COMMITTED FUNDS THRU FY 2018	**8,241,709.54**	**3,420,000.00**	**11,712,709.54**	**(6,697,760.47)**	**(1,929,589.87)**	**3,085,359.20**	**Adjustments**

FY 2019 BUDGET	Budget (as approved - May 2018)	Amendments	Budget (as amended)	Obligated	Expenditures	Carry forward	Committed
ESPA Managed Recharge Operations							
Equipment & Supplies	89,000.00		89,000.00	89,000.00	(24,569.14)	(64,430.86)	0.00
Conveyance Cost	3,500,000.00		3,500,000.00	3,500,000.00	(591,011.88)	(1,176,801.61)	1,732,186.51
Recharge Monitoring	554,550.00		554,550.00	554,550.00	(263,712.43)	(290,837.57)	0.00
Regional Monitoring	200,000.00		200,000.00	200,000.00	(200,000.00)		0.00
Total ESPA Managed Recharge Operations	**4,254,550.00**	**0.00**	**4,254,550.00**	**4,254,550.00**	**(1,054,724.31)**	**(1,467,639.18)**	**1,732,186.51**
ESPA Managed Recharge Infrastructure							
North Side CC - Wilson Canyon Site (COn01331, CON01368)	1,750,000.00	150,000.00	1,900,000.00	1,900,000.00	(1,228,278.49)		671,721.51
AFRD2 MP29 Site (CON01296)	2,150,000.00		2,150,000.00	2,150,000.00	(9,882.93)		2,140,117.07
AFRD2 MP28 Hydro Plant Tailbay - Big Wood Canal (CON01293)	1,000,000.00	400,000.00	1,400,000.00	1,400,000.00	(1,365,000.00)		35,000.00
South Fork & other small Upper Valley sites (CON01297-CON01299)	1,000,000.00		1,000,000.00	1,000,000.00	(134,941.65)	(860,000.00)	5,058.35
A&B Irrigation - Injection Wells	550,000.00		550,000.00	550,000.00		(550,000.00)	0.00
Reserved for Additional Recharge Projects	500,000.00	(400,000.00)	100,000.00	100,000.00		(100,000.00)	0.00
Total ESPA Managed Recharge Infrastructure	**6,950,000.00**	**150,000.00**	**7,100,000.00**	**7,100,000.00**	**(2,738,103.07)**	**(1,510,000.00)**	**2,851,896.93**

Managed Recharge Investigations							
North Side CC - Recharge Sites (CON01301)	200,000.00		200,000.00	200,000.00	(24,500.00)	(175,500.00)	0.00
Large Upper Valley Sites	200,000.00		200,000.00	200,000.00		(200,000.00)	0.00
Big/Little Wood Sites	200,000.00		200,000.00	200,000.00		(200,000.00)	0.00
Reserved for additional investigations and engineering (CON01337)	300,000.00		300,000.00	300,000.00	(14,855.55)	(285,144.45)	0.00
Total Managed Recharge Investigations	**900,000.00**	**0.00**	**900,000.00**	**900,000.00**	**(39,355.55)**	**(860,644.45)**	**0.00**
ESPA Hydrologic Monitoring							
Hydrologic Monitoring (DOE - Year 1 of 3 = $928K)	310,000.00		310,000.00	310,000.00	(51,878.52)		258,121.48
ESPA Hydrologic Monitoring	**310,000.00**	**0.00**	**310,000.00**	**310,000.00**	**(51,878.52)**	**0.00**	**258,121.48**
TREASURE VALLEY							
Treasure Valley Modeling Year 3 of 5 (USGS 6605)	500,000.00		500,000.00	500,000.00			500,000.00
Boise River Storage Studies (final payment)	1,000,000.00		1,000,000.00	1,000,000.00	(1,043,661.63)		(43,661.63)
Southeast Boise Groundwater Management Area Monitoring	100,000.00		100,000.00	100,000.00	(53,130.00)		46,870.00
Treasure Valley Recharge Study (CON01320)	200,000.00		200,000.00	200,000.00	(139,121.31)		60,878.69
Treasure Valley DCMI Water Conservation Study	200,000.00		200,000.00	200,000.00		(200,000.00)	0.00
TREASURE VALLEY TOTAL	**2,000,000.00**	**0.00**	**2,000,000.00**	**2,000,000.00**	**(1,235,912.94)**	**(200,000.00)**	**564,087.06**
CAMAS PRAIRIE							
Ground & Surface Water Monitoring	75,000.00		75,000.00	75,000.00		(60,000.00)	15,000.00
CAMAS PRAIRIE TOTAL	**75,000.00**	**0.00**	**75,000.00**	**75,000.00**	**0.00**	**(60,000.00)**	**15,000.00**
BIG LOST							
Hydrologic Monitoring (DOE - Year 1 of 3 = $1.14M)	380,000.00		380,000.00	380,000.00	(158,976.54)		221,023.46
BIG LOST TOTAL	**380,000.00**	**0.00**	**380,000.00**	**380,000.00**	**(158,976.54)**	**0.00**	**221,023.46**
PALOUSE BASIN							
Water Sustainability Projects	100,000.00		100,000.00	100,000.00		(100,000.00)	0.00
PALOUSE BASIN TOTAL	**100,000.00**	**0.00**	**100,000.00**	**100,000.00**	**0.00**	**(100,000.00)**	**0.00**
BEAR RIVER BASIN							
Water Sustainability Projects	250,000.00		250,000.00	250,000.00		(250,000.00)	0.00
BEAR RIVER BASIN TOTAL	**250,000.00**	**0.00**	**250,000.00**	**250,000.00**	**0.00**	**(250,000.00)**	**0.00**
STATE-WIDE							
Aquifer monitoring network enhancements in priority aquifers	200,000.00		200,000.00	200,000.00	(200,000.00)		0.00
Cooperative Cloud Seeding Program							
Operations & Maintenance (1/3 of total)	800,000.00		800,000.00	800,000.00	(800,000.00)		0.00
Cloud Seeding Modeling Project, CON01254 (Year 2 of 4, Total $1,470,000)	874,000.00		874,000.00	874,000.00	(412,052.50)		461,947.50
Operations Costs for add'l generators & Upper Snake aircraft	425,000.00		425,000.00	425,000.00		(425,000.00)	0.00
Administrative expenses (public information, staff training, etc)	80,000.00		80,000.00	80,000.00	(43,873.21)	(36,126.79)	0.00
Professional Assistance for securing Federal Funding	100,000.00		100,000.00	100,000.00	(83,815.39)	(16,184.61)	(0.00)
STATE-WIDE TOTAL	**2,479,000.00**	**0.00**	**2,479,000.00**	**2,479,000.00**	**(1,539,741.10)**	**(477,311.40)**	**461,947.50**
Unspecified Projects in Other Areas or Carry-over	**505,210.00**	**(150,000.00)**	**355,210.00**				
TOTAL FY 2019 BUDGETED FUNDS	**18,203,760.00**	**0.00**	**18,203,760.00**	**17,848,550.00**	**(6,818,692.03)**	**(4,925,595.03)**	**6,104,262.94**

FY 2020 BUDGET	Budget (as approved - May 2019)	Amendments	Budget (as amended)	Obligated	Expenditures	Carry forward	Committed
ESPA Managed Recharge Operations							-
Equipment & Supplies	192,880.00		192,880.00	192,880.00	(5,881.35)		186,998.65
Conveyance Cost	3,500,000.00		3,500,000.00				0.00
Recharge Monitoring	540,950.00		540,950.00	540,950.00	(97,356.38)		443,593.62
Regional Monitoring	200,000.00		200,000.00	200,000.00	(5,905.82)		194,094.18
Total ESPA Managed Recharge Operations	**4,433,830.00**	**0.00**	**4,433,830.00**	**933,830.00**	**(109,143.55)**	**0.00**	**824,686.45**
ESPA Managed Recharge Infrastructure							
North Side CC - Eden Projects	2,000,000.00		2,000,000.00				0.00
Large Upper Valley Investigations	500,000.00		500,000.00				0.00
Small Upper Valley Sites	1,000,000.00		1,000,000.00				0.00
A&B Irrigation - Injection Wells	550,000.00		550,000.00				0.00
Reserved for Additional Recharge Projects	500,000.00		500,000.00				0.00
Total ESPA Managed Recharge Infrastructure	**4,550,000.00**	**0.00**	**4,550,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
Managed Recharge Investigations							
Big/Little Wood Sites	200,000.00		200,000.00				0.00
Reserved for additional investigations and engineering (CON01337)	300,000.00		300,000.00	11,293.45	(11,293.45)		0.00
Total Managed Recharge Investigations	**500,000.00**	**0.00**	**500,000.00**	**11,293.45**	**(11,293.45)**	**0.00**	**0.00**
ESPA Hydrologic Monitoring							
Hydrologic Monitoring (DOE - Year 2 of 3 = $928K)	310,000.00		310,000.00	310,000.00			310,000.00
ESPA Hydrologic Monitoring	**310,000.00**	**0.00**	**310,000.00**	**310,000.00**	**0.00**	**0.00**	**310,000.00**
TREASURE VALLEY							
Treasure Valley Modeling Year 4 of 5 (USGS 6605)	500,000.00		500,000.00	500,000.00			500,000.00
Treasure Valley DCMI Water Conservation Study	200,000.00		200,000.00				0.00
TREASURE VALLEY TOTAL	**700,000.00**	**0.00**	**700,000.00**	**500,000.00**	**0.00**	**0.00**	**500,000.00**
CAMAS PRAIRIE							
Ground & Surface Water Monitoring	15,000.00		15,000.00	15,000.00			15,000.00
CAMAS PRAIRIE TOTAL	**15,000.00**	**0.00**	**15,000.00**	**15,000.00**	**0.00**	**0.00**	**15,000.00**
BIG LOST							
Hydrologic Monitoring (DOE - Year 2 of 3 = $1.14M)	380,000.00		380,000.00	380,000.00			380,000.00
BIG LOST TOTAL	**380,000.00**	**0.00**	**380,000.00**	**380,000.00**	**0.00**	**0.00**	**380,000.00**
PALOUSE BASIN							
Water Sustainability Projects	100,000.00		100,000.00				0.00
PALOUSE BASIN TOTAL	**100,000.00**	**0.00**	**100,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
BEAR RIVER BASIN							
Water Sustainability Projects	100,000.00		100,000.00				0.00
BEAR RIVER BASIN TOTAL	**100,000.00**	**0.00**	**100,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
COOPERATIVE CLOUD SEEDING PROGRAM							
Operations & Maintenance (1/3 of total annual cost for O&M)	1,170,000.00	(217,736.00)	952,264.00	952,264.00			952,264.00

Capital Expenditures (HPC - Year 1 of 2, Total = $700K)	500,000.00		500,000.00	500,000.00			500,000.00
Program Development Activities	200,000.00		200,000.00	25,000.00			25,000.00
COOPERATIVE CLOUD SEEDING PROGRAM TOTAL	**1,870,000.00**	**(217,736.00)**	**1,652,264.00**	**1,477,264.00**	**0.00**	**0.00**	**1,477,264.00**
STATE-WIDE							
Administrative expenses (public information, staff training, etc)	80,000.00		80,000.00				0.00
Hydrological monitoring hardware and software	15,000.00		15,000.00				0.00
Professional Assistance for securing Federal Funding	100,000.00		100,000.00				0.00
Aquifer monitoring network enhancements in priority aquifers							
Northern Idaho	125,000.00		125,000.00	125,000.00			125,000.00
Southern Idaho (non-ESPA)	125,000.00		125,000.00	125,000.00			125,000.00
STATE-WIDE TOTAL	**445,000.00**	**0.00**	**445,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
Unspecified Projects in Other Areas or Carry-over	**1,555,170.00**		**1,555,170.00**				
TOTAL FY 2020 BUDGETED FUNDS	**14,959,000.00**	**0.00**	**14,741,264.00**	**2,150,123.45**	**(120,437.00)**	**0.00**	**2,029,686.45**

IDAHO WATER RESOURCE BOARD
Sources and Applications of Funds
as of July 31, 2019
REVOLVING DEVELOPMENT ACCOUNT

Original Appropriation (1969)	$500,000.00
Legislative Appropriation FY90-91	$250,000.00
Legislative Appropriation FY91-92	$280,700.00
Legislative Appropriation FY93-94	$500,000.00
Legislative Appropriation 2001, SB1239	$200,000.00
Legislative Appropriation 2004, HB843, Sec 12	$500,000.00
Loan Interest	$11,391,387.68
Interest Earned State Treasury (Transferred)	$2,154,929.11
Water Supply Bank Receipts	$6,934,840.17
Transferred to/from Water Management Account	$317,253.80
Filing Fee Balance	$47,640.20
Bond Fees	$1,469,601.45
Series 2000 (Caldwell/New York) Pooled Bond Issuers fees	$43,657.93
2012 Ground Water District Bond Issuer fees	$369,500.00
Bond Issuer fees	$21,107.59
Pierce Well Easement	$2,000.00
Transfer from Aqualife Hatchery Sub-Account	$1,117,800.85
Transfer from Pristine Springs Sub-Account	$554,882.10
Legislative Audits	($49,404.45)
IWRB Bond Program	($15,000.00)
IWRB Studies and Projects	($249,067.18)
Arbitrage Calculation Fees	($12,000.00)
Protest Fees	($995.00)
Attorney fees for Jughandle LID (Skinner Fawcett)	($3,600.00)
Attorney fees for A&B Irrigation (Skinner Fawcett)	($4,637.50)
Weiser Galloway Study - US Army Corps of Engineers	($1,555,450.71)
Boise River Storage Feasibility Study	($333,000.00)
Geotech Environmental (Transducers)	($6,402.61)
Priest Lake Improvement Study (16-Mar-16)	($370,393.26)
Treasureton Irrigation Ditch Co	($5,000.00)

Mountain Home AFB Water Sustainability Project (29514)		
Legislative Appropriation 2014, HB 479 Sec 1 and 2	$4,000,000.00	
JR Simplot - WR Purchase	($2,500,000.00)	
LeMoyne Appraisal LLC	($10,500.00)	
IWRB WSB Lease Application	($750.00)	
Integrated Delivery Solutions - Mark Alpert	($34,459.18)	
Brown & Caldwell - Owner's Advisor	($1,218,298.11)	
SPF Engineering - WR Transfer	($118,715.75)	
Skinner-Fawcett - Bond Counsel	($31,602.41)	
Pillsbury, Winthrop, & Shaw - DBO Counsel	($79,839.30)	
Project Costs (mailings, travel, teleconference calls)	($1,769.91)	
Publishing Costs	($1,648.16)	
Water District 02 Assessments	($2,417.18)	
Balance for Mountain Home AFB Water Sustainability Project		**$0.00**
Galloway Dam & Reservoir Project (29517)		
Legislative Appropriation 2014, HB 479 Sec 1 and 2	$2,000,000.00	
Galloway Dam & Reservoir Project Costs (HB 479)	($124,708.68)	
Balance Galloway Dam & Reservoir Project		**$1,875,291.32**
Boise River (Arrowrock Enlargement) Feasibility Study (29518)		
Legislative Appropriation 2014, HB 479 Sec 1 and 2	$1,500,000.00	
Boise River (Arrowrock Enlargement) Feasibility Study Costs (HB479)	($1,500,000.00)	
Balance Boise River (Arrowrock Enlargement) Feasibility Study (HB479)		**$0.00**
Island Park Enlargement (29520)		
Legislative Appropriation 2014, HB 479 Sec 1 and 2	$2,500,000.00	
Island Park Enlargement Costs (HB 479)	($163,140.00)	
Balance Island Park Enlargement (HB 479)		**$2,336,860.00**
Water Supply Bank Computer Infrastructure (29519)		
Legislative Appropriation 2014, HB 479 Sec 1 and 2	$500,000.00	
Water Supply Bank Computer Infrastructure Costs (HB 479)	($497,350.75)	
Balance Water Supply Bank Computer Infrastructure (HB 479)		**$2,649.25**
Cash Balance of Legislative Appropriation 2014, HB 479 Sec 1 and 2		**$4,214,800.57**
Minidoka Dam Enlargement/Teton Dam Replacement Studies (29510)		
Legislative Appropriation 2008, SB1511 Sec 2, Minidoka/Teton Studies		$1,800,000.00
Legislative Appropriation 2008, SB1511 Sec 2, Minidoka Studies Expenditures		($1,229,460.18)
Balance for Minidoka Dam Enlargement/Teton Dam Replacement Studies		**$570,539.82**
Priest Lake Water Management Project (29521)		
Legislative Appropriation (2018, HB 677 Sec 5)	$2,400,000.00	
Legislative Approval (2018, HB 677 Sec 6	$2,419,580.50	
Bonner County Contribution	$116,648.13	
Interest Earned State Treasury	$68,774.61	
Contract Expenditures - Mott MacDonald (CON01290)	($504,061.13)	
Balance for Priest Lake Water Management Project		**$4,500,942.11**

Bell Rapids Water Rights Sub-Account		
Legislative Appropriation 2005, HB392	$21,300,000.00	
Bureau of Reclamation Payments Received	$29,446,335.46	
Remaining balance in ESPA Sub-Account	$341,759.55	
Interest Earned State Treasury	$698,613.04	
Total Bell Rapids Water Rights Sub-Account Revenue		**$51,786,708.05**
Bell Rapids Purchase	($22,041,697.55)	
Transfer to General Fund - P&I	($22,072,052.06)	
Payment to US Bank for Alternative Financing Note	($7,118,125.86)	
Payment for Water District 02 Assessments	($75,882.82)	
Payment for Ongoing Bell Rapids Finance Costs (trustee fees, water bank	($6,740.10)	
Total Bell Rapids Water Rights Sub-Account Expenditures		**($51,314,498.39)**
Cash Balance Bell Rapids Water Rights Sub-Account		**$472,209.66**
Commited Funds		
Ongoing Bell Rapids Finance Costs (trustee fees, WD02)	$472,209.66	
TOTAL COMMITTED FUNDS	$472,209.66	
Uncommitted Bell Rapids Water Rights Sub-Account Balance		**$0.00**
Pristine Springs Project Sub-Account		
Rental Payments to be Transferred to Secondary Aquifer Fund	$961,675.10	
Loan Interest	$2,368,601.05	
Loan Principal from Magic Valley & North Snake GWD	$5,379,030.89	
Total Pristine Springs Project Revenue to be Transferred		**$8,709,307.04**
Total Pristine Springs Project Revenue Transferred to 0129-01	($5,129,300.00)	
Total Pristine Springs Project Revenue Transferred to 0129	($3,580,000.00)	
Total Pristine Springs Project Sub-Account Transfers		**($8,709,300.00)**
Cash Balance Pristine Springs Sub-Account		**$7.04**
Pristine Springs Committed Funds		
Loan Payments to be transferred to 0129	$7.04	
TOTAL COMMITTED FUNDS	$7.04	
Loans Outstanding for Purchase of PS Water Rights		
Loan to North Snake & Magic Valley GWD	$10,000,000.00	
Payments from North Snake & Magic Valley GWD	($5,379,030.89)	
Total Loans Outstanding	$4,620,969.11	
Uncommitted Pristine Springs Sub-Account		**$0.00**
Rathdrum Prairie CAMP & Treasure Valley CAMP Sub-Account		
Pristine Springs Hydropower and Rental Revenues	$271,672.34	
Interest Earned State Treasury	$573.11	
Rathdrum Prairie CAMP & Treasure Valley CAMP Sub-Account Revenue		**$272,245.45**
Spokane River Forum	($23,000.00)	
Treasure Valley Water Quality Summit	($500.00)	
Kootenai-Shoshone Soil & Water Cons. Dist. - Agrimet Station	($20,000.00)	
Rathdrum Prairie-Spokane Valley Aquifer Pumping Study (CON00989)	($70,000.00)	
Idaho Washington Aquifer Collaborative	($10,000.00)	
Rathdrum Prairie CAMP & Treasure Valley CAMP Sub-Account Expenditures		**($123,500.00)**
Cash Balance Rathdrum Prairie CAMP & Treasure Valley CAMP Sub-Account		**$148,745.45**
Committed Funds		
Spokane River Forum	$0.00	
TOTAL COMMITTED FUNDS	$0.00	
Uncommitted Rathdrum Prairie CAMP & TV CAMP Sub-Account		**$148,745.45**
Upper Salmon/CBWTP Sub-Account		
Water Transaction Projects Payment Advances from CBWTP/Accord	$6,612,271.88	
PCSRF Funds for Admin of Non-Diversion Easements on Lemhi River	$222,457.16	
Interest Earned State Treasury	$271,995.07	
Upper Salmon/CBWTP Sub-Account Revenue		**$7,106,724.11**
Transfer to Water Supply Bank	($107,877.30)	
Change of Ownership	($600.00)	
Appraisals/Closing Costs	($13,386.48)	
Payments for Water Acquisition	($2,646,624.74)	
Upper Salmon/CBWTP Sub-Account Expenditures		**($2,768,488.52)**
Cash Balance CBWTP Sub-Account		**$4,338,235.59**
Committed Funds		
Administration of Non-Diversion Easements on Lemhi River	$141,540.61	
Bayhorse Creek (Peterson Ranch)	$28,952.25	
Badger Creek (OWBP) WSB	$10,511.60	
Beaver Creek (DOT LLP)	$114,994.78	
Big Timber Tyler (Leadore Land Partners)	$417,694.87	
Bohannon Creek DJ (Barbara Stokes)	$878,989.77	
Bohannon Creek BS (Betty Stokes)	$432,248.42	
Canyon Creek/Big Timber Creek (Beyeler)	$391,518.09	
Carmen Creek (Bill Slavin)	$209,569.89	
Carmen Creek (Bruce Slavin)	$131,506.75	
Fourth of July Creek (Defiance Investments)	$15,671.59	
Iron Creek (Koncz)	$189,065.83	
Kenney Creek Source Switch (Gail Andrews)	$22,324.44	
Lemhi - Big Springs (Merrill Beyeler)	$55,154.49	
Lemhi River & Little Springs Creek Kauer (McFarland Livestock Co)	$18,813.48	
Little Springs Creek (Snyder)	$251,630.25	
Lower Eighteenmile Creek (Ellsworth Angus Ranch)	$1,777.78	
Lower Lemhi Thomas (Robert Thomas)	$900.00	
P-9 Bowles (River Valley Ranch)	$249,924.63	
P-9 Charlton (Sydney Dowton)	$16,596.07	
P-9 Dowton (Western Sky LLC)	$198,873.69	
P-9 Elzinga (Elzinga)	$245,990.49	

Patterson-Big Springs PBSC9 (Silver Bit Angus/S Whitworth)	$167,615.32		
Pole Creek (Salmon Falls Land)	$640,552.57		
Pratt Creek (Mulkey)	$82,209.89		
Spring Creek (Richard Beard)	$2,576.35		
Spring Creek (Ella Beard)	$3,775.81		
Whitefish (Leadore Land Partners)	$147,479.89		
Total Committed Funds	$5,068,459.60		
Uncommitted CBWTP Sub-Account Balance		**($730,224.01)**	
Water Supply Bank Sub-Account			
Interest Earned State Treasury	$24,454.42		
Payments received from renters	$4,078,224.04		
Payments made to owners	($3,481,751.05)		
Cash Balance Water Supply Bank Sub-Account		**$620,927.41**	
Committted Funds:			
Owners Share	$596,472.99		
Total Committed Funds	$596,472.99		
Uncommitted Water Supply Bank Sub-Account Balance		**$24,454.42**	
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	$2,041,174.49		
Loan Interest	$270,791.25		
Reimbursement from Commerce & Labor W-Canal	$74,709.77		
Reimbursement from MVGWD & NSGWD-Pristine Springs	$1,000,000.00		
Reimbursement from Water District 1 for Recharge	$159,764.73		
Reimbursement from BOR for Palisades Reservoir	$2,381.12		
Black Canyon Exchange Project Revenues	$23,800.00		
Eastern Snake Plain Sub-Account Revenue		**$13,772,621.36**	
Installment payments to Bell Rapids Irr Co.	($3,375,180.00)		
Interest Credit due to Bureau of Reclamation (Part of Fourth Installment)	($19,860.45)		
Pristine Springs Project Costs	($6,863.91)		
Palisades (FMC) Storage Costs	($3,521,385.63)		
W-Canal Project Costs	($326,834.11)		
Black Canyon Exchange Project Costs	($210,112.00)		
2008-2010 Recharge Conveyance Costs	($854,064.62)		
Additional recharge projects preliminary development	($7,919.75)		
Transfer to Bell Rapids Sub Account	($341,759.55)		
Transfer to Pristine Springs Sub Account	($1,000,000.00)		
Transfer to Priest Lake Sub-Account (2018 HB 677, Sec 6)	($2,419,580.50)		
Eastern Snake Plain Sub-Account Expenditures		**($12,083,560.52)**	
Cash Balance Eastern Snake Plain Sub-Account		**$1,689,060.84**	
Loans and Other Commitments			
Commitment - Additional recharge projects preliminary development	$337,594.00		
Commitment - Palasades Storage O&M	$3,221.64		
Commitment - Black Canyon Exchange Project (fund with ongoing revenu	$442,252.95		
Total Loans and Other Commitments	$783,068.59		
Eastern Snake Plain Sub-Account Balance after Committments		**$905,992.25**	
CREP Loans Outstanding:			
American Falls-Aberdeen GWD (CREP)	$47,192.85		
Bonneville Jefferson GWD (CREP)	$31,612.12		
Magic Valley GWD (CREP)	$44,981.79		
North Snake GWD (CREP)	$0.00		
TOTAL ESP CREP LOANS OUTSTANDING	$123,786.76		
Uncommitted Eastern Snake Plain Sub-Account Balance		**$782,205.49**	
Dworshak Hydropower Project			
Power Sales & Other	$10,553,091.73		
Interest Earned State Treasury	$758,107.58		
Total Dworshak Project Revenue		**$11,311,199.31**	
Transferred to 1st Security Trustee Account	$148,542.63		
Construction not paid through bond issuance	$226,106.83		
First Security Fees	$314,443.35		
Operations & Maintenance	$2,940,463.63		
Powerplant Repairs	$180,409.72		
Bond payoff	$391,863.11		
Capital Improvements	$318,366.79		
FERC Payments	$126,877.99		
Total Dworshak Project Expenditures		**($4,647,074.05)**	
Cash Balance Dworshak Hydropower Project		**$6,664,125.26**	
Dworshak Project Committed Funds			
Emergency Repair/Future Replacement Fund	$1,801,622.43		
FERC Fee Payment Fund	$0.00		
Total Dworshak Project Committed Funds	$1,801,622.43		
Uncommitted Dworshak Hydropower Project Sub-Account Balance		**4,862,502.83**	
TOTAL			**$28,912,853.00**

Loans Outstanding:	**Amount Loaned**	**Principal Balance**
A&B Irrigation District (Pipeline & Pumping Plant, Dec)	$3,500,000.00	$2,971,279.88
A&B Irrigation District (Pipeline & Pumping Plant, Sept)	$3,500,000.00	$3,106,407.72
Aberdeen-Springfield Canal Company (WRB-491; Diversion structure)	$329,761.00	$41,857.30
Bee Line Water Association (Sep 23, 2014; System Improvements)	$600,000.00	$584,615.41
Canyon County Drainage District No. 2 (28-Nov-12; Drain tile pipeline repla	$35,000.00	$16,089.41
Chaparral Water Association (21-Jan-11; Well deepening & improvement)	$68,000.00	$10,441.57

Clearview Water Company	$50,000.00	$31,867.94	
Consolidated Irrigation Company (July 20, 2012; pipeline project)	$500,000.00	$449,809.77	
Dalton Water Association	$1,036,900.00	$941,853.23	
Enterprise Irrigation District (14-Jul-06; Pipeline project)	$37,270.00	$660.60	
Evans Water Corporation & HOA	$20,000.00	$15,260.86	
Foothill Ranch Homeowners Association (7-oct-11; well rehab)	$150,000.00	$93,031.49	
Goose Lake Reservoir Corp	$320,000.00	$292,034.30	
Idaho Ground Water Appropriators (IGWA)	$3,208,115.35	$2,185,977.35	
Jefferson Irrigation Company (9-May-2008 Well Replacement)	$81,000.00	$13,377.13	
Last Chance Canal Company (14-July-2015, diversion dam rebuild)	$2,500,000.00	$1,967,217.74	
Lava Hot Springs, City of	$347,510.00	$18,875.89	
Lindsay Lateral Association (Engineering Design Project & Pipeline Study)	$19,700.00	$5,838.02	
Marsh Center Irrigation Company (13-May-05; Hawkins Dam)	$236,141.00	$22,446.02	
Marysville Irrigation Company (18-May-07, Pipeline Project Phase 1)	$625,000.00	$39,427.34	
Marysville Irrigation Company (9-May-08, Pipeline Project Phase 2)	$1,100,000.00	$264,890.37	
North Fremont Canal Company (Pipeline Project Phase 3)	$4,300,000.00	$3,800,000.00	
North Side Canal Company (Phase 1 - canal rehab project)	$1,846,092.61	$1,692,448.59	
North Side Canal Company (Phase 2 & 3 - canal rehab project)	$2,711,115.08	$2,635,311.07	
Outlet Water Association (22-Jan-16; new well & improvements)	$100,000.00	$86,314.02	
Pinehurst Water District (23-Jan-15)	$100,000.00	$47,565.79	
Point Springs Grazing Association (July 20, 2012; stock water pipeline)	$48,280.00	$27,132.57	
Producers Irrigation Company	$102,127.50	$37,785.38	
Skin Creek Water Association	$188,258.00	$0.00	
St. Johns Irrigating Company (14-July-2015; pipeline project)	$1,417,905.22	$1,297,911.08	
Sunset Heights Water District (17-May-13; Exchange water project)	$48,000.00	$9,962.26	
Twin Lakes Canal Company (Winder Lateral Pipeline Project)	$500,000.00	$168,758.73	
Valley County Local Improvement District No. 1/Jughandle HOA (well projec	$907,552.00	$474,142.36	
TOTAL LOANS OUTSTANDING			**$23,350,591.19**
Loans and Other Funding Obligations:			
Senate Bill 1511 - Teton Replacement and Minidoka Enlargement Studies		$678,161.82	
Weiser-Galloway Study (28-May-10)		$461,620.87	
Milner Irrigation District (Pipeline Replacement)		$2,000,000.00	
Monument Ridge Ranch Subdivision HOA		$300,000.00	
North Fremont Canal Company		$500,000.00	
TOTAL LOANS AND OTHER FUNDING OBLIGATIONS			**$3,939,782.69**
Uncommitted Funds			**$1,622,479.12**
TOTAL			**$28,912,853.00**

(1) Actual amount needed may vary depending on final determination of water actually purchased and interest income received.

Idaho Water Resource Board
Sources and Applications of Funds
as of July 31, 2019
WATER MANAGEMENT ACCOUNT

Original Appropriation (1978)		$1,000,000.00	
Transfer funds to General Account 1101(HB 130, 1983)		($500,000.00)	
Legislative Appropriation (6/29/1984)		$115,800.00	
Legislative Appropriation (SB1239, 2001)		$200,000.00	
Interest Earned		$121,066.49	
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 (HB988, 1994)		$75,000.00	
Reverted to General Account 6/30/95, (HB988, 1994)		($35,014.25)	
Legislative Appropriation (SB1260, 1995, Aquifer Recharge, Caribou Dam)		$1,000,000.00	
Legislative Appropriation (SB1239, 2001, Sugarloaf Aquifer Recharge Project)		$60,000.00	
Reverted to General Fund 1/22/19, (SB1239, 2001, Sugarloaf Aquifer Recharge Project)		($4,046.31)	
Legislative Appropriation (HB 843 Sec 6, 2004, ESPA Settlement Water Rentals)		$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	
Lemhi River Water Right Appraisals		($31,000.00)	
Legislative Audits		($10,645.45)	
IWRB Appraisal Study (Charles Thompson)		($5,000.00)	
Western States Water Council Annual Dues		($7,500.00)	
Transfer to/from Revolving Development Account		($317,253.80)	
Recharge Projects		($11,426.88)	
Grants Disbursed		($1,632,755.21)	
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, 2001)		($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)	
CASH BALANCE			**$117,835.71**
Large Projects Program Sub-Account			
Legislative Appropriation (HB 285, Sec 1, 2019)	$20,000,000.00		
Interest Earned State Treasury	$100,889.86		
Total Revenue for Large Projects Program Sub-Account		**$20,100,889.86**	
	$0.00		
	$0.00		
Total Expenditures for Flood Management Program Sub-Account		**$0.00**	
Cash Balance for Large Projects Program Sub-Account			**$20,100,889.86**
Water Quality Collection Program Sub-Account			
Legislative Appropriation (HB 285, Sec 3, 2019)	$200,000.00		
Interest Earned State Treasury	$1,008.90		
Total Revenue for Water Quality Collection Program Sub-Account		**$201,008.90**	
	$0.00		
	$0.00		
Total Expenditures for Water Quality Collection Program Sub-Account		**$0.00**	
Cash Balance for Water Quality Collection Program Sub-Account			**$201,008.90**
Flood Management Program Sub-Account			
Legislative Appropriation (HB 712, Sec 1, 2018, Flood Management Program)	$1,000,000.00		
Legislative Appropriation (HB 285, Sec 3, 2019, Flood Management Program)	$800,000.00		
Interest Earned State Treasury	$6,030.82		
Total Revenue for Flood Management Program Sub-Account		**$1,806,030.82**	
Grants Disbursed for Leg Approp (HB 712, Sec 1, 2018, Flood Mgmt Pg)	($608,653.99)		
Grants Disbursed for Leg Approp (HB 285, Sec 31, 2019, Flood Mgmt Pg)	$0.00		
Total Expenditures for Flood Management Program Sub-Account		**($608,653.99)**	
Cash Balance for Flood Management Program Sub-Account			**$1,197,376.83**
TOTAL			**$21,617,111.30**

Grants and Other Funding Obligations	**Grant Amount**	**Remaining Balance**
Flood Management Program grants (HB712, Sec 1, 2018)		
Blaine County (CON01304)	$121,331.00	$84,813.00
Cassia County (CON01305)	$42,336.38	$34,263.79
Flood Control District 11 (CON01311)	$57,675.00	$57,675.00
Nez Perce Soil & Water Conservation Dist (CON01328)	$115,460.00	$115,460.00
City of Pocatello (CON01330)	$26,105.00	$26,105.00
Flood Control District 9 (CON01303)	***$90,000.00***	***$5,148.30***
Flood Control District 10 (CON01306 - New Dry Creek River Bank)	***$78,400.00***	***$16,243.50***
Flood Control District 10 (CON01307 - Duck Alley Pit Capture)	***$153,550.00***	***$48,079.57***
Flood Control District 10 (CON01308 - Porter & Mulchay Gravel Removal)	***$38,808.00***	***$3,557.23***

Clearwater Soil & Water Conservation Dist (CON01309)	***$155,220.00***	***$1.00***		
Flood Control District 10 (CON01310 - Leighton & Wells Gravel Removal)	***$22,000.00***	***$0.00***		
Twin Lakes/Flood Control Dist 17 (CON01312)	***$7,750.00***	***$0.00***		
Twin Falls Canal Company (CON01327)	***$85,340.00***	***$0.00***		
Riverside Village HOA (CON01329)	***$6,025.00***	***$0.00***		
Uncommitted from HB712 - Funding for underbudget projects		($73,029.60)		
Committed for Flood Management Program grants			**$318,316.79**	
Other Funding Obligations				
ESPA Settlement Water Rentals (HB 843, 2004)		$16,000.00		
Legislative Appropriation (HB 712, Sec 1, 2018, Flood Mgmt Program, under budget projects)		$73,029.60		
Legislative Appropriation (HB 285, Sec 1, 2019)		$20,000,000.00		
Legislative Appropriation (HB 285, Sec 3, 2019)		$200,000.00		
Legislative Appropriation (HB 285, Sec 3, 2019, Flood Management Program)		$800,000.00		
Committed for Other Funding Obligations			**$21,089,029.60**	
Uncommitted Funds				**$209,764.91**
TOTAL COMMITTED FUNDS BALANCE				**$21,407,346.39**

Bold and italicized indicates that project is completed and entity has received final payment