

Jerome, Idaho
November 13, 2017

The Board of Directors of the American Falls Reservoir District, Idaho, met in public session at the regular meeting place of the Board at 1035 North Lincoln, Jerome, Idaho November 13, 2017 at 10:00 A.M. with the following person present:

Dan Shewmaker	President, Member
Terry Kramer	Vice President, Member
John Beukers	Treasurer, Member
Graham Hooper	Member
Dewitt Marshall	Member
Clarence Schroeder	Member

Absent:
Dave Ramseyer Member

Attorney Travis Thompson and Secretary Debbie Falconburg were also present.

The meeting was called to order and conducted by President Shewmaker.

The minutes of the Board meeting October 09, 2017 were than approved with a motion by Director Terry Kramer, seconded by Graham Hooper.

The Secretary presented the Claims and October 09, 2017 Treasurer's report to the Board. (Page 2)

Director John Beukers moved the Claims and October 09, 2017 Treasurer's Report be approved, seconded by Director DeWitt Marshall. The motion passed.

TRANSFERS

Director John Beukers, seconded by Director Terry Kramer approved three transfers from Twin Falls Canal Company with a motion. (Pages 3-4)

OLD BUSINESS

Attorney Travis Thompson distributed packets of information and commented concerning:

- I. Water Supply Outlook
- II. AFRD Draft Letter re: Water Quality Facilities
- III. Storage Reset Contested Case/Letter from Director to Watermaster

Director DeWitt Marshall moved that Attorney Travis Thompson send a letter to the Bureau of Reclamation and Idaho Power concerning the contract for the Water Quality Facilities expiring in 2012, seconded by Director John Beukers. The motion passed.

November 13, 2017

TREASURER'S REPORT

Cash Balance September 30, 2017	\$ 10,643.71
Transfer from #12230	\$ 1,000.00
Norton Security	\$ 145.38
Transfer from #12230	\$ 20,000.00
Intuit	\$ 610.00
Service Fee	\$ 7.00
Receipts October, 2017	\$ 972.55
	<u>\$ 31,853.88</u>

Disbursements:

Claims Oct 9, 2017	\$ 10,227.36		
Debbie Falconburg	\$ 3,191.08		
Brandi Weston	\$ 1,563.90		
Payroll Expenses	\$ 3,712.73		
Total Distribution 10-31-17	<u>\$ 18,695.07</u>	<u>\$ 18,695.07</u>	
Cash on Hand Oct 31, 2017		<u>\$ 13,158.81</u>	<u>\$ 13,158.81</u>

IDAHO STATE TREASURER LOCAL GOVERNMENT INVESTMENT POOL GENERAL FUND ACCT #1230

Balance in Investment Pool 9/30/17	\$ 445,303.78		
Interest Credited 10/01/17	\$ 443.38		
Transfer to checking	\$ 1,000.00		
Transfer to checking	\$ 20,000.00		
Balance in Investment Pool #1230 10/31/17	<u>\$ 424,747.16</u>	<u>\$ 424,747.16</u>	
Total Balance 10/31/017		<u>\$ 437,905.97</u>	

Ave. Weighted Yield 1.1983%

WATER QUALITY FACILITIES ACCT #1833

Beginning Balance 09/30/17	\$ 85,242.52
Interest 10/01/17	\$ 81.95
Balance 10/31/17	<u>\$ 85,324.47</u>

CLAIMS November 13, 2017

John Beukers	\$ 131.49	
Graham Hooper	\$ 142.19	
Terry Kramer	\$ 149.75	
Clarence Schroeder	\$ 225.65	
Dan Shewmaker	\$ 133.17	
SS Remittance	\$ 1,664.70	
PERSI	\$ 1,233.78	
Gallagher Benefit Administrators, Ins	\$ 32.00	
Barker, Rosholt, Simpson	\$ 624.30	
City of Jerome	\$ 222.94	
Century Link	\$ 113.53	
Hager, Byron A	\$ 615.00	
Idaho Power	\$ 80.30	
Office Depot	\$ 239.97	
Steelhead Landscape	\$ 50.00	
WesternWaste Services	\$ 58.32	
	<u>\$ 2,004.36</u>	<u>\$ 3,712.73</u>

November 13, 2017

RESOLVED, That that certain agreement made and entered into by and between Twin Falls Canal Company of Twin Falls County, State of Idaho, party/(ies) of the first part, and Scott Blick of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of October 10, 2017 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Buy/Share Program for the purchase of a waterright supplemental to Ten and 50/100 (10.50) share of the stock of the Twin Falls Canal Company shall be chargeable against Northeast Quarter Northwest Quarter (NE1/4NW1/4) in Section Nineteen (19), Township Nine (9) South, Range Fourteen (14) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

November 13, 2017

RESOLVED, That that certain agreement made and entered into by and between Twin Falls Canal Company of Twin Falls County, State of Idaho, party/(ies) of the first part, and Jose & Adela Vega of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of October 10, 2017 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Buy/Share Program for the purchase of a waterright supplemental to None and 81/100 (00.81) share of the stock of the Twin Falls Canal Company shall be chargeable against Part of Lot Fourteen (14), Block Six (6) of McCollum Addition in Section One (1), Township Ten (10) South, Range Fourteen (14) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

Exhibit A
Buy & Sell Program

S-T-R	Legal & Owner	Shares	Lateral	Gate	Division	Ride
26-9-14	S 447.16' X W 284' of the SW1/4 SW1/4 Casey Fairchild	1.70	L 39	16	3LL	19
34-9-14	S 567.31' of N 899.58' of E 330.26' of W 660.51' of the NW1/4 NW1/4 Tim R. Marlow	1.34	L 40	12	3LL	19
35-9-14	W1/2 E1/2 NE1/4 NW1/4 Daniel V. Hawkins	4.00	L 39	09	3LL	19
36-9-14	Tax # 3112 of the NE1/4 SE1/4 Daniel E. Ford	1.11	L 36	01	3LL	19
7-10-15	S 174.24' of N 880.61' of W 673' of Government Lot 1 (NW NW) Justin Hawkins	1.00	Coulee 0L	01	3LL	19
7-10-15	S 206.67' X W 423' of Government Lot 1 (NW NW) Donald Dean Schaeffer	1.00	Coulee 0L	01	3LL	19
28-10-17	Part Lot 8 of South Washington Addition Pete Paul Allen Hall	0.35	Lateral 16	04	2LL	11
TO						
19-9-14	NE1/4 NW1/4 Scott Blick	10.50	Lateral 09	39.5	4LL	21

November 13, 2017

RESOLVED, That that certain agreement made and entered into by and between Twin Falls Canal Company of Twin Falls County, State of Idaho, party/(ies) of the first part, and Richard & Freda K Beard of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of October 2, 2017 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Lot Forty-three (43) in Orchalara Subdivision in Section Five (5), Township Ten (10) South, Range Seventeen (17) East, Boise Meridian for the purchase of a waterright supplemental to None and 40/100 (00.40) share of the stock of the Twin Falls Canal Company shall be chargeable against Buy/Share Program and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

Jerome, Idaho
November 13, 2017

The Board of Directors of the American Falls Reservoir District, Idaho, met in regular public session at the regular meeting place of the Board at 1035 North Lincoln in Jerome, Idaho on November 13, 2017 at 10:00 A.M. with the following persons present:

Dan Shewmaker	President, Member
Terry Kramer	Vice President, Member
John Beukers	Treasurer, Member
Graham Hooper	Member
DeWitt Marshall	Member
Clarence Schroeder	Member

Absent:

Dave Ramseyer	Member
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Debbie Falconburg, Secretary to the Board, and Travis Thompson the District's Attorney, were present also.

After the minutes of the preceding meeting had been read and approved and after the conduct of other business not pertinent to the following, the following resolution was introduced and read in full by Secretary Debbie Falconburg. Whereupon it was moved by Director DeWitt Marshall, seconded by Director Graham Hooper and unanimously carried that the following resolution be adopted:

RESOLUTION

WHEREAS, Idaho Code §43-201 requires an election for Directors on the first Tuesday after the first Monday of November within irrigation districts, this in 2017 would be November 7;

WHEREAS, Idaho Code §43-201 also requires written nominations to be filed with the district not less than forty (40) days prior to the date of said elections, which date was September 25, 2017; and

WHEREAS, October 2, 2017 is within five (5) days after the deadline for filing written nominations;

WHEREAS, the District received only one written nomination for the office of Director from District Numbers One (1), Three (3) and Seven (7) because only one qualified candidate has been nominated for each position to be filled; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the American Falls Reservoir District meeting in regular session this 13th day of November, 2017, and having found that only two valid written nominations for the office of Director were timely filed with the District for the three positions to be filled and that an election is not required under the terms of §43-201 (A) of the Idaho Code, that, Clarence Schroeder be declared elected Director from District One (1) for a three (3) year term beginning January 08, 2018, and that John Beukers be declared elected Director from District Number Three (3) for a three (3) year term beginning January 08, 2018, and Terry Kramer be declared elected Director from District Seven (7) for a three (3) year term beginning January 08, 2018 that all declarations here in are effective as to the last day of December, 2017 and

BE IT FURTHER RESOLVED that the Board of Directors hereby directs the Secretary of the Board of directors present Clarence Schroeder, John Beukers, and Terry Kramer certificates of election signed by the Secretary and bearing the seal of the District;

BE IT FURTHER RESOLVED that the Secretary cause notice of said certificate of election to be published once in the Aberdeen Times, Power County Press and Times News.

Other business not pertinent to the above appears in the minutes of the regular meeting of the Board.

Upon motion duly made, seconded a motion carried, the meeting was adjourned.



President Dan Shewmaker

ATTEST;

Secretary Debbie Falconburg

State of Idaho) ss.
County of Jerome)

I, Debbie Falconburg, do hereby certify that I am the duly qualified and acting Secretary of the Board of Directors of the American Falls Reservoir District, Idaho.

I further certify that the foregoing constitutes a true and correct copy of the minutes of the meeting of the Board of Directors of said District held at the regular meeting place of said Board on November 13, 2017, including the resolution adopted at said meeting, all as recorded in the regular official book of minutes, of the proceedings of said Board, kept in my office, insofar as the same was in all respects called, held and conducted in accordance with law, and that the persons therein named were present as said meeting, as therein shown.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the American Falls Reservoir District, State of Idaho, this 13th day of November, 2017.

(Seal)

Debbie Falconburg
Secretary Debbie Falconburg

*** Proof of Publication ***

Exhibit (C1)

Twin Falls Times-News
132 Fairfield St W, Twin Falls, Idaho 83301

NOTICE

The American Falls Reservoir District Board of Directors declared Clarence Schroeder, John Beukers, and Terry Kramer duly elected as Directors of the District from Divisions One (1), Three (3) and Seven (7) respectively for three year terms beginning January 8 2018, there having been no other written nominations for office of Director timely filed with the District. The Secretary of the District has delivered Certificates of Election to Clarence Schroeder, John Beukers, and Terry Kramer as in accordance with Idaho Code 43-201 (A).
Debbie Falconburg, Secretary
American Falls Reservoir District
PUBLISH: November 16, 2017

GINNIE GUNKEL, being duly sworn, deposes and says: That she is the Principal Clerk of the Times-News, a daily newspaper printed and published at Twin Falls, Twin Falls County, State of Idaho, and having a general circulation therein, and which said newspaper has been continuously and uninterruptedly published in said County during a period of twelve consecutive months prior to the first publication of the notice, a copy of which is attached hereto: that said notice was published in the Times-News, in conformity with Section 60-108, Idaho Code, as amended, for:

1 Insertions

AMERICAN FALLS RESERVOIR DISTRICT

PO Box A
JEROME, ID 83338

ORDER NUMBER 57594



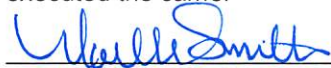
(Legals Clerk)

STATE OF IDAHO)

.SS

COUNTY OF TWIN FALLS)

On this 16 day of Nov. in the year of 2017 before me, a Notary Public, personally appeared before me Ginnie Gunkel known or identified to me to be the person whose name subscribed to the within instrument, and being by first duly sworn, declared that the statements therein are true, and acknowledged to me that she executed the same.



Notary Public FOR Idaho
Residing at: Twin Falls, Idaho
My Commission expires: 6-13-2023

PUBLISHED ON: 11/16/2017

TOTAL AD COST: 29.18

FILED ON: 11/16/2017

NOELLE R. SMITH
Notary Public
State of Idaho

Affidavit of Publication

State of Idaho

County of Power

Brett Crompton being first duly sworn on oath, states:

That he is the Publisher of The Aberdeen Times, a newspaper of general circulation in Bingham County, Idaho, published weekly at Aberdeen in said county, that said newspaper has been published in said county uninterruptedly and continuously for over seventy-eight consecutive weeks, prior to the first publication of the annexed notice or advertisement:

That the annexed notice or advertisement was published as per clipping attached in the regular and entire edition of said newspaper and not in any supplement thereof for 1 successive weekly issues thereof, the date of the first publication being the 22nd day of November 2017 and the date of the last publication being the 22nd day of November 2017.

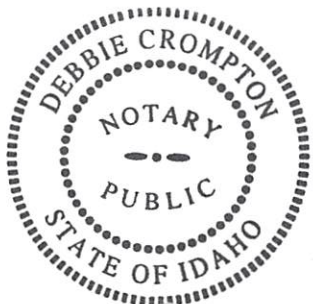
Signed

Brett Crompton

State of Idaho

County of Bingham

On this 22nd day of November in the year of 2017, before me, a Notary Public, personally appeared Brett Crompton, known or identified to me to be the person whose name is subscribed to the within instrument, and being by me first duly sworn, declared that the statements therein are true, and acknowledged to me that he executed the same.



Debbie Crompton

Notary Public for Idaho
Residing at American Falls, Idaho
My commission expires: July 25, 2022

**Reservoir district
directors named**

Published in The Aberdeen Times Nov. 22, 2017.

NOTICE

The American Falls Reservoir District Board of Directors declared Clarence Schroeder, John Beukers, and Terry Kramer duly elected as Directors of the District from Divisions One (1), Three (3) and Seven (7) respectively for three year terms beginning January 8, 2018, there having been no other written nominations for office of Director timely filed with the District.

The Secretary of the District has delivered Certificates of Election to Clarence Schroeder, John Beukers, and Terry Kramer as in accordance with Idaho Code 43-201 (A).

Debbie Falconburg, Secretary
American Falls Reservoir District

Affidavit of Publication

State of Idaho

County of Power

Brett Crompton being first duly sworn on oath, states:

That he is the Publisher of The Power County Press, a newspaper of general circulation in Power County, Idaho, published weekly at American Falls in said county, that said newspaper has been published in said county uninterruptedly and continuously for over seventy-eight consecutive weeks, prior to the first publication of the annexed notice or advertisement:

That the annexed notice or advertisement was published as per clipping attached in the regular and entire edition of said newspaper and not in any supplement thereof for 1 successive weekly issues thereof, the date of the first publication being the 22nd day of November 2017 and the date of the last publication being the 2nd day of November 2017.

Signed

State of Idaho

County of Power

On this 22nd day of November in the year of 2017, before me, a Notary Public, personally appeared Brett Crompton, known or identified to me to be the person whose name is subscribed to the within instrument, and being by me first duly sworn, declared that the statements therein are true, and acknowledged to me that he executed the same.



Debbie Crompton

Notary Public for Idaho
Residing at American Falls, Idaho
My commission expires: July 25, 2022

Reservoir district directors named

Published in The Power County
Press Nov. 22, 2017.

NOTICE

The American Falls Reservoir District Board of Directors declared Clarence Schroeder, John Beukers, and Terry Kramer duly elected as Directors of the District from Divisions One (1), Three (3) and Seven (7) respectively for three year terms beginning January 8, 2018, there having been no other written nominations for office of Director timely filed with the District.

The Secretary of the District has delivered Certificates of Election to Clarence Schroeder, John Beukers, and Terry Kramer as in accordance with Idaho Code 43-201 (A).

Debbie Falconburg, Secretary
American Falls Reservoir District

Colin (13)

NEW BUSINESS

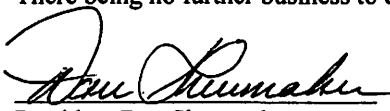
The Election Resolution for Clarence Schroeder District One (1), John Beukers District Three (3), and Terry Kramer District Seven (7) passed. (Exhibit "A")

At 10:31 a.m. an Executive Session was called by Director Graham Hooper, seconded by DeWitt Marshall pursuant to Idaho Code §72-2061B. The motion passed with a roll call. Director Clarence Schroeder- yay, Director Terry Kramer- yay, Director John Beukers-yay, Director Graham Hooper-yay, Director DeWitt Marshall-yay, Director Dan Shewmaker-yay. Secretary Debbie Falconburg and Assistant Brandi Weston were asked to leave the room. Executive Session ended at 10:37 a.m. with a motion by Director Terry Kramer, Seconded by Director DeWitt Marshall. The motion passed.

The meeting was called back to order by President Shewmaker. Director Terry Kramer moved that a 4% salary increase be given beginning January 1, 2018 to both Secretary Debbie Falconburg and Assistant Secretary Brandi Weston. Seconded by Director John Beukers. The motion passed.

Secretary Debbie Falconburg informed the Board of her pending surgery on December 7, 2017. Director Terry Kramer, seconded by Director John Beukers moved to authorize Assistant Brandi Weston to sign documents in the absence of Secretary Debbie Falconburg. The motion passed.

There being no further business to come before this Board the meeting adjourned.


President Dan Shewmaker


Secretary Debbie Falconburg

Jerome, Idaho
December 11, 2017

The Board of Directors of the American Falls Reservoir District, Idaho, met in public session at the regular meeting place of the Board at 1035 North Lincoln, Jerome, Idaho December 11, 2017 at 10:00 A.M. with the following person present:

Dan Shewmaker	President, Member
Terry Kramer	Vice President, Member
John Beukers	Treasurer, Member
Graham Hooper	Member
DeWitt Marshall	Member
Dave Ramseyer	Member

Absent:

Clarence Schroeder	Member
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Attorney Jonas Reagan, Assistant Secretary Brandi Weston, and Secretary Debbie Falconburg were also present.

The meeting was called to order and conducted by President Shewmaker.

The minutes of the Board meeting November 13, 2017 were than approved with a motion by Director Dave Ramseyer, seconded by Director Graham Hooper.

The Assistant Secretary presented the Claims and November 13, 2017 Treasurer's Report to the Board.
(See page 2)

Director John Beukers moved the Claims and Treasurer's Report be approved seconded by Terry Kramer. The motion passed.

ANNEXATIONS

A Petition for Annexation of Land to the American Falls Reservoir District for Deven Hatfield & Jaymie M Hatfield was presented the total acreage is 30.426 more or less. (Exhibit A)

Director Dave Ramseyer moved the Petitions be approved, seconded by Director DeWitt Marshall. The motion passed.

A Petition for Annexation of Land to the American Falls Reservoir District for John H Hatfield & Tanna M Hatfield was presented the total acreage is 19.999 more or less. (Exhibit B)

Director Dave Ramseyer moved the Petitions be approved, seconded by Director DeWitt Marshall. The motion passed.

TRANSFERS

Director John Beukers, seconded by Director DeWitt Marshall approved one transfer from North Side Canal Company with a motion. (Pages3)

December 11, 2017

TREASURER'S REPORT

Cash Balance October 31, 2017	\$	13,158.81
Deposit into Cash	\$	58,000.00
Transfer to #1833	\$	(58,000.00)
Receipts November 30, 2017	\$	3,182.79
	\$	16,341.60

Disbursements:

Claims November 13, 2017	\$	2,004.36
Debbie Falconburg	\$	3,191.08
Brandi Weston	\$	1,563.91
Payroll Expenses	\$	3,884.98
Farmers Bank Debit (Blue Host-website)	\$	171.87
Total Distribution 11-30-17	\$	10,816.20

Cash on Hand November 30, 2017	\$	10,816.20
	\$	5,525.40
	\$	5,525.40

IDAHO STATE TREASURER LOCAL GOVERNMENT INVESTMENT POOL GENERAL FUND ACCT #1230

Balance in Investment Pool 10/31/17	\$	424,747.16	
Interest Credited 11/01/17	\$	452.20	
Balance in Investment Pool #1230 11/31/17	\$	425,199.36	\$ 425,199.36
Total Balance 11/30/17			\$ 430,724.76

Ave. Weighted Yield 1.1983%

WATER QUALITY FACILITIES ACCT #1833

Beginning Balance 10/31/17	\$	85,324.47
Transfer from Cash	\$	58,000.00
Interest 11/1/17	\$	86.84
Balance 11/30/17	\$	143,411.31

CLAIMS December 11, 2017

John Beukers	\$	147.53
Graham Hooper	\$	142.18
Terry Kramer	\$	149.75
DeWitt Marshall	\$	114.44
Clarence Schroeder	\$	225.65
Dan Shewmaker	\$	133.17
SS Remittance	\$	1,683.84
PERSI	\$	1,256.42
Gallagher Benefit Administrators, Ins	\$	32.00
Aberdeen Times	\$	20.20
Barker, Rosholt, Simpson	\$	1,045.10
Century Link	\$	113.43
City of Jerome	\$	107.66
Idaho Power	\$	124.90
Mikey's	\$	36.00
Office Depot	\$	56.76
Times News	\$	29.18
	\$	1,533.23
	\$	3,884.98

December 11, 2017

RESOLVED, That that certain agreement made and entered into by and between Michael & Amanda Bingham of Jerome County, State of Idaho, party/(ies) of the first part, and Michael & Amanda Bingham of Jerome County, State of Idaho, party/(ies) of the second part, under date of November 13, 2017 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against the Southwest Quarter Southeast Quarter (SW1/4SE1/4) in Section Ten (10), Township Eight (8) South, Range Sixteen (16) East, Boise Meridian for the purchase of a waterright supplemental to Three and 50/100 (3.50) share of the stock of the North Side Canal Company shall be chargeable against the Southeast Quarter Southeast Quarter (SE1/4SE1/4) in Section Ten (10), Township Eight (8) South, Range Sixteen (16) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

PETITION FOR ANNEXATION OF LAND TO THE
AMERICAN FALLS RESERVOIR DISTRICT

To: The Board of Directors
American Falls Reservoir District
Jerome, Idaho 83338

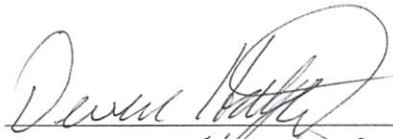

THE UNDERSIGNED PETITIONER, Respectfully represent that he is the holder to title or evidence of title to the following described real property adjacent to the boundaries of the American Falls Reservoir District, and request that said lands s described may be annexed to the American Falls Reservoir District ad provided by Chapter 10 of the Title 43 of the Idaho Code, it being the intention of the petitioner herein to comply with the statutes of the State of Idaho in reference thereto.

The lands to be included in said proposed annexation, which are owned by petitioner Deven Hatfield and Jaymie Hatfield are located in Gooding County, State of Idaho, and are particularly described as to-wit:

Total Acres 30.462 Acres, more or less
Township Six (06) South, Range Fifteen (15) East, Boise Meridian
Section Thirty (30): Part of the SE $\frac{1}{4}$ SW $\frac{1}{4}$; Part SE $\frac{1}{4}$ SW $\frac{1}{4}$, and SE $\frac{1}{4}$ SW $\frac{1}{4}$ See Exhibits for complete legals.

WHEREFORE, Your petitioner pray that the lands above described be annexed to the American Falls Reservoir District the State of Idaho, that the Secretary of said District cause notice of the filing of this petition to be published in the manner provided by law, and that at the time set for hearing the Board of Directors of said District order that the lands above described be annexed to the American Falls Reservoir District.

Dated this 16th Day of November 2017.

Petitioner
Deven Hatfield
Jaymie Hatfield
1851 Shoestring Road
Gooding, ID 83330

Instrument # 211416

GOODING, GOODING, IDAHO

2005-06-02

03:59:20

No. of Pages: 4

Recorded for : LAND TITLE

HELEN EDWARDS

Fee: 12.00

Ex-Officio Recorder Deputy

Helen Joh

WARRANTY DEED

FOR VALUE RECEIVED,

VERDA GOLD LIVING TRUST, under Trust Instrument dated February 22, 2001, **CONNIE EVANS, JULIE KOYLE and SHANNA KOYLE**, Co-Trustees the "Grantors", do hereby grant, bargain, sell and convey unto **DEVEN HATFIELD and JAYMIE HATFIELD**, husband and wife, whose address is 1851 Shoestring Road, Gooding, Idaho 83330, the "Grantee", all its right, title and interest in the following described premises located in Gooding County, Idaho, to wit:

TOWNSHIP 6 SOUTH, RANGE 15 EAST OF THE BOISE MERIDIAN,
GOODING COUNTY, STATE OF IDAHO.

Section 30: Part of the SE $\frac{1}{4}$ SW $\frac{1}{4}$, more particularly described as follows:

Beginning at the South $\frac{1}{4}$ section corner of Section 30 of T. 6 S., R.15 E., B.M., said corner marked by a $\frac{5}{8}$ " rebar;

Thence North 00°07'10" West along the $\frac{1}{4}$ Section line for a distance of 27.53 feet to the North right of way of Shoestring Road;

Thence North 89°33'32" West along said right of way for a distance of 129.55 feet to a $\frac{1}{2}$ " rebar which shall be the POINT OF BEGINNING;

Thence North 89°33'32" West continuing along said right of way for a distance of 881.96 feet to a $\frac{1}{2}$ " rebar;

Thence North 11°31'38" East for a distance of 631.61 feet to a $\frac{1}{2}$ " rebar;

Thence North 00°07'55" West for a distance of 448.80 feet to a $\frac{1}{2}$ " rebar;

Thence North 00°07'55" West for a distance of 31.69 feet to the centerline of the X-4 lateral;

Thence along said centerline for the following courses and distances:

Thence South 85°04'36" East for a distance of 105.73 feet;

Thence North 80°11'48" East for a distance of 104.63 feet;

Thence North 63°13'06" East for a distance of 248.73 feet;

Thence South 89°08'12" East for a distance of 85.51 feet;

Thence South 64°02'30" East for a distance of 265.27 feet;

Thence departing said centerline South 00°07'10" East for a distance of 27.65 feet to a $\frac{1}{2}$ " rebar;

Thence South 00°07'10" East for a distance of 1081.92 feet to the
POINT OF BEGINNING;

Said property contains 20.91 acres more or less and is subject to existing irrigation lateral easement along the North side and subject to any other easements or right of ways of record or use.

TO HAVE AND TO HOLD the said premises, with their appurtenances unto the said Grantees, their heirs and assigns forever. The said Grantor does hereby covenant to and with the said Grantee, that it is the owner of said premises; that it will warrant and defend the same from all lawful claims whatsoever, except as hereinabove specifically provided, and the specific exceptions listed below:

1. 2005 taxes and subsequent years, taxes are an accruing lien, not yet due or payable.
2. Assessments of the North Side Canal Company and the rights and powers of said Company as by law provided.
3. Rights of way for canals, laterals and waste ditches of the North Side Canal Company, Ltd.
4. Reservations set forth in Patent by and between United States of America, as Grantor, and Ermin Cyrus Gold, as Grantee, dated June 16, 1958, recorded June 23, 1958, in Book 1 of Patents at Page 421 as Instrument Number 135164, Gooding County records.
5. Billboard, building restrictions and access limitations as set forth in Warranty Deed from Ermin C(Yrus) Gold and Verda Gold, husband and wife to Gooding Highway District, dated August 22, 1979, and recorded September 28, 1979, as Instrument No. 79072, records of Gooding County, Idaho, which reads as follows: "Grantors agree that no building or structures, except irrigation or drainage structures, will be permitted to be constructed within 20 feet of the right of way of said project. Grantors convey unto to the Grantee the right to prohibit junkyards on any of their remaining land within 1000 feet of the right of way of the said project, and the right to prohibit advertising signs, displays and devices within 660 feet thereof, provided that advertising relating to business conducted on any of the Grantors' remaining land be permitted not closer than 20 feet therefrom, but only on land utilized exclusively for said business.

Exhibit "A"

TOWNSHIP 6 SOUTH, RANGE 15 EAST OF THE BOISE MERIDIAN, GOODING COUNTY, IDAHO

SECTION 30: A parcel of land located in the SE $\frac{1}{4}$ SW $\frac{1}{4}$ being more particularly described as follows:

COMMENCING at the Southwest corner of said Section 30;
THENCE along the south line of said SW $\frac{1}{4}$ a bearing of South 89°21'34" East, a distance of 1390.84 feet to the Southwest corner of the SE $\frac{1}{4}$ SW $\frac{1}{4}$;
THENCE along the west line of said SE $\frac{1}{4}$ SW $\frac{1}{4}$ a bearing of North 00°22'18" East a distance of 34.42 feet;
THENCE South 89°03'54" East a distance of 15.36 feet to the TRUE POINT OF BEGINNING;
THENCE parallel to the west line of said SE $\frac{1}{4}$ SW $\frac{1}{4}$ a bearing of North 00°22'18" East a distance of 533.73 feet;
THENCE parallel to the South line of the said SW $\frac{1}{4}$ a bearing of South 89°21'34" East a distance of 101.63 feet;
THENCE parallel to the West line of said SE $\frac{1}{4}$ SW $\frac{1}{4}$ a bearing of North 00°22'18" East a distance of 648.87 feet to the meandered centerline of the North Side Canal Company X-4 Lateral;
THENCE meandering along the centerline of said X-4 Lateral in a Southeasterly direction the following courses and distances:
South 85°47'01" East, a distance of 62.30 feet;
South 71°24'18" East, a distance of 258.33 feet;
South 84°34'22" East a distance of 11.16 feet;
THENCE parallel to the West line of said SE $\frac{1}{4}$ SW $\frac{1}{4}$ a bearing of South 00°22'18" West a distance of 480.55 feet;
THENCE South 12°01'30" West a distance of 631.52 feet;
THENCE North 89°03'54" West a distance of 292.73 feet to the TRUE POINT OF BEGINNING.

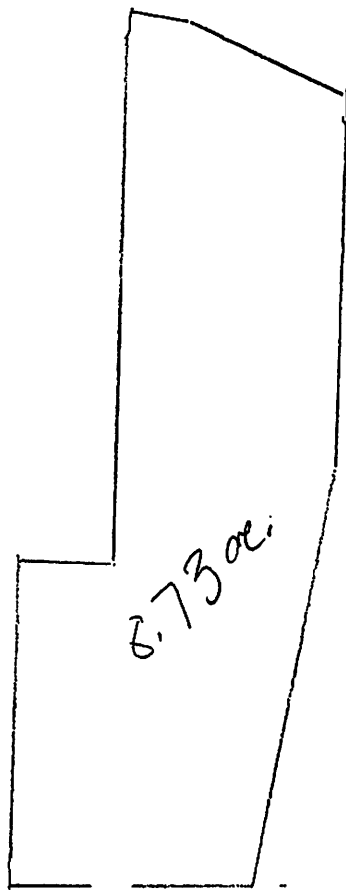
EXCEPTING THEREFROM THE FOLLOWING DESCRIBED TRACT OF LAND

TOWNSHIP 6 SOUTH, RANGE 15 EAST OF THE BOISE MERIDIAN, GOODING COUNTY, IDAHO

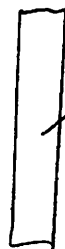
SECTION 30: A parcel of land located in the SE $\frac{1}{4}$ SW $\frac{1}{4}$ being more particularly described as follows:

COMMENCING at the Southwest corner of said Section 30;
THENCE along the South line of said SW $\frac{1}{4}$ a bearing of South 89°21'34" East a distance of 1390.84 feet to the Southwest corner of the SE $\frac{1}{4}$ SW $\frac{1}{4}$;
THENCE along the West line of the SE $\frac{1}{4}$ SW $\frac{1}{4}$ a bearing of North 00°22'18" East a distance of 652.00 feet;
THENCE parallel to the South line of the SW $\frac{1}{4}$ a bearing of North 89°21'34" East 116.99 feet to the TRUE POINT OF BEGINNING;
THENCE parallel to the West line of the SE $\frac{1}{4}$ SW $\frac{1}{4}$ a bearing of North 00°22'18" East a distance of 400.00 feet;
THENCE parallel to the South line of the SE $\frac{1}{4}$ SW $\frac{1}{4}$ a bearing of South 89°21'34" East a distance of 106.71 feet;
THENCE parallel to the West line of the SE $\frac{1}{4}$ SW $\frac{1}{4}$ a bearing of South 00°22'18" West a distance of 400.00 feet;

THENCE parallel to the South line of the SW $\frac{1}{4}$ a bearing of North 89°21'34" West a distance of 106.71 feet to the TRUE POINT OF BEGINNING.



Exception



.98 ac.

Exhibit "B"

PETITION FOR ANNEXATION OF LAND TO THE
AMERICAN FALLS RESERVOIR DISTRICT

To: The Board of Directors
American Falls Reservoir District
Jerome, Idaho 83338


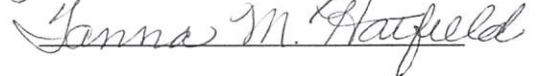
THE UNDERSIGNED PETITIONER, Respectfully represent that he is the holder to title or evidence of title to the following described real property adjacent to the boundaries of the American Falls Reservoir District, and request that said lands s described may be annexed to the American Falls Reservoir District ad provided by Chapter 10 of the Title 43 of the Idaho Code, it being the intention of the petitioner herein to comply with the statutes of the State of Idaho in reference thereto.

The lands to be included in said proposed annexation, which are owned by petitioner John B Hatfield and Tanna M Hatfield are located in Gooding County, State of Idaho, and are particularly described as to-wit:

Total Acres 19.999 Acres, more or less
Township Six (06) South, Range Fifteen (15) East, Boise Meridian
Section Thirty (30): Part of the SW $\frac{1}{4}$ SE $\frac{1}{4}$ and part of the SE $\frac{1}{4}$ SW $\frac{1}{4}$ see Exhibit "A" for complete.

WHEREFORE, Your petitioner pray that the lands above described be annexed to the American Falls Reservoir District the State of Idaho, that the Secretary of said District cause notice of the filing of this petition to be published in the manner provided by law, and that at the time set for hearing the Board of Directors of said District order that the lands above described be annexed to the American Falls Reservoir District.

Dated this 15 Day of Nov 17 2017.

Petitioner
John H Hatfield
Tanna M Hatfield
1823 Shoestring Road
Gooding, ID 83330

Exhibit "A"

Real property in the County of Gooding, State of Idaho, described as follows:

Township 6 South, Range 15 East of the Boise Meridian, Gooding County, Idaho

Section 30: Part of the SW $\frac{1}{4}$ SE $\frac{1}{4}$ and part of the the SE $\frac{1}{4}$ SW $\frac{1}{4}$, described as follows:

Beginning at the South $\frac{1}{4}$ Section corner of Section 30 of Township 6 South, Range 15 East, Boise Meridian, said corner marked by a 5/8" rebar;

THENCE North 00°07'10" West along the $\frac{1}{4}$ section line for a distance of 27.53 feet to the North right of way of Shoestring Road which shall be THE POINT OF BEGINNING;

THENCE North 89°33'32" West along said right of way for a distance of 129.55 feet to a $\frac{1}{2}$ " rebar;

THENCE North 00°07'10" West for a distance of 1,081.92 feet to a $\frac{1}{2}$ " rebar;

THENCE North 00°07'10" West for a distance of 27.65 feet to the centerline of the X-4 lateral;

THENCE along said lateral for the following courses and distances:

THENCE South 64°02'30" East for a distance of 382.41 feet;

THENCE South 84°12'50" East for a distance of 94.06 feet;

THENCE North 70°54'13" East for a distance of 228.02 feet;

THENCE North 84°05'12" East for a distance of 198.51 feet;

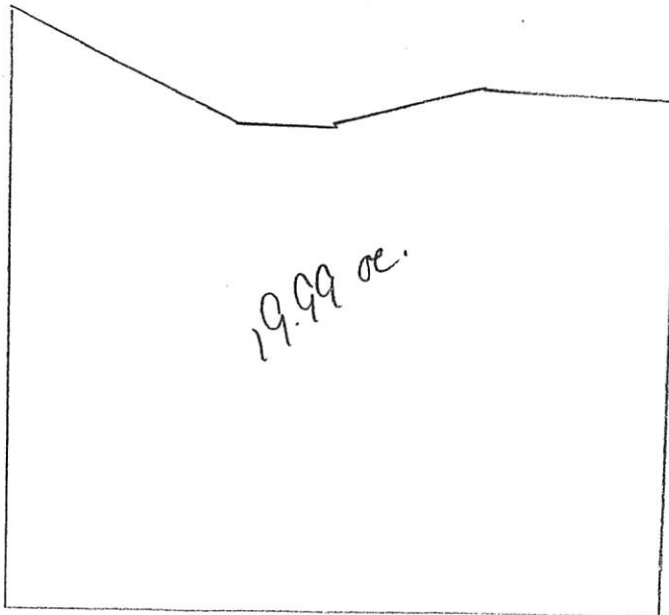
THENCE North 73°07'18" East for a distance of 18.47 feet;

THENCE departing said centerline South 00°07'10" East for a distance 31.30 feet to a $\frac{1}{2}$ " rebar;

THENCE South 00°07'10" East for a distance of 1,007.19 feet to a $\frac{1}{2}$ " rebar on the North right of way of Shoestring Road;

THENCE North 89°51'39" West along said right of way for a distance of 246.20 feet to a right of way marker at Station No. 237+99.90;

THENCE North 89°33'32" West continuing along said right of way for a distance of 492.12 feet to THE POINT OF BEGINNING.



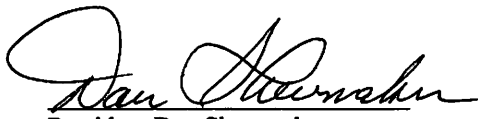
OLD BUSINESS

Attorney Jonas Reagan distributed packets of information and commented concerning:

- I. Water Supply Outlook
- II. Federal Issues
 - A. Agencies Outline NEPA/EIS Progress on FCRPS
 - B. Briefs Filed in Expedited Spill Challenge
 - C. Update on Columbia Treaty
- III. State Issues
 - A. Water District 01 Staff Memo in Storage Reset Case
 - B. Director Issues Order re: Nor Injury to SWC Reasonable Carryover

NEW BUSINESS

Secretary presented to the Board a request from Donald Rahe, Tax Id Number 11S17E150750, be adjusted due to a sale that took place later in 2017. Secretary Debbie Falconburg explained to Mr. Rahe that the record of that split will not be recorded and shown until 2018. Director Dave Ramseyer moved that Mr. Rahe be notified he must pay 2017 assessment by letter, seconded by Director John Beukers. The motion passed.


President Dan Shewmaker


Assistant Secretary Brandi Weston

Jerome, Idaho
January 8, 2018

The Board of Directors of the American Falls Reservoir District, Idaho, met in public session at the regular meeting place of the Board at 1035 North Lincoln, Jerome, Idaho January 8, 2018 at 9:00 A.M. with the following person present:

Dan Shewmaker	President, Member
Terry Kramer	Vice President, Member
Graham Hooper	Member
DeWitt Marshall	Member
Dave Ramseyer	Member

Absent

John Beukers	Treasurer, Member
Clarence Schroeder	Member

Attorney Jonas Reagan, CPA Scott Hunsaker, and Secretary Debbie Falconburg were also present.

The meeting was called to order and conducted by President Shewmaker.

The amended minutes of the Board meeting December 11, 2017 were than approved with a motion by Director Dave Ramseyer seconded by Director DeWitt Marshall.

The Secretary presented the Claims and December 11, 2017 Treasurer's Reports to the Board. (See page 3)

Director Graham Hooper moved the Claims and Treasurer's Reports be approved, seconded by Director Terry Kramer. The motion passed.

ANNEXATIONS

Petitions for Annexation of Land to The American Falls Reservoir District by landowner Deven Hatfield and Jaymie M Hatfield located in Gooding County, particularly described as to-wit: Total acres 30.426 more or less, located in Section Thirty (30), Township Six (6) South, Range Fifteen (15) East, Boise Meridian; and John H Hatfield and Tanna M Hatfield in Gooding County, particularly described as to-wit: Total Acres 19.999 more or less, located in Section Thirty (30), Township six (06) South, Range Fifteen (15) East. (See Exhibits "1 & 2")

Director Dave Ramseyer, seconded by Director DeWitt Marshall moved the petitions be accepted. The motion passed.

TRANSFERS

Director Dave Ramseyer, seconded by Director Terry Kramer approved two transfers from Twin Falls Canal Company with a motion. (Pages 4)

Director DeWitt Marshall, seconded by Director Dave Ramseyer approved five transfers from North Side Canal Company with a motion. (Pages 5-7)

OLD BUSINESS

Scott Hunsaker CPA, representing Mahlke Hunsaker & Company PLLC presented & discussed the General Account and the Water Quality Facilities Trust Fund Audit of the November 1, 2016 through October 31, 2017 fiscal year. (Exhibit "A")

TREASURER'S REPORT

Cash Balance 11-30-17	\$ 5,525.40
Transfer from #1230	\$ 11,000.00
Receipts December, 2017	\$ 57,352.65
	<u>\$ 73,878.05</u>

Disbursements:

Claims 12-11-17	\$ 1,533.23		
Debbie Falconburg	\$ 3,191.09		
Brandi Weston	\$ 1,736.42		
IWUA Convention 1-23-26, 2017	\$ 290.00		
Payroll Expenses	\$ 3,909.85		
Total Cash Disbursement 12-31-17	\$ 10,660.59	\$ 10,660.59	
Cash on Hand 12-31-17		\$ 63,217.46	\$ 63,217.46

IDAHO STATE TREASURER LOCAL GOVERNMENT INVESTMENT POOL GENERAL FUND ACCT #1230

Balance in Investment Pool #1230 11-30-17	\$ 425,199.36		
Interest Credited 12-01-17	\$ 424.28		
Transfer to checking	\$ 11,000.00		
Balance in Investment Pool #1230 12-31-17	\$ 414,623.64	\$ 414,623.64	
Total Balance 12-31-17		\$ 477,841.10	

Average weighted yield 1.214%

WATER QUALITY FACILITIES ACCT #1833

Beginning Balance 11-30-17	\$143,411.31
Interest 12-1-17	<u>\$131.53</u>
Balance 12-31-17	<u>\$143,542.84</u>

CLAIMS January 8, 2018

John Beukers	\$ 147.54	
Graham Hooper	\$ 142.19	
Terry Kramer	\$ 149.74	
DeWitt Marshall	\$ 114.43	
Dave Ramseyer	\$ 134.23	
Dan Shewmaker	\$ 133.16	
SS Remittance	\$ 1,744.68	
PERSI	\$ 1,311.88	
Gallagher Benefit Administrators, Ins	\$ 32.00	
Barker Rosholt & Simpson	\$ 470.70	
CenturyLink	\$ 113.44	
City of Jerome	\$ 107.66	
Idaho Power	\$ 158.06	
Idaho Power Water Quality Facilities	\$ 62,500.00	
Idaho Water Users Assoc.-Dues	\$ 500.00	
Katchees Business Forms	\$ 21.63	
State of Idaho Dept. of Labor	\$ 56.38	
State Tax Commission	\$ 805.00	
Weston, Brandi	\$ 38.48	
	<u>\$ 64,771.35</u>	\$ 3,909.85

NOTICE OF PETITION FOR ANNEXATION OF LAND
TO THE AMERICAN FALLS RESERVOIR DISTRICT

NOTICE IS HEREBY given that a petition was filed in writing with the Board of Directors of the American Falls Reservoir District on the 16th day of November, 2017 for adjacent lands.

Petitioner: Deven Hatfield
Jaymie M Hatfield
Address: 1851 Shoestring Road
Gooding, ID 83330

Number of Acres – Total acres 30.426 more or less

Located in Gooding County, State of Idaho Township Six (06) South, Range Fifteen (15) East, Boise Meridian
Section Thirty (30):

Notice is hereby further given to all persons interested in, or that may be affected by such change of boundaries of the American Falls Reservoir District to appear at the office of the Board of Directors of the American Falls Reservoir District in Jerome, Idaho on the 08th day of January 2018, at 10 o'clock A.M., and show cause in writing, if any, why the lands mentioned should not be annexed to the American Falls Reservoir District.

Dated this 11th day of December, 2017.

Debbie Falconburg

(Signed) _____
Debbie Falconburg, Secretary
American Falls Reservoir District

1. Publish
- 2.
- 3.

*** Proof of Publication ***

Exhibit 11

Twin Falls Times-News
132 Fairfield St W, Twin Falls, Idaho 83301

RUBY AUFDERHEIDE, being duly sworn, deposes and says: That she is the Principal Clerk of the Times-News, a daily newspaper printed and published at Twin Falls, Twin Falls County, State of Idaho, and having a general circulation therein, and which said newspaper has been continuously and uninterruptedly published in said County during a period of twelve consecutive months prior to the first publication of the notice, a copy of which is attached hereto: that said notice was published in the Times-News, in conformity with Section 60-108, Idaho Code, as amended, for:

3 Insertions

Hatfield Manufacturing Inc
1823 Shoestring Road
Gooding, ID 83330

NOTICE OF PETITION FOR ANNEXATION OF LAND TO THE AMERICAN FALLS RESERVOIR DISTRICT

NOTICE IS HEREBY given that a petition was filed in writing with the Board of Directors of the American Falls Reservoir District on the 16th day of November, 2017 for adjacent lands.

Petitioner: Deven Hatfield, Jaymie M Hatfield

Address: 1851 Shoestring Road, Gooding, ID 83330

Number of Acres - Total acres 30.426 more or less

Located in Gooding County, State of Idaho Township Six (06) South, Range Fifteen (15) East, Boise Meridian

Section Thirty (30):

Notice is hereby further given to all persons interested in, or that may be affected by such change of boundaries of the American Falls Reservoir District to appear at the office of the Board of Directors of the American Falls Reservoir District in Jerome, Idaho on the 08th day of January 2018, at 10 o'clock A.M., and show cause in writing, if any why the lands mentioned should not be annexed to the American Falls Reservoir District.

Dated this 11th day of December, 2017.

(Signed) Debbie Falconburg

Debbie Falconburg, Secretary

American Falls Reservoir District

PUBLISH: December 18, 25, 2017 and January 1, 2018

ORDER NUMBER 59268

Ruby Aufderheide

(Legals Clerk)

STATE OF IDAHO)

SS

COUNTY OF TWIN FALLS)

On this 2 day of January in the year of 2018 before me, a Notary Public, personally appeared before me Ruby Aufderheide known or identified to me to be the person whose name subscribed to the within instrument, and being by first duly sworn, declared that the statements therein are true, and acknowledged to me that she executed the same.

Wendie Smith

Notary Public FOR Idaho

Residing at: Twin Falls, Idaho

My Commission expires: 6-13-2023

PUBLISHED ON: 12/18/2017, 12/25/2017, 01/01/2018

TOTAL AD COST: 107.16

FILED ON: 1/2/2018

NOELLE R. SMITH
Notary Public
State of Idaho

NOTICE OF PETITION FOR ANNEXATION OF LAND
TO THE AMERICAN FALLS RESERVOIR DISTRICT

NOTICE IS HEREBY given that a petition was filed in writing with the Board of Directors of the American Falls Reservoir District on the 15th day of November, 2017 for adjacent lands.

Petitioner: John H Hatfield
Tanna M Hatfield
Address: 1823 Shoestring Road
Gooding, ID 83330

Number of Acres – Total acres 19.999 more or less

Located in Gooding County, State of Idaho Township Six (06) South, Range Fifteen (15) East, Boise Meridian
Section Thirty (30):

Notice is hereby further given to all persons interested in, or that may be affected by such change of boundaries of the American Falls Reservoir District to appear at the office of the Board of Directors of the American Falls Reservoir District in Jerome, Idaho on the 08th day of January, 2018, at 10 o'clock A.M., and show cause in writing, if any, why the lands mentioned should not be annexed to the American Falls Reservoir District.

Dated this 11th day of December, 2017.

(Signed) Debbie Falconburg
Debbie Falconburg, Secretary
American Falls Reservoir District

1. Publish
- 2.
- 3.

Exhibit "2"

*** Proof of Publication ***

Twin Falls Times-News
132 Fairfield St W, Twin Falls, Idaho 83301

JB Y AUFDERHEIDE, being duly sworn, deposes and says: That she is the Principal Clerk of the Times-News, a daily newspaper printed and published at Twin Falls, Twin Falls County, State of Idaho, and having a general circulation therein, and which said newspaper has been continuously and uninterruptedly published in said County during a period of twelve consecutive months prior to the first publication of the notice, a copy of which is attached hereto: that said notice was published in the Times-News, in conformity with Section 60-108, Idaho Code, as amended, for:

3 Insertions

Hatfield Manufacturing Inc
1823 Shoestring Road
Gooding, ID 83330

NOTICE OF PETITION FOR ANNEXATION OF LAND TO THE AMERICAN FALLS RESERVOIR DISTRICT

NOTICE IS HEREBY given that a petition was filed in writing with the Board of Directors of the American Falls Reservoir District on the 15th day of November, 2017 for adjacent lands.

Petitioner: John H Hatfield, Tanna M Hatfield

Address: 1851 Shoestring Road, Gooding, ID 83330

Number of Acres – Total acres 19.999 more or less

Located in Gooding County, State of Idaho Township Six (06) South, Range Fifteen (15) East, Boise Meridian

Section Thirty (30):

Notice is hereby further given to all persons interested in, or that may be affected by such change of boundaries of the American Falls Reservoir District to appear at the office of the Board of Directors of the American Falls Reservoir District in Jerome, Idaho on the 8th day of January 2018, at 10 o'clock A.M., and show cause in writing, if any why the lands mentioned should not be annexed to the American Falls Reservoir District.

Dated this 11th day of December, 2017.

(Signed) Debbie Falconburg

Debbie Falconburg, Secretary

American Falls Reservoir District

PUBLISH: December 18, 25, 2017 and January 1, 2018

ORDER NUMBER 59267

Ruby Aufderheide

(Legals Clerk)

STATE OF IDAHO)

.SS

COUNTY OF TWIN FALLS)

On this 2 day of January in the year of 2018 before me, a Notary Public, personally appeared before me Ruby Aufderheide known or identified to me to be the person whose name subscribed to the within instrument, and being by first duly sworn, declared that the statements therein are true, and acknowledged to me that she executed the same.

Maile Smith

Notary Public FOR Idaho

Residing at: Twin Falls, Idaho

My Commission expires: 6-13-2023

PUBLISHED ON: 12/18/2017, 12/25/2017, 01/01/2018

TOTAL AD COST: 107.16

FILED ON: 1/2/2018

NOELLE R. SMITH
Notary Public
State of Idaho

January 8, 2018

RESOLVED, That that certain agreement made and entered into by and between John Gomez of Twin Falls County, State of Idaho, party/(ies) of the first part, and Cedar Draw, LLC of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of December 19, 2017 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against South half Southwest Quarter (S1/2SW1/4), in Section Nine (9), Township Nine (9) South, Range Fifteen (15) East, Boise Meridian for the purchase of a waterright supplemental to Eleven and 00/100 (11.00) share of the stock of the Twin Falls Canal Company shall be chargeable against the Six and 00/100 (6.00) shares to Northeast Quarter of the Southwest Quarter (NE1/4SW1/4) and Five and 00/100 (5.00) shares to the Northwest Quarter Southwest Quarter (NW1/4SW1/4), in Section Seventeen (17), Township Nine (9) South, Range Fifteen (15) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

January 8, 2018

RESOLVED, That that certain agreement made and entered into by and between Jerrold Visser of Twin Falls County, State of Idaho, party/(ies) of the first part, and Jerrold Visser of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of December 21, 2017 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against East half Northeast quarter (E1/2NE1/4), in Section Thirty-six (36), Township Ten (10) South, Range Thirteen (13) East, Boise Meridian for the purchase of a waterright supplemental to Twelve and 00/100 (12.00) share of the stock of the Twin Falls Canal Company shall be chargeable against Southeast Quarter (SE1/4), in Section Twenty-six (25), Township Ten (10) South, Range Thirteen (13) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

January 8, 2018

RESOLVED, That that certain agreement made and entered into by and between Hatfield Properties, LLC of Gooding County, State of Idaho, party/(ies) of the first part, and Deven & Jaymie Hatfield of Gooding County, State of Idaho, party/(ies) of the second part, under date of October 19, 2017 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Seven and 50/100 (7.50) shares from the East Half of the Northwest Quarter (E1/2NW1/4) and Five and 00/100 (5.00) shares from Lot Two (2), in Section Thirty-one (31), Township Six (6) South, Range Fifteen (15) East, Boise Meridian for the purchase of a waterright supplemental to Twelve and 50/100 (12.50) share of the stock of the North Side Canal Company shall be chargeable against the Southeast Quarter of the Southwest Quarter (SE1/4SW1/4), in Section Thirty (30), Township Six (6) South, Range Fifteen (15) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

January 8, 2018

RESOLVED, That that certain agreement made and entered into by and between Hatfield Properties, LLC of Gooding County, State of Idaho, party/(ies) of the first part, and John B & Tanna M Hatfield of Gooding County, State of Idaho, party/(ies) of the second part, under date of October 19, 2017 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against from the East Half of the Northwest Quarter (E1/2NW1/4) in Section Thirty-one (31), Township Six (6) South, Range Fifteen (15) East, Boise Meridian for the purchase of a waterright supplemental to Twelve and 50/100 (12.50) share of the stock of the North Side Canal Company shall be chargeable against the One and 50/100 (1.50) shares to the Southeast Quarter of the Southwest Quarter (SE1/4SW1/4) and Eleven and 00/100 (11.00) shares to the Southwest Quarter of the Southeast Quarter (SW1/4SE1/4), in Section Thirty (30), Township Six (6) South, Range Fifteen (15) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

Exhibit A

Township 6 South, Range 15 East of the Boise Meridian, Gooding County, State of Idaho

Section 31: Part of the E $\frac{1}{2}$ NW $\frac{1}{4}$; Lot 2;

Beginning at the NW corner of the NE $\frac{1}{4}$ NW $\frac{1}{4}$ of Section 31 of T. 6 S., R. 15 E., B.M. said corner marked by a 5/8" rebar;

Thence South 00°17'24" East along the West line of the E $\frac{1}{2}$ NW $\frac{1}{4}$ for a distance of 846.20 feet to the Point of Beginning;

Thence South 86°39'29" East (S86°31'29" E, rec.) for a distance of 133.47 feet to a 1/2" rebar;

Thence along a non-tangent curve to the right for a distance of 1166.17 feet to a 1/2" rebar, said curve having a radius of 1252.44 feet and a central angle of 53°20'56" with a long chord bearing of North 62°47'37" East for a distance of 1124.49 feet;

Thence South 00°08'31" West for a distance of 1240.12 feet to a 1/2" rebar;

Thence South 78°32'33" West for a distance of 1101.39 feet to a 1/2" rebar;

Thence South 78°32'33" West for a distance of 46.88 feet to a 1/2" rebar on the West line of the E $\frac{1}{2}$ NW $\frac{1}{4}$;

Thence North 00°17'24" West along the West line of the E $\frac{1}{2}$ NW $\frac{1}{4}$ for a distance of 961.89 feet to the Point of Beginning.

Exhibit B

TOWNSHIP 6 SOUTH, RANGE 15 EAST OF THE BOISE MERIDIAN,
GOODING COUNTY, STATE OF IDAHO.

Section 30: Part of the SE $\frac{1}{4}$ SW $\frac{1}{4}$, more particularly described as follows:

Beginning at the South $\frac{1}{4}$ section corner of Section 30 of T. 6 S., R. 15 E., B.M., said corner marked by a 5/8" rebar;

Thence North 00°07'10" West along the $\frac{1}{4}$ Section line for a distance of 27.53 feet to the North right of way of Shoestring Road;

Thence North 89°33'32" West along said right of way for a distance of 129.55 feet to a 1/2" rebar which shall be the POINT OF BEGINNING;

Thence North 89°33'32" West continuing along said right of way for a distance of 881.96 feet to a 1/2" rebar;

Thence North 11°31'38" East for a distance of 631.61 feet to a 1/2" rebar;

Thence North 00°07'55" West for a distance of 448.80 feet to a 1/2" rebar;

Thence North 00°07'55" West for a distance of 31.69 feet to the centerline of the X-4 lateral;

Thence along said centerline for the following courses and distances:

Thence South 85°04'36" East for a distance of 105.73 feet;

Thence North 80°11'48" East for a distance of 104.63 feet;

Thence North 63°13'06" East for a distance of 248.73 feet;

Thence South 89°08'12" East for a distance of 85.51 feet;

Thence South 64°02'30" East for a distance of 265.27 feet;

Thence departing said centerline South 00°07'10" East for a distance of 27.65 feet to a 1/2" rebar;

Exhibit A

Township 6 South, Range 15 East of the Boise Meridian, Gooding County, State of Idaho

Section 31: Part of the E $\frac{1}{2}$ NW $\frac{1}{4}$;

Beginning at the NW corner of the NE $\frac{1}{4}$ NW $\frac{1}{4}$ of Section 31 of T. 6 S., R. 15 E., B.M. said corner marked by a 5/8" rebar;

Thence South 00°17'24" East along the West line of the E $\frac{1}{2}$ NW $\frac{1}{4}$ for a distance of 846.20 feet to the Point of Beginning;

Thence South 86°39'29" East (S86°31'29" E, rec.) for a distance of 133.47 feet to a 1/2" rebar;

Thence along a non-tangent curve to the right for a distance of 1166.17 feet to a 1/2" rebar, said curve having a radius of 1252.44 feet and a central angle of 53°20'56" with a long chord bearing of North 62°47'37" East for a distance of 1124.49 feet;

Thence South 00°08'31" West for a distance of 1240.12 feet to a 1/2" rebar;

Thence South 78°32'33" West for a distance of 1101.39 feet to a 1/2" rebar;

Thence South 78°32'33" West for a distance of 46.88 feet to a 1/2" rebar on the West line of the E $\frac{1}{2}$ NW $\frac{1}{4}$;

Thence North 00°17'24" West along the West line of the E $\frac{1}{2}$ NW $\frac{1}{4}$ for a distance of 961.89 feet to the Point of Beginning.

Exhibit B

Township 6 South, Range 15 East of the Boise Meridian, Gooding County, Idaho

Section 30: Part of the SW $\frac{1}{4}$ SE $\frac{1}{4}$ and part of the the SE $\frac{1}{4}$ SW $\frac{1}{4}$, described as follows:

Beginning at the South $\frac{1}{4}$ Section corner of Section 30 of Township 6 South, Range 15 East, Boise Meridian, said corner marked by a 5/8" rebar;

THENCE North 00°07'10" West along the $\frac{1}{4}$ section line for a distance of 27.53 feet to the North right of way of Shoestring Road which shall be THE POINT OF BEGINNING;

THENCE North 89°33'32" West along said right of way for a distance of 129.55 feet to a 1/2" rebar;

THENCE North 00°07'10" West for a distance of 1,081.92 feet to a 1/2" rebar;

THENCE North 00°07'10" West for a distance of 27.65 feet to the centerline of the X-4 lateral;

THENCE along said lateral for the following courses and distances:

THENCE South 64°02'30" East for a distance of 382.41 feet;

THENCE South 84°12'50" East for a distance of 94.06 feet;

THENCE North 70°54'13" East for a distance of 228.02 feet;

THENCE North 84°05'12" East for a distance of 198.51 feet;

THENCE North 73°07'18" East for a distance of 18.47 feet;

THENCE departing said centerline South 00°07'10" East for a distance 31.30 feet to a 1/2" rebar;

THENCE South 00°07'10" East for a distance of 1,007.19 feet to a 1/2" rebar on the North right of way of Shoestring Road;

THENCE North 89°51'39" West along said right of way for a distance of 246.20 feet to a right of way marker at Station No. 237+99.90;

THENCE North 89°33'32" West continuing along said right of way for a distance of 492.12 feet to THE POINT OF BEGINNING.

January 8, 2018

RESOLVED, That that certain agreement made and entered into by and between Larry E & Ruth Ann Sellers of Jerome County, State of Idaho, party/(ies) of the first part, and John H Holland of Jerome County, State of Idaho, party/(ies) of the second part, under date of November 21, 2017 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Four and 07 (4.07) Northeast Quarter of the Northeast Quarter (NE1/4NE1/4) and None and 93/100 (0.93) Northwest Quarter of the Northeast Quarter (NW1/4NE1/4), in Section Seven (7), Township Ten (10) South, Range Twenty (20) East, Boise Meridian for the purchase of a waterright supplemental to Five and 00/100 (5.00) share of the stock of the North Side Canal Company shall be chargeable against the Northeast Quarter of the Northwest Quarter (NE1/4NW1/4), in Section Seventeen (17), Township Ten (10) South, Range Twenty (20) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

January 8, 2018

RESOLVED, That that certain agreement made and entered into by and between Dennis L & Maxine V Kulhanek of Jerome County, State of Idaho, party/(ies) of the first part, and Dennis L & Maxine V Kulhanek of Jerome County, State of Idaho, party/(ies) of the second part, under date of November 14, 2017 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Northeast Quarter of the Northeast Quarter (NE1/4NE1/4), in Section Ten (10), Township Nine (9) South, Range Seventeen (17) East, Boise Meridian for the purchase of a waterright supplemental to None and 84/100 (0.84) share of the stock of the North Side Canal Company shall be chargeable against the Northeast Quarter of the Northwest Quarter (NE1/4NW1/4), in Section Ten (10), Township Nine (9) South, Range Seventeen (17) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

Exhibit A

TOWNSHIP 9 SOUTH, RANGE 17 EAST, BOISE MERIDIAN, JEROME COUNTY, IDAHO

Section 10: That part of the NE $\frac{1}{4}$ NE $\frac{1}{4}$, described as follows:

Beginning at the Northeast corner of Section 10;

Thence North 89°08' West, 59.17 feet along the Northerly boundary of Section 10, to a point in the Westerly right-of-way of U. S. Highway 93, THE TRUE POINT OF BEGINNING; THENCE North 89°08' West, 346.00 feet along the Northerly boundary of Section 10;

Thence South 0°30' East, 229.00 feet;

Thence North 89°08' West, 307.95 feet;

Thence South 32°50' West, 39.65 feet;

Thence South 89°08' East, 674.95 feet to a point in the Westerly right-of-way of U. S. Highway 93;

Thence North 0°30' West, 124.41 feet along the Westerly right-of-way of said highway to a right-of-way monument marked "P.C. Sta. 380-93";

Thence North 0°10' West, 138.22 feet along said Westerly right-of-way to the TRUE POINT OF THE BEGINNING.

EXHIBIT "B"

Township 9 South, Range 17 East, Boise Meridian, Jerome County, Idaho

Section 10: A parcel of land located in the NE $\frac{1}{4}$ NE $\frac{1}{4}$, more particularly described as follows:

Commencing at the Northeast Section corner from which the North One Quarter (N $\frac{1}{4}$) corner of said Section 10 bears N89°08'00"W 2623.26 feet;

Thence N89°08'00" W along the North boundary of the NE $\frac{1}{4}$ of said Section 10 for a distance of 682.55 feet to the True Point of Beginning;

Thence S02°50'00"E for a distance of 112.72 feet;

Thence S13°02'00"W for a distance of 100.90 feet;

Thence S32°06'09"W for a distance of 22.12 feet;

Thence S10°37'57"W for a distance of 181.14 feet;

Thence S83°07'40"W for a distance of 30.68 feet;

Thence N74°05'01"W for a distance of 24.40 feet;

Thence S88°12'58"W for a distance of 164.67 feet;

Thence N00°52'00"E for a distance of 413.96 feet to a point on the North boundary of the NE $\frac{1}{4}$ of said Section 10;

Thence S89°08'00"E along the North boundary of the NE $\frac{1}{4}$ of said Section 10 for a distance of 274.64 feet to the True Point of Beginning. (containing 2.41 ac. (±).

AND

Township 9 South, Range 17 East, Boise Meridian, Jerome County, Idaho

Section 10: A parcel of land located in the NE $\frac{1}{4}$ NE $\frac{1}{4}$, more particularly described as follows:

Commencing at the Northeast Section corner from which the North One Quarter (N $\frac{1}{4}$) corner of said Section 10 bears N89°08'00"W 2623.26 feet;

Thence N89°08'00"W along the North boundary of the NE $\frac{1}{4}$ of said Section 10 for a distance of 957.19 feet to the True Point of Beginning;

Thence S00°52'00"W for a distance of 413.96 feet;

Thence S88°12'58"W for a distance of 85.79 feet;

Thence N44°33'18"W for a distance of 137.15 feet;

Thence N47°45'08"W for a distance of 57.71 feet;

Thence N50°20'58"W for a distance of 61.51 feet;

Thence N00°52'00"E for a distance of 244.98 feet to a point on the North boundary of the NE $\frac{1}{4}$ of said Section 10;

Thence S89°08'00"E along the North boundary of the NE $\frac{1}{4}$ of said Section 10 for a distance of 274.64 feet to the True Point of Beginning. (containing 2.30 ac. (±).

January 8, 2018

RESOLVED, That that certain agreement made and entered into by and between Dennis L & Maxine V Kulhanek of Jerome County, State of Idaho, party/(ies) of the first part, and Cody & Elizabeth Bingham of Jerome County, State of Idaho, party/(ies) of the second part, under date of December 5, 2017 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Northeast Quarter of the Northeast Quarter (NE1/4NE1/4), in Section Ten (10), Township Nine (9) South, Range Seventeen (17) East, Boise Meridian for the purchase of a waterright supplemental to One and 24/100 (1.24) share of the stock of the North Side Canal Company shall be chargeable against the Southeast Quarter of the Northeast Quarter (SE1/4NE1/4), in Section Four (4), Township Eight (8) South, Range Sixteen (16) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

Exhibit A

TOWNSHIP 9 SOUTH, RANGE 17 EAST, BOISE MERIDIAN, JEROME COUNTY, IDAHO

Section 10: That part of the NE $\frac{1}{4}$ NE $\frac{1}{4}$, described as follows:

Beginning at the Northeast corner of Section 10;

Thence North 89°08' West, 59.17 feet along the Northerly boundary of Section 10; to a point in the Westerly right-of-way of U.S. Highway 93, THE TRUE POINT OF BEGINNING;

Thence North 89°08' West, 346.00 feet along the Northerly boundary of Section 10;

Thence South 0°30' East, 229.00 feet;

Thence North 89°08' West, 307.95 feet;

Thence South 32°50' West, 39.65 feet;

Thence South 89°08' East, 674.95 feet to a point in the Westerly right-of-way of U. S. Highway 93;

Thence North 0°30' West, 124.41 feet along the Westerly right-of-way of said highway to a right-of-way monument marked "P.C. Sta. 380-93";

Thence North 0°10' West, 138.22 feet along said Westerly right-of-way to the TRUE POINT OF THE BEGINNING.

AND

TOWNSHIP 9 SOUTH, RANGE 17 EAST, BOISE MERIDIAN, JEROME. COUNTY, IDAHO

Section 10: A tract of land in the NE $\frac{1}{4}$ NE $\frac{1}{4}$, described as follows:

Beginning at a point on the North line of said Section 10, which a point bears North 89°08' West, 405.17 feet from the Northeast corner of said Section 10;

Thence South 0°30' East, 129.00 feet;

Thence North 89°01' West, 307.95 feet;

Thence North 32°50' East, 21.00 feet;

Thence North 13°02' East, 100.90 feet;

Thence North 2°50' West, 112.94 feet to the North line of said Section 10;

Thence South 89°08' East, 277.35 feet to TRUE POINT OF THE BEGINNING.

EXHIBIT 'B'

TOWNSHIP 8 SOUTH, RANGE 16 EAST, BOISE MERIDIAN, JEROME COUNTY, IDAHO

Section 4: SE $\frac{1}{4}$ NE $\frac{1}{4}$, EXCEPTING THEREFROM the following described parcel of land:

Commencing at the Northeast corner of said SE $\frac{1}{4}$ NE $\frac{1}{4}$ which point shall be known as THE TRUE POINT OF BEGINNING;

Thence West along the North boundary of said SE $\frac{1}{4}$ NE $\frac{1}{4}$, 660.00 feet;

Thence South parallel to the East boundary of said SE $\frac{1}{4}$ NE $\frac{1}{4}$, 660.00 feet;

Thence East parallel to the North boundary of said SE $\frac{1}{4}$ NE $\frac{1}{4}$, 660.00 feet to a point on the East boundary of said SE $\frac{1}{4}$ NE $\frac{1}{4}$;

Thence North along the East boundary of said SE $\frac{1}{4}$ NE $\frac{1}{4}$, 660.00 feet to THE TRUE POINT OF BEGINNING.
(containing 10.00 ac. (±).

Exhibit "A"

**AMERICAN FALLS RESERVOIR DISTRICT
FINANCIAL STATEMENTS
OCTOBER 31, 2017 and 2016**

**AMERICAN FALLS RESERVOIR DISTRICT
FINANCIAL STATEMENTS
OCTOBER 31, 2017 and 2016**

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Mahlke Hunsaker & Company PLLC
C e r t i f i e d P u b l i c A c c o u n t a n t s

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
American Falls Reservoir District
Jerome, Idaho 83338

Report on the Financial Statements

We have audited the accompanying financial statements of American Falls Reservoir District (the District) as of and for the years ended October 31, 2017 and 2016 and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of American Falls Reservoir District, as of October 31, 2017 and 2016 and the changes in its financial position and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, schedule of employer's share of net pension liability, and schedule of employer contributions listed as required supplementary information in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise American Falls Reservoir District's, basic financial statements. The Schedules of Operations and Maintenance Assessments Receivable on pages 26 and 27 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Schedules of Operations and Maintenance Assessments Receivable are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedules of Operations and Maintenance Assessments Receivable are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 26, 2017, on our consideration of the American Falls Reservoir District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering American Falls Reservoir District's internal control over financial reporting and compliance.

Mahlke Hunsaker & Co.

Mahlke Hunsaker & Company, PLLC
Twin Falls, Idaho
December 26, 2017

American Falls Reservoir District
Statement of Net Position
October 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Assets		
Current Assets		
Cash and Cash Equivalents	\$ 13,159	\$ 347,268
Investments	424,747	124,144
Prepaid Expenses	1,380	1,380
O&M Assessment Receivable	10,814	13,249
Total Current Assets	<u>450,100</u>	<u>486,041</u>
Property and Equipment		
Equipment	33,469	33,469
Buildings & Improvements	138,364	138,364
Land & Water Storage Rights	5,386,784	5,386,784
Less: Accumulated Depreciation	<u>(116,385)</u>	<u>(112,654)</u>
Total Property and Equipment	<u>5,442,232</u>	<u>5,445,963</u>
Deferred Outflows of Resources		
Pension Obligations	<u>9,771</u>	<u>31,951</u>
Total Deferred outflows of Resources	<u>9,771</u>	<u>31,951</u>
Total Assets and Deferred Outflows of Resources	<u><u>\$ 5,902,103</u></u>	<u><u>\$ 5,963,955</u></u>
Liabilities and Net Position		
Current Liabilities		
Accounts Payable	\$ 1,639	\$ 4,375
Accrued Expenses	<u>4,350</u>	<u>5,259</u>
Total Current Liabilities	<u>5,989</u>	<u>9,634</u>
Noncurrent Liabilities		
Net Pension Liability	<u>41,993</u>	<u>56,730</u>
Total Noncurrent Liabilities	<u>41,993</u>	<u>56,730</u>
Total Liabilities	47,982	66,364
Deferred Inflows of Resources		
Employer pension assumption	<u>6,298</u>	<u>18,553</u>
Total Deferred Inflows of Resources	<u>6,298</u>	<u>18,553</u>
Net Position		
Net Investment in Capital Assets	5,442,232	5,445,963
Unrestricted	<u>405,591</u>	<u>433,075</u>
Total Net Position	<u>5,847,823</u>	<u>5,879,038</u>
Total Liabilities, Deferred Inflows, and Net Position	<u><u>\$ 5,902,103</u></u>	<u><u>\$ 5,963,955</u></u>

See accompanying notes to the financial statements.

American Falls Reservoir District
Statement of Revenues, Expenses and
Changes in Net Position
For the Years Ended October 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Operating Revenues:		
Operation and Maintenance Assessments	\$ 367,589	\$ 367,025
Penalty and Interest on Delinquent Tax Payments	<u>2,754</u>	<u>2,446</u>
Total Operating Revenues	370,343	369,471
Operating Expenses:		
Operation and Maintenance:		
American Falls Dam	248,245	246,563
Jackson Lake Dam	5,139	9,445
Secretary's Salary	53,192	52,457
Other Employee Salaries	24,582	22,425
Legal	8,647	7,523
Public Employees Retirement	4,688	12,165
Directors' Fees	9,000	9,375
Insurance and Bonds	3,678	3,691
Depreciation	3,730	3,660
Payroll Taxes	7,186	7,032
Accounting and Auditing Fees	5,000	5,000
Repairs & Maintenance	8,651	8,978
Directors' Expenses	2,998	3,616
Utilities	3,593	3,846
Secretary's Expense	2,358	2,108
Office Supplies	2,752	1,552
Telephone	1,350	1,347
County Collection Fees	8,696	6,164
Dues & Subscriptions	560	555
Postage	348	102
Bank Fees	<u>209</u>	<u>181</u>
Total Operating Expenses	<u>405,251</u>	<u>407,785</u>
Income (Loss) From Operations	(34,908)	(38,314)
Non-Operating Revenues (Expenses)		
Interest Income	<u>3,693</u>	<u>1,172</u>
Total Non-Operating Revenues (Expenses)	<u>3,693</u>	<u>1,172</u>
Change in Net Assets	(31,215)	(37,142)
Net Position - Beginning of Year	<u>5,879,038</u>	<u>5,916,180</u>
Net Position - End of Year	<u><u>\$ 5,847,823</u></u>	<u><u>\$ 5,879,038</u></u>

See accompanying notes to the financial statements.

American Falls Reservoir District
Statement of Cash Flows
For the Years Ended October 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Cash Flows From Operating Activities		
Receipts from Customers	\$ 372,778	\$ 369,589
Payments to Suppliers	(321,794)	(316,964)
Payments to Employees	(88,183)	(85,317)
	<u>(37,199)</u>	<u>(32,692)</u>
Net Cash Provided (Used) by Operating Activities	(37,199)	(32,692)
Cash Flows From Capital and Related Financing Activities		
Purchase of Fixed Assets	-	(840)
	<u>-</u>	<u>(840)</u>
Net Cash Provided (Used) by Capital and Related Financing Activities	-	(840)
Cash Flows From Investing Activities		
Investment in State of Idaho Local Government Investment Pool	(300,603)	(83,326)
Interest Received on Investments	3,693	1,172
	<u>(296,910)</u>	<u>(82,154)</u>
Net Cash Provided (Used) by Investing Activities	(296,910)	(82,154)
Net Increase (Decrease) in Cash & Cash Equivalents	(334,109)	(115,686)
Cash and Cash Equivalents - Beginning of Year	347,268	462,954
Cash and Cash Equivalents - End of Year	<u>\$ 13,159</u>	<u>\$ 347,268</u>
Cash Flows From Operating Activities		
Income (Loss) from Operations	\$ (34,908)	\$ (38,314)
Adjustments to Reconcile Operating Income (Loss) to		
Net Cash Provided (Used) by Operating Activities		
Depreciation	3,731	3,662
(Increase) Decrease in Prepaid Expenses	-	-
(Increase) Decrease in O&M Assessment Receivable	2,435	118
(Increase) Decrease in Deferred Outflows	22,180	(14,522)
Increase (Decrease) in Accounts Payable	(2,736)	112
Increase (Decrease) in Accrued Salaries and Payroll Taxes	(909)	(1,129)
Increase (Decrease) in Net Pension Liability	(14,737)	21,401
Increase (Decrease) in Deferred Inflows	(12,255)	(4,020)
	<u>(37,199)</u>	<u>(32,692)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (37,199)</u>	<u>\$ (32,692)</u>

See accompanying notes to the financial statements.

**American Falls Reservoir District
Statement of Fiduciary Net Position
Water Quality Facilities Operation and Maintenance Fund
October 31, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
Assets		
Current Assets		
Investments	\$ 85,324	94,439
Assessment Receivable	<u>58,000</u>	<u>-</u>
Total Current Assets	<u>143,324</u>	<u>94,439</u>
Total Assets	<u>\$ 143,324</u>	<u>\$ 94,439</u>
Net Position		
Net Position	<u>\$ 143,324</u>	<u>\$ 94,439</u>
Total Net Position	<u>\$ 143,324</u>	<u>\$ 94,439</u>

See accompanying notes to the financial statements.

**AMERICAN FALLS RESERVOIR DISTRICT
NOTES TO FINANCIAL STATEMENTS
OCTOBER 31, 2017 and 2016**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

American Falls Reservoir District (The District) was organized in 1923, as an irrigation district under the laws of the State of Idaho (Title 43, Idaho Code, as amended). The District does not file income tax returns, maintaining exemption under Internal Revenue Code Section 115 as a governmental entity and function.

Reporting Entity

The District's financial statements include the accounts of all District operations. Financial accountability is overseen by the board of directors which is made up of seven elected members that serve three-year terms. The significant accounting policies followed in the presentation of these financial statements are summarized below. These policies conform to United States of America's generally accepted accounting principles (GAAP for local government units as prescribed in the statements issued by the GASB and other recognized authoritative sources.

Basis of Presentation - Fund Accounting

The accounts of the District are organized and presented as an enterprise fund. Enterprise funds are used to account for operations: (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Operating Revenue & Expenses

Operating income reported in enterprise fund financial statements includes revenues and expenses related to the primary continuing operations of the fund. Principal operating revenues for proprietary funds are charges to customers for sales or services. Principal operating expenses are the costs of providing goods or services and include administrative expenses and depreciation of capital assets. Other revenues and expenses are classified as non-operating in the financial statements.

Basis of Accounting

The District uses the accrual method of accounting with revenues recognized when earned. Expenses are generally recognized when incurred.

Deposits and Investments

Cash and cash equivalents include amounts of cash on hand, demand deposits and highly liquid short-term investments with an original maturity of three months or less from the date acquired by the District.

**AMERICAN FALLS RESERVOIR DISTRICT
NOTES TO FINANCIAL STATEMENTS
OCTOBER 31, 2017 and 2016**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

State statutes authorize the District to invest any available funds in obligations issued or guaranteed by the U.S. Treasury, the State of Idaho, local Idaho municipalities and taxing districts, the Farm Credit System, or Idaho public corporations, as well as time deposit accounts and repurchase agreements.

Investments are stated at fair market value, as determined by quoted market prices, excepts for certificates of deposits, which are non-participating contracts, and are therefore carries at amortized cost. Idaho code provided authorization for the investment of funds as well as to what constitutes an allowable investment. The District policy allows for investment of idle funds consistent with the Idaho State Code 67-1210 and 67-1210A. An annual audit of Joint Powers Investment Pool is conducted by the State Legislative Auditors Office. The Legislative Auditor of the State of Idaho has full access to the records of the Pool.

Custodial Credit Risk

For deposits and investments, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its deposits, investments or collateral securities that are in the possession of an outside party. The District does not have a policy for custodial credit risk outside of the deposit and investment agreements.

Credit Risk

Credit risk is the risk that an insurer of debt securities or another counterparty to an investment will not fulfill its obligation is commonly expressed in terms of the credit quality rating issued by a nationally recognized statistical rating organization such as Moody's, Standard & Poor's and Fitch's. The investments of the District are not rated and the District's policy does not restrict them to rated investments.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes include a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has one item that qualifies for reporting in this category: the pension obligation reported on the statement of net position. The pension obligation results from changes in assumptions or other inputs in the actuarial calculation of the District's net pension liability.

**AMERICAN FALLS RESERVOIR DISTRICT
NOTES TO FINANCIAL STATEMENTS
OCTOBER 31, 2017 and 2016**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The District has one item that qualifies for reporting in this category: the employer pension assumption. The employer pension assumption results from differences between expected and actual experience and the net difference between projected and actual earnings on pension plan investments derived from the actuarial calculation of the District's net pension liability.

Property and Equipment

Property and equipment are stated at cost if purchased or, if donated, at estimated current market value at the date of donation. The District's capitalization policy is in general to capitalize asset purchased in excess of \$1,000. Depreciation begins when an asset is operational or serviceable. Depreciation is computed using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Office Equipment	5-15
Buildings & Improvements	15-50
Land and Water Rights	Not Depreciable

Net Position

Equity is displayed in three components as follows:

Net Investment in Capital Assets – This consists of capital assets, net of accumulated depreciation, less the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those capital assets.

Restricted Assets – This consists of constraints placed on net position use through external constraints imposed by grantors, contributors, or laws. When both restricted and unrestricted resources are available for use, generally it is the District's policy to use restricted resources first and then unrestricted resources when they are needed.

Unrestricted – This consists of net position that does not meet the definition of "restricted" or "Net Investment in Capital Assets."

**AMERICAN FALLS RESERVOIR DISTRICT
NOTES TO FINANCIAL STATEMENTS
OCTOBER 31, 2017 and 2016**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Operation and Maintenance Assessment Revenue

The operation and maintenance assessment is billed to the landowners in late November of each year. The assessment made in late November following the year end has not been accrued in the October 31, 2016, financial statements. No reserve for uncollectible operation and maintenance assessments for prior years is recorded since the amount not collected in the past has been insignificant.

The amount of the operation and maintenance assessment is determined each year by the District based on the amount due to the United States Bureau of Reclamation on American Falls and Jackson Lake Dam maintenance, plus the anticipated cost of maintaining the District's office. The levy is calculated on a per share basis according to the number of shares in each of the District's segregations.

Most of the assessments are collected in conjunction with respective county property taxes by the authority of Idaho Code (#43-727) per agreement with those counties in July 1923.

The Water Quality Facilities Operation and Maintenance Fund was established in accordance with the water quality facilities agreement dated March 31, 1976. The agreement provides that the constructing agency (American Falls Reservoir District) shall: (1) "Bill and collect in advance, operation and maintenance payments from each space holder", and (2) pay the space holders, "proportionate share of 50% of the annual cost of operations and maintenance of the water quality facilities, but not to exceed \$62,500 per year", plus audit and incidental costs. The fund has been presented in the financial statements as a trust fund.

All Water Quality Facilities Operation and Maintenance Funds are maintained in an account through the Idaho State Local Government Investment Pool.

Risk Management

Losses are covered by commercial insurance for the District's liability and health insurance needs. There have been no significant reductions in insurance coverage for the current fiscal year end and no settlements have exceeded insurance coverage for the current fiscal year or the three prior fiscal years.

Pensions

For purposes of measuring the net pension liability and pension expense, information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (Base Plan) and additions to/deductions from Base Plan's fiduciary net position have been determined on the same basis as they are reported by the Base Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**AMERICAN FALLS RESERVOIR DISTRICT
NOTES TO FINANCIAL STATEMENTS
OCTOBER 31, 2017 and 2016**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 - DEPOSITS AND INVESTMENTS

Cash and investments at October 31, 2017 and 2016 consisted of the following:

	<u>2017</u>	<u>2016</u>
General Checking Account	\$ 13,159	\$ 10,338
Money Market Accounts	<u>-</u>	<u>336,930</u>
Total	<u>\$ 437,906</u>	<u>\$ 347,268</u>

	<u>2017</u> <u>Carrying Amount</u>	<u>2016</u> <u>Carrying Amount</u>
Cash and Cash Investments		
Insured and collateralized	\$ 13,159	\$ 347,268
Uninsured and not collateralized	<u>-</u>	<u>-</u>
Total	<u>\$ 13,159</u>	<u>\$ 347,268</u>

At October 31, 2017, all of the cash was covered under the Federal Deposit Insurance Corporation and is classified as uncollateralized. Balances in excess of \$250,000 are not insured.

Investments – The District held the following investments on October 31, 2017 and 2016.

	<u>2017</u> <u>Rating/Duration</u>	<u>2017</u> <u>Fair Value</u>	<u>2016</u> <u>Rating/Duration</u>	<u>2016</u> <u>Fair Value</u>
Idaho State Treasurer				
Local Government				
Investment Pool	Unrated/153 Days	<u>\$ 424,747</u>	Unrated/90 Days	<u>\$ 124,144</u>

**AMERICAN FALLS RESERVOIR DISTRICT
NOTES TO FINANCIAL STATEMENTS
OCTOBER 31, 2017 and 2016**

NOTE 2 - DEPOSITS AND INVESTMENTS – continued

The Local Government Investment Pool is managed by the State of Idaho Treasurer's office. The funds of the pool are invested in certificates of deposits, repurchase agreements, and U.S. government securities. The certificates of deposit are federally insured. The U.S. government securities and the collateral for the repurchase agreements are held in trust by a safekeeping bank.

For purposes of efficient cash flow management and the management of temporary investments, the District places its investment funds with the Idaho State Treasurer Local Government Investment Pool. The treasurer's office pools the District's funds with those of other government entities and invests those funds in large amounts in traditional banking and financial instruments which allow the District, via the pool, to realize a greater yield on its invested funds than it may otherwise realize by investing its funds on its own. The District is entitled to separate FDIC insurance of \$250,000 for its separate funds held within the pooled funds. This coverage applies separately to each bank that is FDIC insured that has District funds invested via the state investment pool.

NOTE 3 – PREPAID EXPENSES

The prepaid expense of \$1,380 and \$1,380 represents prepaid insurance for the District for fiscal years 2017 and 2016 respectively.

NOTE 4 – OPERATION AND MAINTENANCE ASSESSMENT RECEIVABLE

The operation and maintenance assessment receivable represents the total amount due from current and prior year assessments at October 31, 2017. The District has written off amounts greater than five years overdue. The amount that historically has become uncollectible has been immaterial to the financial statements taken as a whole; therefore, no allowance has been established. See supplemental schedule of assessments receivable for specific details.

NOTE 5 – WATER STORAGE RIGHTS

In March of 2000, the board of directors authorized the issuance of \$19,885,000 of American Falls Reservoir District refunding replacement dam bonds. These bonds refunded the February 1990 bond issue of \$21,425,000 which had originally refunded the original December 1980 bond issue. The original 1980 bond issue of \$22,095,000 was part of the total financing of the original replacement dam project solely in accordance with a 1973 Act of Congress and 1976 contracts. The American Falls Replacement Dam was substantially completed and deeded to the United States of America, Department of Interior, Water and Power Resources Services in 1980.

**AMERICAN FALLS RESERVOIR DISTRICT
NOTES TO FINANCIAL STATEMENTS
OCTOBER 31, 2017 and 2016**

NOTE 5 – WATER STORAGE RIGHTS – continued

The total net cost of replacement dam construction was financed as follows:

Space holders' portion, (excluding Idaho Power Company), paid by the Federal Government in accordance with 1978 Federal legislation -	\$ 19,646,606
Idaho Power Company portion:	
American Falls Replacement Dam Bonds	22,095,000
Cash advance	<u>523,470</u>
Total	<u>\$ 42,265,076</u>

As with the original 1980 bond issue and the February 1990 bond issue, the March 2000 refunding issue is payable solely from and secured by an assignment and pledge of payments derived pursuant to contracts between the District and Idaho Power Company. The bonds will not constitute general obligations of the District, nor a charge against the general credit or taxing power thereof. Accordingly, the bonds have not been included in the financial statements of American Falls Reservoir District.

American Falls Reservoir District's share of the space holders' portion of the cost as paid by the Federal Government totaled \$5,378,042 (27.373% of the space holder share of storage rights - excluding Idaho Power Company). Accordingly, such amount was recorded as the basis of American Falls Reservoir District's water storage rights.

NOTE 6 – PROPERTY AND EQUIPMENT

A summary of changes in property and equipment for the year ended October 31, 2017 is as follows:

	<u>Land and Water Storage Rights</u>	<u>Building and Improvements</u>	<u>Office Equipment</u>	<u>Totals</u>
Balance on 11/01/16	\$ 5,386,784	\$ 138,364	\$ 33,469	\$ 5,558,617
Additions	-	-	-	-
Deletions	-	-	-	-
Balance on 10/31/17	<u>\$ 5,386,784</u>	<u>\$ 138,364</u>	<u>\$ 33,469</u>	<u>\$ 5,558,617</u>
	<u>Beginning Balance</u>	<u>Current Depreciation</u>	<u>Retirement</u>	<u>Ending Balance</u>
Accumulated Depreciation	<u>\$ 112,654</u>	<u>\$ 3,731</u>	<u>\$ -</u>	<u>\$ 116,385</u>

**AMERICAN FALLS RESERVOIR DISTRICT
NOTES TO FINANCIAL STATEMENTS
OCTOBER 31, 2017 and 2016**

NOTE 7 - PENSION PLAN

Plan Description

The District contributes to the Base Plan which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI or System) that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

Responsibility for administration of the Base Plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members with at least ten years of service and three members who are Idaho citizens not members of the Base Plan except by reason of having served on the Board.

Pension Benefits

The Base Plan provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (5 months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited service is 2.0% (2.3% for police/firefighters) of the average monthly salary for the highest consecutive 42 months.

The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature. The Base Plan is required to provide a 1% minimum cost of living increase per year provided the Consumer Price Index increases 1% or more. The PERSI Board has the authority to provide higher cost of living increases to a maximum of the Consumer Price Index movement or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

Member and Employer Contributions

Member and employer contributions paid to the Base Plan are set by statute and are established as a percent of covered compensation. Contribution rates are determined by the PERSI Board within limitations, as defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) that are adequate to accumulate sufficient assets to pay benefits when due.

**AMERICAN FALLS RESERVOIR DISTRICT
NOTES TO FINANCIAL STATEMENTS
OCTOBER 31, 2017 and 2016**

NOTE 7 - PENSION PLAN-continued

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 72% for police and firefighters. As of June 30, 2017 it was 6.79% for general employees and 8.36% for police and firefighters. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.32% for general employees and 11.66% for police and firefighters. The District's contributions were \$9,393 for the year ended June 30, 2017.

Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At October 31, 2017, the District reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2017, the District's proportion was 0.000026716 percent.

For the year ended October 31, 2017, the District recognized pension expense (revenue) of (\$4,812). At October 31, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 5,817	\$ 3,782
Changes in assumptions or other inputs	777	-
Net difference between projected and actual earnings on pension plan investments	-	2,516
Changes in the District's proportion and differences between the District's contributions and the District's proportionate contributions	-	-
The District's contributions subsequent to the measurement date	3,177	-
Total	<u>\$ 9,771</u>	<u>\$ 6,298</u>

**AMERICAN FALLS RESERVOIR DISTRICT
NOTES TO FINANCIAL STATEMENTS
OCTOBER 31, 2017 and 2016**

NOTE 7 - PENSION PLAN-continued

\$3,177 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending October 31, 2017.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2016 the beginning of the measurement period ended June 30, 2017 is 4.9 and 5.5 for the measurement period June 30, 2016.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (revenue) as follows:

Year ended October 31

2018	\$ (2,283)
2019	3,945
2020	1,119
2021	(2,487)

Actuarial Assumptions

Valuations are based on actuarial assumptions, the benefit formulas, and employee groups. Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under the Entry Age Normal Cost Method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated as a level percentage of each year's earnings of the individual between entry age and assumed exit age. The Base Plan amortizes any unfunded actuarial accrued liability based on a level percentage of payroll. The maximum amortization period for the Base Plan permitted under Section 59-1322, Idaho Code, is 25 years.

The total pension liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.25%
Salary increases	4.25 – 10.00%
Salary inflation	3.75%
Investment rate of return	7.10%, net of investment expenses
Cost-of-living adjustments	1%

**AMERICAN FALLS RESERVOIR DISTRICT
NOTES TO FINANCIAL STATEMENTS
OCTOBER 31, 2017 and 2016**

NOTE 7 - PENSION PLAN-continued

Mortality rates were based on the RP – 2000 combined table for healthy males or females as appropriate with the following offsets:

- * Set back 3 years for teachers
- * No offset for male fire and police
- * Forward one year for female fire and police
- * Set back one year for all general employees and all beneficiaries

An experience study was performed for the period July 1, 2007 through June 30, 2013 which reviewed all economic and demographic assumptions other than mortality. Mortality and all economic assumptions were studied in 2014 for the period from July 1, 2009 through June 30, 2013. The Total Pension Liability as of June 30, 2017 is based on the results of an actuarial valuation date July 1, 2017.

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions. Specifically, the System uses consultants, investment managers and trustees to develop capital market assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of System's assets.

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of January 1, 2017.

**AMERICAN FALLS RESERVOIR DISTRICT
NOTES TO FINANCIAL STATEMENTS
OCTOBER 31, 2017 and 2016**

NOTE 7 - PENSION PLAN-continued

Capital Market Assumptions

Asset Class	Expected Return	Expected Risk	Strategic Normal	Strategic Ranges
Equities			70%	66% - 77%
Broad Domestic Equity	9.15%	19.00%	55%	50% - 65%
International	9.25%	20.20%	15%	10% - 20%
Fixed Income	3.05%	3.75%	30%	23% - 33%
Cash	2.25%	0.90%	0%	0% - 5%
	Expected Return	Expected Inflation	Expected Real Return	Expected Risk
Total Fund				
Actuary	7.00%	3.25%	3.75%	N/A
Portfolio	6.58%	2.25%	4.33%	12.67%

* Expected arithmetic return net of fees and expenses

Actuarial Assumptions:

Assumed Inflation - Mean	3.25%
Assumed Inflation -Standard Deviation	2.00%
Portfolio Arithmetic Mean Return	8.42%
Portfolio Long-Term Expected Geometric Rate of Return	7.50%
Assumed Investment Expenses	<u>0.40%</u>
Long-Term Expected Geometric Rate of Return, Net of Investment Expenses	<u>7.10%</u>

**AMERICAN FALLS RESERVOIR DISTRICT
NOTES TO FINANCIAL STATEMENTS
OCTOBER 31, 2017 and 2016**

NOTE 7 - PENSION PLAN-continued

Discount Rate

The discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

Sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate.

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.10 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
District's proportionate share of the net pension liability (asset)	\$ 97,600	\$ 41,993	\$ (4,218)

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report.

PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

NOTE 8 – COMMITMENTS AND SUBSEQUENT EVENTS

The District has evaluated subsequent events through December 26, 2017, the date which the financial statements were available to be issued.

1. The first part of the report is a summary of the work done during the year. It should be written in a clear and concise manner, and should be based on the facts and figures collected during the year.

2. The second part of the report is a detailed account of the work done during the year. It should be written in a clear and concise manner, and should be based on the facts and figures collected during the year.

3. The third part of the report is a summary of the work done during the year. It should be written in a clear and concise manner, and should be based on the facts and figures collected during the year.

REQUIRED SUPPLEMENTARY INFORMATION

4. The fourth part of the report is a summary of the work done during the year. It should be written in a clear and concise manner, and should be based on the facts and figures collected during the year.

5. The fifth part of the report is a summary of the work done during the year. It should be written in a clear and concise manner, and should be based on the facts and figures collected during the year.

6. The sixth part of the report is a summary of the work done during the year. It should be written in a clear and concise manner, and should be based on the facts and figures collected during the year.

7. The seventh part of the report is a summary of the work done during the year. It should be written in a clear and concise manner, and should be based on the facts and figures collected during the year.

8. The eighth part of the report is a summary of the work done during the year. It should be written in a clear and concise manner, and should be based on the facts and figures collected during the year.

9. The ninth part of the report is a summary of the work done during the year. It should be written in a clear and concise manner, and should be based on the facts and figures collected during the year.

10. The tenth part of the report is a summary of the work done during the year. It should be written in a clear and concise manner, and should be based on the facts and figures collected during the year.

11. The eleventh part of the report is a summary of the work done during the year. It should be written in a clear and concise manner, and should be based on the facts and figures collected during the year.

American Falls Reservoir District
Statement of Revenues, Expenses and
Changes in Net Position - Budget and Actual
For the Years Ended October 31, 2017 and 2016

	2017			2016		
	Proposed and Final Budget	Actual	Variance Favorable (Unfavorable)	Proposed and Final Budget	Actual	Variance Favorable (Unfavorable)
Operating Revenues:						
Operation & Maintenance Assessments	\$ 358,000	\$ 367,589	\$ 9,589	\$ 358,500	\$ 367,025	\$ 8,525
Penalty & Interest on Tax Payments	4,100	2,754	(1,346)	2,900	2,446	(454)
Total Operating Revenues	362,100	370,343	8,243	361,400	369,471	8,071
Operating Expenses:						
Operation and Maintenance:						
American Falls Dam	290,000	248,245	41,755	245,000	246,563	(1,563)
Jackson Lake Dam	9,500	5,139	4,361	6,400	9,445	(3,045)
Secretary's Salary	54,016	53,192	824	52,500	52,457	43
Other Employee Salaries	25,000	24,582	418	21,600	22,425	(825)
Legal	11,000	8,647	2,353	11,000	7,523	3,477
Public Employees Retirement	9,500	4,688	4,812	9,300	12,165	(2,865)
Directors' Fees	10,775	9,000	1,775	10,875	9,375	1,500
Insurance and Bonds	3,850	3,678	172	3,800	3,691	109
Depreciation	-	3,730	(3,730)	-	3,660	(3,660)
Payroll Taxes	7,100	7,186	(86)	7,400	7,032	368
Accounting and Auditing Fees	5,100	5,000	100	5,000	5,000	-
Repairs & Maintenance	30,000	8,651	21,349	10,000	8,978	1,022
Directors' Expenses	4,100	2,998	1,102	5,000	3,616	1,384
Utilities	5,000	3,593	1,407	5,000	3,846	1,154
Secretary's Expense	3,500	2,358	1,142	3,000	2,108	892
Office Supplies	2,000	2,752	(752)	1,500	1,519	(19)
Telephone	1,700	1,350	350	1,700	1,347	353
County Collection Fees	7,200	8,696	(1,496)	7,200	6,164	1,036
Dues & Subscriptions	555	560	(5)	555	555	-
Archive	-	-	-	-	-	-
Miscellaneous	750	-	750	900	33	867
Postage	300	348	(48)	300	102	198
Bank Fees	200	209	(9)	300	181	119
Total Operating Expenses	481,146	405,251	75,895	408,330	407,785	545
Income From Operations	(119,046)	(34,908)	84,138	(46,930)	(38,314)	8,616
Non-Operating Revenues (Expenses)						
Interest Income	-	3,693	3,693	1,000	1,172	172
Total Non-Operating Revenues (Expenses)	-	3,693	3,693	1,000	1,172	172
Change in Net Position	(119,046)	(31,215)	87,831	(45,930)	(37,142)	8,788
Net Position - Beginning of Year		5,879,038			5,916,180	
Net Position - End of Year		\$ 5,847,823			\$ 5,879,038	

See notes to required supplementary information.

**AMERICAN FALLS RESERVOIR DISTRICT
SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY
PERSI - BASE PLAN
LAST 10 FISCAL YEARS***

	<u>2017</u>	<u>2016</u>	<u>2015</u>
District's portion of the net pension liability	.000026716	.00002985	.000027045
District's proportionate share of the net pension liability	\$ 41,993	\$ 56,730	\$ 35,329
District's covered-employee payroll	\$ 83,823	\$ 83,019	\$ 78,644
District's proportional share of the net pension liability as a percentage of its covered-employee payroll	50.10%	68.33%	44.92%
Plan fiduciary net position as a percentage of the total pension liability	90.68%	87.26%	94.95%

*GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10 year trend is compiled, the District will present information for those years for which information is available.

Data reported is measured as of June 30, 2017.

See notes to required supplementary information.

**AMERICAN FALLS RESEVOIR DISTRICT
SCHEDULE OF EMPLOYER'S CONTRIBUTIONS
PERSI - BASE PLAN
LAST 10 FISCAL YEARS***

	<u>2015</u>	<u>2016</u>	<u>2017</u>
Statutorily required contribution	\$ 8,903	\$ 9,398	\$ 9,489
Contribution in relation to the statutorily required contribution	<u>8,883</u>	<u>9,306</u>	<u>9,500</u>
Contribution deficiency (excess)	<u>\$ 20</u>	<u>\$ 92</u>	<u>\$ (11)</u>
District's covered -employee payroll	\$ 78,644	\$ 83,019	\$ 83,823
Contributions as a percentage of covered-employee payroll	11.30%	11.21%	11.33%

*GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10 year trend is compiled, the District will present information for those years for which information is available.

Data reported is measured as of October 31, 2017.

See notes to required supplementary information.

**AMERICAN FALLS RESERVOIR DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
OCTOBER 31, 2017 and 2016**

NOTE 1- BUDGETARY INFORMATION

Budgetary-GAAP Reporting Reconciliation

The accompanying Budgetary Comparison Schedules compare the legally adopted budget with actual data on a budgetary basis. Accounting principles applied for purposes of developing data on the budgetary basis do not differ significantly from those used to present financial statements in conformity with generally accepted accounting principles (GAAP).

Budgetary Policies

The District prepares an annual budget of revenue and expenditures prior to the beginning of the fiscal year. The budget is prepared on the modified accrual basis of accounting. Budget figures are based on prior levels of revenue and expenditures taking into account specific items which may be planned in advance by the District such as capital outlay expenditures.

SUPPLEMENTARY INFORMATION

SCHEDULE OF OPERATIONS AND MAINTENANCE ASSESSMENTS RECEIVABLE

American Falls Reservoir District
Schedule of Operations and Maintenance Assessments Receivable
For the Year Ended October 31, 2016

	Balance November 1, 2016	Current Assessment	Cancellations/ Adjustments	Collections	Balance October 31, 2017
<u>Bingham County</u>					
2016 Real	\$ -	\$ 15,154.70	\$ -	\$ (14,943.05)	\$ 211.65
2015 Real	229.45	-	-	(107.13)	122.32
2014 Real	94.89	-	-	(40.74)	54.15
2013 Real	29.28	-	-	(29.28)	-
2012 Real	(12.06)	-	12.06	-	-
2011 Real	228.92	-	(228.92)	-	-
	<u>\$ 570.48</u>	<u>\$ 15,154.70</u>	<u>\$ (216.86)</u>	<u>\$ (15,120.20)</u>	<u>\$ 388.12</u>
<u>Elmore County</u>					
2016 Real	\$ -	\$ 4,370.54	\$ -	\$ (4,026.95)	\$ 343.59
2015 Real	352.28	-	-	(31.82)	320.46
2014 Real	352.28	-	-	(352.28)	-
2013 Real	-	-	-	-	-
	<u>\$ 704.56</u>	<u>\$ 4,370.54</u>	<u>\$ -</u>	<u>\$ (4,411.05)</u>	<u>\$ 664.05</u>
<u>Gooding County</u>					
2016 Real	\$ -	\$ 51,182.58	\$ -	\$ (50,509.66)	\$ 672.92
2015 Real	851.51	-	(10.00)	(514.29)	327.22
2014 Real	287.81	-	-	(142.98)	144.83
2013 Real	133.86	-	-	(133.86)	-
	<u>\$ 1,273.18</u>	<u>\$ 51,182.58</u>	<u>\$ (10.00)</u>	<u>\$ (51,300.79)</u>	<u>\$ 1,144.97</u>
<u>Jerome County</u>					
2016 Real	\$ -	\$ 148,685.50	\$ -	\$ (146,718.20)	\$ 1,967.30
2015 Real	2,145.47	-	-	(1,419.93)	725.54
2014 Real	1,120.94	-	-	(733.55)	387.39
2013 Real	570.56	-	-	(570.56)	-
2012 Real	9.40	-	(9.40)	-	-
	<u>\$ 3,846.37</u>	<u>\$ 148,685.50</u>	<u>\$ (9.40)</u>	<u>\$ (149,442.24)</u>	<u>\$ 3,080.23</u>
<u>Power County</u>					
2016 Real	-	\$ 2,793.42	\$ -	\$ (2,786.52)	\$ 6.90
2015 Real	12.58	-	-	(12.58)	-
2014 Real	-	-	-	-	-
2013 Real	-	-	-	-	-
2012 Real	-	-	-	-	-
	<u>\$ 12.58</u>	<u>\$ 2,793.42</u>	<u>\$ -</u>	<u>\$ (2,799.10)</u>	<u>\$ 6.90</u>
<u>Twin Falls County</u>					
2016 Real	\$ -	\$ 145,393.22	\$ -	\$ (142,040.78)	\$ 3,352.44
2015 Real	4,133.53	-	-	(2,628.68)	1,504.85
2014 Real	2,400.13	-	-	(999.75)	1,400.38
2013 Real	(60.98)	-	60.98	(727.77)	(727.77)
2012 & 2011 Real	378.79	-	(378.79)	-	-
	<u>\$ 6,851.47</u>	<u>\$ 145,393.22</u>	<u>\$ (317.81)</u>	<u>\$ (146,396.98)</u>	<u>\$ 5,529.90</u>

American Falls Reservoir District
Schedule of Operations and Maintenance Assessments Receivable
For the Year Ended October 31, 2016

	Balance	Current	Cancellations/		Balance
	November 1, 2016	Assessment	Adjustments	Collections	October 31, 2017
<u>Total All Counties</u>					
2016 Real	\$ -	\$ 367,579.96	\$ -	\$ (361,025.16)	\$ 6,554.80
2015 Real	7,724.82	-	(10.00)	(4,714.43)	3,000.39
2014 Real	4,256.05	-	-	(2,269.30)	1,986.75
2013 Real	672.72	-	60.98	(1,461.47)	(727.77)
2012 & 2011 Real	617.11		(617.11)	-	-
	<u>\$ 13,270.70</u>	<u>\$ 367,579.96</u>	<u>\$ (566.13)</u>	<u>\$ (369,470.36)</u>	<u>\$ 10,814.17</u>

GOVERNMENTAL AUDITING STANDARDS REPORT



Mahlke Hunsaker & Company PLLC

C e r t i f i e d P u b l i c A c c o u n t a n t s

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT
AUDITING STANDARDS***

To the Board of Directors
American Falls Reservoir District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the American Falls Reservoir District (the District), as of and for the years ended October 31, 2017 and 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 26, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sincerely,

Mahlke Hunsaker & Co.

MAHLKE HUNSAKER & CO., PLLC
Twin Falls, Idaho
December 26, 2017

*** Proof of Publication ***

Exhibit (3)

Twin Falls Times-News
132 Fairfield St W, Twin Falls, Idaho 83301

RUBY AUFDERHEIDE, being duly sworn, deposes and says: That she is the Principal Clerk of the Times-News, a daily newspaper printed and published at Twin Falls, Twin Falls County, State of Idaho, and having a general circulation therein, and which said newspaper has been continuously and uninterruptedly published in said County during a period of twelve consecutive months prior to the first publication of the notice, a copy of which is attached hereto: that said notice was published in the Times-News, in conformity with Section 60-108, Idaho Code, as amended, for:

1 Insertions

AMERICAN FALLS RESERVOIR DISTRICT
PO Box A
JEROME, ID 83338

ORDER NUMBER 60609

Ruby Aufderheide
(Legals Clerk)

STATE OF IDAHO)
)SS
COUNTY OF TWIN FALLS)

On this 15 day of Jan. in the year of 2018 before me, a Notary Public, personally appeared before me Ruby Aufderheide known or identified to me to be the person whose name subscribed to the within instrument, and being by first duly sworn, declared that the statements therein are true, and acknowledged to me that she executed the same.

Wally Smith
Notary Public FOR Idaho
Residing at: Twin Falls, Idaho
My Commission expires: 6-13-2023

PUBLISHED ON: 01/15/2018

TOTAL AD COST: 115.07

FILED ON: 1/15/2018

NOELLE R. SMITH
Notary Public
State of Idaho

American Falls Reservoir District Statement of Net Position October 31, 2017 and 2016		
Assets	2017	2016
Current Assets		
Cash and Cash Equivalents	\$ 13,159	\$ 347,268
Investments	424,747	124,144
Prepaid Expenses	1,380	1,380
O&M Assessment Receivable	10,814	13,249
Total Current Assets	450,100	486,041
Property and Equipment		
Equipment	33,469	33,469
Buildings & Improvements	138,364	138,364
Land & Water Storage Rights	5,386,784	5,386,784
Less: Accumulated Depreciation	(116,385)	(112,654)
Total Property and Equipment	5,442,232	5,445,963
Deferred Outflows of Resources		
Pension Obligations	9,771	31,951
Total Deferred Outflows of Resources	9,771	31,951
Total Assets and Deferred Outflows of Resources	\$ 5,902,103	\$ 5,963,955
Liabilities and Net Position		
Current Liabilities		
Accounts Payable	\$ 1,639	\$ 4,375
Accrued Expenses	4,350	5,259
Total Current Liabilities	5,989	9,634
Noncurrent Liabilities		
Net Pension Liability	41,993	56,730
Total Noncurrent Liabilities	41,993	56,730
Total Liabilities	47,982	66,364
Deferred Inflows of Resources		
Employer pension assumption	6,298	18,553
Total Deferred Inflows of Resources	6,298	18,553
Net Position		
Net Investment in Capital Assets	5,442,232	5,445,963
Unrestricted	405,591	433,075
Total Net Position	5,847,823	5,879,038
Total Liabilities, Deferred Inflows, and Net Position	\$ 5,902,103	\$ 5,963,955
We certify that the above is a true statement of the financial position of the American Falls Reservoir District as of October 31, 2017 to the best of our knowledge and belief.		
<u>Dan Shewmaker</u>	<u>Debbie Falconburg</u>	
Dan Shewmaker, President	Debbie Falconburg, Secretary	
PUBLISH: January 15, 2018		

AFFIDAVIT OF PUBLICATION

County of Elmore
State of Idaho

I, **Joy Martinez**, do solemnly swear that I am the Legal
Clerk of the:

Mountain Home News

A weekly newspaper of general circulation, published once
a week, in Mountain Home, Idaho, that the notice attached
hereto which is a part of publication thereof; was
published in said newspaper for _____ consecutive
weeks, the first publication having been made on the
_____ day of _____, 2018, and the last publication
having been made on the _____ day of _____, 2018;
every Wednesday issue of the paper during the period and
time of publication and that the notice was published in
the paper proper and not in a supplement thereof.
And I further swear that the said Mountain Home News
has been continuously and uninterruptedly published in
said Elmore County during the period of 78 consecutive
weeks prior to the first publication of the attached notice.

Legal Clerk

Subscribed and sworn to me this _____ day of _____, 2018.

Notary Public

Residing in Mountain Home, Elmore County, Idaho.

My commission expires **11-17-2022**.



American Falls Reservoir District Statement of Net Position October 31, 2017 and 2016	
2017	2016
Assets	
Current Assets	
Cash and Cash Equivalents	\$ 13,159
Investments	\$ 347,268
Prepaid Expenses	124,144
O&M Assessment Receivable	1,380
Total Current Assets	424,747
Property and Equipment	10,814
Equipment	450,100
Buildings & Improvements	13,249
Land & Water Sprage Rights	486,041
Equipment	33,469
Buildings & Improvements	138,364
Land & Water Sprage Rights	138,364
Less: Accumulated Depreciation	5,386,784
Total Property and Equipment	{112,654}
Deferred Outflows of Resources	5,442,232
Pension Obligations	5,445,963
Total Deferred outflows of Resources	5,445,963
Liabilities and Net Position	
Current Liabilities	
Accounts Payable	\$ 1,639
Accrued Expenses	4,350
Total Current Liabilities	5,989
Noncurrent Liabilities	
Net Pension Liability	41,993
Total Noncurrent Liabilities	41,993
Total Liabilities	47,982
Deferred Inflows of Resources	66,364
Employer pension assumption	6,298
Total Deferred Inflows of Resources	18,553
Net Position	
Net Investment in Capital Assets	5,442,232
Unrestricted	405,591
Total Net Position	5,847,823
Total Liabilities, Deferred Inflows, and Net Position	\$ 5,902,103
	\$ 5,963,955

We certify that the above is a true statement of the financial position of the American Falls Reservoir District as of October 31, 2017 to the best of our knowledge and belief.

Dan Shewmaker, President
Debbie Falconburg, Secretary
One Publication: January 17, 2017.

Affidavit of Publication

State of Idaho

County of Power

Brett Crompton being first duly sworn on oath, states:

That he is the Publisher of The Aberdeen Times, a newspaper of general circulation in Bingham County, Idaho, published weekly at Aberdeen in said county, that said newspaper has been published in said county uninterruptedly and continuously for over seventy-eight consecutive weeks, prior to the first publication of the annexed notice or advertisement:

That the annexed notice or advertisement was published as per clipping attached in the regular and entire edition of said newspaper and not in any supplement thereof for 1 successive weekly issues thereof, the date of the first publication being the 17th day of January 2018 and the date of the last publication being the 17th day of January 2018.

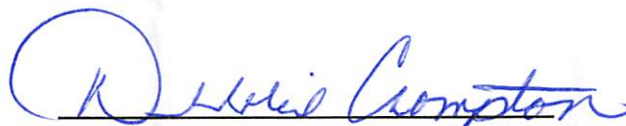
Signed

State of Idaho

County of Bingham

On this 17th day of January in the year of 2018, before me, a Notary Public, personally appeared Brett Crompton, known or identified to me to be the person whose name is subscribed to the within instrument, and being by me first duly sworn, declared that the statements therein are true, and acknowledged to me that he executed the same.





Notary Public for Idaho

Residing at American Falls, Idaho

My commission expires: July 25, 2022

**American Falls Reservoir District
publishes statement of net position**

Published in The Aberdeen Times Jan. 17, 2018.
American Falls Reservoir District
Statement of Net Position
October 31, 2017 and 2016

Assets	2017	2016
Current Assets		
Cash and Cash Equivalents	\$13,159	\$347,268
Investments	424,747	124,144
Prepaid Expenses	1,380	1,380
O&M Assessment Receivable	10,814	13,249
Total Current Assets	450,100	486,041
Property and Equipment		
Equipment	33,469	33,469
Buildings & Improvements	138,364	138,364
Land & Water Storage Rights	5,386,784	5,386,784
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Pension Obligations	9,771	31,951
Total Deferred Outflows of Resources	9,771	31,951
Total Assets and Deferred Outflows of Resources	\$5,902,103	\$5,963,955
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Current Liabilities		
Accounts Payable	\$1,639	\$4,375
Accrued Expenses	4,350	5,259
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Employer pension assumption	6,298	18,553
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Net Position		
Net Investment in Capital Assets	5,442,232	5,445,963
Unrestricted	405,591	433,075
Total Net Position	5,847,823	5,879,038
Total Liabilities, Deferred Inflows, and Net Position	\$5,902,103	\$5,963,955

We certify that the above is a true statement of the financial position of the American Falls Reservoir District as of October 31, 2017 to the best of our knowledge and belief.

Dan Shewmaker, President

Debbie Falconburg, Secretary

Affidavit of Publication

State of Idaho

County of Power

Brett Crompton being first duly sworn on oath, states:

That he is the Publisher of The Power County Press, a newspaper of general circulation in Power County, Idaho, published weekly at American Falls in said county, that said newspaper has been published in said county uninterruptedly and continuously for over seventy-eight consecutive weeks, prior to the first publication of the annexed notice or advertisement:

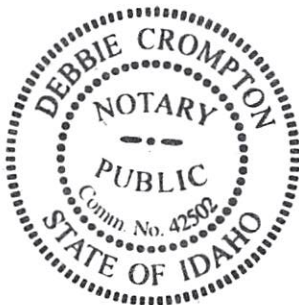
That the annexed notice or advertisement was published as per clipping attached in the regular and entire edition of said newspaper and not in any supplement thereof for 1 successive weekly issues thereof, the date of the first publication being the 17th day of January 2018 and the date of the last publication being the 17th day of January 2018.

Signed

State of Idaho

County of Power

On this 17th day of January in the year of 2018, before me, a Notary Public, personally appeared Brett Crompton, known or identified to me to be the person whose name is subscribed to the within instrument, and being by me first duly sworn, declared that the statements therein are true, and acknowledged to me that he executed the same.



Debbie Crompton

Notary Public for Idaho
Residing at American Falls, Idaho
My commission expires: July 25, 2022

American Falls Reservoir District publishes statement of net position

Published in The Power County Press Jan. 17, 2018.

American Falls Reservoir District

Statement of Net Position
October 31, 2017 and 2016

Assets	2017	2016
Current Assets		
Cash and Cash Equivalents	\$13,159	\$347,268
Investments	424,747	124,144
Prepaid Expenses	1,380	1,380
O&M Assessment Receivable	10,814	13,249
Total Current Assets	450,100	486,041
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Net Position		
Net Investment in Capital Assets	5,442,232	5,445,963
Unrestricted	405,591	433,075
Total Net Position	5,847,823	5,879,038
Total Liabilities, Deferred Inflows, and Net Position	\$5,902,103	\$5,963,955

We certify that the above is a true statement of the financial position of the American Falls Reservoir District as of October 31, 2017 to the best of our knowledge and belief.

Dan Shewmaker, President

Debbie Falconburg, Secretary

Exhibit 16

ATTEST:

STATE OF IDAHO) ss.
County of Jerome)

I, Debbie Falconburg, do hereby certify that I am the duly qualified and acting Secretary of the Board of Directors of the American Falls District, Idaho.

I further certify that the foregoing constitutes a true and correct copy of the minutes of the meeting of the Board of Directors of said District held at the regular meeting place of said Board on January 08, 2018 including the resolution adopted at said meeting, all as recorded in the regular official book of minutes of the proceedings of said Board, kept in my office, insofar as the same refer to or concern said resolution, that said proceedings were duly had and taken as herein shown, that the meeting therein shown was in all respects called, held and conducted in accordance with law, and that the persons therein named were present at said meeting, as therein show

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the American Falls Reservoir District, State of Idaho, this 08th day of January, 2018.

Debbie Falconburg
Secretary Debbie Falconburg

(SEAL)

Jerome, Idaho
January 08, 2018

The Board of Directors of the American Falls Reservoir District, Idaho, met in regular public session at the regular meeting place of the Board at 1035 North Lincoln in Jerome, Idaho on January 08, 2018 at 10:00 A.M. with the following persons present:

Dan Shewmaker	President, Member
Terry Kramer	Vice President, Member
Graham Hooper	Member
DeWitt Marshall	Member
Dave Ramseyer	Member

Absent:

John Beukers	Treasurer, Member
Clarence Schroeder	Member

There were also present Jonas Reagan, Attorney, and Secretary Debbie Falconburg.

After the minutes of the preceding meeting had been read and approved, and after the conduct of other business not pertinent to the following, it was pointed out that the Water Quality O & M Fund Audit has been accepted and payment of \$300.00 is due to the Auditor pursuant to a billing received. Upon motions made by Director Graham Hooper, seconded by Director Terry Kramer, the following resolution be adopted, to-wit:

RESOLUTION

WHEREAS, the American Falls Reservoir District, as agent for the American Falls Spaceholders, has received a bill from Mahlke Hunsaker & Company PLLC, CPA's, for the Water Quality Facilities Operation and Maintenance Fund Audit for the year 2017; and

WHEREAS, funds are now available to pay said bills;

NOW, THEREFORE, BE IT RESOLVED that the American Falls Reservoir District Board hereby advises the Secretary to advance to Mahlke Hunsaker & Company PLLC, CPA's the sum of \$300.00 in payment for 2017 American Falls project Water Quality Facilities O & M Fund Audit, pursuant to the American Falls Spaceholder contract and that certain Water Quality Facilities Agreement dated March 31, 1976.

(Other business not pertinent to the above appears in the minutes of the regular meeting of the Board.)

Upon motion duly made, seconded and unanimously carried, the meeting adjourned.

Debbie Falconburg
Debbie Falconburg, Secretary

Dan Shewmaker
Dan Shewmaker, President

Jerome, Idaho
January 08, 2018

The Board of Directors of the American Falls Reservoir District, Idaho, met in regular public session at the regular meeting place of the Board at 1035 North Lincoln in Jerome, Idaho on January 08, 2018 at 10:00 A.M. with the following persons present:

Dan Shewmaker	President, Member
Terry Kramer	Vice President, Member
Graham Hooper	Member
DeWitt Marshall	Member
Dave Ramseyer	Member

Absent:

John Beukers	Treasurer, Member
Clarence Schroeder	Member

There were also present Jonas Reagan, Attorney and Debbie Falconburg, Secretary to the Board.

After the minutes of the preceding meeting had been read and approved, and after the conduct of other business not pertinent to the following, it was pointed out that the Water Quality O & M payment is due to the Idaho Power Company pursuant to a billing received. (Exhibit "C" attached hereto.) Upon motions made by Director Terry Kramer, seconded by Director Graham Hooper the following resolution be adopted, to-wit:

RESOLUTION

WHEREAS, the American Falls Reservoir District, as agent for the American Falls Spaceholders, has received a bill from the Idaho Power Company for the Spaceholders' share of the Water Quality to O & M for the year 2017: and

WHEREAS, funds are now available to pay said bills;

NOW, THEREFORE, BE IT RESOLVED that the American Falls Reservoir District Board of Directors hereby advises the Secretary of the District to transfer funds from the Water Quality Facilities Fund Investment Pool Account #1833 to advance to the Idaho Power Company the Sum of \$62,500 in payment Spaceholders' share of the 2017 American Falls Project Water Quality Facilities O & M cost, pursuant to the American Falls Spaceholder contract and that certain Water Quality Facilities Agreement dated March 31, 1976.

BE IT FURTHER RESOLVED that copies of this Resolution be forwarded to the U.S. Bureau of Reclamation, and the Idaho Power Company.

(Other business not pertinent to the above appears in the minutes of the regular meeting of the Board.)

Upon motion duly made, seconded and unanimously carried, the meeting was adjourned.

Debbie Falconburg

Debbie Falconburg, Secretary

Dan Shewmaker

Dan Shewmaker, President

ATTEST:

STATE OF IDAHO) ss.
County of Jerome)

I, Debbie Falconburg, do hereby certify that I am the duly qualified and acting Secretary of the Board of Directors of the American Falls District, Idaho.

I further certify that the foregoing constitutes a true and correct copy of the minutes of the meeting of the Board of Directors of said District held at the regular meeting place of said Board on January 08, 2018, including the resolution adopted at said meeting, all as recorded in the regular official book of minutes of the proceedings of said Board, kept in my office, insofar as the same refer to or concern said resolution, that said proceedings were duly had and taken as herein shown, that the meeting therein shown was in all respects called, held and conducted in accordance with law, and that the persons therein named were present at said meeting, as therein show.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the American Falls Reservoir District, State of Idaho, this 8th day of January 2018.

Debbie Falconburg
Secretary Debbie Falconburg

(SEAL)

November 22, 2017

Ms. Debbie Falconburg
Secretary to the Board of Directors
American Falls Reservoir District No. 1
1035 North Lincoln
Jerome, ID 83338

Subject: 2017 Water Quality Facilities Invoice

Dear Ms. Falconburg:

In accordance with the Water Quality Facilities Agreement dated March 31, 1976, between the American Falls Reservoir District and the Idaho Power Company, enclosed is a Statement of Costs for the Water Quality Facilities at the American Falls Project for the current period ending October 31, 2017.

A total of 2,557 kilowatt hours of energy and 0 kilowatts of demand energy were consumed for operation of the aeration system blowers during 2017. Total cost of this energy is calculated to be \$261.40. There were 3,561.227 kilowatt hours of energy spilled during the period to maintain water quality. Total cost of this energy is calculated to be \$113,175.79.

The 2017 operations and maintenance cost associated with the American Falls water quality facilities was \$31,618.19. There were no capital improvements to the DO monitoring system during the period. Total 2017 charges for the aeration and monitoring facilities at American Falls were \$145,055.38

After taking into account the energy, maintenance, capital improvements and 50/50 sharing, the 2017 costs to the Reservoir District are \$72,527.69 however, per the contract limit to not exceed \$62,500.00, the total amount due from the Reservoir District is \$62,500.00.

Sincerely,



Brett Dumas

cc: Mike Deering, IPC
Amber Moody, IPC



REMIT PAYMENT TO
Idaho Power Company
Attn: Corporate Cashier
PO Box 447
Salt Lake City, UT 84110-0447

IN ACCOUNT WITH

American Falls Reservoir District
1035 N. Lincoln
Jerome, ID 83388

Date: November 16, 2017

Invoice No: OTI1117001

Please remit copy with payment

Terms: net 30 days
Accounting: 799 X00001 999 142070

To invoice American Falls Reservoir District for 50% of the costs for Water Quality Facilities at the American Falls dam in accordance with the Water Quality Facilities Agreement, Section 13, dated March 31, 1976.

2017 WATER YEAR CHARGES (detail attached)	\$72,527.69
Contract Limit (not to exceed \$62,500.00)	(\$10,027.69)
TOTAL AMOUNT DUE	\$62,500.00

Contract Limit - \$62,500.00

COMPUTATION OF AMERICAN FALLS WATER QUALITY FACILITY COSTS
For the period November 1st, 2016 through October 31st, 2017

DO Blower Operation:

Energy (May)	-	kWH	@	\$0.0939	/kWH ¹	=	\$0.00
Energy (June-Aug)	1,712	kWH	@	\$0.1057	/kWH ²	=	\$180.99
Energy (Sep-Oct)	845	kWH	@	\$0.0952	/kWH ³	=	\$80.41
Total Energy Charge	2,557	kWH	@	\$0.1022	/kWH	=	\$261.40
Demand Charge (First 20 kW \$0)	-	kW	@	\$ 6.0800	/kW ⁴	=	\$0.00
Total Charges (Blower Operation)							\$261.40 ⁴

Spill (Lost Energy):

Total Charges (Spill)	3,561,227	kWH	@	\$ 0.0318	/kWH ⁵	=	\$113,175.79 ⁶
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Idaho Power Co. O&M Costs

Labor	\$24,119.33
Materials	\$148.39
Purchased Services	\$3,171.79
Other	\$4,178.68
Total O&M	\$31,618.19 ⁶
Materials - DO probes	\$0.00
Total Capital	\$0.00 ⁷

Total 2017 Charges

\$145,055.38 ^{Sum A,B,C,D}

Total Due from Irrigation District (50/50 Split)

\$72,527.69

Jerome, Idaho
January 8, 2018

The Board of Directors of the American Falls Reservoir District, Idaho, met in regular public session at the regular meeting place of the Board at 1035 North Lincoln in Jerome, Idaho on January 08, 2018 at 10:00 A.M. with the following persons present:

Dan Shewmaker	President, Member
Terry Kramer	Vice President, Member
Graham Hooper	Member
DeWitt Marshall	Member
Dave Ramseyer	Member

Absent:

John Beukers	Treasurer, Member
Clarence Schroeder	Member

There were also present Jonas Reagan, Attorney, and Secretary Debbie Falconburg.

After the minutes of the preceding meeting had been read and approved, and after the conduct of other business not pertinent to the following, the following resolution was introduced. Whereupon a motion by Director Dave Ramseyer, seconded by Director Graham Hooper, and unanimously carried that the following resolution be adopted:

RESOLUTION

WHEREAS, the present American Falls Project Spaceholder Contracts and Water Quality Facilities Agreement dated March 31, 1976, (and the 1980 Supplemental Spaceholder Contracts) require the American Falls Reservoir District as Constructing Agency to set up and maintain a Water Quality Facilities Operation and Maintenance Fund and bill and collect annually from the Spaceholders in accordance with Article 16 of the Water Quality Facilities Agreement; and

WHEREAS, the United States Water and Power Resources Service (now the Bureau of Reclamation) is agreeable to act as the Agent of the American Falls Reservoir District in the collection of said operation and maintenance charges; and

WHEREAS, it appears that an assessment of \$20,000.00 should be made as part of the Bureau of Reclamation's O & M billing 2018, to replenish the trust fund;

NOW, THEREFORE, BE IT RESOLVED that the Bureau of Reclamation assess and collect from American Falls Spaceholders for 2018, the amount of \$20,000.00 in accordance with the percentages as shown on Exhibit "A" and "B" to the Government Contract of March 31, 1976 copies of which are attached hereto for convenience.

(Other business not pertinent to the above appears in the minutes of the regular meeting of the Board.)

Upon motion duly made, seconded and unanimously carried, the meeting was adjourned.

DONE this 8h day of January, 2018.

Debbie Falconburg
Secretary Debbie Falconburg

Dan Shewmaker
President Dan Shewmaker

ATTEST:

STATE OF IDAHO) ss.
County of Jerome)

I, Debbie Falconburg, do hereby certify that I am the duly qualified and acting Secretary of the Board of Directors of the American Falls District, Idaho.

I further certify that the foregoing constitutes a true and correct copy of the minutes of the meeting of the Board of Directors of said District held at the regular meeting place of said Board on January 8, 2018, including the resolution adopted at said meeting, all as recorded in the regular official book of minutes of the proceedings of said Board, kept in my office, insofar as the same refer to or concern said resolution, that said proceedings were duly had and taken as herein shown, that the meeting therein shown was in all respects called, held and conducted in accordance with law, and that the persons therein named were

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the American Falls Reservoir District, State of Idaho, this 8th day of January, 2018.

Debbie Falconburg
Secretary Debbie Falconburg

(SEAL)

SPACEHOLDERS HOLDINGS OF SPACE IN AMERICAN FALLS RESERVOIR

Water User	Contract No.	Date	Date of Supplemental Contract	Approximate Acre-Feet	Percent of Active Capacity — Percent to Distribute Construction Costs	Percent to Distribute Annual Replacement Dam Operation and Maintenance Costs	Percent to Distribute Annual Water Quality Operation and Maintenance Costs
UPPER VALLEY ORGANIZATIONS							
Lloyd Brown Aberdeen-Springfield Canal Company(1)	14-06-W-24	10-22-52	9-26-63	32,572	1.9160	1.8276	1.9680
Andrus, Ray	14-06-100-7771	5-16-73	None	191	0.0112	.0107	.0115
The Blackfoot Irrigating Company	14-06-W-39	12-12-52	2-6-63	12,763	0.7508	.7161	.7712
The Butte and Market Lake Canal Company	14-06-W-38	12-12-52	2-6-63	4,666	0.2745	.2618	.2819
Ray Clement Brothers, a partnership	14-06-100-7446	9-9-72	None	71	0.0042	.0040	.0043
Corbet Slough Ditch Company	14-06-W-12	12-12-52	2-6-63	3,396	0.1998	.1905	.2052
The Enterprize Canal Company, Ltd. ..	14-06-W-15	12-12-52	2-1-63	8,923	0.5249	.5007	.5392
Enterprise Irrigation District	14-06-100-1912	6-2-60	None	10,188	0.5993	.5716	.6156
Harrison Canal and Irrigation Company	14-06-W-30	12-12-52	2-1-63	12,025	0.7074	.6747	.7266
Michaud Division, Fort Hall Indian Reservation	Memorandum of Agreement	4-25-57	None	47,700	2.8059	2.6764	2.8822
Shoshone Bank	14-06-W-14	12-12-52	2-1-63	25,731	1.5136	1.4438	1.5547
New Sweden Irrigation District	14-06-W-45	12-18-52	2-1-63	673	0.0396	.0378	.0407
Poplar Irrigation District	14-06-W-47	12-18-52	1-31-63	12,485	0.7344	.7005	.7544
Progressive Irrigation District	14-06-W-37	12-12-52	2-1-63	2,649	0.1558	.1486	.1601
Rudy Canal Company, Limited	14-06-W-35	12-12-52	2-1-63	26,367	1.5510	1.4795	1.5932
Snake River Valley Irrigation District ..	14-06-W-23	12-12-52	2-6-63	1,314	0.0773	.0737	.0794
The Trego Ditch Company							
LOWER VALLEY ORGANIZATIONS							
American Falls Reservoir District(1)(2)	14-06-W-59	5-13-54	3-14-60	460,170	27.0688	25.8199	27.8048
American Falls Reservoir District No. 2	14-06-W-73	10-14-54	2-2-60	400,000	23.5294	22.4438	24.1692
Hillsdale Irrigation District	11r-252	7-22-23 as amended and supplemented	None	41,146	2.4203	2.3087	2.4862
Milner Low Lift Irrigation District	14-06-W-92	1-7-55	1-21-66	45,687	2.6875	2.5635	2.7605
North Side Canal Company, Limited(1)	14-06-W-28	12-12-52	2-29-60	118,380	6.9635	6.6422	7.1529
A & B Irrigation District	14-06-100-2368	2-9-62	None	47,593	2.7996	2.6704✓	2.8757
Idaho Power Company	11r-733	6-15-23	None	45,000	2.6471	7.1388(3)	None
(1) Also has space through American Falls Reservoir District.							
(2) American Falls Reservoir District.							

- (1) Also has space through American Falls Reservoir District.
(2) American Falls Reservoir District holds this space for the following:

LOWER VALLEY ORGANIZATIONS

North Side Canal Co., Ltd.	16.4020
Twin Falls Canal Co.	8.8932
	27.0688*

- * Erroneously typed as 27.0687 in supplemental contract of 3-14-60.
(3) Computed on the basis of article 17 of the contract of 23.

278,834
151,185
460,170

Exhibit "A"

STANDARDS OF WATER USERS FINDINGS OF SPACE IN AMERICAN FALLS RESERVOIR

Water User	Contract No.	Date	Date of Supplemental Contract	Approximate Acre-Feet	Percent of Active Capacity — Percent to Distribute Construction Costs	Percent to Distribute Annual Replacement Dam Operation and Maintenance Costs	Percent to Distribute Annual Water Quality Operation and Maintenance Costs
UPPER VALLEY ORGANIZATIONS							
Burgess Canal and Irrigating Company..	14-06-W-41	12-18-52	2-1-63	9,496	0.5586	.5328	.5738
Dilts Irrigation Company, Limited	14-06-W-32	12-12-52	2-6-63	886	0.0521	.0497	.0535
Falls Irrigation District	14-06-100-851	12-9-55	9-15-64	23,300	1.3706	1.3074	1.4079
Idaho Irrigation District	14-06-W-33	12-12-52	2-6-63	22,911	1.3477	1.2855	1.3844
The Lenroot Canal Company	14-06-W-22	12-12-52	2-1-63	3,868	0.2275	.2170	.2337
The Martin Canal Company(1)	14-06-W-36	12-12-52	9-10-73	580	0.0341	.0326	.0350
Peoples Canal & Irrigation Company ...	14-06-W-44	12-18-52	1-31-63	21,415	1.2597	1.2016	1.2940
Reid Canal Company	14-06-W-10	12-12-52	2-6-63	2,549	0.1499	.1430	.1540
Utah-Idaho Sugar Company	11r-538	6-6-25	(2)	13,459	0.7917	.7552	.8132
(Osgood tract)							
The Woodville Canal Company(1)	14-06-W-49	12-18-52	9-10-73	341	0.0200	.0191	.0206
LOWER VALLEY ORGANIZATIONS							
Burley Irrigation District	14-06-W-48	12-18-52	1-25-60	157,942	9.2907	8.8621	9.5433
Minidoka Irrigation District	14-06-100-1833	2-2-60	None	83,563	4.9155	4.6887	5.0491

(1) Also has space through American Falls Reservoir District.

(2) Has contract for 15,852 acre-feet—is entitled to an additional 5,378 acre-feet of which total 7,771 is transferred to Jackson. Contract to accomplish this is in progress.

Director Graham Hooper moved to accept and pay the General Audit, seconded by Director Terry Kramer. The motion passed. CPA Scott Hunsaker left the meeting at 10:22 a.m.

Director DeWitt Marshall moved to accept and pay the Water Quality Facilities Audit 2016, seconded by Director Dave Ramseyer. The motion passed. (Exhibit "B")

Attorney Jonas Reagan distributed packets of information:

- I. Water Supply Outlook/Current Reservoir Operations
- II. Federal Issues
 - A. Parties Argue over Spill Plan at FCRPS for 2018
 - B. Fish Passage Center Releases Annual Salmon/Steelhead Survival Report
 - C. Columbia river Treaty Negotiator Visits Idaho/Negotiations to Begin 2018
 - D. Ninth Circuit Rules on Idaho Ag Gag Law
- III. State Issues
 - A. Director Requests Briefing in Storage Reset Case
 - B. Supreme Court Affirms Denial of Late Refill Claims in Payette Basin
 - C. Invasive Species Editorial
 - D. Idaho Power Scales Back Shoshone Falls Plant


NEW BUSINESS

Director Dave Ramseyer, seconded by Director Graham Hooper moved that Director Dan Shewmaker be voting delegate and Secretary Debbie Falconburg be alternated voting delegate at the Annual Convention of the Idaho Water Users Association held January 22-25, 2018, Boise, Idaho. The motion passed.

Director Terry Kramer moved to pay the Water Quality Facilities 2017 bill from Idaho Power (\$62,500) seconded by Director Graham Hooper. The motion passed. (Exhibit "C")

A motion to set the Assessment for Year 2018 for the Water Quality Facilities Trust Fund at \$20,000.00 was made by Director Dave Ramseyer, seconded by Director Graham Hooper. The motion passed. (Exhibit "D")

There being no further business to come before this Board the meeting adjourned.


President Dan Shewmaker


Secretary Debbie Falconburg

REORGANIZATION

The Chairman declared the old Board now dissolved and reorganization for the ensuing year be taken up and appointed Jonas Reagan, Temporary Chairman.

Director DeWitt Marshall, seconded by Director Dave Ramseyer moved the current officers remain the same. The motion passed.

Dan Shewmaker for President
Terry Kramer for Vice President
John Beukers for Treasurer
Debbie Falconburg for Secretary

AUDITING COMMITTEE – President Dan Shewmaker appointed Directors Graham Hooper DeWitt Marshall and Dave Ramseyer as Auditing Committee for 2018.

ATTORNEY – It was moved by Director Terry Kramer, seconded by Director Graham Hooper the firm Barker, Rosholt, and Simpson LLP be retained as counsel for the District for the ensuing year at such hourly rates as the bill for general clients, and passed.

PAYMENT OF CLAIMS - It was moved by Director Graham Hooper, seconded by Director Dave Ramseyer, a resolution be adopted for the prompt payment of claims for such regular bills as discount bills, social security, phone, salary, etc., and duly carried.

DEPOSITORY ACCOUNT – It was moved by Director DeWitt Marshall, seconded by Director Graham Hooper and carried, the following resolution be adopted;

BE IT RESOLVED, that the any two of the four named officers are hereby authorized to sign checks, notes, bills, certificates of deposit or other instructions for the American Falls Reservoir District at the designated banking depository for the operating fund account.

MILEAGE REIMBURSEMENT BE IT RESOLVED that the Secretary adjust the mileage reimbursement according to IRS guidelines which for 2018 is \$0.545 per mile.

AUDITOR – A motion that Mahlke Hunsaker & Company PLLC be retained as Auditor and for counseling for the District and the Water Quality Facilities Fund, respectively, for 2018, was moved by Director Dave Ramseyer, seconded by Director Graham Hooper, and passed.

PER DIEM – A motion by Director Terry Kramer, seconded by Director Graham Hooper was approved to raise the per diem allowance to \$125.00 per each meeting day.

SALARY – The chairman appointed Directors Terry Kramer, John Beukers, and Dave Ramseyer, as a Salary Review Committee to report to the Board at the November, 2018 meeting.

There being no further business to come before this Board the meeting adjourned.


President Dan Shewmaker


Secretary Debbie Falconburg

Jerome, Idaho
February 12, 2018

The Board of Directors of the American Falls Reservoir District, Idaho, met in public session at the regular meeting place of the Board at 1035 North Lincoln, Jerome, Idaho, February 12, 2018 at 10:00 A.M. with the following person present:

Dan Shewmaker	President, Member
Terry Kramer	Vice President, Member
John Beukers	Treasurer, Member
DeWitt Marshall	Member
Dave Ramseyer	Member
Clarence Schroeder	Member
Graham Hooper	Member

Attorney Travis Thompson and Secretary Debbie Falconburg were also present. The meeting was called to order and conducted by President Shewmaker at 10:07a.m.

The minutes of the Board meeting January 8, 2018 were than approved with a motion by Director Dave Ramseyer, seconded by Director Graham Hooper.

The Secretary presented the Claims and January 8, 2018 Treasurer's Report to the Board. (See page 2)

Director John Beukers moved the Claims and Treasurer's Report be approved, seconded by Director Terry Kramer. The motion passed.

OLD BUSINESS

Attorney Travis Thompson distributed packets of information and commented concerning:

- I. Water Supply Outlook
 - A. Snowpack/WD1 Monthly Update/La Nina
- II. Federal Issues
 - A. FCRPS Case appeal Status
 - B. ICL Files suit over Water Diversions in Upper Salmon
 - C. Ninth Circuit Ruling May Affect GW Discharge
 - D. EPA Update on Spending Priorities
- III. State Issues
 - A. IWRB Weekly Recharge Update
 - B. Recharge Tech Group to Meet on IWRB Actions
 - C. Sho-Bans Request Additional Delay on Process Apps
 - D. Storage Reset Case Stayed (wrong memo)
 - E. IWUA Legislative Report
 - F. Eastern Idaho Water Rights Coalition Seminar-Feb. 21 (Idaho Falls)
 - G. Water District 01 Annual Meeting-Mar.6 (Idaho Falls)

TREASURER'S REPORT

Cash Balance December 31, 2017	\$ 63,217.46
Receipts January, 2018	\$ 313,842.41
Transfer from Account #1833	\$ 62,800.00
	<u>\$ 439,859.87</u>

Disbursements:

Claims January 08, 2018	\$ 64,771.35	
Debbie Falconburg	\$ 3,400.89	
Brandi Weston	\$ 1,690.96	
Payroll Expenses	\$ 3,970.01	
Farmer's Bank Debit Card	\$ 566.58	
Total Distribution 1-31-18	<u>\$ 74,399.79</u>	<u>\$ 74,399.79</u>
Cash on Hand 1-31-18		<u>\$ 365,460.08</u> \$ 365,460.08

IDAHO STATE TREASURER LOCAL GOVERNMENT INVESTMENT POOL GENERAL FUND ACCT #1230

Balance in Investment Pool 12-31-17	\$ 414,623.64	
Interest Credited 1-01-18	\$ 437.43	
Balance Investment Pool 1-31-18	<u>\$ 415,061.07</u>	<u>\$ 415,061.07</u>
Total Balance 1-31-18		<u>\$ 780,521.15</u>

WATER QUALITY FACILITIES ACCT #1833

Beginning Balance 12-31-17	\$143,542.84
Transfer to checking	\$62,800.00
Interest 1-1-18	\$151.05
Balance 01/31/18	<u>\$80,893.89</u>
BurRec assessment 2018 not received	\$20,000.00
Balance will be August 2018	<u>\$100,893.89</u>

Annual Percentage Yield Earned 1.2390%

CLAIMS February 12, 2018

Graham Hooper	\$ 142.69	
Terry Kramer	\$ 150.55	
DeWitt Marshall	\$ 114.58	
Dave Ramseyer	\$ 134.75	
Dan Shewmaker	\$ 133.66	
SS Remit	\$ 1,637.08	
State Tax Commission	\$ 286.00	
PERSI	\$ 1,338.70	
Gallagher Benefit Administrators, Ins	\$ 32.00	
Aberdeen Times	\$ 82.49	
Barker Rosholt & Simpson	\$ 550.40	
Century Link	\$ 114.13	
City of Jerome	\$ 107.66	
Dan's Landscape	\$ 70.00	
Falconburg, Debbie	\$ 264.01	
Idaho Power	\$ 161.68	
Mahlke Hunsaker Company	\$ 5,300.00	
Mountain Home News	\$ 119.25	
Rusty's Painting	\$ 120.00	
State Insurance Fund	\$ 369.00	
The Times New	\$ 115.07	
WesternWaste Services	\$ 58.32	
	<u>\$ 7,432.01</u>	<u>\$ 3,970.01</u>

IV. Water Quality Facilities Agreement-Discuss with Idaho Power

Secretary Debbie Falconburg spoke to the Board about a presentation that was given at the IWUA Convention. She informed the Board the importance of having at least two shareholders per district as potential directors. The names should be on a roster in the District Office should the current Director no longer be able on the board either by retirement or emergency replacement. The Board agreed. There being no further business to come before this Board the meeting was adjourned.



President Dan Shewmaker



Secretary Debbie Falconburg

Jerome, Idaho
March 12, 2018

The Board of Directors of the American Falls Reservoir District, Idaho, met in public session at the regular meeting place of the Board at 1035 North Lincoln, Jerome, Idaho March 12, 2018 at 10:00 A.M. with the following person present:

Dan Shewmaker	President, Member
John Beukers	Treasurer, Member
DeWitt Marshall	Member
Dave Ramseyer	Member

Absent:

Terry Kramer	Vice President, Member
Graham Hooper	Member
Clarence Schroeder	Member

Attorney Travis Thompson and Secretary Debbie Falconburg were also present.

The meeting was called to order and conducted by President Shewmaker.

The minutes of the Board meeting February 12 2018 were than approved with a motion by Director DeWitt Marshall, seconded by Director Dave Ramseyer.

The Secretary presented the Claims and March 12, 2018 Treasurer's Report to the Board. (See page 2)

Director John Beukers moved the Claims and Treasurer's Report be approved, seconded by Director DeWitt Marshall. The motion passed.

TRANSFERS

Director John Beukers, seconded by Director DeWitt Marshall approved one transfer from Twin Falls Canal Company with a motion. (Page 3)

Director Dave Ramseyer, seconded by Director DeWitt Marshall approved two transfer from North Side Canal Company with a motion. (Page 4)

OLD BUSINESS

Attorney Travis Thompson distributed packets of information and commented concerning:

- I. Water Supply Outlook
- II. Federal Issues
 - A. Fall Chinook Forecast Down
 - B. Ninth Circuit Denies Feds Petition re: Climate Lawsuit
 - C. Reclamation Receives Proposals to Stop Invasive Mussels Spread
 - D. U.S. Supreme Court Rejects Petition to Hear Challenge to EPA Water Transfer Rule
 - E. Idaho Power Appeals FERC Decision on Fish Passage

March 12, 2018

TREASURER'S REPORT

Cash Balance 1-31-18	\$	365,460.08
Transfer to #1230	\$	351,000.00
February Receipts	\$	7,703.75
	\$	<u>22,163.83</u>

Disbursements:

Claims 2-12-18	\$	7,432.01	
Debbie Falconburg	\$	3,400.89	
Brandi Weston	\$	1,579.32	
Postage	\$	2.05	
Payroll Expenses	\$	4,305.81	
Total Distribution 2-28-18	\$	<u>16,720.08</u>	\$ 16,720.08
Cash on Hand 2-28-18			<u>\$ 5,443.75</u> \$ 5,443.75

IDAHO STATE TREASURER LOCAL GOVERNMENT INVESTMENT POOL GENERAL FUND ACCT #1230

Balance in Investment Pool 1-31-18	\$	415,061.07	
Interest Credited 02-01-18	\$	481.51	
Transfer from checking	\$	351,000.00	
Balance in Investment Pool 2-28-18	\$	<u>766,542.58</u>	\$ 766,542.58
Total Balance 2-28-18			<u>\$ 771,986.33</u>

Annual Percentage Yield Earned 1.4912%

WATER QUALITY FACILITIES ACCT #1833

Beginning Balance 1-31-18	\$80,893.89
Interest 2-1-18	<u>\$112.65</u>
Balance 2-28-18	<u>\$81,006.54</u>
BurRec assessment 2018	<u>\$20,000.00</u>
Balance should be	<u>\$101,006.54</u>

CLAIMS MARCH 12, 2018

John Beukers	\$	148.14
Graham Hooper	\$	142.68
Terry Kramer	\$	150.54
DeWitt Marshall	\$	114.57
Dave Ramseyer	\$	134.74
Clarence Schroeder	\$	227.71
Dan Shewmaker	\$	133.65
Financial Agent-SS Remittance	\$	1,636.00
PERSI	\$	1,309.78
Idaho State Tax Commission	\$	276.00
Gallagher Benefit Administrators, Ins	\$	32.00
Barker, Rosholt & Simpson	\$	472.50
CenturyLink	\$	114.12
City of Jerome	\$	109.18
Idaho Power	\$	155.62
New Tech Security	\$	102.50
Office Depot	\$	380.93
	\$	<u>1,334.85</u>
	\$	4,305.81

March 12, 2018

RESOLVED, That that certain agreement made and entered into by and between Eric & Megan Myers of Twin Falls County, State of Idaho, party/(ies) of the first part, and Eric & Megan Myers of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of February 22, 2018 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against South half (S1/2) of Lot Six (6) of Bonnie View Subdivision, Section Twenty-six (26), Township Nine (9) South, Range Fourteen (14) East, Boise Meridian for the purchase of a waterright supplemental to None and 25/100 (00.25) share of the stock of the Twin Falls Canal Company shall be chargeable against the Southwest Quarter Northeast Quarter (SW1/4NE1/4) Section Three (3), Township Ten (10) South, Range Fourteen (14) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

March 12, 2018

RESOLVED, That that certain agreement made and entered into by and between Arlen B & Derrel R Crouch of Jerome County, State of Idaho, party/(ies) of the first part, and ABC Agra LC of Jerome County, State of Idaho, party/(ies) of the second part, under date of January 30, 2018 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Northwest Quarter of the Southwest Quarter (NW1/4SW1/4) in Section Ten (10), Township Nine (9) South, Range Seventeen (17) East, Boise Meridian for the purchase of a waterright supplemental to Two and 00/100 (2.00) share of the stock of the North Side Canal Company shall be chargeable against the Southwest Quarter of the Southeast Quarter (SW1/4SE1/4), in Section Ten (10), Township Nine (9) South, Range Seventeen (17) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

March 12, 2018

RESOLVED, That that certain agreement made and entered into by and between John R Gibbons of Jerome County, State of Idaho, party/(ies) of the first part, and ABC Agra LC of Jerome County, State of Idaho, party/(ies) of the second part, under date of February 2, 2018 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against from the Northwest Quarter of the Southwest Quarter (NW1/4SW1/4) in Section Five (5), Township Nine (9) South, Range Seventeen (17) East, Boise Meridian for the purchase of a waterright supplemental to Eight and 00/100 (8.00) share of the stock of the North Side Canal Company shall be chargeable against Southwest Quarter of the Southeast Quarter (SW1/4SE1/4) in Section Ten (10), Township Nine (9) South, Range Seventeen (17) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

Exhibit A

TOWNSHIP 9 SOUTH, RANGE 17 EAST, BOISE MERIDIAN, JEROME COUNTY, IDAHO

Section 10: Part of the N $\frac{1}{2}$ SW $\frac{1}{4}$, described as follows:

Beginning at the West quarter corner for Section 10;

Thence South 0°56'53" East, 30.00 feet along the Westerly boundary of Section 10 to THE TRUE POINT OF BEGINNING;

Thence South 89°22'21" East, 635.81 feet;

Thence South 0°56'53" East, 505.02 feet;

Thence South 81°20'48" West, 641.32 feet to the Westerly boundary of Section 10;

Thence North 0°56'53" West, 608.50 feet along said Westerly boundary to THE TRUE POINT OF BEGINNING.

III. State/SRBA

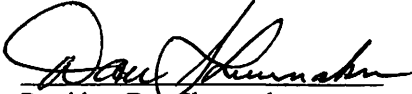
- A. IWRB Weekly Recharge Update
- B. Director Continues Stay in Storage Reset Case/Vacates Hearing
- C. Groundwater Users Face April 1 Deadline on Meters
- D. Court Dismisses Sun Valley & Pocatello "Reset" Issue
- E. Ted Diehl Obituary

IV. Misc.

- A. News Articles

NEW BUSINESS

The Board conducted the Annual Safety Meeting. Secretary Debbie Falconburg informed the Board of the problems the office faced in February with some teenagers. Direct DeWitt Marshall, seconded by Director Dave Ramseyer move the Secretary to have a security camera system installed with a limit of \$1500. Installing a fence was also discussed. Discussion of purchasing and using a computerized mapping system took place. There being no further business to come before this Board the meeting adjourned.


President Dan Shewmaker


Secretary Debbie Falconburg

Jerome, Idaho
April 9, 2018

The Board of Directors of the American Falls Reservoir District, Idaho, met in public session at the regular meeting place of the Board at 1035 North Lincoln, Jerome, Idaho April 9, 2018 at 10:00 A.M. with the following person present:

Dan Shewmaker	President, Member
Terry Kramer	Vice President, Member
John Beukers	Treasurer, Member
Graham Hooper	Member
DeWitt Marshall	Member
Dave Ramseyer	Member
Clarence Schroeder	Member

Attorney Jonas Reagan and Secretary Debbie Falconburg, were also present.

The meeting was called to order and conducted by President Shewmaker.

The amended minutes of the Board meeting March 12, 2018 were than approved with a motion by Director Dave Ramseyer, seconded by Director DeWitt Marshall.

The Secretary presented the Claims and March 12, 2018 Treasurer's Report to the Board. (See page 2)

Director John Beukers moved the Claims and Treasurer's Report be approved, seconded by Director Graham Hooper. The motion passed.

ANNEXATIONS

A Petition for Annexation of Land to the American Falls Reservoir District for Michael Sirucek was presented the total acreage is 120 more or less. (Exhibit A)

Director DeWitt Marshall moved the Petition be approved, seconded by Director Graham Hooper. The motion passed.

TRANSFERS

Director Terry Kramer, seconded by Director Dave Ramseyer approved six transfers from Twin Falls Canal Company with a motion. (Pages 3-5)

Director DeWitt Marshall, seconded by Director John Beukers approved two transfers from North Side Canal Company with a motion. (Page 6)

OLD BUSINESS

Secretary Debbie Falconburg presented two bids for Security Cameras and the cost without installation for Costco Lorex cameras. After a discussion, the Secretary was instructed to get another bid from Pinnacle Technologies and to have LDE Security do another bid with one more camera. A decision will be reached at May's Board Meeting.

April 9, 2018

TREASURER'S REPORT

Cash Balance 2/28/18	\$	5,443.75
Transfer from #1230	\$	10,000.00
Receipts March, 2018	\$	3,774.94
	\$	19,218.69

Disbursements:

Claims March 12, 2018	\$	1,334.85	
Debbie Falconburg	\$	3,400.89	
Brandi Weston	\$	1,659.71	
Pay Roll Expenses	\$	3,743.50	
Debit card	\$	27.78	
Total Disbursement 03/31/18	\$	10,166.73	\$ 10,166.73
Cash on Hand 03/31/18			\$ 9,051.96

IDAHO STATE TREASURER LOCAL GOVERNMENT INVESTMENT POOL GENERAL FUND ACCT #1230

Balance in Invest. Pool 02/28/18	\$	766,542.58	
Interest 03/01/18	\$	862.25	
Transfer to checking	\$	10,000.00	
Balance in Investment Pool #1230 03/31/18	\$	757,404.83	\$ 757,404.83
Total Balance 03-31-18			\$ 766,456.79

Average Weighted Yield 1.4912%

WATER QUALITY FACILITIES ACCT #1833

Beginning Balance 2-28-18	\$81,006.54
Interest 3-1-18	\$92.67
Balance 3-31-18	<u>\$81,099.21</u>
BurRec assessment 2018 not received	\$20,000.00
Balance should be	<u>\$101,099.21</u>

CLAIMS-April 09, 2018

John Beukers	\$	148.14
DeWitt Marshall	\$	114.57
Dave Ramseyer	\$	134.74
Dan Shewmaker	\$	133.65
Financial Agent SS remit	\$	1,597.80
Idaho State Tax	\$	281.00
PERSI	\$	1,301.60
Gallagher Benefit Administrators, Ins	\$	32.00
Arlene's Flowers	\$	50.82
Barker, Rosholt & Simpson	\$	703.80
Burea of Reclamation AFRD	\$	168,678.98
Burea of Reclamation Jackson Lake	\$	5,439.15
CenturyLink	\$	114.08
City of Jerome	\$	107.66
ICRMP	\$	1,540.50
Idaho Power	\$	250.78
Intuit Quickbooks 2018	\$	219.95
Mikey's Refrigeration	\$	118.00
Rusty's Painting	\$	60.00
State of ID, Dept. Commerce & Labor	\$	100.52
US Post Office	\$	214.00
Window Wizard	\$	139.95
	\$	177,738.19
	\$	3,743.50

PETITION FOR ANNEXATION OF LAND TO THE
AMERICAN FALLS RESERVOIR DISTRICT

To: The Board of Directors
American Falls Reservoir District
Jerome, Idaho 83338

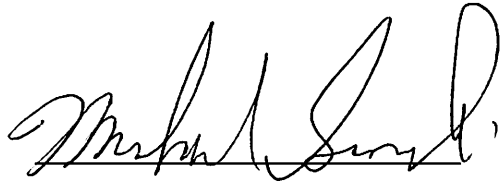
THE UNDERSIGNED PETITIONER, Respectfully represent that he is the holder to title or evidence of title to the following described real property adjacent to the boundaries of the American Falls Reservoir District, and request that said lands s described may be annexed to the American Falls Reservoir District ad provided by Chapter 10 of the Title 43 of the Idaho Code, it being the intention of the petitioner herein to comply with the statutes of the State of Idaho in reference thereto.

The lands to be included in said proposed annexation, which are owned by petitioner Michael James Sirucek are located in Jerome County, State of Idaho, and are particularly described as to-wit:

Total Acres 120 Acres, more or less
Township Nine (09) South, Range Eighteen (18) East, Boise Meridian
Section Fifteen (15): West-half Northeast ($W\frac{1}{2}$ NE $\frac{1}{4}$) ; Northwest Quarter Southeast Quarter (NW $\frac{1}{4}$ SE $\frac{1}{4}$)
see Exhibit "A" for complete.

WHEREFORE, Your petitioner pray that the lands above described be annexed to the American Falls Reservoir District the State of Idaho, that the Secretary of said District cause notice of the filing of this petition to be published in the manner provided by law, and that at the time set for hearing the Board of Directors of said District order that the lands above described be annexed to the American Falls Reservoir District.

Dated this 28th Day of March 2018



Petitioner
Michael James Sirucek
472 S 1000 E
Jerome, ID 83338

QUITCLAIM DEED

Instrument # 2003948
JEROME COUNTY JEROME, IDAHO
2000-09-01 16:17:12 No. of Pages: 1
Recorded for : LAND TITLE & ESCROW
CHERYL WATTS Fee: 3.00
Ex-Officio Recorder Deputy

For Value Received

BECKY L. SIRUCEK, spouse of MICHAEL JAMES SIRUCEK

Hereinafter called the grantor, hereby remises, releases, and forever Quitclaims unto

MICHAEL JAMES SIRUCEK, a married man, contracting with his separate property
Whose address is: 472 South 1000 East Jerome, Idaho 83338

Hereinafter called the grantee, the following described premises, in JEROME County, Idaho to-wit:

TOWNSHIP 9 SOUTH, RANGE 18, EAST OF THE BOISE MERIDIAN, JEROME COUNTY,
IDAHO
SECTION 15: W1/2NE1/4, NW1/4SE1/4

TO HAVE AND TO HOLD the said premises, with their appurtenances unto said Grantee, and the grantee's heirs and assigns forever.

Dated: SEPTEMBER 1, 2000

BECKY L. SIRUCEK

STATE OF IDAHO

COUNTY OF JEROME

On this 1ST day of SEPTEMBER, 2000, before me, the undersigned, a Notary Public in and for said State, personally appeared BECKY L. SIRUCEK, known or identified to me to be the person whose name is subscribed to the within instrument, and acknowledged to me that SHE executed the same.

Notary Public
Residing at:
My Commission expires:

RICK BERNSEN
★ NOTARY PUBLIC ★
STATE OF IDAHO
RESIDING AT JEROME, ID
MY COMMISSION EXPIRES 2-20-07

Exhibit A

April 9, 2018

RESOLVED, That that certain agreement made and entered into by and between Larrey & Retha Anderson of Twin Falls County, State of Idaho, party/(ies) of the first part, and Marvin L & Marcia K Norris of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of March 28, 2018 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Country Meadows Subdivision in the Southwest Quarter Northwest Quarter (SW1/4NW1/4) Section Twenty-three (23), Township Ten (10) South, Range Eighteen (18) East, Boise Meridian for the purchase of a waterright supplemental to Two and 50/100 (2.50) share of the stock of the Twin Falls Canal Company shall be chargeable against the Southeast Quarter Southeast Quarter (SE1/4SE1/4) in Section Twenty (20), Township Ten (10) South, Range Eighteen (18) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

March 12, 2018

RESOLVED, That that certain agreement made and entered into by and between Larrey & Retha Anderson of Twin Falls County, State of Idaho, party/(ies) of the first part, and Mark W & Marty Ann Stranger of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of March 28, 2018 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Country Meadows Subdivision in the Southwest Quarter Northwest Quarter (SW1/4NW1/4) Section Twenty-three (23), Township Ten (10) South, Range Eighteen (18) East, Boise Meridian for the purchase of a waterright supplemental to Two and 50/100 (2.50) share of the stock of the Twin Falls Canal Company shall be chargeable against the Northwest Quarter Southwest Quarter (NW1/4SW1/4) in Section Twenty-three (23), Township Ten (10) South, Range Eighteen (18) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

April 9, 2018

RESOLVED, That that certain agreement made and entered into by and between Fred E & Helen S Barnhill of Twin Falls County, State of Idaho, party/(ies) of the first part, and Fred E & Helen S Barnhill of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of March 8, 2018 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Northeast (NE) corner of the Northeast Quarter Northwest Quarter (NE1/4NW1/4) Section Sixteen (16), Township Ten (10) South, Range Eighteen (18) East, Boise Meridian for the purchase of a waterright supplemental to One and 68/100 (1.68) share of the stock of the Twin Falls Canal Company shall be chargeable against the Southeast Quarter Northeast Quarter (SE1/4NE1/4) in Section Sixteen (16), Township Ten (10) South, Range Eighteen (18) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

April 9, 2018

RESOLVED, That that certain agreement made and entered into by and between William B & Susan L Lewis of Twin Falls County, State of Idaho, party/(ies) of the first part, and William B & Susan L Lewis of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of March 15, 2018 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against East Half (E1/2) Parcel One and West Half (W1/2) of Twin View Estates Subdivision Section Twenty-three (23), Township Ten (10) South, Range Sixteen (16) East, Boise Meridian for the purchase of a waterright supplemental to Two and 00/100 (2.00) share of the stock of the Twin Falls Canal Company shall be chargeable against the Southwest Quarter Southeast Quarter (SW1/4SE1/4) in Section Ten (10), Township Ten (10) South, Range Sixteen (16) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

April 9, 2018

RESOLVED, That that certain agreement made and entered into by and between Ed White of Twin Falls County, State of Idaho, party/(ies) of the first part, and Tim & Katie Stranger of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of March 20, 2018 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Five and no/100 (5.00) in Northwest Corner (NW) of the Northwest Quarter Northwest Quarter (NW1/4NW1/4) and Two and no/100 (2.00) in the Southwest Corner (SW) of the Southwest Quarter Northwest Quarter (SW1/4NW1/4) in Section Seventeen (17), Township Eleven (11) South, Range Eighteen (18) East, Boise Meridian for the purchase of a waterright supplemental to Seven and 00/100 (7.00) share of the stock of the Twin Falls Canal Company shall be chargeable against the Southeast Quarter of the Northeast Quarter (SE1/4NE1/4), in Section Eighteen (18), Township Eleven (11) South, Range Eighteen (18) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

April 9, 2018

RESOLVED, That that certain agreement made and entered into by and between Twin Falls Canal Company of Twin Falls County, State of Idaho, party/(ies) of the first part, and Steven Chance Askew of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of February 16, 2018 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against TFCC Treasury Stock buy/sale program for the purchase of a waterright supplemental to One and 00/100 (1.00) share of the stock of the Twin Falls Canal Company shall be chargeable against Northeast Quarter of the Northwest Quarter (NE1/4NW1/4) in Section Seven (7), Township Eleven (11) South, Range Eighteen (18) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

April 9, 2018

RESOLVED, That that certain agreement made and entered into by and between Triple C Farms, LLC of Jerome County, State of Idaho, party/(ies) of the first part, and Jerry & Marlene Callen and Timothy & Gayelynn Callen of Jerome County, State of Idaho, party/(ies) of the second part, under date of March 12, 2018 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against the Southeast Quarter Southeast Quarter (SE1/4NE1/4) in Section Nine (9), Township Nine (9) South, Range Sixteen (16) East, Boise Meridian for the purchase of a waterright supplemental to Six and 00/100 (6.00) share of the stock of the North Side Canal Company shall be chargeable against the Southeast Quarter of the Southeast Quarter (SE1/4SE1/4), in Section Twelve (12), Township Eight (8) South, Range Sixteen (16) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

April 9, 2018

RESOLVED, That that certain agreement made and entered into by and between Scott Paulin of Gooding County, State of Idaho, party/(ies) of the first part, and Scott L Paulin of Gooding County, State of Idaho, party/(ies) of the second part, under date of March 1, 2018 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against the Lot Three (3) in Northeast Quarter Northwest Quarter (NE1/4NW1/4) in Section Five (5), Township Six (6) South, Range Thirteen (13) East, Boise Meridian for the purchase of a waterright supplemental to One and 50/100 (1.50) share of the stock of the North Side Canal Company shall be chargeable against the Lot Two (2) in Northwest Quarter Northeast Quarter (NW1/4NE1/4) in Section Five (5), Township Six (6) South, Range Thirteen (13) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

EXHIBIT "A"

TOWNSHIP 9 SOUTH, RANGE 16 EAST OF THE BOISE MERIDIAN, JEROME COUNTY, IDAHO

Section 9: That part of the SE $\frac{1}{4}$ SE $\frac{1}{4}$, described as follows:

Beginning at the Northeast corner of said SE $\frac{1}{4}$ SE $\frac{1}{4}$;
Thence South along the East boundary line 423 feet;
Thence South 77°25' West, 228 feet;
Thence South 44°50' West, 439 feet;
Thence North 64°30' West, 866 feet to the West boundary of said SE $\frac{1}{4}$ SE $\frac{1}{4}$;
Thence North along the West boundary of said SE $\frac{1}{4}$ SE $\frac{1}{4}$ to the Northwest corner of the SE $\frac{1}{4}$ SE $\frac{1}{4}$;
Thence East along the North boundary of the SE $\frac{1}{4}$ SE $\frac{1}{4}$, 1320 feet to THE POINT OF BEGINNING.

EXCEPTING THEREFROM the following Tracts:

TRACT I:

Commencing at the Southeast corner of said Section 9, from which the East Quarter corner of said Section 9 bears North 00°00'00" East, 2640.20 feet;
Thence North 00°00'00" East for a distance of 740.67 feet to THE POINT OF BEGINNING;
Thence South 62°23'53" West for a distance of 157.53 feet;
Thence South 71°23'53" West for a distance of 202.23 feet;
Thence North 00°00'00" East parallel with the East boundary of the SE $\frac{1}{4}$ SE $\frac{1}{4}$ of said Section 9 for a distance of 202.44 feet;
Thence North 68°37'56" East for a distance of 230.69 feet;
Thence South 89°16'29" East for a distance of 116.45 feet to a point on the East boundary of said SE $\frac{1}{4}$ SE $\frac{1}{4}$;
Thence South 00°00'00" West along the East boundary of said SE $\frac{1}{4}$ SE $\frac{1}{4}$ for a distance of 147.52 feet to THE POINT OF BEGINNING.

Commencing at the Southeast corner of said Section 9, from which the East Quarter corner of said Section 9 bears North 00°00'00" East, 2640.20 feet;
Thence North 00°00'00" East for a distance of 888.19 feet to THE POINT OF BEGINNING;
Thence North 89°16'29" West for a distance of 116.45 feet;
Thence South 68°37'56" West for a distance of 230.69 feet;
Thence North 00°00'00" East parallel with the East boundary of the SE $\frac{1}{4}$ SE $\frac{1}{4}$ of said Section 9 a distance of 518.68 feet to a point on the North boundary of the SE $\frac{1}{4}$ SE $\frac{1}{4}$ of said Section 9;
Thence South 89°16'29" East along the North boundary of said SE $\frac{1}{4}$ SE $\frac{1}{4}$ for a distance of 331.29 feet to the Northeast corner of said SE $\frac{1}{4}$ SE $\frac{1}{4}$;
Thence South 00°00'00" West along the East boundary of said SE $\frac{1}{4}$ SE $\frac{1}{4}$ for a distance of 431.91 feet to THE POINT OF BEGINNING.

Township 6 South, Range 13 East of the Boise Meridian, Gooding County, Idaho

Section 5: W1/2NE1/4, EXCEPTING THEREFROM:

Section 5: Part of the W1/2NE1/4, described as follows:

Beginning at the North 1/4 corner of Section 5 of Township 6 South, Range 13 East Boise Meridian, said corner marked by a 1/2" rebar which shall be THE POINT OF BEGINNING;

Thence North 89° 55' 45" East along the North line of Section 5 for a distance of 1322.44 feet to a 5/8" rebar at the Northeast corner of the W1/2NE1/4;

Thence South 01° 01' 52" West along the East line of the W1/2NE1/4 for a distance of 1368.17 feet to a 1/2" rebar;

Thence South 01° 01' 52" West along the East line of the W1/2NE1/4 for a distance of 250.00 feet;

Thence North 54° 11' 52" West for a distance of 426.00 feet;

Thence South 89° 52' 34" West for a distance of 551.71 feet to a 1/2" rebar;

Thence North 40° 13' 42" West for a distance of 372.67 feet to a 1/2" rebar;

Thence North 88° 28' 34" West for a distance of 153.05 feet to a 1/2" rebar;

Thence North 88° 28' 34" West for a distance of 18.05 feet to the West line of the W1/2NE1/4;

Thence North 00° 49' 44" East along said line for a distance of 1079.30 feet to THE POINT OF BEGINNING.

AND;

Section 5: Part of the W1/2NE1/4, described as follows:

Beginning at the North 1/4 corner of Section 5 of Township 6 South, Range 13 East Boise Meridian, said corner marked by a 1/2" rebar which shall be THE POINT OF BEGINNING;

Thence North 89° 55' 45" East along the North line of Section 5 for a distance of 1322.44 feet to a 5/8" rebar at the Northeast corner of the W1/2NE1/4;

Thence South 01° 01' 52" West along the East line of the W1/2NE1/4 for a distance of 1368.17 feet to a 1/2" rebar;

Thence South 01° 01' 52" West along the East line of the W1/2NE1/4 for a distance of 250.00 feet;

Thence North 54° 11' 52" West for a distance of 426.00 feet;

Thence South 89° 52' 34" West for a distance of 551.71 feet to a 1/2" rebar;

Thence North 40° 13' 42" West for a distance of 372.67 feet to a 1/2" rebar;

Thence North 88° 28' 34" West for a distance of 153.05 feet to a 1/2" rebar;

Thence North 88° 28' 34" West for a distance of 18.05 feet to the West line of the W1/2NE1/4;

Thence North 00° 49' 44" East along said line for a distance of 1079.30 feet to THE POINT OF BEGINNING.

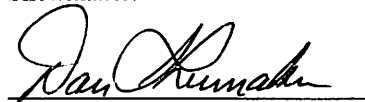
Attorney Jonas Reagan commented concerning:

- I. Water Supply Outlook
 - A. Teacup/Snowpack/BOR Update
- II. Federal Issues
 - A. Ninth Circuit Upholds FCRPS Spill Injunction
 - B. Court Approves Salmon/Steelhead Harvest Plan Dismisses U.S. v. Oregon Case
 - C. NWPCC Sends State of Columbia River Report to Congress
 - D. Sho-Ban Tribes Seek Intervention and Support Passage and Hells Canyon
- III. State Issues
 - A. Director continues Stay in Storage Reset Case/Agreement
 - B. Director approves Southwest Irr. Dist. Mitigation Plan in SWC Call Case
 - C. IWRB Recharge Update
 - D. Potato Growers/EIWRRC Sprinkler Resolution
- IV. Open Meeting Law
 - A. Memo re: 2018 Amendments
- V. Misc.
 - A. News Articles

NEW BUSINESS

Secretary Debbie Falconburg reminded the Board that she will be working on the Budget for next Board Meeting. She will include in Capital Improvement some new bushes to deter loiters, skateboarders, etc.

There being no further business to come before this Board the meeting adjourned by President Dan Shewmaker.


President Dan Shewmaker


Secretary Debbie Falconburg

Jerome, Idaho
May 14, 2018

The Board of Directors of the American Falls Reservoir District, Idaho, met in public session at the regular meeting place of the Board at 1035 North Lincoln, Jerome, Idaho May 14, 2018 at 10:00 A.M. with the following person present:

Dan Shewmaker	President
Terry Kramer	Vice President, Member
John Beukers	Treasurer, Member
Graham Hooper	Member
DeWitt Marshall	Member
Dave Ramseyer	Member
Clarence Schroeder	Member

Attorney Jonas Reagan and Secretary Debbie Falconburg were also present.

The meeting was called to order and conducted by President Shewmaker.

The minutes of the Board meeting April 9, 2018 were than approved with a motion by Director Dave Ramseyer, seconded by Director Terry Kramer.

The Secretary presented the Claims and April 9, 2018 Treasurer's Report to the Board. (See page 2)

Director John Beukers moved the Claims and Treasurer's Report be approved, seconded by Director DeWitt Marshall. The motion passed.

ANNEXATION

Petitions for Annexation of Land to The American Falls Reservoir District by landowner Michael Sirucek located in Jerome County, particularly described as to-wit: Total acres 120 more or less, located in Section Fifteen (15), Township Nine (9) South, Range Eighteen (18) East, Boise Meridian. (Exhibits "1")

Director John Beukers, seconded by Director DeWitt Marshall moved the petitions be accepted. The motion passed.

TRANSFERS

Director Terry Kramer, seconded by Director Dave Ramseyer approved two transfers from Twin Falls Canal Company with a motion. (Page 3)

Director John Beukers, seconded by Director Graham Hooper approved three transfers from North Side Canal Company with a motion. (Pages 4&5)

OLD BUSINESS

Secretary Debbie Falconburg presented three bids (two new bids and one old bid) for Security Cameras. Director John Beukers, seconded by Director Terry Kramer moved to hire LDA Security to install the Security Cameras. The motion passed.

Director John Beukers requested the New Business be moved before the Attorney's report. It was granted.

May 14, 2018

TREASURER'S REPORT

Cash Balance 03-31-18	\$9,051.96
Transfer from #1230	\$180,000.00
Receipts April, 2018	<u>\$3,113.34</u>
	\$192,165.30

Disbursements:

Claims 04-09-18	\$ 177,738.19		
Debbie Falconburg	\$ 3,400.90		
Brandi Weston	\$ 1,584.71		
CNA Surety	\$ 200.00		
Debt Card	\$ 316.10		
Pay Roll Expenses	<u>\$ 4,297.41</u>		
Total Distribution 04-30-18	\$ 187,537.31	\$ 187,537.31	
Cash on Hand 04-30-18		<u>\$4,627.99</u>	\$4,627.99

IDAHO STATE TREASURER LOCAL GOVERNMENT INVESTMENT POOL GENERAL FUND ACCT #1230

Balance in Investment Pool 03-31-18	\$ 757,405.13	
Interest Credited 04-01-18	\$ 1,014.88	
Transfer to checking	<u>\$ 180,000.00</u>	
Balance in Investment Pool #1230 04-30-18	<u>\$ 578,420.01</u>	\$ 578,420.01
Total Balance 04-30-18		<u>\$583,048.00</u>

Average Weighted Yield 1.6928%

WATER QUALITY FACILITIES ACCT #1833

Beginning Balance 3-31-18	\$81,099.21
Interest 4-1-18	<u>\$108.30</u>
Balance 4-30-18	<u>\$81,207.51</u>
BurRec assessment 2018 not received	<u>\$20,000.00</u>
Balance should be	<u>\$101,207.51</u>

Claims May 11, 2015

John Beukers	\$ 148.14
Graham Hooper	\$ 142.69
Terry Kramer	\$ 150.55
DeWitt Marshall	\$ 114.58
Dave Ramseyer	\$ 134.75
Clarence Schroeder	\$ 227.70
Dan Shewmaker	\$ 133.66
Financial Agent SS Remit	\$ 1,631.44
State Tax Commission	\$ 275.00
PERSI	\$ 1,306.90
Gallagher Benefit Administrators, Ins	\$ 32.00
Barker, Rosholt & Simpson	\$ 576.60
Century Link	\$ 114.00
City of Jerome	\$ 107.66
Costco	\$ 60.00
Hager, Byron	\$ 395.00
Idaho Power	\$ 173.15
Western Waste Services	<u>\$ 58.32</u>
	\$ 1,484.73 \$ 4,297.41

Exhibit "1")

NOTICE OF PETITION FOR ANNEXATION OF LAND
TO THE AMERICAN FALLS RESERVOIR DISTRICT

NOTICE IS HEREBY given that a petition was filed in writing with the Board of Directors of the American Falls Reservoir District on the 28th day of March, 2018 for adjacent lands.

Petitioner: Michael Sirucek
Address: 472 S 1000 E
Jerome, ID 83338

Number of Acres – Total acres 120 more or less

Located in Jerome County, State of Idaho Township Nine (09) South, Range Eighteen (18) East, Boise Meridian
Section Fifteen (15):

Notice is hereby further given to all persons interested in, or that may be affected by such change of boundaries of the American Falls Reservoir District to appear at the office of the Board of Directors of the American Falls Reservoir District in Jerome, Idaho on the 14th day of May 2018, at 10 o'clock A.M., and show cause in writing, if any, why the lands mentioned should not be annexed to the American Falls Reservoir District.

Dated this 9th day of April, 2018.

(Signed) Debbie Falconburg
Debbie Falconburg, Secretary
American Falls Reservoir District

1. Publish 4-12-18
2. 4-19-18
3. 4-26-18

*** Proof of Publication ***

Twin Falls Times-News
132 Fairfield St W, Twin Falls, Idaho 83301

RUBY AUFDERHEIDE, being duly sworn, deposes and says: That she is the Principal Clerk of the Times-News, a daily newspaper printed and published at Twin Falls, Twin Falls County, State of Idaho, and having a general circulation therein, and which said newspaper has been continuously and uninterruptedly published in said County during a period of twelve consecutive months prior to the first publication of the notice, a copy of which is attached hereto: that said notice was published in the Times-News, in conformity with Section 60-108, Idaho Code, as amended, for:

3 Insertions

Mike Sirucek
472 South 1000 East
Jerome, ID 83338

ORDER NUMBER 65470

Ruby Aufderheide

(Legals Clerk)

STATE OF IDAHO)
 .SS
(COUNTY OF TWIN FALLS)

On this 26 day of April in the year of 2018, before me, a Notary Public, personally appeared before me Ruby Aufderheide known or identified to me to be the person whose name subscribed to the within instrument, and being by first duly sworn, declared that the statements therein are true, and acknowledged to me that she executed the same.

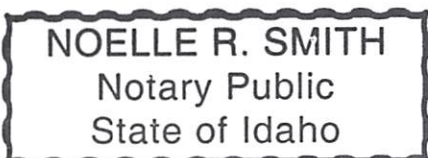
Noelle R. Smith

Notary Public FOR Idaho
Residing at: Twin Falls, Idaho
My Commission expires: 6.13.2023

PUBLISHED ON: 04/12/2018, 04/19/2018, 04/26/2018

TOTAL AD COST: 102.90

FILED ON: 4/26/2018



NOTICE OF PETITION FOR ANNEXATION OF LAND TO THE AMERICAN FALLS RESERVOIR DISTRICT
NOTICE IS HEREBY given that a petition was filed in writing with the Board of Directors of the American Falls Reservoir District on the 28th day of March, 2018 for adjacent lands.
Petitioner: Michael Sirucek
Address: 472 S 1000 E, Jerome, ID 83338
Number of Acres – Total acres 120 more or less
Located in Jerome County, State of Idaho Township Nine (09) South, Range Eighteen (18) East, Boise Meridian Section Fifteen (15):
Notice is hereby further given to all persons interested in, or that may be affected by such change of boundaries of the American Falls Reservoir District to appear at the office of the Board of Directors of the American Falls Reservoir District in Jerome, Idaho on the 14th day of May 2018, at 10 o'clock A.M., and show cause in writing, if any, why the lands mentioned should not be annexed to the American Falls Reservoir District.
Dated this 9th day of April, 2018.
/s/Debbie Falconburg, Secretary
American Falls Reservoir District
PUBLISH: April 12, 19 and 26, 2018

May 14, 2018

RESOLVED, That that certain agreement made and entered into by and between Paul Allen of Twin Falls County, State of Idaho, party/(ies) of the first part, and Kathy Meyer of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of February 27, 2018 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against None and .33/100 (0.33) from Northeast Quarter Northeast Quarter (NE1/4NE1/4) in Section Twenty-five (25), Township Ten (10) South, Range Sixteen (16) East, and None and .67/100 (0.67) from Northeast Quarter Southeast Quarter (NE1/4SE1/4) in Section Sixteen (16), Township Ten (10) South, Range Sixteen (16) East Boise Meridian for the purchase of a waterright supplemental to One and 00/100 (1.00) share of the stock of the Twin Falls Canal Company shall be chargeable against the Southeast Quarter Northeast Quarter (SE1/4NE1/4) in Section Thirty-Six (36), Township Ten (10) South, Range Sixteen (16) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

May 14, 2018

RESOLVED, That that certain agreement made and entered into by and between Farmland Reserve, Inc of Twin Falls County, State of Idaho, party/(ies) of the first part, and Farmland Reserve, Inc of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of March 27, 2018 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Four and no/100 (4.00) shares from Southeast Quarter Southwest Quarter (SE1/4SW1/4) and Thirteen and 01/100 (13.01) shares from Southwest Quarter Southeast Quarter (SW1/4SE1/4) in Section Thirty-Six (36), Township Ten (10) South, Range Nineteen (19) East, and Three and 00/100 (3.00) shares from Northwest Quarter Northeast Quarter (NW1/4NE1/4) in Section One (1), Township Eleven (11) South, Range Nineteen (19) East Boise Meridian for the purchase of a waterright supplemental to Twenty and 01/100 (20.01) share of the stock of the Twin Falls Canal Company shall be chargeable against the Northwest Quarter Southwest Quarter (NW1/4SW1/4) in Section Twenty-seven (27), Township Ten (10) South, Range Nineteen (19) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

May 14, 2018

RESOLVED, That that certain agreement made and entered into by and between Glory Orth of Gooding County, State of Idaho, party/(ies) of the first part, and Michael J Sirucek of Jerome County, State of Idaho, party/(ies) of the second part, under date of April 18, 2018 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Northwest Quarter Northwest Quarter (NW1/4NW1/4) Section Twenty-eight (28), Township Eight (8) South, Range Fifteen (15) East, Boise Meridian for the purchase of a waterright supplemental to Ten and 00/100 (10.00) share of the stock of the North Side Canal Company shall be chargeable against the Northeast Quarter Northeast Quarter (NE1/4NE1/4) in Section Fifteen (16), Township Nine (9) South, Range Eighteen (18) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

May 14, 2018

RESOLVED, That that certain agreement made and entered into by and between Art Crumrine of Jerome County, State of Idaho, party/(ies) of the first part, and Terry Arthur & Chantel Jewel Crumrine of Jerome County, State of Idaho, party/(ies) of the second part, under date of April 18, 2018 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Southwest Quarter Southwest Quarter (SW1/4SW1/4) Section Thirteen (13), Township Eight (8) South, Range Sixteen (16) East, Boise Meridian for the purchase of a waterright supplemental to None and 50/100 (0.50) share of the stock of the North Side Canal Company shall be chargeable against the Northeast Quarter Northeast Quarter (NE1/4NE1/4) in Section Eight (8), Township Nine (9) South, Range Seventeen (17) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

Exhibit A

Township 8 South, Range 15 East, Boise Meridian, Gooding Idaho

Section 28: NW $\frac{1}{4}$ NW $\frac{1}{4}$; EXCEPTING THEREFROM a parcel located in the NW $\frac{1}{4}$ NW $\frac{1}{4}$:

Commencing at the Northwest corner of said NW $\frac{1}{4}$ NW $\frac{1}{4}$;
Thence South 0°03'00" East, 400.00 feet along the Westerly boundary of said NW $\frac{1}{4}$ NW $\frac{1}{4}$;
Thence North 45°01'10" East, 565.00 feet to the Northerly boundary of said NW $\frac{1}{4}$ NW $\frac{1}{4}$;
Thence North 89°54'40" West, 400.00 feet to the point of beginning. (containing 1.84 ac.(±)).

EXHIBIT "A"

TOWNSHIP 8 SOUTH, RANGE 16 EAST, B.M, JEROME COUNTY, IDAHO

Section 13: That part of the SW $\frac{1}{4}$ SW $\frac{1}{4}$, described as follows:

Beginning at a point where the East boundary Line of said SW $\frac{1}{4}$ SW $\frac{1}{4}$ intersects the North boundary of Idaho State Highway No. 25;
Thence North along the East boundary a distance of 598.67 feet to THE TRUE POINT OF BEGINNING;
Thence West parallel with the North boundary line of State Highway No. 25 a distance of 310.00 feet;
Thence North at right angles and parallel with the East boundary of said SW $\frac{1}{4}$ SW $\frac{1}{4}$ a distance of 96.00 feet;
Thence Northeasterly to a point on the East line of said SW $\frac{1}{4}$ SW $\frac{1}{4}$ to a point which is 892.67 feet from the Southeast corner of said SW $\frac{1}{4}$ SW $\frac{1}{4}$;
Thence South along the East boundary of said SW $\frac{1}{4}$ SW $\frac{1}{4}$ a distance of 254.00 feet to THE TRUE POINT OF BEGINNING.

Together with a right of way 10.00 feet wide for utilities extending from the Southeast corner of the above described property to the North boundary line of State Highway No. 25;

AND a parcel of land located in the SW $\frac{1}{4}$ SW $\frac{1}{4}$, described as follows:

Beginning at a point where the East boundary line of said SW $\frac{1}{4}$ SW $\frac{1}{4}$ intersects the North boundary of Idaho State Highway No. 25;
Thence North along the East boundary a distance of 852.67 feet to THE TRUE POINT OF BEGINNING;
Thence South 63°23'27" West, 346.82 feet;
Thence North 0°02'07" East, 3.86 feet;
Thence North 63°25'40" East, 346.71 feet to the East boundary line of said SW $\frac{1}{4}$ SW $\frac{1}{4}$;
Thence South along said East boundary line 3.61 feet to THE TRUE POINT OF BEGINNING.

EXCEPTING THEREFROM the following described parcel of land:

Beginning at a point where the East boundary line of said SW $\frac{1}{4}$ SW $\frac{1}{4}$ intersects the North boundary of Idaho State Highway No. 25;
Thence North along the East boundary a distance of 598.67 feet to the POINT OF BEGINNING;
Thence North 89°30'30" West, 310.00 feet;
Thence North 0°02'07" East, 4.50 feet;
Thence South 89°49'54" East, 309.99 feet to the East boundary line of said SW $\frac{1}{4}$ SW $\frac{1}{4}$;
Thence South along said South boundary line 6.25 feet to the TRUE POINT OF BEGINNING.

EXCEPTING THEREFROM a parcel of land located in SW $\frac{1}{4}$ SW $\frac{1}{4}$, more particularly described as follows:

Commencing at the Southwest corner of said Section 13;
Thence South 89°27'24" East along the South boundary of the SW $\frac{1}{4}$ SW $\frac{1}{4}$ of Section 13 for a distance of 1319.35 feet to the Southeast corner of the SW $\frac{1}{4}$ SW $\frac{1}{4}$ of Section 13;
Thence North 00°02'06" East along the East boundary of the SW $\frac{1}{4}$ SW $\frac{1}{4}$ of Section 13 for a distance of 640.10 feet;
Thence North 89°27'24" West parallel with the South boundary of the SW $\frac{1}{4}$ of Section 13 for a distance of 149.00 feet to the TRUE POINT OF BEGINNING;
Thence continuing North 89°27'24" West parallel with the South boundary of the SW $\frac{1}{4}$ of Section 13 for a distance of 161.00 feet;
Thence North 00°02'06" East parallel with the East boundary of the SW $\frac{1}{4}$ SW $\frac{1}{4}$ of Section 13 for a distance of 98.43 feet;
Thence North 63°47'32" East for a distance of 179.49 feet;
Thence South 00°02'06" West parallel with the East boundary of the SW $\frac{1}{4}$ SW $\frac{1}{4}$ of Section 13 for a distance of 179.23 feet to the TRUE POINT OF BEGINNING.

EXHIBIT "B"

TOWNSHIP 9 SOUTH, RANGE 17 EAST, B.M., JEROME COUNTY, IDAHO

SECTION 8: A PARCEL OF LAND LOCATED IN THE NE $\frac{1}{4}$ NE $\frac{1}{4}$, DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHEAST CORNER OF SAID SECTION 8 FROM WHICH THE NE $\frac{1}{4}$ CORNER SECTION 8 BEARS NORTH 89°48'45" WEST, 2627.23 FEET;
THENCE NORTH 89°48'45" WEST ALONG THE NORTH BOUNDARY OF THE NE $\frac{1}{4}$ OF SECTION 8 FOR A DISTANCE OF 392.10 FEET TO THE TRUE POINT OF BEGINNING; THENCE SOUTH 00°23'59" EAST FOR A DISTANCE OF 329.01 FEET;
THENCE NORTH 89°49'18" WEST FOR A DISTANCE OF 132.44 FEET;
THENCE NORTH 00°23'01" WEST FOR A DISTANCE OF 329.03 FEET TO A POINT ON THE NORTH BOUNDARY OF THE NE $\frac{1}{4}$ OF SECTION 8;
THENCE SOUTH 89°48'45" EAST ALONG THE NORTH BOUNDARY OF THE NE $\frac{1}{4}$ OF SECTION 8;
FOR A DISTANCE OF 132.35 FEET TO THE TRUE POINT OF BEGINNING.

May 14, 2018

RESOLVED, That that certain agreement made and entered into by and between Art Crumrine of Jerome County, State of Idaho, party/(ies) of the first part, and Craig & Tracy Crumrine of Gooding County, State of Idaho, party/(ies) of the second part, under date of April 18, 2018 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Southwest Quarter Southwest Quarter (SW1/4SW1/4) Section Thirteen (13), Township Eight (8) South, Range Sixteen (16) East, Boise Meridian for the purchase of a waterright supplemental to None and 75/100 (0.75) share of the stock of the North Side Canal Company shall be chargeable against the West Half Northeast Quarter Northwest Quarter (W1/2NE1/4NW1/4) in Section Thirty-five (5), Township Seven (7) South, Range Fifteen (15) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

EXHIBIT "A"

TOWNSHIP 8 SOUTH, RANGE 16 EAST, B.M, JEROME COUNTY, IDAHO

Section 13: That part of the SW $\frac{1}{4}$ SW $\frac{1}{4}$, described as follows:

Beginning at a point where the East boundary Line of said SW $\frac{1}{4}$ SW $\frac{1}{4}$ intersects the North boundary of Idaho State Highway No. 25;
Thence North along the East boundary a distance of 598.67 feet to THE TRUE POINT OF BEGINNING;
Thence West parallel with the North boundary line of State Highway No. 25 a distance of 310.00 feet;
Thence North at right angles and parallel with the East boundary of said SW $\frac{1}{4}$ SW $\frac{1}{4}$ a distance of 96.00 feet;
Thence Northeasterly to a point on the East line of said SW $\frac{1}{4}$ SW $\frac{1}{4}$ to a point which is 892.67 feet from the Southeast corner of said SW $\frac{1}{4}$ SW $\frac{1}{4}$;
Thence South along the East boundary of said SW $\frac{1}{4}$ SW $\frac{1}{4}$ a distance of 254.00 feet to THE TRUE POINT OF BEGINNING.

Together with a right of way 10.00 feet wide for utilities extending from the Southeast corner of the above described property to the North boundary line of State Highway No. 25;

AND a parcel of land located in the SW $\frac{1}{4}$ SW $\frac{1}{4}$, described as follows:

Beginning at a point where the East boundary line of said SW $\frac{1}{4}$ SW $\frac{1}{4}$ intersects the North boundary of Idaho State Highway No. 25;
Thence North along the East boundary a distance of 852.67 feet to THE TRUE POINT OF BEGINNING;
Thence South 63°23'27" West, 346.82 feet;
Thence North 0°02'07" East, 3.86 feet;
Thence North 63°25'40" East, 346.71 feet to the East boundary line of said SW $\frac{1}{4}$ SW $\frac{1}{4}$;
Thence South along said East boundary line 3.61 feet to THE TRUE POINT OF BEGINNING.

EXCEPTING THEREFROM the following described parcel of land:

Beginning at a point where the East boundary line of said SW $\frac{1}{4}$ SW $\frac{1}{4}$ intersects the North boundary of Idaho State Highway No. 25;
Thence North along the East boundary a distance of 598.67 feet to the POINT OF BEGINNING;
Thence North 89°30'30" West, 310.00 feet;
Thence North 0°02'07" East, 4.50 feet;
Thence South 89°49'54" East, 309.99 feet to the East boundary line of said SW $\frac{1}{4}$ SW $\frac{1}{4}$;
Thence South along said South boundary line 6.25 feet to the TRUE POINT OF BEGINNING.

EXCEPTING THEREFROM a parcel of land located in SW $\frac{1}{4}$ SW $\frac{1}{4}$, more particularly described as follows:

Commencing at the Southwest corner of said Section 13;
Thence South 89°27'24" East along the South boundary of the SW $\frac{1}{4}$ SW $\frac{1}{4}$ of Section 13 for a distance of 1319.35 feet to the Southeast corner of the SW $\frac{1}{4}$ SW $\frac{1}{4}$ of Section 13;
Thence North 00°02'06" East along the East boundary of the SW $\frac{1}{4}$ SW $\frac{1}{4}$ of Section 13 for a distance of 640.10 feet;
Thence North 89°27'24" West parallel with the South boundary of the SW $\frac{1}{4}$ of Section 13 for a distance of 149.00 feet to the TRUE POINT OF BEGINNING;
Thence continuing North 89°27'24" West parallel with the South boundary of the SW $\frac{1}{4}$ of Section 13 for a distance of 161.00 feet;
Thence North 00°02'06" East parallel with the East boundary of the SW $\frac{1}{4}$ SW $\frac{1}{4}$ of Section 13 for a distance of 98.43 feet;
Thence North 63°47'32" East for a distance of 179.49 feet;
Thence South 00°02'06" West parallel with the East boundary of the SW $\frac{1}{4}$ SW $\frac{1}{4}$ of Section 13 for a distance of 179.23 feet to the TRUE POINT OF BEGINNING.

EXHIBIT "B"

TOWNSHIP 7 SOUTH, RANGE 15 EAST, B.M. GOODING COUNTY, IDAHO

Section 35: W $\frac{1}{2}$ NE $\frac{1}{4}$ NE $\frac{1}{4}$, less the following described parcel of land:

Beginning at the Southeast corner of the W $\frac{1}{2}$ NE $\frac{1}{4}$ NE $\frac{1}{4}$ which is the TRUE POINT OF BEGINNING;
Thence West along the South boundary line of the W $\frac{1}{2}$ NE $\frac{1}{4}$ NE $\frac{1}{4}$ a distance of 361.49 feet;
Thence North on a line parallel to the East boundary line of the W $\frac{1}{2}$ NE $\frac{1}{4}$ NE $\frac{1}{4}$ a distance of 361.49 feet;
Thence East on a line parallel to the South boundary line of the W $\frac{1}{2}$ NE $\frac{1}{4}$ NE $\frac{1}{4}$ a distance of 361.49 feet to a point on the East boundary line of the W $\frac{1}{2}$ NE $\frac{1}{4}$ NE $\frac{1}{4}$;
Thence South along the East boundary line of the W $\frac{1}{2}$ NE $\frac{1}{4}$ NE $\frac{1}{4}$ a distance of 361.49 feet to the TRUE POINT OF BEGINNING.



Pocatello
620 Pershing Ave.
Pocatello, ID 83201
(208) 234-2220

Twin Falls
622 Blue Lakes Blvd N.
Twin Falls, ID
(208) 749-4012

*24/7 LOCKSMITH * ACCESS CONTROL * CAMERA SYSTEMS * ALARMS * SAFES * EMERGENCY SERVICE

Date: 03/22/2018
To: American Falls Reservoir District
Memo: Camera System

Proposal:

We propose to supply and install the following parts:

- 4 IC Realtime 2 MP IP Cameras With Night Vision
- 1 IC Realtime NVR 1 Tb of Storage
- Cat 6 Cable
- 1 Monitor For Viewing
- 1 HDMI Cable
- 10 Product Warranty On IC Realtime Product

Total: \$3050.00

Includes: Trip Charge, Mileage, Tax, and Labor to install the above listed parts.

Excludes: Any Electrical Outlets that may need to be installed.

Warranty: We guarantee professional installation of listed parts for 1 year. Parts in warranty but out of installation warranty will still incur trip, mileage and labor costs to replace.

This Proposal is valid for 30 days. Please sign and email signed copy to sean@ldasecurity.com

Approval:(sign)

Debbie Falconburg

Approval:(print)

Debbie Falconburg

Date:

5-14-18



Admiral Series Camera System

American-Based Technical Support

Our support is **100% free** and **never expires**.

Our warranty is for **3 years**. Our systems **don't fail much** but, if our support team determines that we gave you a defective product, we'll replace it. Many of our clients are buying cameras because of a known, specific threat - it is imperative that we get it working asap. That's why **we do advance replacements** - if we give you a defective product, we'll send a replacement out **before you send the old one to us for testing**.

Professional quality surveillance equipment that's just built better.

QUALITY COMPONENTS

ENHANCEMENTS

TOUGHER DESIGN

We use higher quality components, and that's a difference you can see.



Not all 1080P security cameras are equal. Many manufacturers use lower quality processor that result in [motion blur and compression blur](#) or [NVRs that can't process all the camera feeds they claim](#). Our processor are not only powerful enough to take the most **Crisp, Clear** video, but also have enough space processing power to enhance images such as **cutting through fog** with our Defogging enhancement, **seeing better in shadows** with our DWDR software and True WDR chipsets, and avoiding night blindness with our **Headlight Compensation**.

Commercial Grade Security Cameras

The majority of security cameras are sold from a manufacturer to a distributor to an installer and then to you. This means that most camera manufacturers don't ever talk to the customer. Because of this, they focus on **cutting corners** in a race to the bottom. We do the opposite; **we focus on great quality equipment**, instead.



That's why our surveillance cameras are built to handle anything life

throws at them: from wind, rain, sleet, snow, cold or heat. Although, you wouldn't normally install a security camera underwater, the majority of our models can even work when submerged for short periods of time.

Even our basic models can handle most forms of extreme weather with at least -31 to 140° F temperature ranges and IP66 to IP67 rated dust and water protection.

We **lead the pack** with **Car Grade LEDs** in our Infrared Lights. We use either IK10 Impact protection or **Anti-Reflective Glass**, and all our



cameras have **Commercial Grade Aluminum and Ceramic Molding** instead of the standard plastic.

Two models even have integrated **full spectrum white light motions lights** so that you can capture color photos and scare off intruders. Our PTZ models have a **snow removal** spin that helps clear snow accumulation.

Innovative Features, Powerful Software, Easy to Use

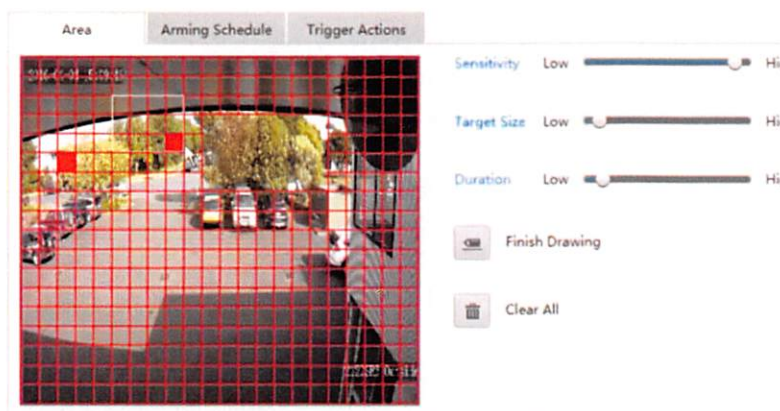
Advanced Features Come Standard. Even our most basic IP surveillance cameras have [video content analysis](#) including **Line Crossing, Intrusion Detection, and Face Detection** that can switch on

recording or trigger **Snapshot**. Snapshot can either automatically upload images to your FTP server or send those same images to you as an **Email Alert**.

You can set schedules for each security camera, independently, with **24/7 Continuous, Motion, or Event Recording** at whatever times make sense for you.

Our cameras and NVRs use the more efficient H.265 compression codec, which was invented through a collaboration with Microsoft, Apple, and a few companies. This means that you can **record video for 20-40% longer** on the same size hard drive.

Our Philosophy on Recording Means Not Missing Important Events



Many consumer grade CCTV cameras use sensors to trigger the camera to turn on. This is bad design as there's a 0.3 to 3 second delay

that can cause the camera to miss what happened. **Our security cameras are on 24/7** even when in **Motion or Event Only Recording Mode**. With Motion or Event Recording, it **watches the**

footage for you and removes video where nothing happened before removing video that matters. This means that not only do you **not have a delay** waiting for the camera to turn on, but you can even set the system to keep up to 30 second before or after the event, so that you **see what happened before it happened**.

Watch your security cameras wherever you want - without paying any monthly fees.

Inside your NVR is a little web server. When you watch your cameras remotely, that's what you connect back to. That means that **there's no SCW server to go down or monthly bills to pay for viewing**; it just uses the internet connection you already have. We'll help you get it up and running over the phone or screenshare. It works on iPad, iPhone, Android Apps. Mac and Windows Desktop Apps. Web-browser support includes Internet Explorer and Safari. **Zero Monthly Fee**





TechABYTE Technology Solutions

(208) 352-0275
Twin Falls, Idaho
83301
United States



TechABYTE

Technology Solutions

Prepared For
American Falls Reservoir District
1035 N Lincoln Ave
Jerome, Idaho
83338
United States

Proposal Date
03/25/2018

Proposal Number
0000111

Overview

This estimate is for the American Falls Reservoir District building located in Jerome, ID. The installation will be for a 4 camera security system. The location of the equipment will be in the utility room to ensure safe keeping of the devices. Office staff will be able access system from utility room and software will be installed on computers to monitor system. If remote viewing is requested other than via mobile app, Techabyte will set up off site viewing at no additional charge. Security system will have 3 warranty on equipment.

Scope of Work

All cameras will be outside. Due to having vaulted ceilings, we will be running wire in conduit on outside of building where necessary to ensure it doesn't get tampered. This will increase the longevity of the wiring as well. 2 cameras will be installed at the main entrances of the building. A third camera will be on the NE corner of building to cover front parking lot. The forth camera will be on the SW corner of the building to cover the back entrance and parking lot. All cameras will be 4 MP vandal proof dome cameras.



4.5 Inches

Timeline

The timeline of the project should take 1 day to complete. We will follow up a second day to make any adjustments that are necessary.

Pricing

Description	Rate	Qty	Line Total
8 Channel SCW NVR 2 TB Hard Drive	\$719.00	1	\$719.00
8-ch IP video input, 8 independent PoE network interfaces. Can record 8 1080P cameras at 30 FPS, 8 4MP cameras at 25 FPS, or 8 4K cameras at 30 FPS. 80 Mbps incoming bitrate; 10 Mbps per channel. 4K HDMI Out. VGA Monitor out. 2 HDD bays. Footage Download via USB, webview, apps.	+6%		

4 MP IP Vandleproof Dome Camera 4MP @ 25 FPS; 2560 x 1440. IP67 Weather Rating. Temperature rated from -31°F to 140 °F. Fixed: 2.8mm 101° of coverage. Infrared night vision up to 100 FT. True Wide Dynamic Range (120dB). 0.02 lux. IK10 Impact Resistance Glass	\$225.00 +6%	4	\$900.00
Outdoor Camera Box Mount	\$29.99 +6%	4	\$119.96
24 Inch Monitor and Mount	\$249.99 +6%	1	\$249.99
APC Battery Back up	\$99.49 +6%	1	\$99.49
Electrical Conduit	\$99.00 +6%	1	\$99.00
Labor and Installation	\$90.00 +6%	10	\$900.00
Subtotal			3,087.44
6% (6%)			185.25
Proposal Total (USD)			\$3,272.69

Terms

This proposal is valid for 30 Days. If proposal is accepted, a 50% security deposit will be required.

American Falls Reservoir District



PINNACLE TECHNOLOGIES, LLC
560 MAIN AVE S
TWIN FALLS, ID 83301
Phone # (208) 595-2372

Estimate

Date	Estimate #
4/18/2018	6967

Billing Address
American Falls Reservoir Dist 1 1035 N Lioncoln Jerome, ID 83338

Installation Address

Estimates are valid 30 days from date of creation.

Rep	Project
TRD	CAMERAS

Qty	Description	Rate	Total
	IP VIDEO SURVEILLANCE		
1	4 CAMERA RECORDER W/ 1 TERABYTE OF STORAGE NVR 2SATA	348.78	348.78T
4	4 MEGAPIXEL 2.8MM LENS H.265 EYEBALL POE IP CAMERA	214.40	857.60T
4	WATERPROOF JUNCTION BOX FOR CAMERAS	20.80	83.20T
1	WIRE, ENDS AND MATERIALS	180.00	180.00T
1	INSTALLATION LABOR - INSTALL RECORDER AND 4 CAMERAS AT COMMERCIAL BUILDING. WIRES FOR CAMERAS WILL HAVE TO BE SURFACE MOUNTED ON EXTERIOR OF BUILDING, SO WIRE COST AND LABOR IS HIGHER THAN USUAL.	1,330.00	1,330.00
	* CAMERAS AND RECORDER HAVE A 5 YEAR WARRANTY		
	PUBLIC WORKS LICENSE # 012998 - C - 4 ELECTRICAL SPECIALTIES CONTRACTOR # 009285		

A payment of 50% is due upon signing of this estimate. The remaining balance is due upon completion of job. This is an estimate and remaining balance may differ depending on changes or additions that may occur during process of the work requested.

Thank you for your business.

Signature _____

Subtotal	\$2,799.58
Sales Tax (6.0%)	\$88.17
Total	\$2,887.75

Exhibit "A"

FISCAL BUDGET ESTIMATE	2017 Estimate	Last Year	Amount to Date	Amount to Date	2018 Estimate	2019 Estimate
AMERICAN FALLS RESERVOIR DISTRICT	Budget Forecast	Actual 2017	11-1-16 to 4-30-17	11-1-17-04/30/18	Budget Forecast	Budget Forecast
GENERAL FUND	11-1-16 to 10-31-17	11-1-16 to 10-31-17	Year 2017	Year 2018	11-01-17-10-31-18 4/30/2017	11/1/18-10/31/19 4/30/2018
INCOME						
O & M Assessments	\$ 350,000.00	\$ 361,025.16	\$ 264,147.73	\$ 383,084.06	\$ 350,000.00	\$ 350,000.00
Fund for extraordinary expenses 2020					\$ 211,000.00	\$ 211,000.00
Prior years Assessment	\$ 8,000.00	\$ 6,554.80	\$ 5,547.89	\$ 4,524.46	\$ 8,000.00	\$ 10,000.00
Penalties & Interest on Collections	\$ 2,800.00	\$ 2,754.73	\$ 1,355.11	\$ 1,217.31	\$ 2,500.00	\$ 5,000.00
Interest on Investments	\$ 1,300.00	\$ 3,693.41	\$ 1,482.79	\$ 3,672.85	\$ 1,200.00	\$ 7,300.00
Miscellaneous Revenue	\$ -					
TOTAL INCOME	\$ 362,100.00	\$ 374,028.10	\$ 272,533.52	\$ 392,498.68	\$ 572,700.00	\$ 583,300.00
EXPENSES						
American Falls O & M	\$ 290,000.00	\$ 248,245.21	\$ 248,245.21	\$ 168,678.98	\$ 250,000.00	\$ 250,000.00
Jackson Lake O & M	\$ 9,500.00	\$ 5,138.88	\$ 5,138.88	\$ 5,439.15	\$ 9,500.00	\$ 7,000.00
Directors Fees	\$ 10,775.00	\$ 9,000.00	\$ 4,375.00	\$ 4,375.00	\$ 11,100.00	\$ 11,250.00
Directors Expense	\$ 4,100.00	\$ 2,997.98	\$ 1,448.58	\$ 1,252.48	\$ 4,500.00	\$ 6,000.00
Secretary Salary	\$ 54,016.00	\$ 54,015.38	\$ 26,875.94	\$ 27,863.16	\$ 55,639.00	\$ 57,863.00
Secretary Expense	\$ 3,500.00	\$ 2,358.40	\$ 1,185.99	\$ 1,060.31	\$ 3,500.00	\$ 3,000.00
Part-time Employee Salary	\$ 25,000.00	\$ 24,682.19	\$ 12,147.60	\$ 12,662.34	\$ 25,100.00	\$ 32,840.00
Payroll Taxes	\$ 7,100.00	\$ 7,186.11	\$ 3,522.46	\$ 3,608.14	\$ 7,400.00	\$ 8,800.00
Public Employees Retirement System	\$ 9,500.00	\$ 9,500.03	\$ 4,725.92	\$ 4,886.82	\$ 10,300.00	\$ 12,000.00
Official Bonds and Insurance	\$ 3,850.00	\$ 3,678.00	\$ 2,137.50	\$ 2,109.50	\$ 4,050.00	\$ 4,050.00
Secretary's Health Ins.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Supplies & Expenses	\$ 2,000.00	\$ 2,600.94	\$ 669.15	\$ 1,275.1	\$ 2,000.00	\$ 2,700.00
Utilities	\$ 5,000.00	\$ 3,533.01	\$ 1,770.03	\$ 1,810.74	\$ 5,500.00	\$ 5,000.00
Postage	\$ 300.00	\$ 347.75	\$ 347.26	\$ 366.70	\$ 350.00	\$ 400.00
Telephone	\$ 1,700.00	\$ 1,348.85	\$ 673.68	\$ 682.73	\$ 1,400.00	\$ 1,400.00
Office Maintenance	\$ 4,000.00	\$ 7,880.31	\$ 2,578.36	\$ 1,317.95	\$ 4,000.00	\$ 5,800.00
Capital Improvement	\$ 25,000.00	\$ 460.00	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00
Audit Expense	\$ 5,100.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Legal Fees	\$ 10,000.00	\$ 7,831.90	\$ 4,319.30	\$ 3,866.80	\$ 10,000.00	\$ 10,000.00
Legal Publications	\$ 1,000.00	\$ 965.28	\$ 264.82	\$ 366.19	\$ 1,100.00	\$ 1,150.00
Election Expenses	\$ 500.00	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00
County Collection Fees	\$ 7,200.00	\$ 10,928.97	\$ 2,233.28	\$ -	\$ 11,220.00	\$ 11,200.00
Dues & Subscriptions	\$ 555.00	\$ 560.00	\$ 500.00	\$ 500.00	\$ 690.00	\$ 560.00
Office Equipment Expense	\$ 1,000.00	\$ 874.97	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
Miscellaneous Expense	\$ 250.00	\$ 0.03	\$ -	\$ 27.77	\$ 250.00	\$ 2,500.00
Bank Fees	\$ 200.00	\$ 209.00	\$ 30.00	\$ -	\$ 200.00	\$ 250.00
Uncollectible Taxes	\$ -	\$ 573.50	\$ -	\$ -	\$ 9.40	\$ 100.00
Gifts/Donations	\$ -	\$ -	\$ -	\$ 104.16	\$ -	\$ 100.00
TOTAL EXPENDITURES	\$ 481,146.00	\$ 409,916.69	\$ 328,188.96	\$ 247,254.02	\$ 429,308.40	\$ 445,463.00
Excess (Deficit) over Expenditures	\$ (119,046.00)	\$ (35,888.59)	\$ (55,655.44)	\$ 145,244.66	\$ 143,391.60	\$ 137,837.00
	"1"	"2"	"3"	"4"	"5"	"6"
Cash on Hand	\$ 4,627.99					
Joint Treasurer's account	\$ 583,048.00					
Total as of 4/30/18	\$ 587,675.99					

NEW BUSINESS

The Secretary presented the 2018-2019 Budget Forecast. After a discussion, Director John Beukers moved the budget be approved, seconded by Director Duane Ramseyer. The motion passed. (Exhibit "A")


Director John Beukers left the meeting at 10:30 a.m.

OLD BUSINESS

Attorney Jonas Reagan distributed packets of information and commented concerning:

- I. Water Supply Outlook
- II. Federal Issues
 - A. Lake Roosevelt Forum (Columbia Treaty Meeting)
 - B. Spill at FCRPS Projects Difficult to Manage
 - C. Court Upholds Kamath River Injunction
 - D. Title Transfer Bill Update
 - E. EPA Request for Comment on CWA Groundwater Discharge
 - F. HR3144: Congressman Simpson's Position
 - G. Water and Power Appropriations Bill
- III. State/Issues
 - A. Director Continues Stay in Storage Reset Case
 - B. Preliminary Sentinel Well Report for 2018
 - C. UWRB Recharge Update
 - D. May 3 Rental Pool Meeting Minutes
 - E. Tribal Subcommittee Meeting May 11
 - F. Resolution 51 Subcommittee Meeting May 31st at 2:00 p.m. (ASCC)
 - G. Beneficial Use Report 01-1063
 - H. Additional Natural Flow Application (Snake River)

There being no further business to come before this Board the meeting adjourned...


President Dan Shewmaker


Secretary Debbie Falconburg

Jerome, Idaho
June 11, 2018

The Board of Directors of the American Falls Reservoir District, Idaho, met in public session at the regular meeting place of the Board at 1035 North Lincoln, Jerome, Idaho June 11, 2018 at 10:00 A.M. with the following person present:

Dan Shewmaker	President, Member
Terry Kramer	Vice President, Member
John Beukers	Treasurer, Member
Graham Hooper	Member
DeWitt Marshall	Member
Dave Ramseyer	Member

Absent:
Clarence Schroeder Member

Attorney Jonas Reagan and Secretary Debbie Falconburg was also present.

The meeting was called to order and conducted by President Dan Shewmaker.

The minutes of the Board meeting May 14, 2018 were than approved with a motion by Director Dave Ramseyer, seconded by Director DeWitt Marshall.

The Secretary presented the Claims and May 14, 2018 Treasurer's Report to the Board. (See page 2)

Director John Beukers moved the Claims and Treasurer's Report be approved, seconded by Director Terry Kramer. The motion passed.

TRANSFERS

Director John Beukers, seconded by Director Terry Kramer approved three transfers from Twin Falls Canal Company with a motion. (Pages 3&4)

OLD BUSINESS

Attorney Jonas Reagan distributed packets of information and commented concerning:

- I. Water Supply Outlook
 - A. Teacup
- II. Federal Issues
 - A. Columbia River Treaty Negotiations Start
 - B. IWUA/Co9 Comments on Groundwater Discharge Issue
 - C. FCRPS Update
 - D. Title Transfer Bill Update
 - E. Water Quality Facilities Contract

June 11, 2018

TREASURER'S REPORT

Cash Balance 04-30-18	\$ 4,627.99
Receipts May, 2018	\$ 3,905.26
Deposit from BurRec for 2018	\$ 20,000.00
Transfer from #1230	\$ 12,000.00
	<u>\$ 40,533.25</u>

Disbursements:

Claims 05-14-18	\$ 1,484.73	
Debbie Falconburg	\$ 3,507.89	
Brandi West	\$ 1,739.63	
Jerome County Treasurer	\$ 315.76	
Debt Card 5-23-18	\$ 32.24	
Payroll Expenses	\$ 4,247.44	
Total Distribution 05-31-18	\$ 11,327.69	\$ 11,327.69
Cash on Hand 05-31-18		<u>\$ 29,205.56</u>
		\$ 29,205.56

IDAHO STATE TREASURER LOCAL GOVERNMENT INVESTMENT POOL GENERAL FUND ACCT #1230

Balance in Investment Pool 04-30-18	\$ 578,420.01	
Interest Credited 05-01-18	\$ 871.58	
Transfer to checking	\$ 12,000.00	
Balance in Investment Pool #1230 05-31-18	\$ 567,291.59	\$ 567,291.59
Total Balance 05-31-18		<u>\$ 596,497.15</u>

Average Weighted Yield 1.7719%

WATER QUALITY FACILITIES ACCT #1833

Beginning Balance 04-30-18	\$81,207.51
Interest 05-01-18	\$112.99
Balance 05-31-18	<u>\$81,320.50</u>
BurRec assessment 2018 5/30/18	\$20,000.00
Balance will be 6/1/18	<u>\$101,320.50</u>

CLAIMS June 11, 2018

John Beukers	\$ 148.14
Graham Hooper	\$ 142.69
Terry Kramer	\$ 150.55
DeWitt Marshall	\$ 114.58
Dave Ramseyer	\$ 134.75
Clarence Schroeder	\$ 227.71
Dan Shewmaker	\$ 133.66
Financial Agent SS Remit	\$ 1,678.76
State Tax Commission	\$ 143.00
PERSI	\$ 1,341.60
Gallagher Benefit Administrators, Ins	\$ 32.00
Barker, Rosholt, & Simpson	\$ 615.90
CenturyLink	\$ 113.97
City of Jerome	\$ 135.02
Falconburg, Debbie	\$ 128.18
Hager, Byron A	\$ 415.00
Idaho Power	\$ 79.66
LLD	\$ 2,905.66
Mikey's Refrigeration, Inc	\$ 266.00
Steelhead Irrigation & Landscape	\$ 153.92
	<u>\$ 4,813.31</u>
	\$ 4,247.44

June 11, 2018

RESOLVED, That that certain agreement made and entered into by and between John J Gomez of Twin Falls County, State of Idaho, party/(ies) of the first part, and Eric Pearson of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of March 13, 2018 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Twenty and 72/100 (20.72) from Northeast Quarter Southwest Quarter (NE1/4SW1/4) and Three and 53/100 (3.53) from Northwest Quarter Southeast Quarter (NW1/4SE1/4) and None and 60/100 (00.60) from Southwest Quarter Southeast Quarter (SW1/4SE1/4) in Section Twenty (20), Township Nine (09) South, Range Fourteen (14) East, and Six and 00/100 (6.00) from East Half Northwest Quarter Southwest Quarter (E2NW1/4SW1/4) and Nine and 15/100 (9.15) from West Half Northeast Quarter Southwest Quarter (W2NE1/4SW1/4) in Section Twenty-one (21), Township Nine (09) South, Range Fourteen (14) East Boise Meridian for the purchase of a waterright supplemental to Forty and 00/100 (40.00) share of the stock of the Twin Falls Canal Company shall be chargeable against the Northwest Quarter Southwest Quarter (NW1/4SW1/4) and Southwest Quarter Southwest Quarter (SW1/4SW1/4) in Section Twenty (20), Township Nine (09) South, Range Fourteen (14) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

June 11, 2018

RESOLVED, That that certain agreement made and entered into by and between Gene M Davis of Twin Falls County, State of Idaho, party/(ies) of the first part, and Dustin and Jeni Taylor of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of May 15, 2018 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Lot One (1), Block One (1) of Wakefield Subdivision in Section Fifteen (15), Township Ten (10) South, Range Seventeen (17) East Boise Meridian for the purchase of a waterright supplemental to Two and 79/100 (2.79) share of the stock of the Twin Falls Canal Company shall be chargeable against the South Half Southwest Quarter Northwest Quarter (S2SW1/4NW1/4) in Section Ten (27), Township Ten (10) South, Range Sixteen (16) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

June 11, 2018

RESOLVED, That that certain agreement made and entered into by and between Tensco, Inc of Twin Falls County, State of Idaho, party/(ies) of the first part, and James Ray, Inc of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of May 11, 2018 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Lot Twenty-Two (22) of Orchalara Subdivision Section Eight (8), Township Ten (10) South, Range Seventeen (17) East, Boise Meridian for the purchase of a waterright supplemental to Six and 08/100 (6.08) share of the stock of the Twin Falls Canal Company shall be chargeable against River Ridge Estates Number Five (5) Subdivision in Section Three (3), Township Ten (10) South, Range Seventeen (17) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

*** Proof of Publication ***

Exhibit (C)

Twin Falls Times-News
132 Fairfield St W, Twin Falls, Idaho 83301

RUBY AUFDERHEIDE, being duly sworn, deposes and says: That she is the Principal Clerk of the Times-News, a daily newspaper printed and published at Twin Falls, Twin Falls County, State of Idaho, and having a general circulation therein, and which said newspaper has been continuously and uninterruptedly published in said County during a period of twelve consecutive months prior to the first publication of the notice, a copy of which is attached hereto: that said notice was published in the Times-News, in conformity with Section 60-108, Idaho Code, as amended, for:

ANNUAL NOTICE OF REGULAR BOARD MEETING

The Board of Directors of the American Falls Reservoir District will meet in regular session on the second Monday of each month; or in an event of a holiday or lack of a quorum on the third Monday of each month at 10:00 o'clock A.M. at the office of the District at 1035 North Lincoln, Jerome, Idaho, effective December 13, 1983, until such time as the Board shall otherwise determine.

Debbie Falconburg
Secretary to the Board of Directors
American Falls Reservoir District
PUBLISH: June 7, 2018

1 Insertions

AMERICAN FALLS RESERVOIR DISTRICT

DEBBIE FALCONBURG

PO BOX A

JEROME ID 83338

ORDER NUMBER 68614

Ruby Aufderheide

(Legals Clerk)

STATE OF IDAHO)

.SS

COUNTY OF TWIN FALLS)

On this 7 day of June in the year of 2018 before me, a Notary Public, personally appeared before me Ruby Aufderheide known or identified to me to be the person whose name subscribed to the within instrument, and being by first duly sworn, declared that the statements therein are true, and acknowledged to me that she executed the same.

Wendy Smith

Notary Public FOR Idaho

Residing at: Twin Falls, Idaho

My Commission expires: 6-13-2023

PUBLISHED ON: 06/07/2018

TOTAL AD COST: 27.62

FILED ON: 6/7/2018

NOELLE R. SMITH
Notary Public
State of Idaho

Exhibit 'C2'

AFFIDAVIT OF PUBLICATION

County of Elmore } ss.
State of Idaho

I, **Joy Martinez**, do solemnly swear that I am the Legal Clerk of the:

Mountain Home News

A weekly newspaper of general circulation, published once a week, in Mountain Home, Idaho, that the notice attached hereto which is a part of publication thereof; was published in said newspaper for 1 consecutive weeks, the first publication having been made on the 13 day of June, 2018, and the last publication having been made on the 13 day of June 2018; every Wednesday issue of the paper during the period and time of publication and that the notice was published in the paper proper and not in a supplement thereof.

And I further swear that the said Mountain Home News has been continuously and uninterruptedly published in said Elmore County during the period of 78 consecutive weeks prior to the first publication of the attached notice.

ANNUAL NOTICE OF REGULAR BOARD MEETING
The Board of Directors of the American Falls Reservoir District will meet in regular session on the second Monday of each month; or in an event of a holiday or lack of a quorum on the third Monday of each month at 10:00 o'clock A.M. at the office of the District at 1035 North Lincoln, Jerome, Idaho, effective December 13, 1983, until such time as the Board shall otherwise determine.
Debbie Falconburg
Secretary to the
Board of Directors
American Falls Reservoir District
One Publication: June 13, 2018

Joy Martinez
Legal Clerk

Subscribed and sworn to me this 13th day of June, 2018.

Brenda M. Fincher
Notary Public

Residing in Mountain Home, Elmore County, Idaho.

My commission expires 11-16-2022



Affidavit of Publication

Exhibit (2301)

State of Idaho

County of Power

Brett Crompton being first duly sworn on oath, states:

That he is the Publisher of The Aberdeen Times, a newspaper of general circulation in Bingham County, Idaho, published weekly at Aberdeen in said county, that said newspaper has been published in said county uninterruptedly and continuously for over seventy-eight consecutive weeks, prior to the first publication of the annexed notice or advertisement:

That the annexed notice or advertisement was published as per clipping attached in the regular and entire edition of said newspaper and not in any supplement thereof for successive weekly issues thereof, the date of the first publication being the 6th day of June 2018 and the date of the last publication being the 6th day of June 2018.

Signed

State of Idaho

Brett Crompton

County of Bingham

On this 6th day of June in the year of 2018, before me, a Notary Public, personally appeared Brett Crompton, known or identified to me to be the person whose name is subscribed to the within instrument, and being by me first duly sworn, declared that the statements therein are true, and acknowledged to me that he executed the same.



Debbie Crompton

Notary Public for Idaho
Residing at American Falls, Idaho
My commission expires: July 25, 2022

Reservoir district annual meeting

Published in The Aberdeen Times June 6, 2018.

ANNUAL NOTICE OF REGULAR BOARD MEETING

The Board of Directors of the American Falls Reservoir District will meet in regular session on the second Monday of each month; or in an event of a holiday or lack of a quorum on the third Monday of each month at 10:00 o'clock A.M. at the office of the District at 1035 North Lincoln, Jerome, Idaho, effective December 13, 1983, until such time as the Board shall otherwise determine.

Debbie Falconburg

Secretary to the

Board of Directors

American Falls Reservoir District

Affidavit of Publication

State of Idaho

County of Power

Brett Crompton being first duly sworn on oath, states:

That he is the Publisher of The Power County Press, a newspaper of general circulation in Power County, Idaho, published weekly at American Falls in said county, that said newspaper has been published in said county uninterruptedly and continuously for over seventy-eight consecutive weeks, prior to the first publication of the annexed notice or advertisement:

That the annexed notice or advertisement was published as per clipping attached in the regular and entire edition of said newspaper and not in any supplement thereof for 1 successive weekly issues thereof, the date of the first publication being the 6th day of June 2018 and the date of the last publication being the 6th day of June 2018

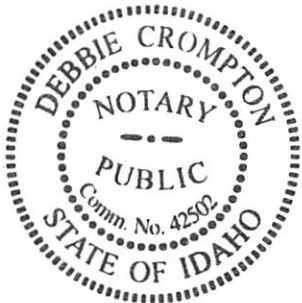
Signed

Brett Crompton

State of Idaho

County of Power

On this 6th day of June in the year of 2018 before me, a Notary Public, personally appeared Brett Crompton, known or identified to me to be the person whose name is subscribed to the within instrument, and being by me first duly sworn, declared that the statements therein are true, and acknowledged to me that he executed the same.



Debbie Crompton

Notary Public for Idaho
Residing at American Falls, Idaho
My commission expires: July 25, 2022

Reservoir district annual meeting

Published in The Power County
Press June 6, 2018.

ANNUAL NOTICE OF REGULAR BOARD MEETING

The Board of Directors of the American Falls Reservoir District will meet in regular session on the second Monday of each month; or in an event of a holiday or lack of a quorum on the third Monday of each month at 10:00 o'clock A.M. at the office of the District at 1035 North Lincoln, Jerome, Idaho, effective December 13, 1983, until such time as the Board shall otherwise determine.

Debbie Falconburg
Secretary to the
Board of Directors
American Falls Reservoir District

Exhibit (1-1)

III. State Issues


- A. DEQ Set to Take Over NPDES Program from EPA
- B. Special Session on Basin 63 Refill/Proposed Bill
- C. Reset Update/Director Approves 2018 Stipulation
- D. SWC Comments on WD1 Resolution 51
- E. Legislative Update
- F. IWUA/Co9 Meeting June 11 (Sun Valley)

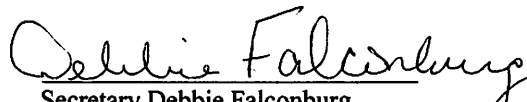
NEW BUSINESS

Secretary Debbie Falconburg reported on the new Legislative Laws that affect the District. Open Meeting Law IC § 74-202 and 72-204 Agendas must have "action item for a vote to be taken and notices and agendas must be posted on the Website. Public Records IC §74-101 the company must have a "Designating of Custodian and Alternate Custodian of public records for purposed of receiving public records request. A Public Records Request with amount of charges needs to be adopted.

Director Dave Ramseyer moved Debbie Falconburg be named Designation Custodian and Brandi Weston be Alternate Custodian for Public records, seconded by Director John Beukers. The motion passed.

Director Terry Kramer moved to table the vote on setting prices for the Public Records Request until next month after the Secretary does some more research, seconded by Director John Beukers. The motion passed. There being no further business to come before this Board the meeting adjourned.


President Dan Shewmaker


Secretary Debbie Falconburg

Jerome, Idaho
July 9, 2018

The Board of Directors of the American Falls Reservoir District, Idaho, met in public session at the regular meeting place of the Board at 1035 North Lincoln, Jerome, Idaho July 9, 2018 at 10:00 A.M. with the following person present:

Dan Shewmaker	President, Member
Terry Kramer	Vice President, Member
John Beukers	Treasurer, Member
Graham Hooper	Member
DeWitt Marshall	Member
Dave Ramseyer	Member
Clarence Schroeder	Member

Attorney Travis Thompson and Secretary Debbie Falconburg were also present.

The meeting was called to order and conducted by President Shewmaker.

The minutes of the Board meeting June 11, 2018 were than approved with a motion by Director Dave Ramseyer, seconded by Director DeWitt Marshall.

The Secretary presented the Claims and June 11, 2018 Treasurer's Report to the Board. (See page 2)

Director John Beukers moved the Claims and Treasurer's Report be approved, seconded by Director Graham Hooper. The motion passed.

TRANSFERS

Director Terry Kramer, seconded by Director John Beukers approved two transfers from Twin Falls Canal Company with a motion. (Page 3)

OLD BUSINESS

Attorney Travis Thompson distributed packets of information and commented concerning:

- I. Water Supply Outlook
 - A. Teacup/Flow Aug Operations
 - B. Private Leases/Supplemental Rental Pool
- II. Federal Issues
 - A. Chinook Runs Downgraded
 - B. Ninth Circuit Decision Stands in WA Culvert Case
 - C. Supreme Court Weighs in on FL/GA Water Case
 - D. Comments Split on EPA Groundwater Regulation
 - E. EPA Administrator Resigns
 - F. Justice Anthony Kennedy Retires

July 9, 2018

TREASURER'S REPORT

Cash Balance 05-31-18	\$	29,205.56
Receipts June 2018	\$	9,400.21
Void check #9405	\$	133.17
Transfer to #1833	\$	20,000.00
Total Receipts June, 2018	\$	18,738.94

Disbursements:

Claims 06-11-18	\$	4,813.29	
Debbie Falconburg	\$	3,507.89	
Brandi Weston	\$	1,594.65	
Pay Roll Expenses	\$	3,901.29	
Total Distribution 06-30-18	\$	13,817.12	\$ 13,817.12
Cash on Hand 06-30-18			\$ 4,921.82 \$ 4,921.82

IDAHO STATE TREASURER LOCAL GOVERNMENT INVESTMENT POOL GENERAL FUND ACCT #1230

Balance in Investment Pool 05-31-18	\$	567,291.59	
Interest Credited 06-01-18	\$	870.59	
Balance in Investment Pool #1230 05-31-18	\$	568,162.18	\$ 568,162.18
Total Balance 05-31-18			\$ 573,084.00

Average Weighted Yield 1.7719%

WATER QUALITY FACILITIES ACCT #1833

Beginning Balance 05-31-18	\$81,320.50
Interest Credited 06-01-17	\$122.38
BurRec assesmmnt	\$20,000.00
Balance 06-30-15	\$101,442.88

CLAIMS July 9, 2018

John Beukers	\$	131.79
Graham Hooper	\$	142.69
DeWitt Marshall	\$	114.57
Terry Kramer	\$	150.55
Dave Ramseyer	\$	134.74
Dan Shewmaker	\$	133.65
Financial Agent SS Remit	\$	1,612.40
State Tax Commission	\$	142.00
PERSI	\$	1,306.90
Gallagher Benefit Administrators, Ins	\$	32.00
Aberdeen Times	\$	18.60
Barker, Rosholt & Simpson	\$	918.00
CenturyLink	\$	114.02
City of Jerome	\$	211.02
Falconburg, Debbie	\$	143.20
Hager, Bryon	\$	500.00
Idaho Power	\$	66.07
Mountain Home Press	\$	17.00
Office Depot	\$	266.91
On The Ball Plumbing	\$	754.88
Petruzzelli Electric	\$	174.00
Shewmaker, Dan	\$	133.17
State of ID, Dept. Labor	\$	102.33
The Times News	\$	27.62
	\$	3,446.82 \$ 3,901.29

July 9, 2018

RESOLVED, That that certain agreement made and entered into by and between John Gomez of Twin Falls County, State of Idaho, party/(ies) of the first part, and John Gomez of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of May 29, 2018 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against West Half of the Northeast Quarter Southwest Quarter (W1/2NE1/4SW1/4) in Section Twenty-nine (29), Township Nine (09) South, Range Fourteen (14) East, Boise Meridian for the purchase of a waterright supplemental to Sixteen and 85/100 (16.85) share of the stock of the Twin Falls Canal Company shall be chargeable against the Southeast Quarter Northwest Quarter (SE1/4NW1/4) in Section Twenty-eight (28), Township Nine (09) South, Range Fourteen (14) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

July 9, 2018

RESOLVED, That that certain agreement made and entered into by and between Twin Falls Canal Company of Twin Falls County, State of Idaho, party/(ies) of the first part, and Than Farnum of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of June 13, 2018 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against TFCC Buy/Share Program for the purchase of a waterright supplemental to Twelve and 00/100 (12.00) share of the stock of the Twin Falls Canal Company shall be chargeable against Southwest of Southwest Quarter Southeast Quarter (SWSW1/4SE1/4) in Section Eleven (11), Township Ten (10) South, Range Seventeen (17) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

Exhibit (A)

PUBLIC RECORDS REQUEST

American Falls Reservoir District
1035 N Lincoln/PO Box A, Jerome, ID 83338
Phone/Fax: 208-324-8835, afrd@qwestoffice.net

See form instructions on next page. **Please print or type legibly. Please note that you may be liable for the cost incurred in the copying of records.** Please return first page of this form to the American Falls Reservoir District for processing.

[Idaho Code §§74-102(5), 113, and 120 permit AFRD to verify requestor's identity for the purpose of protecting personal information in compliance with state and federal law, and to ensure this information is NOT for purposes such as mailing, solicitation list, or to supplant a discovery procedure.]

Date: _____

Name: _____

Address: _____

City, State, Zip: _____

Phone: _____ Fax: _____ Email: _____

Preferred Delivery Method: Email ☐ Pick up in Person ☐ Fax ☐

(Email is generally the preferred method as it's typically more cost effective and timely for both parties; however, if the request involves more than 100 pages, it MUST be picked up in person.)

Description of Request Information (Note: Be VERY specific, this may help reduce request completion time and reduce cost to you):

Requestor's Signature: _____

FOR AFRD USE ONLY

Request Receipt by: _____ Date: _____

Request Reviewed by: _____ Date: _____

Request Completed by: _____ Date: _____

Date Requestor Contacted: _____ Notification by: Phone ☐ Mail ☐ Email ☐

Date Request Picked up or Sent: _____ By: _____

Request Not Completed: Reason: _____

Explanation Provided to Requestor by _____ Date: _____

Copying & Staff Work Time Fees Pursuant to IC §74-102(10):

First two (2) hours labor: No Charge ☐ Copying first 100 pages: No Charge ☐ or

Number of pages copied exceeding 100: _____ x \$.10¢ = \$ _____

Number of pages from which non-public information was deleted: _____ x \$ ____/hr = \$ _____

Actual labor exceeding two (2) hours: 15.79 hrs x \$ ____/hr = \$ _____

Total Cost: \$ _____

INSTRUCTIONS FOR SUBMITTING ATTACHED PUBLIC RECORDS REQUEST FORM

Submit this completed public records request for (first page only) to the American Falls Reservoir District as described below. **PLEASE BE VERY SPECIFIC** in your description of what records you are requesting. The more specific and detailed you are, the easier it will be to fulfill your request in a concise and timely fashion, and potentially at a lesser cost to you, if any. Please note that any request received after 4:00 o'clock p.m. will be considered as submitted the following business day.

Submit mailed form to: American Falls Reservoir District
PO Box A,
Jerome, ID 83338

OR:

Hand delivered form to: American Falls Reservoir District
1035 N Lincoln
Jerome, ID 83338

OR:

Email form to: AFRD@qwestoffice.net

OR:

Fax form to: 208-324-8835

AFRD may require advance payment of fees authorized by Idaho Code §§74-102(10). Any portion of an advanced payment of fees in excess of the actual costs of labor and copying incurred by AFRD shall be returned to the Requestor. For any questions call 208-324-8835.

11
B
11

AMERICAN FALLS RESERVOIR DISTRICT LEVY 2018

			\$/SHARE	SEG. #		
ABERDEEN-SPRINGFIELD CANAL	\$	0.1200	\$ 0.90	5	\$	43,287.47
TWIN FALLS CANAL			\$ 0.8435	4	\$	170,945.29
NORTH SIDE 1			\$ 1.5887	1	\$	11,821.61
NORTH SIDE S 2			\$ 1.4936	2	\$	185,098.69
NORTH SIDE 3			\$ 1.8567	3	\$	14,225.85
NORTH SIDE 2 T.S.			\$ 1.5036	7	\$	12,204.94
NORTH SIDE 3 T.S.			\$ 1.8552	9	\$	746.26
CONTRACT			\$ 0.4996	8	\$	9,854.48
NORTH SIDE POWER CO T.S.			\$ 0.4996	8	\$	99.92
					\$	448,284.52
					\$	70,000.00 sc
					\$	518,284.52

Any parcel 10 shares or less will be charged a \$10.00 service charge

III. State

- A. Basin 63 Refill Settles/No Special Session
- B. IDWR Recharge Season Successful
- C. Justice John Stegner Appointed/ Justice Joel Horton Retiring Dec. 31

IV. Misc.

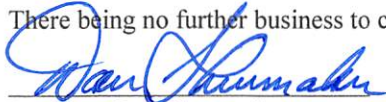
- A. News Articles


NEW BUSINESS

Director Terry Kramer left the meeting at 10:32 am. Director John Beukers moved to charge .10¢ per copy over 100 pages for Public Records Requests, seconded by Director Dave Ramseyer. The hourly charge after two hours will follow Idaho Code §74-102(10). Director Terry Kramer returned to the meeting at 10:35 am after the voting. (Exhibit "A")

Director John Beukers moved the Levy remain the same for 2018, seconded by Director Graham Hooper. The motion passed. (Exhibit "B")

There being no further business to come before this Board the meeting adjourned.


President Dan Shewmaker


Secretary Debbie Falconburg

Jerome, Idaho
August 13, 2018

The Board of Directors of the American Falls Reservoir District, Idaho, met in public session at the regular meeting place of the Board at 1035 North Lincoln, Jerome, Idaho August 13, 2018 at 10:00 A.M. with the following person present:

Dan Shewmaker	President, Member
Terry Kramer	Vice President, Member
John Beukers	Treasurer, Member
DeWitt Marshall	Member
Graham Hooper	Member
Dave Ramseyer	Member
Clarence Schroeder	Member

Attorney Jonas Reagan and Secretary Debbie Falconburg were also present.

The meeting was called to order and conducted by President Shewmaker.

The minutes of the Board meeting July 9, 2018 were than approved with a motion by Director Dave Ramseyer, seconded by Director DeWitt Marshall.

The Secretary presented the Claims and July 9, 2018 Treasurer's Report to the Board. (See page 2)

Director John Beukers moved the Claims and Treasurer's Report be approved, seconded by Director Terry Kramer. The motion passed.

TRANSFERS

Director Terry Kramer, seconded by Director Dave Ramseyer approved two transfers from Twin Falls Canal Company with a motion. (Page 3)

Director DeWitt Marshall, seconded by Director John Beukers approved six transfers from North Side Canal Company with a motion. (Pages 4-6)

OLD BUSINESS

Attorney Jonas Reagan distributed packets of information and commented concerning:

- I. Water Supply Outlook/WD1 Second Supplemental Rental Pool
- II. Federal Issues
 - A. 2017 Climate Report
 - B. Columbia Treaty Negotiators Hold Forum in Spokane
 - C. Fall Chinook Run Forecasted at 50% of 10 Year Average/Sockeye Close to 2017
 - D. Dworshak Water Saved for Later Salmon/Steelhead Migration
- III. State
 - A. Low Oxygen at American Falls Results in Fish Kill
 - B. Director Continues Delay in Processing Sho-Ban Applications

August 13, 2018

TREASURER'S REPORT

Cash Balance 06-30-18	\$ 4,921.82
Receipts July 2018	\$ 123,736.38
Total Receipts July, 2018	\$ 128,658.20

Disbursements:

Claims 07-9-18	\$ 3,446.82	
Debbie Falconburg	\$ 3,507.89	
Brandi Weston	\$ 1,719.39	
Payroll Expenses	\$ 4,238.42	
Debt Card	\$ 281.69	
Total Distribution 07-31-18	\$ 13,194.21	\$ 13,194.21
Cash on Hand 07-31-18		\$ 115,463.99

IDAHO STATE TREASURER LOCAL GOVERNMENT INVESTMENT POOL GENERAL FUND ACCT #1230

Balance in Investment Pool 06-30-18	\$ 568,162.18	
Interest Credited 07-01-18	\$ 877.19	
Balance in Investment Pool #1230 07-31-18	\$ 569,039.37	\$ 569,039.37
Total Balance 07-31-18		\$ 684,503.36

Average Weighted Yield 1.8784%

WATER QUALITY FACILITIES ACCT #1833

Beginning Balance 06-30-18	\$101,442.88
Interest 07-01-18	\$150.44
Balance 07-31-18	\$101,593.32

CLAIMS August 13, 2018

John Beukers	\$ 148.13	
Graham Hooper	\$ 142.68	
Terry Kramer	\$ 150.54	
DeWitt Marshall	\$ 114.58	
Dave Ramseyer	\$ 134.75	
Clarence Schroeder	\$ 227.71	
Dan Shewmaker	\$ 133.66	
Financial Agent SS Remit	\$ 1,672.68	
State Tax Commission	\$ 142.00	
PERSI	\$ 1,339.69	
Gallagher Benefit Administrators, Ins	\$ 32.00	
Barker Rosholt & Simpson	\$ 635.10	
CenturyLink	\$ 114.24	
City of Jerome	\$ 252.06	
Falconburg, Debbie	\$ 514.89	
Gooding County Treasurer	\$ 1,396.52	
Hager, Byron A	\$ 565.00	
Idaho Power	\$ 102.72	
Safeguard	\$ 202.17	
Western Waste Service	\$ 58.32	
	\$ 3,841.02	\$ 4,238.42

August 13, 2018

RESOLVED, That that certain agreement made and entered into by and between Wickel Land Company, LLP of Twin Falls County, State of Idaho, party/(ies) of the first part, and Wickel Land company, LLP of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of July 10, 2018 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Lot One (1), Block Two (2) of Sackett Farm Subdivision Number Two (2), in Section Twelve (12), Township Ten (10) South, Range Seventeen (17) East, Boise Meridian for the purchase of a waterright supplemental to Seven and 46/100 (7.46) share of the stock of the Twin Falls Canal Company shall be chargeable against the Lot Two (2), Block One (1) of Sunway Conveyance Plat in Section Six (6), Township Ten (10) South, Range Seventeen (17) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

August 13, 2018

RESOLVED, That that certain agreement made and entered into by and between Victor B Cypher of Twin Falls County, State of Idaho, party/(ies) of the first part, and Twin Falls Canal Company of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of March 14, 2018 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against South Half (S2) of Lot Five (5) and part of Lot Six (6) of Yeatman Addition in Section Ten (10), Township Ten (10) South, Range Seventeen (17) East, Boise Meridian for the purchase of a waterright supplemental to None and 28/100 (0.28) share of the stock of the Twin Falls Canal Company shall be chargeable against TFCC Buy/Share Program and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

August 13, 2018

RESOLVED, That that certain agreement made and entered into by and between Warner Land & Livestock, LP of Gooding County, State of Idaho, party/(ies) of the first part, and Warner Land & Livestock, LP of Gooding County, State of Idaho, party/(ies) of the second part, under date of June 26, 2018 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Northeast Quarter of the Southeast Quarter (NE1/4SE1/4) in Section Thirty-Five (35), Township Seven (7) South, Range Fifteen (15) East, Boise Meridian for the purchase of a waterright supplemental to Twenty-one and 00/100 (21.00) share of the stock of the North Side Canal Company shall be chargeable against Lot One (1) in Section One (1), Township Eight (8) South, Range Fifteen (15) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

August 13, 2018

RESOLVED, That that certain agreement made and entered into by and between Cathi L Dunning of Jerome County, State of Idaho, party/(ies) of the first part, and Carlos Flores of Gooding County, State of Idaho, party/(ies) of the second part, under date of July 18, 2018 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Northeast Quarter of the Northwest Quarter (NE1/4NW1/4) in Section Nine (9), Township Eight (8) South, Range Sixteen (16) East, Boise Meridian for the purchase of a waterright supplemental to Two and 00/100 (2.00) share of the stock of the Twin Falls Canal Company shall be chargeable against None and 50/100 (0.50) to the Northeast Quarter of the Northwest Quarter (NE1/4NW1/4) and One and 50/100 (1.50) to the Northwest Quarter of the Northeast Quarter (NW1/4NE1/4) in Section Twenty-one (21), Township Eight (8) South, Range Fifteen (15) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

Exhibit A

TOWNSHIP 7 SOUTH, RANGE 15 EAST, BOISE MERIDIAN, GOODINO COUNTY, IDAHO

Section 35: NE $\frac{1}{4}$ SE $\frac{1}{4}$, EXCEPTING THEREFROM the following described parcel:

Starting at the Southeast corner of Section 35, Township 7 South, Range 15, East Boise Meridian,
due North 1320 feet to THE TRUE POINT OF BEGINNING;

Thence North 90°00'00" East, (due West) 1320 feet;

Thence North 00°00'00" East, (due North) 660 feet;

Thence North 90°00'00" East, (due East) 724 feet;

Thence North 00°00'00" East, (due North) 147 feet;

Thence North 00°00'00" East, (due East) 150 feet;

Thence North 00°00'00" East, (due North) 176 feet;

Thence North 90°00'00" East, (due East) 446 feet;

Thence South 00°00'00" East, (due South) 983 feet to THE TRUE POINT OF BEGINNING.

ALSO EXCEPTING THEREFROM that part of the NE $\frac{1}{4}$ SE $\frac{1}{4}$, described as follows:

Commencing at the Southeast corner of said Section 35;

Thence North 1320 feet;

Thence North 90°00'00" West, (due West) 1320 feet;

Thence North 0°00'00" East, (due North) 660 feet to THE TRUE POINT OF BEGINNING;

Thence North 90°00'00" East, (due East) 724 feet;

Thence North 0°00'00" East, (due North) 147 feet;

Thence North 90°00'00" East, (due East) 150 feet;

Thence North 0°00'00" East, (due North) 176 feet;

Thence North 90°00'00" West, (due West) 50 feet;

Thence South 00°00'00" West, (due South) 126 feet;

Thence North 90°00'00" West, (due West) 100 feet;

Thence Southwesterly to THE TRUE POINT OF BEGINNING.

AND EXCEPTING THEREFROM the North 208.75 feet of the West 208.75 feet.

Exhibit A

TOWNSHIP 8 SOUTH, RANGE 16 EAST, BOISE MERIDIAN, JEROME COUNTY, IDAHO

Section 9: A parcel of land located in the NE $\frac{1}{4}$ NW $\frac{1}{4}$, more particularly described as follows:

Commencing at the Northwest corner of said Section 9;

Thence South 89°54'36" East along the North boundary of the NW $\frac{1}{4}$ of Section 9 for a distance of 1320.66 feet to the Northwest corner of the NE $\frac{1}{4}$ NW $\frac{1}{4}$ and being the TRUE POINT OF BEGINNING;

Thence continuing South 89°54'36" East along the North boundary of the NE $\frac{1}{4}$ NW $\frac{1}{4}$ for a distance of 472.00 feet;

Thence South 2°26'45" East for a distance of 581.24 feet;

Thence South 5°57'26" East for a distance of 136.92 feet;

Thence South 31°05'42" West for a distance of 66.89 feet;

Thence South 63°44'22" West for a distance of 107.15 feet;

Thence North 85°08'59" West for a distance of 382.29 feet to a point on the West boundary of the NE $\frac{1}{4}$ NW $\frac{1}{4}$ of Section 9;

Thence North 0°02'22" East along the West boundary of the NE $\frac{1}{4}$ NW $\frac{1}{4}$ for a distance of 790.00 feet to the TRUE POINT OF BEGINNING.

Exhibit B

Township 8 South, Range 15 East, Boise Meridian, Gooding County, Idaho

Section 21: A parcel of land located in the NE $\frac{1}{4}$, described as follows:

Commencing at the Northeast corner of Section 21;

Thence North 89°53'03" West, 2639.34 feet to the North Quarter corner of Section 21 and being THE REAL POINT OF BEGINNING;

Thence South 89°53'03" East, 1528.18 feet along the North boundary of NE $\frac{1}{4}$, Section 21;

Thence South 00°01'11" West, 569.99 feet;

Thence North 89°53'03" West, 1528.74 feet to the point on the West boundary of the NE $\frac{1}{4}$, Section 21;

Thence North 00°04'33" East, 569.99 feet along the West boundary of NE $\frac{1}{4}$, Section 21 TO THE REAL POINT OF BEGINNING.

EXCEPTING That portion deeded to the Wendell Highway District by deed recorded February 26, 2008 a instrument no. 225466.

August 13, 2018

RESOLVED, That that certain agreement made and entered into by and between Northside Development Holding Co, LLC of Jerome County, State of Idaho, party/(ies) of the first part, and Luis M & Sharon Bettencourt of Jerome County, State of Idaho, party/(ies) of the second part, under date of June 14, 2018 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Six and 20/100 (6.20) shares from Southeast Quarter of the Northwest Quarter (SE1/4NW1/4), Eight and 84/100 (8.84) shares from Northeast Quarter of the Southwest Quarter (NE1/4SW1/4), Fourteen and 86/100 (14.86) shares from Southeast Quarter Southwest Quarter (SE1/4SW1/4), and Nine and 04/100 (9.04) shares from Northeast Quarter of the Southeast Quarter (NE1/4SE1/4) in Section Thirty (30), Township Eight (8) South, Range Seventeen (17) East, Boise Meridian for the purchase of a waterright supplemental to Thirty-eight and 94/100 (38.94) share of the stock of the North Side Canal Company shall be chargeable against Seven and 24/100 (7.24) shares to Northeast Quarter of the Northeast Quarter (NE1/4NE1/4), Twelve and 70/100 (12.70) shares to Northwest Quarter of the Northeast Quarter (NW1/4NE1/4), Eight and 50/100 (8.50) shares to Southwest Quarter Northeast Quarter (SW1/4NE1/4), Three and 50/100 (3.50) shares to Southeast Quarter of the Northeast Quarter (NE1/4SE1/4), Three and 50/100 (3.50) shares to Northeast Quarter of the Southeast Quarter (NE1/4SE1/4), Three and 50/100 (3.50) shares to Northwest Quarter of the Southeast Quarter (NW1/4SE1/4) and in Section Seventeen (17), Township Eight (8) South, Range Eighteen (18) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

August 13, 2018

RESOLVED, That that certain agreement made and entered into by and between Northside Development Holding Co, LLC of Jerome County, State of Idaho, party/(ies) of the first part, and Michael J Sirucek of Jerome County, State of Idaho, party/(ies) of the second part, under date of June 14, 2018 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Northeast Quarter of the Southeast Quarter (NE1/4SE1/4) in Section Thirty (30), Township Eight (8) South, Range Seventeen (17) East, Boise Meridian for the purchase of a waterright supplemental to Twelve and 00/100 (12.00) share of the stock of the North Side Canal Company shall be chargeable against to the Northeast Quarter of the Northeast Quarter (NE1/4NE1/4) in Section Fifteen (15), Township Nine (9) South, Range Eighteen (18) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

Exhibit A

TOWNSHIP 8 SOUTH, RANGE 17 EAST, BOISE MERIDIAN, JEROME COUNTY, IDAHO

Section 30: A parcel of land located
in the SE $\frac{1}{4}$ NW $\frac{1}{4}$, more particularly described as follows:

Beginning at the Southwest corner of said NW $\frac{1}{4}$;
Thence North 00°01'00" West a distance of 400.00 feet along the Westerly boundary of said NW $\frac{1}{4}$;
Thence South 89°49'47" East a distance of 1077.14 feet along a line parallel with and 400.00 feet
Northerly from the Southerly boundary of said NW $\frac{1}{4}$ to the TRUE POINT OF BEGINNING;
Thence South 89°49'47" East a distance of 676.95 feet along a line 400.00 feet Northerly from and
parallel with the Southerly boundary of said SE $\frac{1}{4}$ NW $\frac{1}{4}$ to a point 25.00 feet Westerly at right
angles from the North-South centerline of said Section 30;
Thence South 00°01'40" East a distance of 399.37 feet along a line 25.00 feet Westerly from and
parallel with the North-South centerline of said Section 30;
Thence North 89°51'28" West a distance of 675.30 feet;
Thence North 00°15'50" West a distance of 399.71 feet to the TRUE POINT OF BEGINNING.

AND:

TOWNSHIP 8 SOUTH, RANGE 17 EAST, BOISE MERIDIAN, JEROME COUNTY, IDAHO

Section 30: A tract of land located in the E $\frac{1}{4}$ SW $\frac{1}{4}$, more particularly described as follows:

Beginning at the Northwest corner of said Southwest Quarter;
Thence South 89°49'47" East a distance of 1779.17 feet along the Northerly boundary of said SW $\frac{1}{4}$
to the Northeast corner of said SW $\frac{1}{4}$;
Thence South 00°01'40" East a distance of 678.63 feet along the Easterly boundary of said SW $\frac{1}{4}$ to
the TRUE POINT OF BEGINNING;
Thence South 00°01'40" East a distance of 1802.92 feet along the Easterly boundary of said SW $\frac{1}{4}$
to the Northerly boundary of said O.S.L. railroad;
Thence Northwesterly along the Northerly boundary of said railroad right-of-way 835.40 feet on the arc
of a non-tangent curve to the right with a radius of 8569.42 feet, a central angle of 05°35'008", and
a chord which bears North 55°59'25" West a distance of 835.06 feet;
Thence North 00°15'50" West a distance of 1375.94 feet;
Thence South 71°22'41" East a distance of 137.20 feet;
Thence North 89°37'27" East a distance of 567.67 feet to the TRUE POINT OF BEGINNING.

AND:

TOWNSHIP 8 SOUTH, RANGE 17 EAST, BOISE MERIDIAN, JEROME COUNTY, IDAHO

Section 30: A parcel of land lying in the West 399.68' of the S $\frac{1}{2}$ NE $\frac{1}{4}$ SE $\frac{1}{4}$.

Exhibit B

TOWNSHIP 8 SOUTH, RANGE 18 EAST, BOISE MERIDIAN, JEROME COUNTY, IDAHO

Section 17: S $\frac{1}{2}$ NE $\frac{1}{4}$; N $\frac{1}{2}$ SE $\frac{1}{4}$ and a tract of land in the N $\frac{1}{4}$ NE $\frac{1}{4}$, described as follows:

Beginning at the Southeast corner of said N $\frac{1}{4}$ NE $\frac{1}{4}$;
Thence running Westerly along the South boundary of said N $\frac{1}{4}$ NE $\frac{1}{4}$ to the Southwest corner thereof;
Thence running Northerly along the West boundary a distance of 424.60 feet;
Thence running South 85°45' East for a distance of approximately 2,654.0 feet to the East boundary
of said Section 17;
Thence running Southerly along the East boundary of said Section 17 a distance of 232.55 feet, to
the point of beginning.

Exhibit A

TOWNSHIP 8 SOUTH, RANGE 17 EAST OF THE BOISE MERIDIAN, JEROME COUNTY, IDAHO

Section 30: N $\frac{1}{2}$ NE $\frac{1}{4}$ SE $\frac{1}{4}$, EXCEPTING THEREFROM a parcel lying in the NE $\frac{1}{4}$ SE $\frac{1}{4}$, described as follows:

Commencing at the Southeast corner of said Section 30;

Thence along the East boundary of said Section 30, also being the centerline of 100 East Road, North 00°16'34"

East a distance of 1320.31 feet to the Southeast corner of the NE $\frac{1}{4}$ SE $\frac{1}{4}$ of said Section 30;

Thence further along the East boundary of said Section 30, North 00°16'49" East a distance of 1320.44 feet to the East quarter corner of said Section 30;

Thence along the North boundary of the SE $\frac{1}{4}$ of said Section 30, North 89°31'06" West a distance of 25.00 feet to the West right-of-way line of 100 East Road;

Thence along the West right-of-way of 100 East Road South 00°16'49" West a distance of 52.00 feet to the South right-of-way of "T" Street and the REAL POINT OF BEGINNING;

Thence continuing along the West right-of-way of 100 East Road South 00°16'49" West a distance of 482.00 feet;

Thence North 89°31'06" West a distance of 723.00 feet;

Thence North 00°16'49" East a distance of 482.00 feet to the South right-of-way line or "T" Street;

Thence along the South right-of-way line of "T" Street South 89°31'06" East a distance of 723.00 feet to the REAL POINT OF BEGINNING.

August 13, 2018

RESOLVED, That that certain agreement made and entered into by and between Northside Development Holding Co. LLC of Jerome County, State of Idaho, party/(ies) of the first part, and J.A.L. Properties, LLC of Jerome County, State of Idaho, party/(ies) of the second part, under date of June 14, 2018 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Seven and 70/100 (7.70) shares from Northeast Quarter of the Southeast Quarter (NE1/4SE1/4), Twenty-five and 24/100 (25.24) shares from Northwest Quarter of the Southeast Quarter (NW1/4SE1/4), Eleven and 64/100 (11.64) shares from Southwest Quarter Southeast Quarter (SW1/4SE1/4), and Nine and 08/100 (9.08) shares from Southeast Quarter of the Southeast Quarter (SE1/4SE1/4) in Section Thirty (30), Township Eight (8) South, Range Sixteen (16) East, Boise Meridian for the purchase of a waterright supplemental to Fifty-three and 66/100 (53.66) shares of the stock of the North Side Canal Company shall be chargeable against Twelve and 00/100 (12.00) shares to Northeast Quarter of the Southwest Quarter (NE1/4SW1/4), Fifteen and 80/100 (15.80) shares to Northwest Quarter of the Southwest Quarter (NW1/4SW1/4), Nine and 16/100 (9.16) shares to Southwest Quarter Southwest Quarter (SW1/4SW1/4), and Sixteen and 70/100 (16.70) shares to Southeast Quarter of the Southwest Quarter (SE1/4SW1/4), in Section Twenty-nine (29), Township Eight (8) South, Range Seventeen (17) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

August 13, 2018

RESOLVED, That that certain agreement made and entered into by and between Northside Development Holding Co. LLC of Jerome County, State of Idaho, party/(ies) of the first part, and J.A.L. Properties, LLC of Jerome County, State of Idaho, party/(ies) of the second part, under date of June 14, 2018 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Northwest Quarter of the Southeast Quarter (NW1/4SE1/4) in Section Thirty (30), Township Eight (8) South, Range Seventeen (17) East, Boise Meridian for the purchase of a waterright supplemental to Twelve and 20/100 (12.20) share of the stock of the North Side Canal Company shall be chargeable against to the Southwest Quarter Southwest Quarter (SW1/4SW1/4) in Section Twenty-nine (29), Township Eight (8) South, Range Seventeen (17) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

Exhibit A

TOWNSHIP 8 SOUTH, RANGE 17 EAST OF THE BOISE MERIDIAN, JEROME COUNTY, IDAHO

Section 30: N½NE¼SE¼, W½SE¼ and the West 399.68' of the SE¼SE¼:

EXCEPTING THEREFROM a parcel lying in the NE¼SE¼, described as follows:

Commencing at the Southeast corner of said Section 30;

Thence along the East boundary of said Section 30, also being the centerline of 100 East Road, North 00°16'34" East a distance of 1320.31 feet to the Southeast corner of the NE¼SE¼ of said Section 30;

Thence further along the East boundary of said Section 30, North 00°16'49" East a distance of 1320.44 feet to the East quarter corner of said Section 30;

Thence along the North boundary of the SE¼ of said Section 30, North 89°31'06" West a distance of 25.00 feet to the West right-of-way line of 100 East Road;

Thence along the West right-of-way of 100 East Road South 00°16'49" West a distance of 52.00 feet to the South right-of-way of "T" Street and the REAL

POINT OF BEGINNING;

Thence continuing along the West right-of-way of 100 East Road South 00°16'49" West a distance of 482.00 feet; Thence North 89°31'06" West a distance of 723.00 feet;

Thence North 00°16'49" East a distance of 482.00 feet to the South right-of-way line or "T" Street;

Thence along the South right-of-way line of "T" Street South 89°31'06" East a distance of 723.00 feet to the REAL POINT OF BEGINNING (Containing 7.88 ac. (±))

EXCEPTING THEREFROM a parcel lying in the NW¼SE¼, described as follows:

Commencing at the Southeast corner of said Section 30;

Thence along the East boundary of said Section 30, also being the centerline of 100 East Road, North 00°16'34" East a distance of 1320.31 feet to the Southeast corner of the NE¼SE¼ of said Section 30;

Thence further along the East boundary of said Section 30, North 00°16'49" East a distance of 1320.44 feet to the East Quarter corner of said Section 30;

Thence along the North boundary of the SE¼ of said Section 30, North 89°31'06" West a distance of 1828.01 feet;

Thence South 00°28'54" West a distance of 52.00 feet to the South right-of-way of "T" Street and the REAL POINT OF BEGINNING;

Thence North 89°31'06" West a distance of 529.62 feet along the South right-of-way of "T" Street;

Thence South 00°28'54" West a distance of 164.00 feet;

Thence South 89°31'06" East a distance of 529.62 feet;

Thence North 00°28'54" East a distance of 164.00 feet to the REAL POINT OF BEGINNING. (Containing 1.99 ac. (±)).

EXCEPTING THEREFROM a parcel lying in the NW¼SE¼, described as follows:

Commencing at the Southeast corner of said Section 30;

Thence along the East boundary of said Section 30, also being the centerline of 100 East Road, North 00°16'34" East a distance of 1320.31 feet to the Southeast corner of the NE¼SE¼ of said Section 30;

Thence further along the East boundary of said Section 30, North 00°16'49" East a distance of 1320.44 feet to the East Quarter corner of said Section 30;

Thence along the North boundary of the SE¼ of said Section 30, North 89°31'06" West a distance of 1828.01 feet;

Thence South 00°28'54" West a distance of 535.36 feet to the REAL POINT OF BEGINNING;

Thence North 89°31'06" West a distance of 490.00 feet;

Thence South 00°28'54" West a distance of 160.67 feet;

Thence North 89°31'06" West a distance of 62.00 feet;

Thence South 00°28'54" West a distance of 94.67 feet;

Thence South 89°31'06" East a distance of 552.00 feet;

Thence North 00°28'54" East a distance of 255.34 feet to the REAL POINT OF BEGINNING. (Containing 3.007 ac. (±)).

ALSO EXCEPTING THEREFROM a parcel lying in the NW¼SE¼, described as follows:

Commencing at the East Quarter corner of said Section 30, a point that is North 00°16'47" East 2,640.83 feet from the Southeast corner of said section, and running thence North 89°31'06" West 1,828.05 feet along the north line of the Southeast 1/4 of Section 30;

Thence South 00°28'54" West 216.00 feet to the TRUE POINT OF BEGINNING;

Thence South 00°28'54" West 319.36 feet;

Thence North 89°31'06" West 490.00 feet;

Thence North 00°28'54" East 319.36 feet;

Thence South 89°31'06" East 490.00 feet to the TRUE POINT OF BEGINNING. (Containing 3.592 ac. (±)).

AND:

SW¼SE¼, Lying North & East of railroad right-of-way,

Exhibit B

TOWNSHIP 8 SOUTH, RANGE 17, EAST OF THE BOISE MERIDIAN, JEROME COUNTY, IDAHO

Section 29: A parcel of land located in the SW $\frac{1}{4}$, more particularly described as follows:

Commencing at the Southwest corner of said Section 29, from which the South quarter corner of said Section 29 bears South 89°33'32" East, 2636.69 feet;
Thence North 00°16'49" East along the West boundary of the SW $\frac{1}{4}$ of said Section 29 for a distance of 557.18 feet (Recorded North 50°07' West, 557.40 feet) to THE POINT OF BEGINNING;
Thence North 00°16'49" East along the West boundary of the SW $\frac{1}{4}$ for a distance of 2,083.70 feet to the West quarter corner of said Section 29;
Thence South 89°33'36" East along the North boundary of the SW $\frac{1}{4}$ for a distance of 2,623.32 feet to a 3/4 inch rebar and being the Northeast corner of the SW $\frac{1}{4}$;
Thence South 00°00'29" West along the East boundary of the SW $\frac{1}{4}$ for a distance of 1,320.82 feet to a 5/8 inch rebar;
Thence South 00°01'40" East along the East boundary of the SW $\frac{1}{4}$ for a distance of 1,091.53 feet;
Thence North 89°33'32" West (Recorded West 228.64 feet) parallel with the South boundary of the SW $\frac{1}{4}$ for a distance of 228.64 feet;
Thence South 00°01'40" East (Recorded South 228.64 feet) parallel with the East boundary of the SW $\frac{1}{4}$ for a distance of 228.64 feet to a point on the South boundary of the SW $\frac{1}{4}$;
Thence North 89°33'32" West along the South boundary of the SW $\frac{1}{4}$ for a distance of 1,111.33 feet;
Thence North 18°30'26" West for a distance of 111.21 feet (Recorded North 18°51' West, 113.80 feet) to a 3/4 inch rebar;
Thence North 16°38'23" East for a distance of 109.87 feet (Recorded North 16°24' East, 110.70 feet) to a 3/4 inch rebar;
Thence North 46°04'10" East for a distance of 313.70 feet (Recorded North 45°47' East, 314.60 feet) to a 3/4 inch rebar;
Thence North 66°09'11" West for a distance of 393.99 feet (Recorded North 66°47' West, 395.80 feet) to a 3/4 inch rebar;
Thence South 72°33'29" West for a distance of 219.09 feet (Recorded South 71°55' West, 219.20 feet) to a 3/4 inch rebar;
Thence North 39°31'47" West for a distance of 373.91 feet (Recorded North 40°15' West, 375.90 feet) to a 3/4 inch rebar;
Thence South 71°03'27" West for a distance of 749.27 feet (Recorded South 70°11' West, 746.20 feet) to THE POINT OF BEGINNING.

EXCEPTING THEREFROM a parcel located in the NW $\frac{1}{4}$ SW $\frac{1}{4}$, described as follows:

Commencing at the West quarter corner of said Section 29;
Thence South 00°16'49" West for a distance of 540.00 feet along the West boundary line of said Section 29 also being the centerline of 100 East Road;
Thence South 89°43'11" East for a distance of 460.00 feet to THE TRUE POINT OF BEGINNING;
Thence continuing South 89°43'11" East for a distance of 460.00 feet;
Thence South 00°16'49" West for a distance of 378.78 feet;
Thence North 89°43'11" West for a distance of 460.00 feet;
Thence North 00°16'49" East for a distance of 378.78 feet to THE TRUE POINT OF BEGINNING.
(containing 4.00 ac. (±)).

Exhibit A

TOWNSHIP 8 SOUTH, RANGE 17 EAST, BOISE MERIDIAN, JEROME COUNTY, IDAHO

Section 30: NW $\frac{1}{4}$ SE $\frac{1}{4}$:

EXCEPTING THEREFROM a parcel lying in the NW $\frac{1}{4}$ SE $\frac{1}{4}$, described as follows:

Commencing at the Southeast corner of said Section 30;
Thence along the East boundary of said Section 30, also being the centerline of 100 East Road, North 00°16'34" East a distance of 1320.31 feet to the Southeast corner of the NE $\frac{1}{4}$ SE $\frac{1}{4}$ of said Section 30;
Thence further along the East boundary of said Section 30, North 00°16'49" East a distance of 1320.44 feet to the East Quarter corner of said Section 30; Thence along the North boundary of the SE $\frac{1}{4}$ of said Section 30, North 89°31'06" West a distance of 1828.01 feet;
Thence South 00°28'54" West a distance of 52.00 feet to the South right-of-way of "I" Street and the REAL POINT OF BEGINNING;
Thence North 89°31'06" West a distance of 529.62 feet along the South right-of-way of "I" Street;
Thence South 00°28'54" West a distance of 164.00 feet;
Thence South 89°31'06" East a distance of 529.62 feet;
Thence North 00°28'54" East a distance of 164.00 feet to the REAL POINT OF BEGINNING. (Containing 1.99 ac. (±)).

EXCEPTING THEREFROM a parcel lying in the NW $\frac{1}{4}$ SE $\frac{1}{4}$, described as follows:

Commencing at the Southeast corner of said Section 30;
Thence along the East boundary of said Section 30, also being the centerline of 100 East Road, North 00°16'34" East a distance of 1320.31 feet to the Southeast corner of the NE $\frac{1}{4}$ SE $\frac{1}{4}$ of said Section 30;
Thence further along the East boundary of said Section 30, North 00°16'49" East a distance of 1320.44 feet to the East Quarter corner of said Section 30; Thence along the North boundary of the SE $\frac{1}{4}$ of said Section 30, North 89°31'06" West a distance of 1828.01 feet;
Thence South 00°28'54" West a distance of 535.36 feet to the REAL POINT OF BEGINNING;
Thence North 89°31'06" West a distance of 490.00 feet;
Thence South 00°28'54" West a distance of 160.67 feet;
Thence North 89°31'06" West a distance of 62.00 feet;
Thence South 00°28'54" West a distance of 94.67 feet;
Thence South 89°31'06" East a distance of 552.00 feet;
Thence North 00°28'54" East a distance of 255.34 feet to the REAL POINT OF BEGINNING. (Containing 3.007 ac. (±)).

ALSO EXCEPTING THEREFROM a parcel lying in the NW $\frac{1}{4}$ SE $\frac{1}{4}$, described as follows:

Commencing at the East Quarter corner of said Section 30, a point that is North 00°16'47" East 2,640.83 feet from the Southeast corner of said section, and running thence North 89°31'06" West 1,828.05 feet along the north line of the Southeast 1/4 of Section 30;
Thence South 00°28'54" West 216.00 feet to the TRUE POINT OF BEGINNING;
Thence South 00°28'54" West 319.36 feet;
Thence North 89°31'06" West 490.00 feet;
Thence North 00°28'54" East 319.36 feet;
Thence South 89°31'06" East 490.00 feet to the TRUE POINT OF BEGINNING. (Containing 3.592 ac. (±)).

Exhibit B

TOWNSHIP 8 SOUTH, RANGE 17, EAST OF THE BOISE MERIDIAN,
JEROME COUNTY, IDAHO

Section 29: A parcel of land in the S $\frac{1}{2}$ SW $\frac{1}{4}$, described as follows:

Beginning at a point on the Southwest corner of Section 29;
Thence East 1296.7 feet;
Thence North 18°51' West, 113.8 feet;
Thence North 16°24' East, 110.7 feet;
Thence North 45°47' East, 314.6 feet;
Thence North 66°47' West, 395.8 feet;
Thence South 71°55' West, 219.2 feet;
Thence North 40°15' West, 375.9 feet;
Thence South 70°11' West, 746.2 feet;
Thence South 0°07' East, 557.4 feet to THE POINT OF BEGINNING.

- C. Director Issues Curtailment re: Lack of Measuring Devices
- D. IDRB 2019 Aquifer Budget/Recharge Report

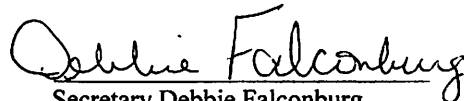
IV. Misc.

A. News Articles

NEW BUSINESS

There being no further business to come before this Board the meeting adjourned.


President Dan Shewmaker


Secretary Debbie Falconburg

AMERICAN FALLS RESERVOIR DISTRICT
BOARD OF CORRECTION 2017 ASSESSMENT ROLL

August 13, 2018
Monday 10:00 A.M.

President Dan Shewmaker advised the Board that this is the regular meeting on the date and at the time fixed for the meeting of the Board of Directors of the American Falls Reservoir District to serve as a Board of Correction to review the assessment roll which has been prepared for 2018 for the levy made for the expenses of operation and maintenance of the District as provided by law.

Whereupon the Chairman directed the Secretary to file the affidavits of publication of the notice of the meeting of the Board of Correction which affidavits were thereupon filed and examined by the Board, and it appearing therefrom that within ten days after the date of levying the assessment as provided in Idaho Code Section 43-727 through 43-732, the Secretary of the Board has given notice of the time that the Board of Directors would meet to correct assessments, by publication in a newspaper published in each of the counties comprising the district: which notice had been published weekly for a period of two (2) weeks and that the times fixed for the meeting was not less than two (2) weeks, nor more than five (5) weeks from the first publication of the notice: said notices having been published in the following newspapers, to wit:

Twin Falls County: Times News, daily, published in Twin Falls, Idaho
Jerome County: Times News, daily, published in Twin Falls, Idaho
Gooding County: Times News, daily, published in Twin Falls, Idaho
Power County: Power County Press, weekly, published in American Falls, Idaho
Bingham County: Aberdeen Times, weekly, published in Aberdeen, Idaho
Elmore County: Mountain Home News, weekly, published in Mountain Home, Idaho

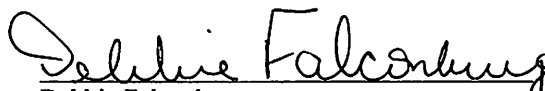
Copies of said notice are attached hereto as Exhibits one (1) through four (4). The form of the notice published in all of the above newspapers reads as follows:

"NOTICE IS HEREBY GIVEN, That the Board of Directors of the American Falls Reservoir District did levy an assessment effective on the 9th day of July, 2018 upon all the lands in the District for the purpose of defraying the expense of the care, operation and management of the District's affairs, the maintenance of the District's organization, including per diem of officers and salaries of employees, and the maintaining and operation of the property of the District for the year 2018; that the assessment so made has been extended against and entered in an appropriate column on the assessment roll, and the Board of Directors of the American Falls Reservoir District will meet as a Board of Correction at the office of the District, 1035 North Lincoln, Jerome, Idaho, August 13, 2018 at the hour of 10:00 o'clock A.M., for the purpose of correcting any error in said assessment roll and of making such changes as may be necessary to make the roll conform to the fact, and the assessments made by such roll will be reviewed by the Board of Correction at the request of any person interested."

By order of the Board of Directors of the American Falls Reservoir District.

Dated August 13, 2018

AMERICAN FALLS RESERVOIR DISTRICT


Debbie Falconburg
Secretary, Board of Directors

Whereupon, the Chairman announced that this was the time and place for hearing objections to the assessment roll.

Whereupon, the Directors then examined the assessment rolls and found them to be correct in all respects, Director Graham Hooper moved, seconded by Director John Beukers the following resolution.

After full discussion, the following resolution was carried.

RESOLUTION

WHEREAS, August 13, 2018 at 11:00 o'clock A.M., at the offices of the American Falls Reservoir District in the District office 1035 North Lincoln, Jerome, Idaho, is the time fixed by the Board of Directors of the American Falls Reservoir District to sit as a Board of Correction to review the assessment roll prepared in accordance with the levy made on the 13th day of August, 2018: and


WHEREAS, The board has examined the assessment rolls and determined them to be correct in all respects; and

WHEREAS, it appears that the Secretary of the Board of Directors has prepared a proper assessment book containing a full and accurate list and description of all the lands in the district and the list of all persons who own, claim, or have been in possession or control thereof during said year, giving the number of acre feet of water of the American Falls Reservoir District in both American Falls Reservoir and Jackson Lake Reservoir and the corresponding number of shares of stock of the appropriate canal company listed to each person, and the assessment has been carried out and entered into an appropriate column on the assessment;

NOW, THEREFORE, it is hereby resolved, ordered and determined, that the assessment roll, consisting of the assessment book containing a list and description of the lands of the district and the persons who own, claim, or have possession or control thereof during the year, the assessment which are carried out in the assessment roll and which is now before the Board of Directors for review is in all respects true and correct to the best of the knowledge of the Board and that the matters and provisions therein contained are hereby declared to be proper in all respects and the aggregate amount necessary to be raised for all purposes connected with maintaining and operating the works of the District, and that said assessment rolls have been thoroughly reviewed by the Board of Correction and are proper and constitute the will of the Board of Directors of The American Falls Reservoir District, and the Secretary is hereby directed to attach her certificate and the seal of the American Falls Reservoir District to said assessment roll for the purpose and matters therein referred to and contained.

BE IT FURTHER RESOLVED, that the Secretary of the District make the appropriate copies of the assessment rolls available to the appropriate county offices for collection of the assessment rolls available to the appropriate county officers for collection of the assessments in accordance with Idaho Code Section 43-727 through 43-732 and the existing contracts with the county commissioners of said counties wherein any portion of the districts land are located.

The business of this Board having been concluded, the meeting was adjourned.


Dan Shewmaker
President


Debbie Falconburg
Secretary

*** Proof of Publication ***

Exhibit A1

Twin Falls Times-News
132 Fairfield St W, Twin Falls, Idaho 83301

JBY AUFDERHEIDE, being duly sworn, deposes and says: That she is the Principal Clerk of the Times-News, a daily newspaper printed and published at Twin Falls, Twin Falls County, State of Idaho, and having a general circulation therein, and which said newspaper has been continuously and uninterruptedly published in said County during a period of twelve consecutive months prior to the first publication of the notice, a copy of which is attached hereto: that said notice was published in the Times-News, in conformity with Section 60-108, Idaho Code, as amended, for:

2 Insertions

AMERICAN FALLS RESERVOIR DISTRICT
DEBBIE FALCONBURG
PO BOX A
JEROME ID 83338

ORDER NUMBER 71307

Ruby Aufderheide

(Legals Clerk)

STATE OF IDAHO)
 .SS
COUNTY OF TWIN FALLS)

On this 8 day of Aug in the year of 2018 before me, a Notary Public, personally appeared before me Ruby Aufderheide known or identified to me to be the person whose name subscribed to the within instrument, and being by first duly sworn, declared that the statements therein are true, and acknowledged to me that she executed the same.

Noelle R. Smith

Notary Public FOR Idaho
Residing at: Twin Falls, Idaho
My Commission expires: 6.13.2023

AMERICAN FALLS RESERVOIR DISTRICT
NOTICE OF CORRECTION OF ASSESSMENT
NOTICE IS HEREBY GIVEN, That the Board of Directors of the American Falls Reservoir District did levy an assessment effective on the 9th day of July, 2018, upon all the lands in the District for the purpose of defraying the expense of the care, operation and management of the District's affairs, per diem of officers and salaries of employees, and the maintaining and operation of the property of the District for year 2018: that the assessment so made had been extended against and entered in an appropriate column on the assessment roll, and the Board of Directors of the American Falls Reservoir District will meet as a Board of Correction at the office of the District, 1035 North Lincoln, Jerome, Idaho, August 13, 2018, at the hour of 10:00 o'clock A.M., for the purpose of correcting any error in said assessment roll and of making such changes as may be necessary to make the roll conform to the fact, and the assessments made by such roll will be reviewed by the Board of Correction at the request of any person interested.
By order of the Board of Directors of the American Falls Reservoir District.
July 9, 2018
Debbie Falconburg
Secretary, Board of Directors
AMERICAN FALLS RESERVOIR DISTRICT
PUBLISH: July 25, 2018 and August 8, 2018

PUBLISHED ON: 07/25/2018, 08/08/2018

TOTAL AD COST: 84.66
FILED ON: 8/8/2018

NOELLE R. SMITH
Notary Public
State of Idaho

Exhibit 12

AFFIDAVIT OF PUBLICATION

County of Elmore } ss.
State of Idaho

I, **Joy Martinez**, do solemnly swear that I am the Legal Clerk of the:

Mountain Home News

A weekly newspaper of general circulation, published once a week, in Mountain Home, Idaho, that the notice attached hereto which is a part of publication thereof; was published in said newspaper for 2 consecutive ~~EDW~~ weeks, the first publication having been made on the 25th day of July, 2018, and the last publication having been made on the 8th day of Aug, 2018; every Wednesday issue of the paper during the period and time of publication and that the notice was published in the paper proper and not in a supplement thereof.

And I further swear that the said Mountain Home News has been continuously and uninterruptedly published in said Elmore County during the period of 78 consecutive weeks prior to the first publication of the attached notice.

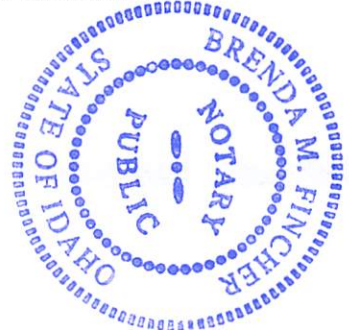
Signed for IM Nick E. James
Legal Clerk

Subscribed and sworn to me this 8th day of Aug, 2018.

Brenda M. Fincher
Notary Public

Residing in Mountain Home, Elmore County, Idaho.

My commission expires **11-16-2022**.



AMERICAN FALLS RESERVOIR DISTRICT

NOTICE OF CORRECTION OF ASSESSMENT

NOTICE IS HEREBY GIVEN, That the Board of Directors of the American Falls Reservoir District did levy an assessment effective on the 9th day of July, 2018, upon all the lands in the District for the purpose of defraying the expense of the care, operation and management of the District's affairs, per diem of officers and salaries of employees, and the maintaining and operation of the property of the District for year 2018; that the assessment so made had been extended against and entered in an appropriate column on the assessment roll, and the Board of Directors of the American Falls Reservoir District will meet as a Board of Correction at the office of the District, 1035 North Lincoln, Jerome, Idaho, August 13, 2018, at the hour of 10:00 o'clock A.M., for the purpose of correcting any error in said assessment roll and of making such changes as may be necessary to make the roll conform to the fact, and the assessments made by such roll will be reviewed by the Board of Correction at the request of any person interested. By order of the Board of Directors of the American Falls Reservoir District.
July 9, 2018

Debbie Falconburg
Secretary, Board of Directors
AMERICAN FALLS
RESERVOIR DISTRICT

First Publication: July 25, 2018
Second Publication: August 8, 2018

Exhibit "3"

Affidavit of Publication

State of Idaho

County of Power

Brett Crompton being first duly sworn on oath, states:

That he is the Publisher of The Aberdeen Times, a newspaper of general circulation in Bingham County, Idaho, published weekly at Aberdeen in said county, that said newspaper has been published in said county uninterruptedly and continuously for over seventy-eight consecutive weeks, prior to the first publication of the annexed notice or advertisement:

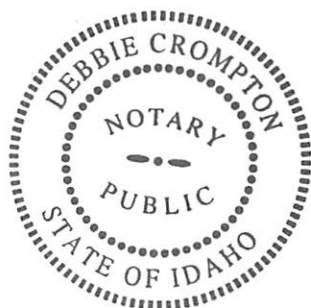
That the annexed notice or advertisement was published as per clipping attached in the regular and entire edition of said newspaper and not in any supplement thereof for 2 successive weekly issues thereof, the date of the first publication being the 25th day of July 2018 and the date of the last publication being the 8th day of August 2018.

Signed

State of Idaho

County of Bingham

On this 8th day of August in the year of 2018, before me, a Notary Public, personally appeared Brett Crompton, known or identified to me to be the person whose name is subscribed to the within instrument, and being by me first duly sworn, declared that the statements therein are true, and acknowledged to me that he executed the same.



Debbie Crompton

Notary Public for Idaho
Residing at American Falls, Idaho
My commission expires: July 25, 2022

Reservoir district assessment notice

Published in The Aberdeen Times July 25, Aug. 8, 2018.

AMERICAN FALLS
RESERVOIR DISTRICT
NOTICE OF CORRECTION
OF ASSESSMENT

NOTICE IS HEREBY GIVEN, That the Board of Directors of the American Falls Reservoir District did levy an assessment effective on the 9th day of July, 2018, upon all the lands in the District for the purpose of defraying the expense of the care, operation and management of the District's affairs, per diem of officers and salaries of employees, and the maintaining and operation of the property of the District for year 2018; that the assessment so made had been extended against and entered in an appropriate column on the assessment roll, and the Board of Directors of the American Falls Reservoir District will meet as a Board of Correction at the office of the District, 1035 North Lincoln, Jerome, Idaho, August 13, 2018, at the hour of 10:00 o'clock A.M., for the purpose of correcting any error in said assessment roll and of making such changes as may be necessary to make the roll conform to the fact, and the assessments made by such roll will be reviewed by the Board of Correction at the request of any person interested.

By order of the Board of Directors of the American Falls Reservoir District.

July 9, 2018
Debbie Falconburg
Secretary, Board of Directors
AMERICAN FALLS
RESERVOIR DISTRICT

Affidavit of Publication

State of Idaho

County of Power

Brett Crompton being first duly sworn on oath, states:

That he is the Publisher of The Power County Press, a newspaper of general circulation in Power County, Idaho, published weekly at American Falls in said county, that said newspaper has been published in said county uninterruptedly and continuously for over seventy-eight consecutive weeks, prior to the first publication of the annexed notice or advertisement:

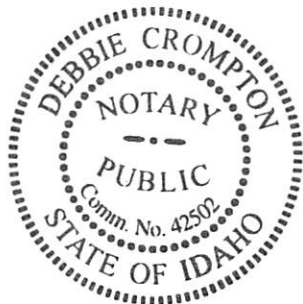
That the annexed notice or advertisement was published as per clipping attached in the regular and entire edition of said newspaper and not in any supplement thereof for 2 successive weekly issues thereof, the date of the first publication being the 25th day of July 2018 and the date of the last publication being the 8th day of August 2018.

Signed

State of Idaho

County of Power

On this 8th day of August in the year of 2018, before me, a Notary Public, personally appeared Brett Crompton, known or identified to me to be the person whose name is subscribed to the within instrument, and being by me first duly sworn, declared that the statements therein are true, and acknowledged to me that he executed the same.



Debbie Crompton

Notary Public for Idaho
Residing at American Falls, Idaho
My commission expires: July 25, 2022

Reservoir district assessment notice

Published in The Power County
Press July 25, Aug. 8, 2018.

AMERICAN FALLS RESERVOIR DISTRICT NOTICE OF CORRECTION OF ASSESSMENT

NOTICE IS HEREBY GIVEN,
That the Board of Directors of the American Falls Reservoir District did levy an assessment effective on the 9th day of July, 2018, upon all the lands in the District for the purpose of defraying the expense of the care, operation and management of the District's affairs, per diem of officers and salaries of employees, and the maintaining and operation of the property of the District for year 2018; that the assessment so made had been extended against and entered in an appropriate column on the assessment roll, and the Board of Directors of the American Falls Reservoir District will meet as a Board of Correction at the office of the District, 1035 North Lincoln, Jerome, Idaho, August 13, 2018, at the hour of 10:00 o'clock A.M., for the purpose of correcting any error in said assessment roll and of making such changes as may be necessary to make the roll conform to the fact, and the assessments made by such roll will be reviewed by the Board of Correction at the request of any person interested.

By order of the Board of Directors of the American Falls Reservoir District.

July 9, 2018
Debbie Falconburg
Secretary, Board of Directors
AMERICAN FALLS
RESERVOIR DISTRICT

Collected (14)

ATTEST;

Secretary Debbie Falconburg

State of Idaho) ss.
County of Jerome)

I, Debbie Falconburg, do hereby certify that I am the duly qualified and acting Secretary of the Board of Directors of the American Falls Reservoir District, Idaho.

I further certify that the foregoing constitutes a true and correct copy of the minutes of the meeting of the Board of Directors of said District held at the regular meeting place of said Board on August 13 2018, including the resolution adopted at said meeting, all as recorded in the regular official book of minutes, of the proceedings of said Board, kept in my office, insofar as the same was in all respects called, held and conducted in accordance with law, and that the persons therein named were present as said meeting, as therein shown.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the American Falls Reservoir District, State of Idaho, this 13th day of August 2018.

(Seal)


Secretary Debbie Falconburg

Jerome, Idaho
September 10, 2018

The Board of Directors of the American Falls Reservoir District, Idaho, met in public session at the regular meeting place of the Board at 1035 North Lincoln, Jerome, Idaho September at 10:00 A.M. with the following person present:

Dan Shewmaker	President, Member
Terry Kramer	Vice President, Member
John Beukers	Treasurer, Member
Graham Hooper	Member
DeWitt Marshall	Member
Dave Ramseyer	Member
Clarence Schroeder	Member

Attorney Travis Thompson and Secretary Debbie Falconburg were also present.

The meeting was called to order and conducted by President Shewmaker.

The minutes of the Board meeting August 13, 2018 were than approved with a motion by Director Dave Ramseyer, seconded by Director DeWitt Marshall.

The Secretary presented the Claims and August 12, 2018 Treasurer's Report to the Board. (See page 2)

Director John Beukers moved the Claims and Treasurer's Report be approved, seconded by Director Graham Hooper. The motion passed.

TRANSFERS

Director Terry Kramer, seconded by Director John Beukers approved one transfer from Twin Falls Canal Company with a motion. (Page 3)

Director Dewitt Marshall, seconded by Director John Beukers approved four transfers from North Side Canal Company with a motion. (Pages 3-5)

OLD BUSINESS

Attorney Travis Thompson distributed packets of information and commented concerning:

- I. Water Supply Outlook/BOR Preliminary Winter Operations Plan
- II. Federal Issues
 - A. Steelhead Runs Downgraded
 - B. EPA Asks Court to Delay Effect of WOTUS Decision
 - C. Supreme Court Asked to Review Groundwater Pollution Cases
- III. State Issues
 - A. ESPA Storage Gains 2017 to 2018

September 10, 2018

TREASURER'S REPORT

Cash Balance 07-31-18	\$	115,463.99
Transfer to 1230	\$	100,000.00
Receipts August 2018	\$	2,836.13
	\$	18,300.12

Disbursements:

Claims 08-13-18	\$	3,841.02	
Debbie Falconburg	\$	3,507.89	
Brandi Weston	\$	1,739.62	
Payroll Expenses	\$	4,247.46	
Total Distribution 08-31-18	\$	13,335.99	\$ 13,335.99
Cash on Hand 08-31-18			\$ 4,964.13

IDAHO STATE TREASURER LOCAL GOVERNMENT INVESTMENT POOL GENERAL FUND ACCT #1230

Balance in Investment Pool 07-31-18	\$	569,039.37	
Interest 8-01-18	\$	979.08	
Transfer from Cash	\$	100,000.00	
Balance in Investment Pool #1230 08-31-18	\$	670,018.45	\$ 670,018.45
Total Balance 08-31-18			\$ 674,982.58

Average Weighted Yield 2.0258%

WATER QUALITY FACILITIES ACCT #1833

Beginning Balance 07-31-18	\$101,593.32
Interest 08-01-18	\$174.80
Balance 08-31-18	\$101,768.12

Claims September 18, 2018

John Beukers	\$	148.14
Graham Hooper	\$	142.69
Terry Kramer	\$	150.55
DeWitt Marshall	\$	114.58
Dave Ramseyer	\$	134.75
Clarence Schroeder	\$	227.71
Dan Shewmaker	\$	133.65
Financial Agent SS Remit	\$	1,678.78
State Tax Commission	\$	143.00
PERSI	\$	1,341.61
Gallagher Benefit Administrators, Ins	\$	32.00
Aberdeen Times	\$	66.50
CenturyLink	\$	114.06
City of Jerome	\$	209.50
Falconburg, Debbie	\$	126.30
Hager, Byron A	\$	455.00
ICRMP	\$	1,617.50
Idaho Power	\$	102.05
Mountain Home Press	\$	76.00
The Times News	\$	84.66
	\$	2,851.57
	\$	4,247.46

September 10, 2018

RESOLVED, That that certain agreement made and entered into by and between Twin Falls Canal Company of Twin Falls County, State of Idaho, party/(ies) of the first part, and Than Farnum of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of August 14, 2018 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against TFCC Buy/Share Program for the purchase of a waterright supplemental to None and 46/100 (0.46) share of the stock of the Twin Falls Canal Company shall be chargeable against the Southwest Southwest Quarter Southeast Quarter (SW1/4SE1/4) in Section Eleven (11), Township Ten (10) South, Range Seventeen (17) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

September 10, 2018

RESOLVED, That that certain agreement made and entered into by and between Scott D Reali of Gooding County, State of Idaho, party/(ies) of the first part, and Scott D Reali of Gooding County, State of Idaho, party/(ies) of the second part, under date of August 14, 2018 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Northwest Quarter Northwest Quarter (NW1/4NW1/4) in Section Eight (8), Township Seven (7) South, Range Fourteen (14) East, Boise Meridian for the purchase of a waterright supplemental to Twelve and 56/100 (12.56) share of the stock of the North Side Canal Company shall be chargeable against None and 50/100 (0.50) shares to the Southeast Quarter of the Southwest Quarter (SE1/4SW1/4) and Twelve and 06/100 (12.06) shares to the Southeast Quarter of the Southwest Quarter (SE1/4SW1/4) in Section Six (6), Township Seven (7) South, Range Fourteen (14) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

Exhibit A

TOWNSHIP 7 SOUTH, RANGE 14 EAST OF THE BOISE MERIDIAN, GOODING COUNTY, IDAHO

Section 8: Part of the NW¼, described as follows:

Beginning at the Northwest corner for Section 8, which bears North 0°00'15" West, 2642.86 feet from the West quarter corner for Section 8;
Thence South 0°00'15" East, 872.90 feet along the Westerly boundary of Section 8;
Thence North 89°59'45" East, 160.83 feet;
Thence South 0°00'15" East, 67.02 feet to a point on an Irrigation Pivot Arc;
Thence Southeasterly 251.40 feet along the arc of said Pivot, having a radius of 598.00 feet and a long chord of South 35°31'14" East, 249.55 feet;
Thence South 0°00'15" East, 200.55 feet;
Thence South 88°56'22" West, 27.00 feet
Thence South 0°00'48" East, 91.57 feet to the Southerly bank of an existing irrigation Lateral;
Thence South 86°58'26" East, 251.59 feet;
Thence 302.16 (recorded 302.30) feet along the arc of a curve left having a radius of 500.00 feet and a chord of North 64°41'23" East (recorded North 64°36'37" East) 297.59 feet (recorded 297.77 feet);
Thence 405.38 feet along the arc of a curve right having a radius of 940.68 feet and a chord of North 68°12'04" East, 402.25 feet;
Thence 189.47 feet along the arc of a curve left having a radius of 1000.00 feet and a chord of North 49°25'23" East, 189.19 feet;
Thence departing said lateral 243.78 feet along the arc of a curve right having a radius of 1000.00 feet and a chord of North 78°32'56" East, 243.18 feet;
Thence South 86°38'47" East, 233.91 feet;
Thence South 76°41'25" East, 351.47 feet;
Thence South 58°53'15" East, 367.32 feet;
Thence South 89°32'02" East (recorded South 89°52'42" East) 204.20 feet (recorded 201.10 feet) to the Easterly boundary of NW¼ Section 8;
Thence North 0°06'16" West, 1287.79 feet along said Easterly bound to the North Quarter corner for Section 8;
Thence South 89°59'01" West, 2646.57 feet along the Northerly boundary of Section 8 to THE TRUE POINT OF BEGINNING.

Exhibit B

TOWNSHIP 7 SOUTH, RANGE 14 EAST OF THE BOISE MERIDIAN, GOODING COUNTY, IDAHO

Section 6: SE¼SW¼, described as lying West of the centerline of the North Side Canal, Ltd., "W" Canal, which Canal meanders through said property.

September 10, 2018

RESOLVED, That that certain agreement made and entered into by and between Scott D Reali of Gooding County, State of Idaho, party/(ies) of the first part, and Scott D Reali of Gooding County, State of Idaho, party/(ies) of the second part, under date of August 14, 2018 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Northwest Quarter of the Northwest Quarter (NW1/4NW1/4) in Section Eight (8), Township Seven (7) South, Range Fourteen (14) East, Boise Meridian for the purchase of a waterright supplemental to One and 30/100 (1.30) share of the stock of the North Side Canal Company shall be chargeable against Lot Six (6) in Section Six (6), Township Seven (7) South, Range Fourteen (14) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

September 10, 2018

RESOLVED, That that certain agreement made and entered into by and between Scott D Reali of Gooding County, State of Idaho, party/(ies) of the first part, and Len R & Velma J Riddle of Gooding County, State of Idaho, party/(ies) of the second part, under date of August 14, 2018 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Eleven and 30/100 (11.30) of the Northeast Quarter of the Northwest Quarter (NE1/4NW1/4) and Four and 70/100 (4.70) in the Northwest of the Northwest Quarter in Section Eight (8), Township Seven (7) South, Range Fourteen (14) East, Boise Meridian for the purchase of a waterright supplemental to Sixteen and 00/100 (16.00) share of the stock of the North Side Canal Company shall be chargeable against Eight and 00/100 (8.00) shares to the Northwest Quarter of the Northwest Quarter (NW1/4NW1/4) and Eight and 00/100 (8.00) shares to the Southwest Quarter of the Northwest Quarter (SW1/4NW1/4) in Section Thirteen (13), Township Six (6) South, Range Thirteen (13) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

Exhibit A

TOWNSHIP 7 SOUTH, RANGE 14 EAST OF THE BOISE MERIDIAN, GOODING COUNTY, IDAHO

Section 8: Part of the NW¼, described as follows:

Beginning at the Northwest corner for Section 8, which bears North 0°00'15" West, 2642.86 feet from the West quarter corner for Section 8;
Thence South 0°00'15" East, 87
Thence North 89°59'45" East, 160.83 feet;
Thence South 0°00'15" East, 67.02 feet to a point on an Irrigation Pivot Arc;
Thence Southeasterly 251.40 feet along the arc of said Pivot, having a radius of 598.00 feet and a long chord of South 35°31'14" East, 249.55 feet;
Thence South 0°00'15" East, 200.55 feet;
Thence South 88°56'22" West,
Thence South 0°00'48" East, 91.57 feet to the Southerly bank of an existing irrigation Lateral;
Thence South 86°58'26" East, 251.59 feet;
Thence 302.16 (recorded 302.30) feet along the arc of a curve left having a radius of 500.00 feet and a chord of North 64°41'23" East (recorded North 64°36'37" East) 297.59 feet (recorded 297.77 feet);
Thence 405.38 feet along the arc of a curve right having a radius of 940.68 feet and a chord of North 68°12'04" East, 402.25 feet;
Thence 189.47 feet along the arc of a curve left having a radius of 1000.00 feet and a chord of North 49°25'23" East, 189.19 feet;
Thence departing said lateral 243.78 feet along the arc of a curve right having a radius of 1000.00 feet and a chord of North 78°32'56" East, 243.18 feet;
Thence South 86°38'47" East, 233.91 feet;
Thence South 76°41'25" East, 351.47 feet;
Thence South 58°53'15" East, 367.32 feet;
Thence South 89°32'02" East (recorded South 89°52'42" East) 204.20 feet (recorded 201.10 feet) to the Easterly boundary of NW¼ Section 8;
Thence North 0°06'16" West, 1287.79 feet along said Easterly bound to the North Quarter corner for Section 8;
Thence South 89°59'01" West,
OF BEGINNING.

Exhibit B

TOWNSHIP 7 SOUTH, RANGE 14 EAST OF THE BOISE MERIDIAN, GOODING COUNTY, IDAHO

Section 6: A parcel of land located in a portion of Government Lot 6, described as follows:

Commencing at the Southwest corner of Section 6;
Thence North 89°25'57" East, 993.65 feet along the South boundary of Government Lot 6 to the Southeast corner thereof and being the REAL POINT OF BEGINNING;
Thence South 89°25'57" West, 258.92 feet along the South boundary of Government Lot 6;
Thence North 00°18'58" West, 925.15 feet;
Thence North 87°41'39" East, 259.98 feet to a point on the East boundary of Government Lot 6;
Thence South 00°15'38" East, 933.04 feet along the East boundary of Government Lot 6 to the REAL POINT OF BEGINNING.

Exhibit A

TOWNSHIP 7 SOUTH, RANGE 14 EAST OF THE BOISE MERIDIAN, GOODING COUNTY, IDAHO

Section 8: Part of the NW $\frac{1}{4}$, described as follows:

Beginning at the Northwest corner for Section 8, which bears North 0°00'15" West, 2642.86 feet from the West quarter corner for Section 8;
Thence South 0°00'15" East, 87
Thence North 89°59'45" East, 160.83 feet;
Thence South 0°00'15" East, 67.02 feet to a point on an Irrigation Pivot Arc;
Thence Southeasterly 251.40 feet along the arc of said Pivot, having a radius of 598.00 feet and a long chord of South 35°31'14" East, 249.55 feet;
Thence South 0°00'15" East, 200.55 feet;
Thence South 88°56'22" West,
Thence South 0°00'48" East, 91.57 feet to the Southerly bank of an existing irrigation Lateral;
Thence South 86°58'26" East, 251.59 feet;
Thence 302.16 (recorded 302.30) feet along the arc of a curve left having a radius of 500.00 feet and a chord of North 64°41'23" East (recorded North 64°36'37" East) 297.59 feet (recorded 297.77 feet);
Thence 405.38 feet along the arc of a curve right having a radius of 940.68 feet and a chord of North 68°12'04" East, 402.25 feet;
Thence 189.47 feet along the arc of a curve left having a radius of 1000.00 feet and a chord of North 49°25'23" East, 189.19 feet;
Thence departing said lateral 243.78 feet along the arc of a curve right having a radius of 1000.00 feet and a chord of North 78°32'56" East, 243.18 feet;
Thence South 86°38'47" East, 233.91 feet;
Thence South 76°41'25" East, 351.47 feet;
Thence South 58°53'15" East, 367.32 feet;
Thence South 89°32'02" East (recorded South 89°52'42" East) 204.20 feet (recorded 201.10 feet) to the Easterly boundary of NW $\frac{1}{4}$ Section 8;
Thence North 0°06'16" West, 1287.79 feet along said Easterly bound to the North Quarter corner for Section 8;
Thence South 89°59'01" West,
OF BEGINNING.

Exhibit B

TOWNSHIP 6 SOUTH, RANGE 13 EAST OF THE BOISE MERIDIAN, GOODING COUNTY, IDAHO

Section 13: A parcel of land located in the W $\frac{1}{2}$ NW $\frac{1}{4}$, described as follows:

Commencing at the Northwest corner of said Section 13 from which the North One Quarter (N $\frac{1}{4}$) corner of Section 13 bears North 89°10'34" East, 2657.85 feet;
Thence North 89°10'34" East along the North boundary of the NW $\frac{1}{4}$ of Section 13 for a distance of 561.00 feet to THE TRUE POINT OF BEGINNING;
Thence continuing North 89°10'34" East along the North boundary of the NW $\frac{1}{4}$ of Section 13 for a distance of 767.92 feet;
Thence South 00°12'09" East along the East boundary of the W $\frac{1}{2}$ NW $\frac{1}{4}$ of Section 13 for a distance of 2654.97 feet to the Southeast corner of the W $\frac{1}{2}$ NW $\frac{1}{4}$ of Section 13;
Thence South 89°17'52" West along South boundary of the W $\frac{1}{2}$ NW $\frac{1}{4}$ of Section 13 for a distance of 1324.53 feet to the Southwest corner of the W $\frac{1}{2}$ NW $\frac{1}{4}$ of Section 13;
Thence North 00°17'48" West along the West boundary of the NW $\frac{1}{4}$ of Section 13 for a distance of 2294.96 feet;
Thence South 89°50'28" East for a distance of 553.21 feet;
Thence North 00°55'08" East for a distance of 366.81 feet to THE TRUE POINT OF BEGINNING.

September 10, 2018

RESOLVED, That that certain agreement made and entered into by and between Moyle and Sons Fur Farm of Jerome County, State of Idaho, party/(ies) of the first part, and Rock Bottom Custom, LLC of Jerome County, State of Idaho, party/(ies) of the second part, under date of August 14, 2018 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Southwest Quarter of the Southwest Quarter (SW1/4SW1/4) in Section Thirteen (13), Township Eight (8) South, Range Sixteen (16) East, Boise Meridian for the purchase of a waterright supplemental to Eight and 00/100 (8.00) shares of the stock of the North Side Canal Company shall be chargeable against Northwest Quarter of the Northwest Quarter (NW1/4NW1/4) in Section Nine (9), Township Eight (8) South, Range Sixteen (16) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

Exhibit A

TOWNSHIP 8 SOUTH, RANGE 16 EAST OF THE BOISE MERIDIAN, JEROME COUNTY, IDAHO

Section 13: A parcel of land located in the $W\frac{1}{2}SW\frac{1}{4}$, described as follows:

Commencing at the Southwest corner of said Section 13;
Thence South $89^{\circ}27'24''$ East, measured (East recorded), along the South boundary of Section 13 for a distance of 834.05 feet measured (833.00 feet recorded) to a point that is North $89^{\circ}27'24''$ West measured (West recorded), 485.30 feet from the Southeast corner of the $SW\frac{1}{4}SW\frac{1}{4}$ of Section 13;
Thence North $0^{\circ}02'06''$ East parallel with the East boundary of the $SW\frac{1}{4}SW\frac{1}{4}$ of Section 13 for a distance of 205.23 feet to THE TRUE POINT OF BEGINNING;
Thence North $0^{\circ}02'06''$ East parallel with the East boundary of the $SW\frac{1}{4}SW\frac{1}{4}$ of Section 13 for a distance of 466.53 feet,
Thence North $45^{\circ}20'00''$ West for a distance of 451.14 feet, more or less, to the center of the "N" Canal of the North Side Canal Company, Ltd.;
Thence North $53^{\circ}55'07''$ East (measured) North $53^{\circ}51'$ East (recorded) along the center of the "N" Canal for a distance of 20.11 feet,
Thence North $37^{\circ}16'07''$ East (measured) North $37^{\circ}12'$ East (recorded) along the center of the "N" Canal for 250.80 feet (measured and recorded);
Thence North $43^{\circ}50'07''$ East (measured) North $43^{\circ}46'$ East (recorded) along the center of the "N" Canal for a distance of 104.40 feet (measured and recorded);
Thence North $52^{\circ}28'00''$ East, 75.17 feet (measured) North $52^{\circ}28'$ East, 77.00 feet (recorded) along the center of the "N" Canal to its intersection with the North boundary of the $SW\frac{1}{4}SW\frac{1}{4}$ of Section 13;
Thence Northerly along the center of the "N" Canal on an approximate bearing of North $59^{\circ}40'$ East for a distance of 469.86 feet to the Northwest corner of that certain piece of property deeded to Juel and Berthella L. Hughes, dated June 6, 1985, recorded June 6, 1985 as Instrument Number 290473;
Thence South $0^{\circ}27'09''$ West, 203.63 feet (measured) South $0^{\circ}00'39''$ East, 204.03 feet (recorded) to a found steel pin at the Southwest corner of said Hughes property;
Thence North $89^{\circ}40'05''$ East, 102.59 feet (measured) South $89^{\circ}59'21''$ East, 100.00 feet (recorded) to a found steel pin and being a point on the East boundary of the $W\frac{1}{2}SW\frac{1}{4}$ of Section 13;
Thence South $0^{\circ}02'06''$ West along the East boundary of the $W\frac{1}{2}SW\frac{1}{4}$ of Section 13 for a distance of 466.21 feet to a point that lies North $0^{\circ}02'06''$ East, 894.10 feet (measured) North 896.28 feet (recorded) from the Southeast corner of the $SW\frac{1}{4}SW\frac{1}{4}$;
Thence South $63^{\circ}47'32''$ West, 345.61 feet (measured) South $63^{\circ}25'40''$ West, 346.71 feet (recorded);
Thence South $0^{\circ}02'06''$ West parallel with the East boundary of the $SW\frac{1}{4}SW\frac{1}{4}$ for a distance of 533.30 feet;
Thence North $89^{\circ}27'24''$ West parallel with the South boundary of the $SW\frac{1}{4}SW\frac{1}{4}$ of Section 13 for a distance of 175.30 feet to THE TRUE POINT OF BEGINNING.

Exhibit B

TOWNSHIP 8 SOUTH, RANGE 16 EAST OF THE BOISE MERIDIAN, JEROME COUNTY, IDAHO

Section 9: A parcel of land located in the NW¼NW¼ of Section 9, described as follows:

Commencing at the Northwest Section (NW) corner of said Section 9 (from which the North quarter (N¼) corner of Section 9 bears South 89°28'26" East, 2641.43 feet;
Thence continuing South 89°28'26" East along the North boundary of the NW¼ of said Section 9 for a distance of 400.00 feet said point being TRUE POINT OF BEGINNING;
Thence continuing South 89°28'26" East along the North boundary of the NW¼ of said Section 9 for a distance of 920.72 feet;
Thence South 00°27'42" West for a distance of 1320.83 feet;
Thence North 89°22'56" West for a distance of 866.03 feet;
Thence North 00°25'15" East for a distance of 192.00 feet;
Thence South 89°22'56" East for a distance of 15.72 feet;
Thence North 00°25'15" East for a distance of 571.92 feet;
Thence North 89°20'45" West for a distance of 69.48 feet;
Thence North 00°25'15" East for a distance of 555.39 feet to THE TRUE POINT OF BEGINNING.

- B. Director Issues Second Curtailment re: Measuring Devices
- C. IWRB Begins Fall Recharge with SWC/IGWA Mitigation Water

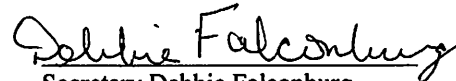
IV. Misc.

- A. News Articles

NEW BUSINESS

Secretary Debbie Falconburg gave the report from the budget meeting with the Bureau of Reclamation. There being no further business to come before this Board the meeting adjourned.


President Dan Shewmaker


Secretary Debbie Falconburg

Jerome, Idaho
October 8, 2018

The Board of Directors of the American Falls Reservoir District, Idaho, met in public session at the regular meeting place of the Board at 1035 North Lincoln, Jerome, Idaho October 8, 2018 at 10:00 A.M. with the following person present:

Dan Shewmaker	President, Member
Terry Kramer	Vice President, Member
John Beukers	Treasurer, Member
Graham Hooper	Member
Clarence Schroeder	Member

Absent:

DeWitt Marshall	Member
Dave Ramseyer	Member

Attorney Jonas Reagan, Assistant Secretary Brandi Weston, and Secretary Debbie Falconburg were also present.

The meeting was called to order and conducted by President Shewmaker.

The minutes of the Board meeting September 10, 2018 were than approved with a motion by Director Terry Kramer, seconded by Director Graham Hooper.

The Assistant Secretary presented the Claims and October 8, 2018 Treasurer's Report to the Board. (See page 2)

Director John Beukers moved the Claims and Treasurer's Report be approved, seconded by Director Clarence Schroeder. The motion passed.

TRANSFERS

Director John Beukers, seconded by Director Terry Kramer approved one transfer from North Side Canal Company with a motion. (Page 3)

OLD BUSINESS

Attorney Jonas Reagan distributed packets of information and commented concerning:

- I. Water Supply Outlook
- II. Federal Issues
 - A. Current State of WOTUS
 - B. EPA Request for Comment on ESA
 - C. Update on CWA Groundwater Cases
- III. State Issues
 - A. Recharge Update

October 8, 2018

TREASURER'S REPORT

Cash Balance 08-31-18	\$ 4,964.13
Receipts September 2018	\$ 2,146.65
Transfer from #1230	\$ 5,200.00
	<u>\$ 12,310.78</u>

Disbursements:

Claims 9-10-18	\$ 2,851.57	
Debbie Falconburg	\$ 3,507.89	
Brandi Weston	\$ 1,521.68	
Payroll Expenses	\$ 4,150.68	
Debit Card	\$ 26.00	
Total Distribution 09-30-18	\$ 12,057.82	\$ 12,057.82
Cash on Hand 09-30-18		\$ 252.96 \$ 252.96

IDAHO STATE TREASURER LOCAL GOVERNMENT INVESTMENT POOL GENERAL FUND ACCT #1230

Balance in Investment Pool 8-31-18	\$ 670,018.45	
Interest 9-1-18	\$ 1,210.74	
Transfer to checking	\$ 5,200.00	
Balance in Investment Pool #1230 9-30-18	\$ 666,029.19	\$ 666,029.19
Total Balance 08-31-18		\$ 666,282.15

Average Weighted Yield 2.1801%

WATER QUALITY FACILITIES ACCT #1833

Beginning Balance 8-31-18	\$101,768.12
Interest 09-01-18	\$188.43
Balance 9-31-18	<u>\$101,956.55</u>

Average Weighted Yield 2.1801%

CLAIMS October 8, 2018

John Beukers	\$ 148.14
Graham Hooper	\$ 169.94
Terry Kramer	\$ 150.55
DeWitt Marshall	\$ 114.58
Dave Ramseyer	\$ 134.75
Clarence Schroeder	\$ 227.70
Dan Shewmaker	\$ 133.66
Financial Agent SS Remit	\$ 1,607.80
State Tax Commission	\$ 142.00
PERSI	\$ 1,289.56
Gallagher Benefit Administrators, Ins	\$ 32.00
Barker, Rosholt, Simpson	\$ 1,179.90
CenturyLink	\$ 114.05
City of Jerome	\$ 223.18
Hager, Byron A	\$ 485.00
Idaho Power	\$ 72.73
Intuit-QuickBooks payroll	\$ 650.00
Mikey's Refrigeration	\$ 36.00
New Tech Security	\$ 300.00
Norton's Internet Security	\$ 94.99
State of ID, Dept. Labor	\$ 84.66
Steelhead Irrigation & Landscape	\$ 83.10
Twin Falls County Treasurer	\$ 4,497.40
	<u>\$ 7,821.01</u>
	<u>\$ 4,150.68</u>

October 8, 2018

RESOLVED, That that certain agreement made and entered into by and between Pres Co., LLC of Jerome County, State of Idaho, party/(ies) of the first part, and 3BR, LLP of Jerome County, State of Idaho, party/(ies) of the second part, under date of September 19, 2018 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Twenty and no/100 (20.00) shares from the Northwest Quarter of the Northwest Quarter (NW1/4NW1/4) and Twenty and no/100 (20.00) Southwest Quarter of the Northwest Quarter (SW1/4NW1/4) in Section Sixteen (16), Township Eight (8) South, Range Eighteen (18) East, Boise Meridian for the purchase of a waterright supplemental to Forty and 00/100 (40.00) share of the stock of the North Side Canal Company shall be chargeable against Twenty and no/100 (20.00) of Lot Three (3) in the Northeast Northwest (NE1/4NW1/4) and Twenty and no/100 (20.00) in the Southeast Quarter of the Northwest Quarter (SE1/4NW1/4) in Section Nine (9), Township Eight (8) South, Range Eighteen (18) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

IV. Misc.

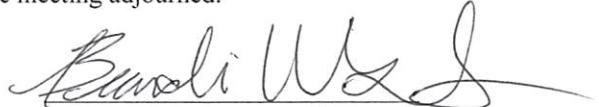
- A. News Articles
- B. Upper Snake River Advisory Committee Meeting – Wednesday, Oct. 10 at 1:00 p.m.

NEW BUSINESS

There being no further business to come before this Board the meeting adjourned.



President Dan Shewmaker



Assistant Secretary Brandi Weston