



State of Idaho

DEPARTMENT OF WATER RESOURCES

Eastern Region, 900 North Skyline Drive, Suite A • Idaho Falls, Idaho 83402-1718

Phone: (208) 525-7161 • Fax: (208) 525-7177 • Web Site: www.idwr.idaho.gov

February 24, 2012

C. L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Interim Director

Jeremiah Mattson
PO Box 104
Paris ID 83276

Water District 11E

Dear Watermaster:

Enclosed herewith is a copy of the Watermaster's Annual Report for the past season.

The same has been prepared by the watermaster and approved by this Department in conformity with Sections 42-610, 42-614 and 42-615, Idaho Code.

During the 1993 legislative session, the legislature enacted a new law which amends Section 42-619(9), Idaho Code and removes the independent financial audit requirement for most state water districts. The new law, referenced by Section 67-450B, Idaho Code (copy enclosed) identifies minimum audit requirements for all local government entities. Under the new statute, the governing body of any local government entity (i.e.; water district) whose annual budget does not exceed fifty thousand dollars (\$50,000) or less does not have to have an independent public account firm conduct a financial audit every few years as previously required by Section 42-619(9).

Please note that only the statutory requirement regarding the independent financial audit has been changed. Districts handling their own fund (i.e.; districts who collect and / or disburse their own funds) must still submit their own statement of the water district's financial affairs at the end of each fiscal year. As recommended in the Department's February 16, 1993 letter and the 1993 Watermaster Handbook, a copy of the financial statement may be submitted either with the annual water masters report or with the minutes of the annual meeting for the ensuing year. An example of an annual financial statement may be found in Appendix C of the 1993 Watermaster Handbook.

The purpose of this letter is to remind all water districts that workers compensation insurance is required for all water district employees. This requirement applies to all water districts in Idaho, regardless of annual budget. Insurance should be applicable at least to all paid water district staff, including the water master as well as watermaster assistants, advisory committee, secretary and treasurer. The costs associated with workers compensation insurance is paid directly by the water district and should be considered an expense of the district. For information about obtaining insurance costs etc., please contact the Idaho State Insurance Fund. The State Insurance Fund has offices in Boise, Coeur d'Alene, Idaho Falls, Pocatello and Twin Falls. Water Districts are also reminded that all paid water district staff may be subject to state and federal taxes. These tax requirements will vary depending on salaries and total income of each watermaster or employee. In many water districts, particularly smaller districts with part-time staff, payment of watermaster or each employee. Districts may wish to contact the State Tax Commission or the Internal Revenue Service for information about state and federal withholding taxes.

Sincerely,

Dennis M Dunn
Sr. Water Right Agent

Enclosure

DMD:sc



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C. L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Interim Director

February 24, 2012

David Matthews
PO Box 22
Paris ID 83261

WATER DISTRICT #11E

Dear Secretary:

Enclosed herewith is a copy of the Watermaster's Annual Report for the past season.

The same has been prepared by the watermaster and approved by this Department in conformity with Sections 42-610, 42-614 and 42-615, Idaho Code.

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Please note that only the statutory requirement regarding the independent financial audit has been changed. Districts handling their own fund (i.e.; districts who collect and/or disburse their own funds) must still submit their own statement of the water district's financial affairs at the end of each fiscal year. As recommended in the Department's February 16, 1993 letter and the 1993 Watermaster Handbook, a copy of the financial statement may be submitted either with the annual water masters report or with the minutes of the annual meeting for the ensuing year. An example of an annual financial statement may be found in Appendix C of the 1993 Watermaster Handbook.

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Sincerely,

Dennis M. Dunn
Senior Water Right Agent

DMD:sc

Enclosures



State of Idaho

DEPARTMENT OF WATER RESOURCES

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February 24, 2012

C. L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Interim Director

Bear Lake County Clerk
PO Box 190
Paris ID 83261

RE: Water District No 11E

Dear County Treasurer / Auditor:

Transmitted herewith is the 2011 Watermaster's Report and claim for services for the above mentioned Water District.

The various times in this report have been checked and have been found to be proper charges against the water users therein named. Section 42-612, 42-613 and 42-614 of the Idaho Code provides the procedure under which this claim shall be paid from the funds of the above named district.

If you have any questions, please contact us at once.

Sincerely,

Dennis M Dunn
Sr. Water Rights Agent

Enclosure

DMD:sc

WATERMASTER'S REPORT

RECEIVED

FEB 17 2012

Department of Water Resources
Eastern Region

From June 1st, ~~19~~ 2011 To Sept 15th, ~~19~~ 2011

Water District No. 11-E

Name of Watermaster Jeremiah Mattson

P.O. Address P.O. Box 104

AFFIDAVIT OF WATERMASTER

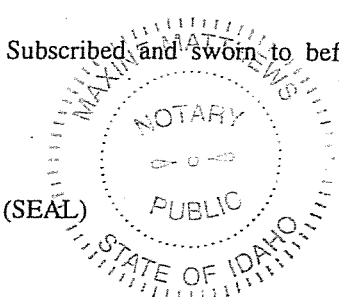
STATE OF IDAHO)
COUNTY OF Bear Lake) ss.

Jeremiah Mattson, being first duly sworn, deposes and says that he is Watermaster of Water District 11-E, having been lawfully appointed by _____, Director, Idaho Department of Water Resources, and that the volumes of water, as stated in this report and prorated by him to the water right holders of the district are correct.

[Signature]

(Deputy) Watermaster District No. _____

Subscribed and sworn to before me, this 11th day of January, 19 2012



[Signature]

Notary Public

My Commission expires 11-14-12

Boise, Idaho, Feb 17, 2012, 19 _____

I HEREBY CERTIFY, that Jeremiah Mattson was lawfully appointed by me as Water Master of Water District No. 11-E, and that the information contained in this report, as herein sworn to, is, to the best of my knowledge and belief, correct.

[Signature]

Director, Department of Water Resources

By [Signature]

	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1	Pioneer Irr. MFG-LO	1	Pioneer Irr + Paris
2	Paris Relief Canal	2	Relief Canal are Combined
3	Lower South Feild	3	
4	Upper South Feild	4	
5	Dry Lake Canal	5-19	
6	Wayne + Don Nye	6	
7	Rich Estate	7	
8	R.W. Caldwell	8	
9	Paris City	9	
10	Rohner Ditch	11	
11	US Fish + Wildlife	16	
12	MAX Bunderson	15-15A	
13	V-BAR Ranch	17-18	
14	FUCH Ditch	13	
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IBWR Worksheet (Dennis Dunn)

1 a Wm. Charges 900
 b Workers Comp 300
 c Misc 75
Total Charges 1275

2 a Total Charges 1275
 b 13 users @ 20.00 - 260
915.00

3 a Total Sec feet delivered $\frac{915.00}{3852.51} = .237507495$ cost
 b 24 hour sec feet

or

Other expenses 1275 ← Wm Charges + Workers Comp + Misc
 + 140
 Charged pro rata 1415

(13)(20) = $\frac{1415}{360}$
1055

$\frac{1055}{3852.51} = .273847440$ cost
 24 hour sec feet

largest delivery $(1845.4)(.237507495) = \$438.42$

$(1845.4)(.273847440) = \$505.36$