

# WATERMASTER'S REPORT

RECEIVED RECEIVED  
JAN 07 2016  
Department of Water Resources Eastern Region

From 4/1/, 2015 To 9/30, 2015

Water District No. \_\_\_\_\_  
Name of Watermaster \_\_\_\_\_  
P.O. Address \_\_\_\_\_  
Water District 11E  
David Mathews  
Box 222  
Paris ID 83261-0222

### AFFIDAVIT OF WATERMASTER

STATE OF IDAHO )  
COUNTY OF Bear Lake ) ss.

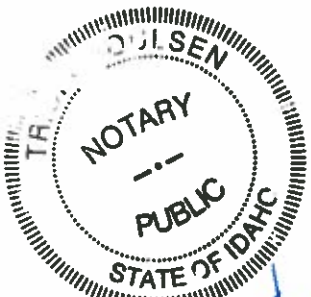
David H. Matthews, being first duly sworn, deposes and says that he is Watermaster of Water District 11-E, having been lawfully appointed by Steve Spackman, Director, Idaho Department of Water Resources, and that the volumes of water, as stated in this report and prorated by him to the water right holders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

David H. Matthews

(Deputy) Watermaster District No. \_\_\_\_\_

Subscribed and sworn to before me, this 6<sup>th</sup> day of January, 2016  
Livia Paul  
Notary Public

(SEAL)



My Commission expires 5-25-2017

Bear Lake  
Boise, Idaho, January 14, 2016

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

Steve Spackman  
Director, Department of Water Resources

By Jennifer Dura

	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1	Pioneer Irrigation & Mfg.	1	Pioneer Irr. & Paris Relief Canal
2	Paris Relief Canal	2	are combined
3	Southfield Ditch	3	
4	Southfield Irrigation Co.	4	
5	Dry Lake Canal	5 & 19	
6	Gail Nye	6	
7	Rich Estate	7	
8	R W Caldwell	8	
9	City of Paris	9	
10	Rohner Ditch	11	
11	Fuch Ditch	13	
12	Max Bunderson	15 & 15A	
13	U S Fish & Wildlife	16	
14	V Bar Ranch	17 & 18	
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			



2015 RECEIVED  
 RELIEF CANAL JAN 07 2016  
 Department of Water Resources  
 Eastern Region

DATE	FLUME	CFS
4/30	.88	8.19
5/1	.88	8.19
5/11	1.6	20.8
5/18	1.57	20.2
5/16	2.00	29.46
7/2	1.68	22.45
8/15	1.38	16.52
9/1	.90	8.49

2015 RECEIVED  
 SOUTHFIELD DITCH JAN 07 2016  
 Department of Water Resources  
 Eastern Region

DATE	FLUME	CFS
5-1	.6	4.57
5-4	.65	5.11
6-16	.54	3.83
7-1	.84	7.62
7-19	.64	4.99
8-8	.49	3.29
9-1	.47	3.08

2015  
GAIL NYE

RECEIVED  
JAN 07 2016  
Department of Water Resources  
Eastern Region

DATE	FLUME	CFS
5/10	1.35	1.35
5/18	4.00	4.00
6/4	2.00	2.00
8/8	1.75	1.75

2015  
DRY LAKE

RECEIVED  
JAN 07 2016  
Department of Water Resources  
Eastern Region

DATE	FLUME	CFS
4/29	.78	4.094
4/30	.82	4.422
5/10	.94	5.455
6/1	.90	<u>5.102</u>



**State of Idaho**

**DEPARTMENT OF WATER RESOURCES**

900 N Skyline Dr., Ste A, Idaho Falls, Idaho 83402-1718

Phone: (208) 525-7161 FAX: (208) 525-7177 [www.idwr.idaho.gov](http://www.idwr.idaho.gov)

**C.L. "BUTCH" OTTER**  
Governor

**GARY SPACKMAN**  
Director

January 14, 2016

Water District 11E  
David Mathews  
PO Box 222  
Paris ID 83261

WATER DISTRICT #11E

Dear Watermaster:

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

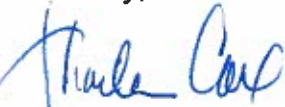
The same has been prepared by the watermaster and approved by this Department in conformity with Sections 42-610, 42-614 and 42-615, Idaho Code.

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 one hundred thousand dollars (\$100,000) has no minimum audit requirements under this section. This means that any district which handles its own money and whose budget is one hundred thousand dollars (\$100,000) 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,



Sharla Cox  
Administrative Assistant

Enclosure



## State of Idaho

# DEPARTMENT OF WATER RESOURCES

900 N Skyline Dr., Ste A, Idaho Falls, Idaho 83402-1718

Phone: (208) 525-7161 FAX: (208) 525-7177 [www.idwr.idaho.gov](http://www.idwr.idaho.gov)

C.L. "BUTCH" OTTER  
Governor

GARY SPACKMAN  
Director

January 14, 2016

Water District 11E  
David Mathews  
PO Box 222  
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.

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 one hundred thousand dollars (\$100,000) has no minimum audit requirements under this section. This means that any district which handles its own money and whose budget is one hundred thousand dollars (\$100,000) 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 watermaster 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,



Sharla Cox  
Administrative Assistant

Enclosures



**State of Idaho**  
**DEPARTMENT OF WATER RESOURCES**  
900 N Skyline Dr., Ste A, Idaho Falls, Idaho 83402-1718  
Phone: (208) 525-7161 FAX: (208) 525-7177 [www.idwr.idaho.gov](http://www.idwr.idaho.gov)

---

**C.L. "BUTCH" OTTER**  
Governor

**GARY SPACKMAN**  
Director

January 14, 2016

Bear Lake County Clerk  
PO Box 190  
Paris ID 83261

RE: Water District No. #11E

Dear County Treasurer / Auditor:

Transmitted herewith is the 2015 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,

A handwritten signature in blue ink that reads "Sharla Cox". The signature is written in a cursive style and is positioned above the typed name and title.

Sharla Cox  
Administrative Assistant

Enclosure