

# State of Idaho DEPARTMENT OF WATER RESOURCES

900 N. Skyline Dr., Idaho Falls, Idaho 83402-1718 - (208) 525-7161 - Fax (208) 525-7177

#### **EASTERN REGION**

January 7, 1998

PHILIP E. BATT GOVERNOR

KARL J. DREHER DIRECTOR

CARIBOU COUNTY TREASURER/AUDITOR BOX 507 SODA SPRINGS ID 83276

RE:

WATER DISTRICT NO: 11-B WATERMASTER: CRAIG HILL

Dear Gentlemen:

Transmitted herewith is the Watermaster's Report and claim for services along with the Proposed Budget for 1997 for the above mentioned Water District.

The various items 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,

HAROLD W JONES Water Rights Supervisor

Enclosure

HWJ:sc



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### EASTERN REGION

PHILIP E. BATT

January 7, 1998

KARL J. DREHER DIRECTOR

BRIAN TORGESON, Secretary 11 E 1ST NORTH SODA SPRINGS ID 83276

WATER DISTRICT #11-B STREAM: SODA CREEK

Dear Mr. Torgeson:

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.

Also enclosed are the Adopted Budget form, Petition for Watermaster Services, Oath of Office and necessary documents for your annual meeting.

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) has no minimum audit requirements under this section. This means that any district which handles its own money and whose budget is 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 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 and insurance costs etc., please contact the Idaho State Insurance Fund. The State Insurance Fund has offices in Boise, Couer 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 withholding 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 these withholding taxes may be the responsibility of the 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,

Harold W Jones by Sc.
Water Rights Supervisor

HWJ:sc

Enclosures



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900 N. Skyline Dr., Idaho Falls, Idaho 83402-1718 - (208) 525-7161 - Fax (208) 525-7177

#### EASTERN REGION

PHILIP E. BATT GOVERNOR

October 23, 1997

KARL J. DREHER DIRECTOR

CRAIG HILL 220 N 3RD E SODA SPRINGS ID 83276

Water District No. 11-B

Dear Mr. Hill:

In accordance with Chapter 6, Section 42-614 of the Idaho Code, and department regulations, the watermaster of each district is required to submit an annual report in TRIPLICATE for each county served, and ALL copies forwarded to the Department of Water Resources. We will then forward one copy to the County Treasurer, if applicable, another copy will be sent to the secretary of the water district, and the third copy will be retained in the files of the Department of Water Resources. Please be certain all of the report is complete.

In accordance with Chapter 6, Section 42-615 of the Idaho Code, and Department regulations, the watermaster is required to submit a Watermaster's Proposed Budget. The budget is to be made up from the deliveries for the past irrigation season or seasons. This budget must be made in DUPLICATE for each county served, and ALL copies forwarded to the Department of Water Resources.

We are enclosing sufficient forms for making out the Water-master's Report and the Proposed Budget.

Do not fail to send the Watermaster's Daily Record Books along with the report and budget.

Sincerely,

HAROLD W. JONES 45 Water Rights Supervisor

water Rights Superviso

Enclosure

HWJ:sc

### WATERMASTER'S REPORTRECEIVED

NOV 1 3 1997

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From Horil 15th	, 19 <b>97</b>	To Sept	ember 1	Eastern Region 1997
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Water District No. 11-B				
. ( )				
Name of Watermaster	W. Hill			<u> </u>
P.O. Address 220 North	30 East	2 obol	IF Lening	1. 83276
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STATE OF IDAHO }	AFFIDAVIT OF WA	ATERMASTER		
COUNTY OF Caribou } ss.				
like pion	, being first of	duly sworn, deposes	and says that he	is Watermaster of Water
District 11-8, ha	ving been lawfully app	ointed by $R$ .	eith Hig	Director,
Idaho Department of Water Resources, and t	that the volumes of wa	nter, as stated in thi	s report and prorat	ted by him to the water
right holders of the district are correct.			1	
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		(E	<del>)cputy)</del> Watermaste	r District No. 11-B
Subscribed and sworn to before me, this	7+h day of 10	vember	. 19 97	· · · · · · · · · · · · · · · · · · ·
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<del>-</del> .		The same	Notary Pu	blic
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(SEAL)		··· My C	ommission expires	June 26, 288
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		DOIS	5, Idano,	, 1/
r HEREBY CERTIFY, that		w	as lawfully appointe	ed by me as Water Master
of Water District No, and the	hat the information cor	ntained in this repor	t, as herein sworn	to, is, to the best of my
knowledge and belief, correct.			· · · · · .	
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		Direi	ctor Department of	Water Resources
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	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
2	Farmers Land + Frig. Co.	Bancreft ID.	
3 4	City Power #5	2 pring 2 abo2	
5	City Power # 4	li I.	
7 8	Merle Cellan	\ \ \11	
9	Robert Tongeron	11	
11	noegnod Dalit	V V	
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24 25			
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30			

	Total Delivery in 24-Hour	Total Cost Adopted Budge		udget	Credits		Debits		Cost Per 24-Hr. Sec. Ft. \$ .0560834	
	Sec. Feet	\$	cts.	\$	cts.	\$	cts.	\$	cts.	
1	7893.07	442	67	522.	43	79	.16			Total No. Days of Watermaster Season
2										days at \$ per day \$
3	12700.41	712.	28	673	36			38	92	Total No. Days of Asst. Watermaster
4										days at \$ per day \$
5	9862.86	<i>S</i> 53	.14	485	71	<u> </u>		67	,43	Other expenses charged pro rata \$ 735.00
6										TOTAL COST \$ /735.00
7	.00		00	1	38		38			Total No. 24-Hour Sec. Feet Delivered 30936. 03
8										Cost per 24-Hour Sec. Feet Delivered \$
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10										. 0560834
11	.00		00		.00					
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13	26,00		46	2	41		.95			
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REPORTS OF WATERMASTERS. All watermasters shall make an annual report to the department of water resources prior to the expiration of the watermaster's appointment for the current year. This report shall show the total amount of water delivered by the watermaster during the preceding year, the amount delivered to each water user, the total expense of delivery and the apportionment of expenses among users and all debits and credits to be carried over to the following year. Such report shall also include records of stream flow the watermaster used or made in the process of distributing water supplies. The director may ask for other information deemed necessary in assuring proper distribution of water supplies within the district. The reports of watermasters to the department of water resources shall be filed and kept in the office of the department.

### Instructions For Completing Annual Watermaster's Report

This form has been developed to assist the watermaster in complying with some of the annual reporting requirements of Section 42-606, Idaho Code. The form provides for summary of the amount of water delivered by the watermaster to each user, the total expense of delivery and the apportionment of expenses among water users, including debits and credits. Water distribution and hydrologic information including stream flow records, daily diversion data, water right information and water right priority cut summaries should be presented in a separate water distribution report.

Complete this annual report form of delivery and costs as follows:

- 1) Enter water right holder name, corresponding IDWR water right number or numbers, and corresponding diversion name and/or remarks on page 2;
- 2) Enter the total amount of water delivered to each user as total 24-hour second feet under column 1, page 3. Total **24-hour** second feet is a flow rate expressed in terms of one day or 24 hours. For example, a continuous diversion of 2 cfs over 20 days would equal 40 24-hour second feet.
- 3) Under column 3, page 3, enter the amount of money assessed or billed to each user at the beginning of the year. The assessment may be found in the previous year's adopted budget report.
- 4) In the work space provided on the right hand side of page 3, add up total watermaster salary costs and expenses and enter as 'TOTAL COST'. Then divide this total cost by the total number of 24-hour second feet delivered (sum of column 1) to obtain the cost per 24 hour second feet delivered, or the unit cost factor.
- 5) Under column 2, page 3, multiply the unit cost factor (obtained in step number 4 above) by each user's total 24-hour second feet delivery in column 1 to obtain the total cost against each user.
- 6) For each user, subtract the total cost amount in column 2 from the adopted budget in column 3 and enter the difference either as a credit or debit (negative differences entered as debits, positive differences entered as credits).
- 7) Sign the report before a notary public and submit the original to the appropriate regional office of the Department of Water Resources. Retain one copy for the Water District.