

JANUARY 22, 1997

BRIAN TORGESEN, Secretary
11 E 1 NORTH
SODA SPRINGS ID 83276

WATER DISTRICT # 11-B
STREAM: SODA CREEK

Dear Mr. Torgesen:

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

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 forms, 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
Water Rights Supervisor

HWJ:sc

Enclosures

JANUARY 26, 1997

CARIBOU COUNTY TREASURER/AUDITOR
BOX 507
SODA SPRINGS ID 83267

RE: WATER DISTRICT NO: 11-B
WATERMASTER: CRAIG M 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

(This report must be made in Triplicate and forwarded to the Department of Water Resources
Boise, Idaho, for Approval.)

WATERMASTER'S REPORT

From April 15th 19 96 To September 15th 19 96

Water District No. 11-B

Name of Watermaster Craig M. Hill

P. O. Address 220 North 3rd East Soda Springs ID 83276

AFFIDAVIT OF WATERMASTER

RECEIVED
NOV 22 1996
Department of Water Resources
Eastern Region

STATE OF IDAHO. }
COUNTY OF Caribou } ss.

Craig Hill, being first duly sworn, deposes and says that he is (Deputy) Watermaster on Soda Creek in District 11-B, having been lawfully appointed by the Director, Department of Water Resources R. Keith Higginson and that the volumes of water, as stated in this report, prorated by him to the several users, are correct; that the sum of \$ #1735.00 is justly due as stated.

Craig Hill
(Deputy) Watermaster District No. 11-B

Subscribed and sworn to before me, this 18th day of November, 19 96

Brenda L. Erickson
Notary Public.

(SEAL)

My Commission expires June, 26, 2001

Boise, Idaho, _____, 19____

I HEREBY CERTIFY, That _____
was lawfully appointed by me (Deputy) Watermaster of District No. _____, and that his bill for services rendered prorated to the several users, as herein sworn to, is, to the best of my knowledge and belief, correct.

Director, Department of Water Resources
By Paul Clark

Source:	Soda Creek	Watermaster:	Craig Hill
Tributary to:	Bear River		220 N. 3rd E.
County:	Caribou		Soda Springs, Idaho 83276
Date:	24-Dec-96		(208)547-2430
Secretary:	Brian Torgeson	Assistant Watermaster:	
	11 E. 1st N.		
	Soda Springs, Idaho 83276		
	(208)547-4066		
Minimum Charge:	<input type="text" value="\$0.00"/>		

THIS REPORT ADDED FOR INFORMATIONAL PURPOSES

12/24/1996 PRM

Water User	Monthly Totals of 24-hour Second Feet for Irrigation Season										Total 24-hour Sec. Ft.	
	April	May	June	July	August	September	October					
Farmers' Land and Irr.			1712.39	2602.18	2182.86	949.50						7446.93
City Power #5	1311.83	2388.85	2297.36	2428.73	1947.39	937.95						11312.11
City Power #4	935.28	1810.72	1882.60	1952.50	1642.78	768.30						8992.18
Merle Cellan												0.00
Robert Torgeson	31.41	83.07	154.12	78.72	169.20	87.90						604.42
Monsanto			11.00	15.24		2.00						28.24
24-hour Sec. Ft. Totals:	2278.52	4282.64	6057.47	7077.37	5942.23	2745.65	0.00					28383.88

Water User	Total 24-hour Sec. Feet	Total Cost	Adopted Budget	Credit	Debit
Farmers' Land and Irr.	7446.93	\$455.20	\$538.18	\$82.98	
City Power #5	11312.11	\$691.47	\$665.03		(\$26.44)
City Power #4	8992.18	\$549.66	\$472.22		(\$77.44)
Merie Cellan	0.00		\$2.13	\$2.13	
Robert Torgeson	604.42	\$36.95	\$53.51	\$16.56	
Monsanto	28.24	\$1.73	\$3.93	\$2.20	
Totals:	28383.88	\$1,735.00	\$1,735.00	\$103.88	(\$103.88)

Total Salary of Watermaster: [] hours at [] per hour OR per season amount: [\$1,000.00] Total for season: [\$1,000.00]	
Total Salary of Assistant Watermaster: [] hours at [] per hour OR per season amount: [] Total for season: [\$0.00]	
Other expenses charged pro rata: [\$735.00] Total for season: [\$735.00]	
Total Cost: [\$1,735.00] Cost per 24-hour Sec. Foot: [\$0.0611262]	

Water User	Past Season's Costs						Average 5-year Cost	Estimated Billing	Adjusted Billing
	1992	1993	1994	1995	1996				
Farmers' Land and Irr.	\$655.56	\$491.10	\$537.00	\$474.11	\$455.20	\$522.59	\$522.43	\$439.45	
City Power #5	\$594.40	\$709.69	\$658.06	\$714.23	\$691.47	\$673.57	\$673.35	\$699.79	
City Power #4	\$414.27	\$490.42	\$479.18	\$495.78	\$549.66	\$485.86	\$485.71	\$563.14	
Merle Cellar	\$2.30	\$0.27	\$1.58			\$1.38	\$1.38	(\$0.75)	
Robert Torgeson	\$64.64	\$41.60	\$56.73	\$48.75	\$36.95	\$49.73	\$49.72	\$33.15	
Monsanto	\$3.83	\$1.92	\$2.45	\$2.13	\$1.73	\$2.41	\$2.41	\$0.21	
Totals:	\$1,735.00	\$1,735.00	\$1,735.00	\$1,735.00	\$1,735.00	\$1,735.55	\$1,735.00	\$1,735.00	

Year	Watermaster		Total	Assistant		Total	Other Expenses	Total Costs
	Hours	Salary		Hours	Salary			
1992			\$1,000.00				\$735.00	\$1,735.00
1993			\$1,000.00				\$735.00	\$1,735.00
1994			\$1,000.00				\$735.00	\$1,735.00
1995			\$1,000.00				\$735.00	\$1,735.00
1996			\$1,000.00				\$735.00	\$1,735.00
Average			\$1,000.00				\$735.00	\$1,735.00

Watermaster's Proposed Budget	
1997	\$1,000.00
	\$735.00
	\$1,735.00

Per Unit Cost Factor for Proposed Budget

Watermaster's Proposed Budget	=	Per Unit Cost Factor
Average 5 - year Cost	=	=
\$1,735.00		0.9996812
\$1,735.55		

Watermaster's Signature: _____ Date: _____, 19____

Total in 24-hour Sec. Feet	Total Cost		Adopted Budget		Credits		Debits		Cost Per 24-Hr. Sec. Ft. \$ <u>.0611262</u>
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	
7446.93	455	20	538	18	82	98			Total No. Days of Watermaster <u>Season</u>
									days at \$ per day \$
11312.11	691	47	665	03			26	44	Total No. Days of Asst. Watermaster
									days at \$ per day \$
8992.18	549	66	472	22			77	44	Other expenses charged pro rata \$ 735.00
									TOTAL COST \$1735.00
.00	.00		2	13	2	13			Total No. 24-Hour Sec. Feet. Delivered <u>28383.88</u>
									Cost per 24-Hour Sec. Feet. Delivered \$
604.42	36	94	53	51	16	57			$1735 \div 28383.88 =$
									<u>.0611262</u>
.00	.00		.00						
28.24	1	73	3	93	2	20			
28383.88	1735	00	1735	00	103	88	103	88	

Watermaster's Report

From _____, 19____

To _____, 19____

- OF -

_____ County, Idaho,

Dated _____, 19____

STATE OF IDAHO,

COUNTY OF _____ } ss.

I hereby certify that this instrument was filed for record at the request of _____

_____ this _____ day of _____,

A.D. 19____.

Ex-Officio Recorder.

By _____
Deputy.

STATE OF IDAHO, }
COUNTY OF _____ } ss.

We, the Board of County Commissioners of _____ County, State of Idaho, have examined and approved the bill of \$ _____, payable to _____, Watermaster for District No. _____, for services rendered during 19____, and have ordered a warrant drawn in favor of said Watermaster, payable out of the funds of said Water District on deposit with the County Treasurer.

ATTEST:

Chairman of Board.

Clerk.