



State of Idaho

DEPARTMENT OF WATER RESOURCES

900 N. SKYLINE DR., SUITE A, IDAHO FALLS, ID 83402-1718

PHONE: (208) 525-7161 FAX: (208) 525-7177 WEB SITE: [www.idwr.state.id.us](http://www.idwr.state.id.us)

EASTERN REGION

DIRK KEMPTHORNE  
Governor

KARL J. DREHER  
Director

February 3, 2006

Rodney Boehme, Secretary  
2277 Wood Canyon Rd  
Geneva, ID 83238

WATER DISTRICT #11-F

Dear Mr Boehme:

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) 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.

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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,

A handwritten signature in cursive script that reads "Dennis M. Dunn". The signature is written in dark ink and is positioned above the printed name.

Dennis M Dunn  
Senior Water Right Agent

DMD;jlk

Enclosure

# WATERMASTER'S REPORT

From May 15, ~~19~~ 2006 To Oct, 15, ~~19~~ 2006

RECEIVED  
DEC 20 2006  
Department of Water Resources  
Eastern Region

Water District No. 11-F  
Name of Watermaster Joel C. Teuscher  
P.O. Address P.O. Box 74 ; GENEVA, IDAHO 83238-0074

### AFFIDAVIT OF WATERMASTER

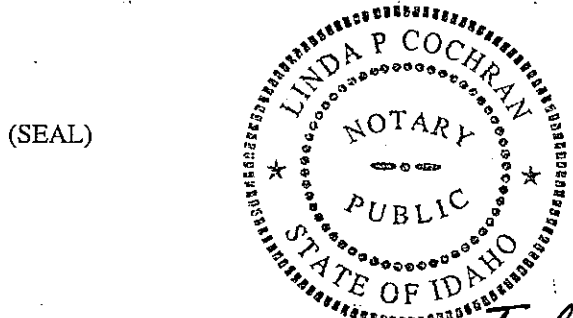
STATE OF IDAHO }  
COUNTY OF BEAR LAKE } ss.

Joel C. Teuscher, being first duly sworn, deposes and says that he is Watermaster of Water District 11-F, having been lawfully appointed by Karl J. Dreher, 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.

Joel C. Teuscher  
(Deputy) Watermaster District No. 11-F

Subscribed and sworn to before me, this 18<sup>th</sup> day of December, 2006

Linda Cochran  
Notary Public



My Commission expires 10-2010

Boise, Idaho, 16 January, 19 2007

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

Dave Tutthill  
Director, Department of Water Resources

By Dennis W. Dunn

Muddy Creek - M.C.  
 Thomas Fork - TF  
 Dry Creek - DC  
 Raymond Creek - RC  
 DIVERSION NAME / REMARKS  
 S&L Ditch - S&L  
 2 Story Dam - 2S.

	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1	Lavall Hirschi	11-89; 11-146; 11-4091	Muddy Creek; Thomas Fork, Preece Creek
2	John Makoff	11-89; 11-90; 11-148	Muddy Creek; Muddy Creek; Thomas Fork
3	Kurt Price	11-91; 11-129; 11-145	Dry Creek; Thomas Fork, Cooper Spring
4	Eric Esterholdt	11-92; 11-94; 11-96; 11-97	Raymond Creek
5	Grant Gene Raymond	11-98	Raymond Creek
6	Rodney and Robert Boehme	11-112; 11-123; 11-131; 11-132	S&L Ditch 2 Story Dam S&L Ditch <del>110</del> ; <del>110</del> ; <del>110</del> ; T.F.
7	Thomas Fork Canal Co.	11-95, 99, 100, 101, 102, 103, 104, 108, 1042	T.F.
8	Taylor Canal Co.	11-155; 11-159 thru 11-172	Taylor Canal
9	Russell Roberts + Sons	11-92; 11-118	Raymond Creek, T.F.
10	Carry Peterson	11-106	T.F.
11	Kenneth Rigby	11-107; 11-111; 11-154	T.F. TF T.F.
12	Randy Moulding	11-110A; 11-110B; 11-121; 11-7495	2 Story Dam Unnamed Moulding ditch stream
13	Chuck Hardesty	11-113; 11-158	S&L Ditch T.F.
14	Steve Hansen	11-114	Halls Ditch
15	Lou Allen Hillier	11-116; 11-117	T.F. T.F.
16	Jeff Bischoff	11-130	Muddy Canal
17	Ray L. Widmer	11-120; 11-137; 11-138	Muddy Canal; T.F.; Muddy Canal
18	Kirk Widner	11-119	Halls Ditch
19	David Peterson	11-122; 11-128; 11-134; 11-9105	2S.; 2S.; wood Canyon
20	Edward Minhondo	11-125; 11-126	Halls Ditch
21	John Carricaburu	11-127	Little D.C.
22	Karma & Richard Loertscher	11-135 - 11-150	Lash brook Pond - Muddy Canal
23	Lon Tueller	11-136; 11-140	Muddy Canal; Soren Canyon
24	Gene Boehme	11-139; 11-143; 11-152; 11-156	Halls Ditch; T.F.; T.F.; TF
25	Lyman Hirschi	11-149	Muddy Canal
26	Gary Teuscher	11-141; 11-153	Hirschi Creek; Muddy Canal
27	Geneva Cemetery Dist	11-7522	Spring
28	Garth Boehme	11-124; 11-129; 11-142; 11-144	Halls Ditch; T.F. T.F. Muddy Canal
29	Jim Price Kath Price	? ?	Dry Creek; Dry Creek
30	David Lui	11-157	T.F. & Hirschi Creek

Total Delivery in 24-Hour Sec. Feet	Total Cost		Adopted Budget		Credits		Debits		Cost Per 24-Hr. Sec. Ft. \$
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	
			120	60	120	00			Total No. Days of Watermaster
			112	60	112	00			Water Season days at \$ _____ per day \$ 1500 <sup>00</sup>
			43	60	38	00	5	00	Total No. Days of Asst. Watermaster
			80	00	80	00			days at \$ _____ per day \$
			20	00	20	00			Other expenses charged pro rata \$ 1300 <sup>00</sup>
			209	60	209	00			<b>TOTAL COST</b> \$2800 <sup>00</sup>
			492	00	492	00			Total No. 24-Hour Sec. Feet Delivered
			480	00	480	00			Cost per 24-Hour Sec. Feet Delivered \$
			96	00	96	00			
			72	00	72	00			Other
			88		88	00			Sec. Salary 200 <sup>00</sup>
			135	00	135	00			Office / Postage 100 <sup>00</sup>
			77	00	77	00			Equipment purchase 1000 <sup>00</sup>
			224	00	224	00			<u>1300<sup>00</sup></u>
			28	00	28	00			
			67	00	67	00			Cost based on
			38	00	38	00			decreed water
			22	60	22	00			Rights
			282		282	00			
			90	00	90	00			Total 3152
			24	00	24	00			
			44	00	44	00			
			39	00	39	00			
			40	00	40	00			
			11	00	11	00			
			50	00	50	00			
			10		10	00			
			78	00	78	00			
			10	00	10	00			
			10	00	10	00			
			4200		42	00			

20 60

70 00

SECTION 42-606 IDAHO CODE

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.