



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

EASTERN REGION

DIRK KEMPTHORNE
Governor

KARL J. DREHER
Director

January 26, 2006

Terry Nichols
P. O. Box 342
Grace, ID 83241

WATER DISTRICT #13-S

Dear Ms Nichols:

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.

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



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

EASTERN REGION

DIRK KEMPTHORNE
Governor

KARL J. DREHER
Director

January 12, 2006

Caribou County Treasurer/Auditor
P. O. Box 507
Soda Springs, ID 83276

RE: WATER DISTRICT NO. #13-S

Dear Auditor/Treasurer:

Transmitted herewith is the Watermaster's Report and claim for services along with the Proposed Budget for 2006 for the above mentioned Water Districts.

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,

Dennis M Dunn

Senior Water Rights Agent

Enclosure

DMD:jlk

Watermaster's Proposed Budget

FOR 2006

Water District No. 13 S

Stream Whiskey Creek

Name of Watermaster Max Nichols

Post Office Address P.O. Box 342 Grace, ID 83241

Name of Secretary Teri Nichols

Post Office Address P.O. Box 342 Grace, ID 83241

RECEIVED

JAN 03 2006

Department of Water Resources
Eastern Region

SECTION 42-615, IDAHO CODE

PROPOSED BUDGET FOR SUCCEEDING YEAR. Each watermaster shall, at least thirty (30) days prior to the annual meeting of the water users of the water district, also prepare and file with the department of water resources a proposed budget for the succeeding year, together with a distribution of the amount of said budget to the respective water users, using the actual deliveries for the past irrigation season or seasons, as the basis for said distribution as hereinabove provided, which said proposed budget and distribution shall be submitted to the water users for consideration and approval at the next annual meeting.

In conformity with the above statute, I hereby submit a Proposed Budget for the season of 2006.



Watermaster

(This report must be made in duplicate, one copy to be forwarded to the appropriate regional office of the Idaho Department of Water Resources, and one copy to the Secretary of the last Annual Water User's Meeting of your District.)

WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1 Daniel Mickelson	11-0624	Rasmussen Ditch
	11-0625	Rasmussen Ditch
	11-0634	Rasmussen Ditch
	11-0635	Rasmussen Ditch
2 John Tedroe	11-0639	Rasmussen Ditch
	11-0636	Rasmussen Ditch
	12 in. of 11-0637	Rasmussen Ditch
3 Martha Bassett	11-0642	Solo
	11-0643	Solo
4 Gene Rasmussen	11-0640	Solo
	11-0641	Solo
5		
6 Michael Tingey	11-0627	Mickelson Ditch
	11-0628	Mickelson Ditch
	11-0629	Mickelson Ditch
	11-0630	Mickelson Ditch
	11-0651	Mickelson Ditch
	11-0632	Mickelson Ditch
7		
8 John Tedroe	11-0638	Mickelson Ditch
9 Frank Swensen	28 in. of 11-0637	Mickelson Ditch
10 Charles Barlow	11-0649	Mendenhall Ditch
	11-0650	Mendenhall Ditch
	11-0631	Mendenhall Ditch
	11-0633	Mendenhall Ditch
	11-0655	Mendenhall Ditch
	11-0656	Mendenhall Ditch
	11-0657	Mendenhall Ditch
11		
12 Roger Mickelson	7 in. of 11-0645	Mendenhall Ditch
13 Steve Tingey	11-0647	Mendenhall Ditch
14 Michael Tingey	11-0646	Mendenhall Ditch
	18 in. of 11-0645	Mendenhall Ditch
15 Max Nichols	11-0644	Mendenhall Ditch
	20 in. of 11-0645	Mendenhall Ditch
16 Dwayne Mendenhall	11-0652	Mendenhall Ditch
	11-0653	Mendenhall Ditch
	11-0654	Mendenhall Ditch
17 Riley Mickelson	45 in. of 11-0658	Collins
	37 ½ in. of 11-0659	Collins
18 Max Nichols	45 in. of 11-0658	Collins
	37 ½ in. of 11-0659	Collins

	PAST SEASON DELIVERIES				Avg. Delivery for Past Seasons 6	Estimated Billing 2006 7	Adjusted Billing 8
	1 20	2 2002	3 2003	4 2004			
1 Daniel Mickelson	15.47	15.40	15.40	15.40	30.80	30.80	
2 John Tedroe	12.32	12.38	12.38	12.38	24.70	24.70	
3 Martha Bassett	5.91	5.88	5.88	5.88	11.80	11.80	
4 Gene Rasmussen	4.34	4.34	4.34	4.34	8.60	8.60	
5	6.35	6.44					
6 Michael Tingey	15.28	15.35	15.35	15.35	43.60	43.60	
7							
8 John Tedroe	6.90	6.93	6.93	6.93	13.80	13.80	
9 Frank Swensen	3.35	3.36	3.36	3.36	6.70	6.70	
10 Charles Barlow	24.35	24.36	24.36	24.36	50.60	50.60	
11							
12 Roger Mickelson	1.68	1.68	1.68	1.68	1.40	1.40	
13 Steve Tingey	4.34	4.35	4.35	4.35	8.70	8.70	
14 Michael Tingey	5.62	5.65	5.65	5.65	11.30	11.30	
15 Max Nichols	3.84	3.92	3.92	3.92	7.90	7.90	
16 Dwayne Mendenhall	14.19	14.00	14.00	14.00	28.30	28.30	
17 Riley Mickelson	8.08	7.98	7.98	7.98	15.90	15.90	
18 Max Nichols	7.98	7.98	7.98	7.98	15.90	15.90	
Totals	140.00	140.00	140.00	140.00	280.00	280.00	

WATERMASTER				ASSISTANT WATERMASTER, SECRETARY, STAFF, ETC.				OTHER		TOTAL	
YEAR	DAYS	SALARY	TOTAL	DAYS	SALARY	TOTAL	EXPENSES	COSTS			
2006		120 00	120 00		160 00	160 00		280 00			
19											
19											
19											
AVERAGE								280 00			
WATERMASTER'S PROPOSED BUDGET											
NEXT YEAR								280 00			

WSD

Complete this proposed budget report form 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) If you wish to estimate next season's assessments based on the average delivery of past seasons, then enter the actual water deliveries to each user for the past two to five seasons on page 3. You have the option of using at least the past two seasons or up to five seasons for averaging. You also have the option of using last year's delivery or one year's delivery as a basis of determining assessments for the next season. Enter deliveries as total 24-hour second feet. 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) If using the averaging method, enter the average delivery for past seasons in column 6 of page 3. If you are not averaging, then enter each user's delivery from last year in column 5 and skip column 6.
- 4) In the work space provided at the top of this page, enter next years proposed watermaster salary, secretary and/or staff salaries, and expenses. You may use the past season costs and expenses, or average past seasons' costs and expenses as an aid in determining next years budget. A more detailed listing or itemization of expenses and salaries can be attached to this form.
- 5) Divide the total proposed budget amount for next year by the total past season delivery (total of column 5, page 3) or average past seasons deliveries (total of column 6, page 3) to obtain a unit cost factor.
- 6) Under column 7, page 3, multiply the unit cost factor by each user's past season or average past seasons deliveries to obtain the estimated billing for the next year.
- 7) Use column 8, page 3, to enter the adjusted billing amount if the district wishes to carry over debits and credits from the previous season. (Refer to the last watermaster report. If a user had a credit, subtract that credit from his or her estimated billing in column 7 of this report, and enter the difference or adjusted amount in column 8. If a user had a debit, then add that debit to his or her billing amount shown in column 7 and show as adjusted billing in column 8.
- 8) Sign the report and submit the original to the appropriate regional office of the Department of Water Resources. Retain one copy for the Water District.