



State of Idaho

DEPARTMENT OF WATER RESOURCES

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

EASTERN REGION

DECEMBER 21, 1999

DIRK KEMPTHORNE  
GOVERNOR

KARL J. DREHER  
DIRECTOR

MS. LOLA DAWN HERNANDEZ  
350 SOUTH 700 WEST  
BLACKFOOT, ID. 83221

WATER DISTRICT #27  
STREAM: BLACKFOOT RIVER

Dear Ms. Hernandez:

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, 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 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,

  
Harold W. Jones  
Water Right Supervisor

HWJ:dn

Enclosure

# Watermaster's Report

From 15 April, 1999 To 15 October, 1999

Water District No. 27

Name of Watermaster: John H. Davidson

PO Address: PO Box 8, Firth, Idaho 83236

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DEC 14 1999  
Department of Water Resources  
Eastern Region

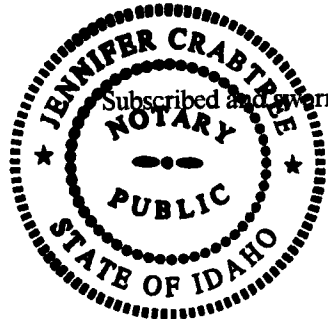
## Affidavit of Watermaster

STATE OF IDAHO, COUNTY OF BINGHAM ss.

John H. Davidson, being first duly sworn, deposes and says that he is Watermaster on the Blackfoot River in District 27, having been lawfully appointed by the Director, Department of Water Resources

\_\_\_\_\_ and that the volumes of water, stated in this report, prorated by him to the several users, are correct.

John H. Davidson  
Watermaster District No. 27



Subscribed and sworn before me, this 14<sup>th</sup> day of December, 1999

Jennifer Crabtree  
Notary Public  
My Commission expires 9-23-03

Boise, Idaho, 12-14, 1999

I HEREBY CERTIFY, That JOHN DAVIDSON was lawfully appointed by me Watermaster of District No. 27, 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.

KARL J. DREHER  
Director, Department of Water Resources

By Ronald D. Cook

# **1999 Watermaster's Final Report**

**14 December 1999**

***Respectfully Submitted  
by John H. Davidson***

## Bingham County Owners & Ditches Summary

Owners & Ditches	24-Hour Sec-Ft.	Total Cost	Adopted Budget	Credits	Debits
Belnap, Vera P.	54	\$18.52	\$36.87	\$18.35	\$0.00
Butler, Susan	55	\$18.79	\$26.18	\$7.39	\$0.00
Central Ditch	1704	\$582.27	\$847.75	\$265.48	\$0.00
Chesterfield L&L	95	\$32.46	\$28.16	\$0.00	\$4.30
Circle 2 Bar Ranch	65	\$22.21	\$24.64	\$2.43	\$0.00
Eastern Idaho Water	6062	\$2,071.42	\$2,654.41	\$582.99	\$0.00
Fielding, Arvel	145	\$49.48	\$104.07	\$54.59	\$0.00
Fielding, Bryce	305	\$104.18	\$108.85	\$4.67	\$0.00
Frandsen, Dennis	70	\$23.92	\$23.91	\$0.00	\$0.01
Gardner, Bonnie	136	\$46.30	\$95.91	\$49.61	\$0.00
Hamilton, Layne	30	\$10.25	\$23.91	\$13.66	\$0.00
Steffler, Brent	15	\$5.13	\$23.91	\$18.78	\$0.00
Jensen, Ron	0	\$0.00	\$23.91	\$23.91	\$0.00
Lambert Produce	0	\$0.00	\$23.91	\$23.91	\$0.00
Little Butte Canal Co	3295	\$1,125.92	\$1,208.66	\$82.73	\$0.00
Lyon, Steve	179	\$61.10	\$77.67	\$16.57	\$0.00
Miner Ditch Co	3223	\$1,101.32	\$1,163.58	\$62.26	\$0.00
Telford, Wayne	30	\$10.25	\$23.91	\$13.66	\$0.00
Packer, Merrill	156	\$53.31	\$76.47	\$23.16	\$0.00
Powell, Neal	120	\$41.00	\$40.37	\$0.00	\$0.64
Pratt, Eldro	100	\$34.17	\$26.49	\$0.00	\$7.68
Pratt, Gary	80	\$27.34	\$24.32	\$0.00	\$3.01
Pratt, Mark	80	\$27.34	\$24.32	\$0.00	\$3.01
Rawlings Creek L&L	95	\$32.46	\$67.84	\$35.38	\$0.00
Reid, Casey	349	\$119.14	\$166.80	\$47.66	\$0.00
Reid, Fred	555	\$189.74	\$176.86	\$0.00	\$12.88
Reid, Paul	612	\$209.03	\$169.39	\$0.00	\$39.64
Reid, Robert	259	\$88.56	\$142.79	\$54.22	\$0.00
Reid, Wallace	175	\$59.80	\$82.42	\$22.63	\$0.00
Riverton Ditch Co	2489	\$850.51	\$1,076.83	\$226.33	\$0.00
Smith Maxwell Ditch Co	744	\$254.23	\$80.03	\$0.00	\$174.20
Stevens Ditch	1028	\$351.27	\$540.94	\$189.67	\$0.00
Stolworthy, Ltd	150	\$51.26	\$58.36	\$7.11	\$0.00
Taney, Pat	60	\$20.50	\$23.91	\$3.41	\$0.00
Vandersloot Farms	215	\$73.42	\$40.81	\$0.00	\$32.61
Walker, Marion	73	\$24.81	\$63.56	\$38.75	\$0.00
Walloby's Retreat	65	\$22.21	\$23.91	\$1.70	\$0.00
Wernette, Florian	68	\$23.15	\$39.31	\$16.16	\$0.00
Whitten, Francis	290	\$99.09	\$96.30	\$0.00	\$2.79
Winding Brook	14	\$4.63	\$14.81	\$10.18	\$0.00
Young, Adrian	130	\$44.42	\$40.37	\$0.00	\$4.05
<b>Totals</b>	<b>23368</b>	<b>\$7,984.92</b>	<b>\$9,617.42</b>	<b>\$1,917.33</b>	<b>\$284.83</b>

## Caribou County Owners & Ditches Summary

Owner or Ditch	24-Hour Sec-Ft.	Total Cost	Adopted Budget	Credits	Debits
Allen, Preston	275	\$93.97	\$86.95	\$0.00	\$7.02
Allen, Roland	325	\$111.05	\$65.19	\$0.00	\$45.87
Anderson, Clyde	25	\$8.54	\$23.91	\$15.37	\$0.00
Bearlake Grazing	165	\$56.38	\$43.07	\$0.00	\$13.31
Beckstead, D.W.	25	\$8.54	\$23.91	\$15.37	\$0.00
Bennett, Joyce	25	\$8.54	\$23.91	\$15.37	\$0.00
Blotter & Stucki	100	\$34.17	\$28.16	\$0.00	\$6.01
Blotter, P.T.	220	\$75.18	\$23.91	\$0.00	\$51.27
Cellen, Tom	0	\$0.00	\$23.91	\$23.91	\$0.00
Chester, Tom	150	\$51.26	\$53.95	\$2.70	\$0.00
Conda Partnership	105	\$35.88	\$38.91	\$3.03	\$0.00
Dredge, Calvin	145	\$49.55	\$32.56	\$0.00	\$16.99
Enders, Cleve	25	\$8.54	\$23.91	\$15.37	\$0.00
Harris Bros.	25	\$8.54	\$23.91	\$15.37	\$0.00
Hubbard, Alma	25	\$8.54	\$23.91	\$15.37	\$0.00
Idaho Fish & Game	25	\$8.54	\$23.91	\$15.37	\$0.00
Jouglard Sheep Co	25	\$8.54	\$23.91	\$15.37	\$0.00
Lake & Ellis	25	\$8.54	\$23.91	\$15.37	\$0.00
Lake & Ellis, Inc	25	\$8.54	\$23.91	\$15.37	\$0.00
Lloyd, Grant	0	\$0.00	\$23.91	\$23.91	\$0.00
Monsanto Chemical	305	\$104.22	\$116.73	\$12.50	\$0.00
Oleson, Lila	25	\$8.54	\$10.64	\$2.10	\$0.00
Rasmussen, Lynn	25	\$8.54	\$23.91	\$15.37	\$0.00
Rhone-Paulenc	305	\$104.22	\$116.73	\$12.50	\$0.00
Thompson, Sydney	125	\$42.71	\$56.53	\$13.82	\$0.00
Wallentine Family, Ltd	125	\$42.71	\$28.35	\$0.00	\$14.36
White, L.W.	25	\$8.54	\$23.91	\$15.37	\$0.00
<b>Totals</b>	<b>2670</b>	<b>\$912.36</b>	<b>\$1,036.38</b>	<b>\$278.85</b>	<b>\$154.83</b>

Summary of Expenses		
Watermaster		\$12,000.00
Other Expense		\$11,393.20
<b>Total Cost:</b>		<b>\$23,393.20</b>
Ft Hall Project at	60%	\$14,035.92
Caribou & Bingham County at	40%	\$9,357.28
- Minimums		\$460.00
<b>Total Cost: Caribou &amp; Bingham Co</b>		<b>\$8,897.28</b>
<b>Total 24-Hr Sec Ft Delivered:</b>		<b>26,038</b>
<b>Cost Per 24-Hr Sec Ft</b>		<b>\$0.342</b>

Detail of Watermasters 1999 Expenses	
Watermaster's Salary	\$12,000.00
Workman's Comp	\$641.00
Secretary	\$400.00
Misc	\$675.00
Caribou Collection Fees	\$58.00
Milage	\$5,500.00
FICA	\$918.00
Ft Hall Expense	\$3,201.20
<b>Total Expense:</b>	<b>\$23,393.20</b>