



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

DIRK KEMPTHORNE
GOVERNOR

KARL J. DREHER
DIRECTOR

NOVEMBER 7, 2001

LOLA DAWN HERNANDEZ
~~350 SOUTH 700 WEST~~
BLACKFOOT ID 83221

1210 Rich Lane

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.

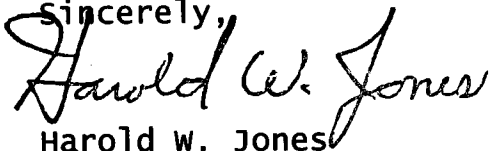
During the 1993 legislative session, the legislature enacted a new law which amends Section 42-619(9), Idaho Code and removes the independent financial audit requirement for most state water districts. The new law, referenced by Section 67-450B, Idaho Code (copy enclosed) identifies minimum audit requirements 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

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

Watermaster's Report

From 15 April, 2001 To 15 October, 2001

Water District No. 27

Name of Watermaster: John H. Davidson

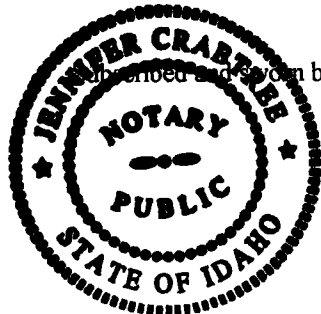
PO Address: PO Box 8, Firth, Idaho 83236

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 2nd day of November, 2001

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

Boise, Idaho, _____, 2001

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 J. W. Jones

2001 Watermaster's Final Report

2 November, 2001

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

Bingham County Owners & Ditches Summary

Owners & Ditches	24-Hour Sec-Ft.	Total Cost	Adopted Budget	Credits	Debits
Beinap, Vera P.	66	\$26.33	\$33.53	\$7.20	\$0.00
Butler, Susan	55	\$21.94	\$22.09	\$0.15	\$0.00
Central Ditch	1518	\$605.62	\$727.14	\$121.53	\$0.00
Chesterfield L&L	75	\$29.92	\$28.56	\$0.00	\$1.36
Circle 2 Bar Ranch	45	\$17.95	\$21.33	\$3.38	\$0.00
Eastern Idaho Water	5566	\$2,220.60	\$2,396.97	\$176.38	\$0.00
Fielding, Arvel	49	\$19.54	\$86.29	\$66.75	\$0.00
Fielding, Bryce	101	\$40.21	\$117.23	\$77.02	\$0.00
Frandsen, Dennis	75	\$29.92	\$20.97	\$0.00	\$8.95
Gardner, Bonnie	165	\$65.83	\$81.30	\$15.47	\$0.00
Hamilton, Layne	30	\$11.97	\$20.97	\$9.00	\$0.00
Steffler, Brent	20	\$7.98	\$20.97	\$12.99	\$0.00
Jensen, Ron	0	\$0.00	\$20.97	\$20.97	\$0.00
Lambert Produce	0	\$0.00	\$20.97	\$20.97	\$0.00
Little Butte Canal Co	2272	\$906.43	\$1,104.78	\$198.35	\$0.00
Lyon, Steve	292	\$116.42	\$55.27	\$0.00	\$61.15
Miner Ditch Co	2439	\$973.06	\$1,011.84	\$38.78	\$0.00
Telford, Wayne	35	\$13.96	\$20.97	\$7.00	\$0.00
Packer, Merrill	210	\$83.78	\$59.08	\$0.00	\$24.70
Powell, Neal	70	\$27.93	\$38.39	\$10.46	\$0.00
Pratt, Eldro	100	\$39.90	\$32.48	\$0.00	\$7.41
Pratt, Gary	60	\$23.94	\$21.96	\$0.00	\$1.98
Pratt, Mark	60	\$23.94	\$21.96	\$0.00	\$1.98
Rawlings Creek L&L	65	\$25.93	\$49.59	\$23.66	\$0.00
Reid, Casey	486	\$193.96	\$147.89	\$0.00	\$46.07
Reid, Fred	411	\$164.02	\$185.09	\$21.08	\$0.00
Reid, Paul	676	\$269.77	\$170.54	\$0.00	\$99.23
Reid, Robert	363	\$144.97	\$76.92	\$0.00	\$68.04
Reid, Wallace	227	\$90.52	\$55.92	\$0.00	\$34.60
Riverton Ditch Co	2573	\$1,026.52	\$913.59	\$0.00	\$112.93
Smith Maxwell Ditch Co	372	\$148.41	\$114.06	\$0.00	\$34.36
Stevens Ditch	1050	\$418.91	\$389.77	\$0.00	\$29.13
Stolworthy, Ltd	135	\$53.86	\$49.68	\$0.00	\$4.18
Taney, Pat	60	\$23.94	\$20.97	\$0.00	\$2.97
Vandersloot Farms	152	\$60.80	\$49.69	\$0.00	\$11.11
Walker, Marion	75	\$29.83	\$34.55	\$4.71	\$0.00
Walloby's Retreat	70	\$27.93	\$20.97	\$0.00	\$6.96
Wernette, Florian	83	\$32.91	\$38.72	\$5.81	\$0.00
Whitten, Francis	285	\$113.70	\$89.82	\$0.00	\$23.88
Winding Brook	17	\$6.58	\$17.69	\$11.11	\$0.00
Young, Adrian	125	\$49.87	\$38.39	\$0.00	\$11.48
Totals	20527	\$8,189.59	\$8,449.88	\$852.77	\$592.48

Caribou County Owners & Ditches Summary

Owner or Ditch	24-Hour Sec-Ft.	Total Cost	Adopted Budget	Credits	Debits
Allen, Preston	175	\$69.82	\$77.23	\$7.42	\$0.00
Allen, Roland	225	\$89.77	\$79.83	\$0.00	\$9.93
Anderson, Clyde	25	\$9.97	\$20.97	\$10.99	\$0.00
Bearlake Grazing	165	\$65.83	\$47.92	\$0.00	\$17.91
Beckstead, D.W.	25	\$9.97	\$20.97	\$10.99	\$0.00
Bennett, Joyce	25	\$9.97	\$20.97	\$10.99	\$0.00
Blotter & Stucki	90	\$35.91	\$28.56	\$0.00	\$7.35
Blotter, P.T.	140	\$55.85	\$45.82	\$0.00	\$10.03
BLM	0	\$0.00	\$20.97	\$20.97	\$0.00
Cellen, Tom	0	\$0.00	\$20.97	\$20.97	\$0.00
Chester, Tom	150	\$59.84	\$49.68	\$0.00	\$10.17
Conda Partnership	125	\$49.87	\$33.17	\$0.00	\$16.70
Dredge, Calvin	130	\$51.86	\$41.78	\$0.00	\$10.08
Enders, Cleve	40	\$15.96	\$20.97	\$5.01	\$0.00
Harris Bros.	25	\$9.97	\$20.97	\$10.99	\$0.00
Hubbard, Alma	25	\$9.97	\$20.97	\$10.99	\$0.00
Idaho Fish & Game	20	\$7.98	\$20.97	\$12.99	\$0.00
Jouglard Sheep Co	25	\$9.97	\$20.97	\$10.99	\$0.00
Lake & Ellis	25	\$9.97	\$20.97	\$10.99	\$0.00
Lake & Ellis, Inc	25	\$9.97	\$20.97	\$10.99	\$0.00
Lloyd, Grant	0	\$0.00	\$20.97	\$20.97	\$0.00
Modersitzki, David	20	\$7.98	\$20.97	\$12.99	\$0.00
Monsanto Chemical	275	\$109.71	\$99.20	\$0.00	\$10.52
Oleson, Lila	25	\$9.97	\$16.19	\$6.22	\$0.00
Rasmussen, Lynn	25	\$9.97	\$20.97	\$10.99	\$0.00
Rhone-Paulenc	305	\$121.68	\$99.20	\$0.00	\$22.49
Thompson, Sydney	120	\$47.87	\$44.17	\$0.00	\$3.71
Wallentine Family, Ltd	115	\$45.88	\$34.70	\$0.00	\$11.18
White, L.W.	25	\$9.97	\$20.97	\$10.99	\$0.00
Totals	2370	\$945.53	\$1,032.91	\$217.45	\$130.06

Summary of Expenses		
Watermaster		\$12,000.00
Other Expense		\$12,087.81
Total Cost:		\$24,087.81
Ft Hall Project at	60%	\$14,452.69
Caribou & Bingham County at	40%	\$9,635.12
- Minimums		\$500.00
Total Cost: Caribou & Bingham Co		\$9,135.12
Total 24-Hr Sec Ft Delivered:		22,897.00
Cost Per 24-Hr Sec Ft		\$0.399

Detail of Watermasters 2001 Expenses	
Watermaster's Salary	\$12,000.00
Workman's Comp	\$842.00
Secretary	\$800.00
Misc	\$379.90
Caribou Collection Fees	\$31.11
Milage	\$5,500.00
FICA	\$918.00
Ft Hall Expense	\$3,616.80
Total Expense:	\$24,087.81

2001 Watermasters Billing

Bingham County			
Water Right Owner	2001 Budget	2000 Balance	Amount Due
Belnap, Vera P.	\$34.41	-\$20.89	\$20.00
Butler, Susan	\$22.67	-\$5.01	\$20.00
Central Ditch	\$746.14	-\$62.18	\$683.96
Chesterfield L&L	\$29.31	-\$2.91	\$26.39
Circle 2 Bar Ranch	\$21.89	-\$2.52	\$20.00
Eastern Idaho Water	\$2,459.60	-\$377.21	\$2,082.39
Fielding, Arvel	\$88.55	\$4.35	\$92.89
Fielding, Bryce	\$120.30	\$81.36	\$201.66
Frandsen, Dennis	\$21.51	\$0.30	\$21.82
Gardner, Bonnie	\$83.43	-\$45.73	\$37.70
Hamilton, Layne	\$21.51	-\$9.12	\$20.00
Steffler, Brent	\$21.51	-\$9.55	\$20.00
Jensen, Ron	\$21.51	-\$14.95	\$20.00
Lambert Produce	\$21.51	-\$14.95	\$20.00
Little Butte Canal Co	\$1,133.65	-\$212.40	\$921.25
Lyon, Steve	\$56.71	\$46.10	\$102.82
Miner Ditch Co	\$1,038.28	-\$74.24	\$964.04
Telford, Wayne	\$21.51	-\$8.23	\$20.00
Packer, Merrill	\$60.62	\$4.34	\$64.97
Powell, Neal	\$39.39	-\$6.01	\$33.38
Pratt, Eldro	\$33.33	-\$0.46	\$32.87
Pratt, Gary	\$22.53	\$1.62	\$24.14
Pratt, Mark	\$22.53	\$1.62	\$24.14
Rawlings Creek L&L	\$50.89	-\$27.96	\$22.92
Reid, Casey	\$151.75	\$15.96	\$167.71
Reid, Fred	\$189.93	\$323.73	\$513.66
Reid, Paul	\$175.00	\$41.43	\$216.43
Reid, Robert	\$78.93	\$64.06	\$142.99
Reid, Wallace	\$57.38	\$5.37	\$62.75
Riverton Ditch Co	\$937.46	-\$65.54	\$871.92
Smith Maxwell Ditch Co	\$117.04	\$110.38	\$227.41
Stevens Ditch	\$399.95	-\$7.76	\$392.19
Stolworthy, Ltd	\$50.98	-\$9.24	\$41.73
Taney, Pat	\$21.51	-\$3.75	\$20.00
Vandersloot Farms	\$50.98	\$0.38	\$51.36
Walker, Marion	\$35.45	\$3.02	\$38.47
Waloby's Retreat	\$21.51	\$0.30	\$21.82
Wernette, Florian	\$39.73	-\$21.81	\$20.00
Whitten, Francis	\$92.17	-\$6.41	\$85.76
Winding Brook	\$18.15	-\$8.47	\$20.00
Young, Adrian	\$39.39	-\$3.31	\$36.08

Note: Amount Due Shows Balance or Minimum, Whichever is Greater