



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

February 3, 2006

Wendy Murphy, Secretary
900 N. Skyline Dr., Ste A
Idaho Falls, ID 83402

WATER DISTRICT #27

Dear Ms Murphy:

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

Watermaster's Report

From 15 April, 2005 To 30 November, 2005

Water District No. 27

Name of Watermaster: Ronald D. Carlson

900 N. Skyline Dr. Ste. A, Idaho Falls, ID 83402

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Department of Water Resources
Eastern Region

Affidavit of Watermaster

STATE OF IDAHO, COUNTY OF BONNEVILLE } ss.

Ronald D. Carlson, 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 Karl Dreher and that the volumes of water, stated in this report, prorated by him to the several users, are correct.


Watermaster District No. 27

Subscribed and sworn before me, this 4th day of January, 2005.

Wendy J. Murphy
My Commission expires 6/23/06

Idaho Falls, Idaho, _____, 2005

I HEREBY CERTIFY, That Ronald D. Carlson 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 Dreher
Director, Department of Water Resources

By (Dennis M) Duane

2005 Watermaster's
Final Report

30 December 2005

Respectfully Submitted
By Ronald D. Carlson

Bingham County Owners & Ditches Summary

Name	2005 CFS	2005 Final	2005 Proposed	Credits	Debits
Belnap, Vera P.	50	\$30.00	\$30.00	\$0.00	\$0.00
Mattson, Susan	13	\$30.00	\$30.00	\$0.00	\$0.00
Central Ditch	1794	\$695.71	\$685.74	\$0.00	\$9.97
Chesterfield L & L	75	\$30.00	\$30.00	\$0.00	\$0.00
Circle 2 Bar Ranch	45	\$30.00	\$30.00	\$0.00	\$0.00
Davis, Ken	134	\$51.97	\$0.00	\$0.00	\$51.97
Eastern Idaho Water	6930	\$2,687.45	\$2,310.76	\$0.00	\$376.69
Eastern Idaho Grazing Associaiton	0	\$30.00	\$30.00	\$0.00	\$0.00
Fielding, C. Keith	105	\$40.72	\$80.79	\$40.07	\$0.00
Fielding, Bryce	546	\$211.74	\$179.34	\$0.00	\$32.40
Frandsen, Dennis	75	\$30.00	\$30.00	\$0.00	\$0.00
Gardner, Bonnie	145	\$56.23	\$59.26	\$3.03	\$0.00
Hamilton, Layne	25	\$30.00	\$30.00	\$0.00	\$0.00
Steffler, Brent	20	\$30.00	\$30.00	\$0.00	\$0.00
Jensen, Ron	0	\$30.00	\$30.00	\$0.00	\$0.00
Lambert Produce	0	\$30.00	\$30.00	\$0.00	\$0.00
Little Butte Canal Co.	3802	\$1,474.41	\$976.16	\$0.00	\$498.25
Lyon, Steve	134	\$51.97	\$116.25	\$64.28	\$0.00
Miner Ditch Co.	1298	\$503.36	\$992.52	\$489.16	\$0.00
Telford, Wayne	35	\$30.00	\$30.00	\$0.00	\$0.00
Stufflebeam Properties	0	\$30.00	\$34.29	\$4.29	\$0.00
Powell, Neal	70	\$30.00	\$30.00	\$0.00	\$0.00
Pratt, Eldro	100	\$38.78	\$39.92	\$1.14	\$0.00
Pratt, Gary	60	\$30.00	\$30.00	\$0.00	\$0.00
Pratt, Mark	60	\$30.00	\$30.00	\$0.00	\$0.00
Rawlings Creek L & L	55	\$30.00	\$30.00	\$0.00	\$0.00
Reid, Casey	368	\$142.71	\$193.98	\$51.27	\$0.00
Reid, Fred	306	\$118.67	\$324.55	\$205.88	\$0.00
Reid, Paul	516	\$200.10	\$279.93	\$79.83	\$0.00
Reid, Robert	129	\$50.03	\$190.85	\$140.82	\$0.00
Reid, Wallace	253	\$98.11	\$102.39	\$4.28	\$0.00
Riverton Ditch Co.	3007	\$1,166.11	\$1,050.21	\$0.00	\$115.90
Smith Maxwell Ditch Co.	861	\$333.89	\$241.34	\$0.00	\$92.55
Stevens Ditch	1066	\$413.39	\$430.15	\$16.76	\$0.00
Stolworthy, Ltd	135	\$52.35	\$53.62	\$1.27	\$0.00
Taney, Pat	60	\$30.00	\$30.00	\$0.00	\$0.00
Natural Guardian	305	\$118.28	\$132.92	\$14.64	\$0.00
Walker, Marion	69	\$30.00	\$40.63	\$10.63	\$0.00
Walloby's Retreat	70	\$30.00	\$30.00	\$0.00	\$0.00
Wernette, Florian	72	\$30.00	\$30.00	\$0.00	\$0.00
Whitten, Francis	285	\$110.52	\$113.12	\$2.60	\$0.00
Mickelsen Farms	14	\$30.00	\$30.00	\$0.00	\$0.00
Young, Adrian	125	\$48.47	\$49.32	\$0.85	\$0.00
Totals	23212	\$9,294.97	\$9,248.04	\$1,130.80	\$1,177.73

Caribou County Owners & Ditches Summary					
Name	2005 CFS	2005 Final	2005 Proposed	Credits	Debits
Allen, Kent	306	\$118.67	\$80.24	\$0.00	\$38.43
Hunsaker Ranching Inc.	40	\$30.00	\$97.85	\$67.85	\$0.00
Mason, Diane (Eames)	25	\$30.00	\$30.00	\$0.00	\$0.00
Bearlake Grazing	165	\$63.99	\$64.97	\$0.98	\$0.00
Beckstead, David W.	25	\$30.00	\$30.00	\$0.00	\$0.00
Panter, Randy	25	\$30.00	\$30.00	\$0.00	\$0.00
US Forest Service	5	\$30.00	\$30.00	\$0.00	\$0.00
Blotter & Stucki	90	\$34.90	\$36.01	\$1.11	\$0.00
Blotter, P.Thomas	130	\$50.41	\$57.14	\$6.73	\$0.00
BLM	4	\$30.00	\$30.00	\$0.00	\$0.00
Cellan, Lonnie	5	\$30.00	\$30.00	\$0.00	\$0.00
Glenn, D & G	150	\$58.17	\$58.71	\$0.54	\$0.00
NU-West Industries	125	\$48.47	\$48.93	\$0.46	\$0.00
Jouglard Sheep Co. (Frank)	130	\$50.41	\$52.06	\$1.65	\$0.00
Enders, Olive c/o Vicki Hansen	20	\$30.00	\$30.00	\$0.00	\$0.00
Panter, Randy/Dean	25	\$30.00	\$30.00	\$0.00	\$0.00
Hubbard, Alma	25	\$30.00	\$30.00	\$0.00	\$0.00
Idaho Fish & Game	20	\$30.00	\$30.00	\$0.00	\$0.00
Jouglard Sheep Company	25	\$30.00	\$30.00	\$0.00	\$0.00
Lake Family Ranches (Little Blackfoot)	70	\$30.00	\$30.00	\$0.00	\$0.00
Lake Family Ranches (Meadow Creek)	25	\$30.00	\$30.00	\$0.00	\$0.00
Lloyd, Grant	5	\$30.00	\$30.00	\$0.00	\$0.00
Wheatley, Ralph	20	\$30.00	\$30.00	\$0.00	\$0.00
P4 Production LLC	275	\$106.64	\$109.98	\$3.34	\$0.00
Oleson, Lila	20	\$30.00	\$30.00	\$0.00	\$0.00
Rasmussen, Lynn	25	\$30.00	\$30.00	\$0.00	\$0.00
Rhone-Poulenc	310	\$120.22	\$120.94	\$0.72	\$0.00
Thompson, Sidney	120	\$46.54	\$47.36	\$0.82	\$0.00
Wallentine Family, Ltd.	115	\$44.60	\$45.79	\$1.19	\$0.00
White, L.W.	25	\$30.00	\$30.00	\$0.00	\$0.00
Totals	2350	\$1,313.02	\$1,359.98	\$85.39	\$38.43

Fort Hall Project Summary		
Fort Hall Project out of Blackfoot	83190	\$15,912.00

Detail of Watermasters 2005 Expenses

Water District 1	\$23,296.66
Misc. Watermaster Expenses	\$27.86
Office Expenses	\$157.36
Mileage	\$3,038.12
Total Water District 27 Expenses	\$26,520.00
Fort Hall Project at 60%	\$15,912.00
Caribou & Bingham Counties at 40%	\$10,608.00
Minimum Charges	\$1,200.00
Total Caribous & Bingham less Minimums	\$9,408.00
Cost per 24-hr sec ft	0.387798846

Name	2001 CFS	2002 CFS	2003 CFS	2004 CFS	2005 CFS	Average Cfs	2006 Proposed Budget
Allen, Kent	175	175	175	175	306	201.2	\$87.96
Hunsaker Ranching Inc.	225	225	225	225	40	188	\$82.19
Mason, Diane	25	25	25	25	25	25	\$30.00
Bearlake Grazing	165	165	165	165	165	165	\$72.13
Beckstead, David W.	25	25	25	25	25	25	\$30.00
Panter, Randy	25	25	25	25	25	25	\$30.00
US Forest Service	0	0	5	5	5	3	\$30.00
Blotter & Stucki	90	90	90	90	90	90	\$39.35
Blotter, P.Thomas	140	130	130	130	130	132	\$57.71
BLM	0	4	4	4	4	3.2	\$30.00
Cellan, Lonnie	0	5	5	5	5	4	\$30.00
Glenn, D & G	150	150	150	150	150	150	\$65.58
NU-West Industries	125	125	125	125	125	125	\$54.65
Jouglard, Frank	130	130	130	130	130	130	\$56.83
Enders, Olive c/o Vicki Hansen	40	40	20	20	20	28	\$30.00
Panter, Randy/Dean	25	25	25	25	25	25	\$30.00
Hubbard, Alma	25	25	25	25	25	25	\$30.00
Idaho Fish & Game	20	20	20	20	20	20	\$30.00
Jouglard Sheep Company	25	25	25	25	25	25	\$30.00
Lake Family Ranches (Little Blackfoot)	25	55	70	70	70	58	\$30.00
Lake Family Ranches (Meadow Creek)	25	25	25	25	25	25	\$30.00
Lloyd, Grant	0	5	5	5	5	4	\$30.00
Wheatley, Ralph	20	20	20	20	20	20	\$30.00
P4 Production LLC	275	275	275	275	275	275	\$120.22
Oleson, Lila	25	20	20	20	20	21	\$30.00
Rasmussen, Lynn	25	25	25	25	25	25	\$30.00
Rhone-Poulenc	305	305	310	310	310	308	\$134.65
Thompson, Sidney	120	120	120	120	120	120	\$52.46
Wallentine Family, Ltd.	115	115	115	115	115	115	\$50.28
White, L.W.	25	25	25	25	25	25	\$30.00
						24261.2	\$11,178.00

	2006 Budgeted Costs
Water District 1	\$27,945.00
Total	\$27,945.00
Fort Hall Project at 60%	\$16,767.00
Caribou & Bingham Counties at 40%	\$11,178.00
Minimum Charges	34 \$1,020.00
Total Caribou & Bingham less Minimums	\$10,158.00
Total 24-Hr. Sec Ft Delivered:	0.437173992
Cost Per 24-Hr Sec Ft	