



State of Idaho

DEPARTMENT OF WATER RESOURCES

Eastern Region, 900 North Skyline Drive, Suite A • Idaho Falls, Idaho 83402-1718

Phone: (208) 525-7161 • Fax: (208) 525-7177 • Web Site: www.idwr.idaho.gov

February 16, 2012

C. L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Interim Director

Lynn Rasmussen
168 Lago-Liberty Rd
Grace ID 83241

Water District 13Q

Dear Watermaster:

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) 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 water master 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,

Dennis M Dunn
Sr. Water Right Agent

Enclosure

DMD:sc



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C. L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Interim Director

February 16, 2012

Ann Hamm
314 Lago Liberty Rd
Grace ID 83241

WATER DISTRICT #13Q

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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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Sincerely,

Dennis M. Dunn
Senior Water Right Agent

DMD:sc

Enclosures



State of Idaho

DEPARTMENT OF WATER RESOURCES

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C. L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Interim Director

October 21, 2011

Water District 13Q
Lynn Rasmussen - Watermaster
168 Lago-Liberty Rd
Grace ID 83241-5352

RE: Requesting Watermaster's Report / Daily Record Books

Dear Watermaster:

In accordance with Chapter 6, Section 42-614 of the Idaho Code, and department regulations, the Watermaster of each district is required to submit an annual report to the Department of Water Resources. You should forward a copy to the County Treasurer, if applicable. Please be certain all of the report is complete.

In accordance with Chapter 6, Section 42-615 of the Idaho Code: Proposed budget for succeeding year. Each watermaster shall, at least fourteen (14) days prior to the annual meeting of the water users of the water district, also prepare a proposed budget for the succeeding year, together with a distribution of the amount of the budget to the respective water users, using the actual deliveries for the past irrigation season or seasons, as the basis for distribution. The proposed budget and distribution shall be submitted to the water users for consideration and approval at the next annual water meeting.

This report must be forwarded to the Secretary of the last Annual Water User's Meeting of your District.

We are enclosing sufficient forms for filling out the Watermaster's Report and the Proposed Budget.

Do not fail to send the Watermaster's Daily Record Books along with the Watermaster Report.

Sincerely,

Dennis M Dunn
Sr. Water Resource Agent

DMD:sc

	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1	Anderson, Leon	771A	Middle Rk Trout Cr.
2	Anderson, Ralph	771A	↓
3	Barthlome, Dave	701	
4	Bowles, George	690	
5	Campbell, Richard	688	
6	Elliott, Ross	680	
7	Evans, Lyndon	719	
8	Farnsworth, Dee	710	
9	Gunnell, Roven	706	
10	Hamm, Ronald	721A	
11	Hansen, Phil/Barbara	682	
12	Harris, Ross/Robert	678	
13	Hubbard, Alan	714	
14	Jensen, Tod	722	
15	Johnson, Mike	771A	
16	Kirby, Todd	684	
17	Mickelson, Roger	708A	
18	Mickelson, Vaughn	708B	
19	Rasmussen, Lynn	675	
20	Rudd, Boyd	680	
21	Shupe, Paul	772A	
22	Tingey, Michael for	-	
23	Charles Barlow	708	
24	Woolsey, Tracy	700	
25	Wright, Willis	692	
26			
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