



State of Idaho

DEPARTMENT OF WATER RESOURCES

900 N. Skyline Dr., Suite A • Idaho Falls, Idaho 83402-1718

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

EASTERN REGION

C. L. "BUTCH" OTTER
Governor

DAVID R. TUTHILL, JR.
Interim Director

January 17, 2007

Rodney H. Brehme
2277 Wood Canyon Rd
Geneva, ID 83238

WATER DISTRICT #11-F

Dear Mr. Brehme:

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.

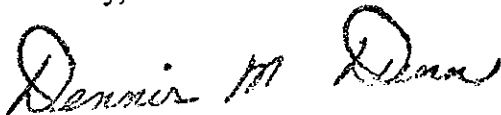
During the 1993 legislative session, the legislature enacted a new law which amends Section 42-619(9), Idaho Code and removes the independent financial audit requirement for most state water districts. The new law, referenced by Section 67-450B, Idaho Code (copy enclosed) identifies minimum audit requirements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

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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 and title.

Dennis M Dunn
Senior Water Right Agent

DMD:jlk

Enclosure

WATERMASTER'S REPORT

RECEIVED

DEC 24 2007

Department of Water Resources
Eastern Region

From May 1, 192007 To Nov. 1, 192007

Water District No. 11-F
Name of Watermaster Joel C. Teuscher
P.O. Address P.O. Box 74; GENEVA, IDAHO 83238-0074

AFFIDAVIT OF WATERMASTER

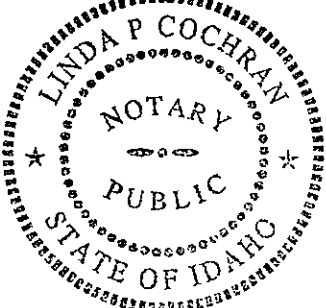
STATE OF IDAHO }
COUNTY OF BEAR LAKE } ss.

Joel C. Teuscher, being first duly sworn, deposes and says that he is Watermaster of Water District 11-F, having been lawfully appointed by _____, Director, Idaho Department of Water Resources, and that the volumes of water, as stated in this report and prorated by him to the water right holders of the district are correct.

Joel C. Teuscher

(Deputy) Watermaster District No. 11-F

Subscribed and sworn to before me, this 19th day of December, 2007



(SEAL)

Linda P. Cochran
Notary Public

My Commission expires 10-2010

Boise, Idaho, 18 January 2008, 19____

I HEREBY CERTIFY, that Joel C. Teuscher was lawfully appointed by me as Water Master of Water District No. 11-F, and that the information contained in this report, as herein sworn to, is, to the best of my knowledge and belief, correct.

David R. Tutbill, Jr.

Director, Department of Water Resources

By Dennis M. Dumas

	Water District: 11-F Water Right Owner	Water District: 11-F IDWR Water Right IDENT No.	Diversion Name/Remarks
1	LaVall Hirschi	11-89; 11-146; 11-4091	MC; TF; Preuss Creek
2	John Makoff	11-89; 11-90; 11-148	MC; MC; TF
3	Kurt Price	11-91; 11-129; 11-145	DC; TF; Cooper Spring
4	Eric Esterholdt	11-91; 11-94; 11-96; 11-97	Raymond Creek
5	Grant & Gene Raymond	11-98	Raymond Creek
6	Rodney & Robert Boehme	11-112; 11-123; 11-131; 11-132	S&L; 2S; S&L; TF
7	Moulding/R & R Boehme	11-110A; 11-110B; 11-121; 11-7495	TF
8	Thomas Fork Canal Company	11-95, 99, 100, 101, 102, 103, 104, 108, 1042	TF
9	Taylor Canal Company	11-155; 11-159 thru 11-172	Taylor Canal
10	Russell Roberts & Sons	11-92; 11-118	Raymond Creek; TF
11	Carry Peterson	11-106	TF
12	Kenneth Rigby	11-107; 11-111; 11-154	TF; TF; TF
13	Chuck Hardesty	11-113; 11-158	S&L; TF
14	Steve Hansen	11-114	Halls Ditch
15	Lou Allen Hillier	11-116; 11-117	TF; TF
16	Jeff Bischoff	11-130	Muddy Canal
17	Ray L. Widmer	11-120; 11-137; 11-138	Muddy Canal; TF; Muddy Canal
18	Kirk Widmer	11-119	Halls Ditch
19	David Peterson	11-122; 11-128; 11-134; 11-4105	2S; 2S; Wood Canyon
20	Edward Minhondo	11-125; 11-126	Halls Ditch
21	John Carricaburu	11-127	Little DC
22	Karma & Richard Loertscher	11-135; 11-150	Lashbrook Pond, Muddy Canal
23	Lon Tueller	11-136; 11-140	Muddy Canal, Soren Canyon
24	Gene Boehme	11-139; 11-143; 11-152; 11-156	Halls Ditch; TF; TF; TF
25	Lyman Hirschi	11-149	Muddy Canal
26	Gary Teuscher	11-141; 11-153	Hirschi Creek, Muddy Canal
27	Geneva Cemetery District	11-7522	Spring
28	Garth Boehme	11-124; 11-129; 11-142; 11-144	Halls Ditch; TF; TF; Muddy Canal
29	Jim Price	11-???	Dry Creek
30	Keith Price	11-???	Dry Creek
31	David Lui	11-157	TF; Hirschi Creek
32	Junior Boehme	(see Rodney & Robert Boehme)	TF

MC -- Muddy Creek

TF -- Thomas Fork

DC -- Dry Creek

RC -- Raymond Creek

S&L -- S & L Ditch

2S -- 2 Story Dam

1 Total Delivery in 24-Hour Sec. Feet	2 Total Cost		3 Adopted Budget		4 Credits		5 Debits		Cost Per 24-Hr. Sec. Ft. \$		
	\$	cts.	\$	cts.	\$	cts.	\$	cts.			
1					114	00			Total No. Days of Watermaster		
2					106	00			Water Season 260 ⁺ days at \$ per day	\$ 1600	00
3					43	00			Total No. Days of Asst. Watermaster		
4					72	00			days at \$ per day	\$	
5					18	00			Other expenses charged pro rata	\$ 620	00
6					183	00			TOTAL COST	\$ 2220	00
7					92	00			Total No. 24-Hour Sec. Feet Delivered		
8					474	00			Cost per 24-Hour Sec. Feet Delivered	\$	
9					460	00					
10					70	00					
11					82	00			Other		
12					127	00			Sec. Salary	\$ 400	00
13					73	00			Office/Postage	\$ 100	00
14					210	00			Equip ment purch	\$ 120	00
15					24	00				\$ 620	00
16					32	00					
17					32	00					
18					20	00			Cost based on		
19					270	00			Decreed Water		
20					86	00			Rights		
21					22	00					
22					40	00			\$ 2945	00	
23					35	00					
24					36	00					
25					12	00					
26					46	00					
27					12	00					
28					70	00					
29					12	00					
30					12	00					
31					40	00					
32					20	00					

TOTAL 2042 00