



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.
Director

March 3, 2008

Lynn Rasmussen
168 Lago-Liberty Rd.
Grace, ID 83241-5352

WATER DISTRICT #13-Q

Dear Mr.Rasmussen:

Enclosed herewith is a copy of the Watermaster's Annual Report for the past season.

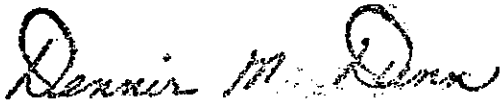
The same has been prepared by the watermaster and approved by this Department in conformity with Sections 42-610, 42-614 and 42-615, Idaho Code.

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,



Dennis M. Dunn
Senior Water Right Agent

DMD:jgj

Enclosure



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EASTERN REGION

C. L. "BUTCH" OTTER
Governor

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Director

March 16, 2009

Ron Hamm
314 Lago-Liberty Rd
Grace, ID 83241

WATER DISTRICT #13-Q

Dear Mr. Hamm:

Enclosed herewith is a copy of the Watermaster's Annual Report for the past season.

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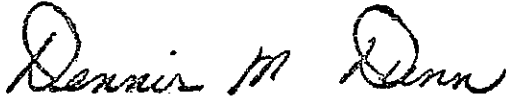
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Sincerely,

A handwritten signature in cursive script that reads "Dennis M. Dunn". The signature is written in dark ink and is positioned above the typed name.

Dennis M. Dunn
Senior Water Right Agent

DMD:jjj

Enclosure

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

WATERMASTER'S REPORT

From AP 20 ²⁰⁰⁸ 19 To Sept 30 ²⁰⁰⁸ 19

RECEIVED

MAR 13 2009

Water District No. 139

Name of Watermaster LYNN RASMUSSEN

P. O. Address 168 Lago - Liberty Rd.

Department of Water Resources
Eastern Region

AFFIDAVIT OF WATERMASTER

STATE OF IDAHO.

COUNTY OF _____ } ss.

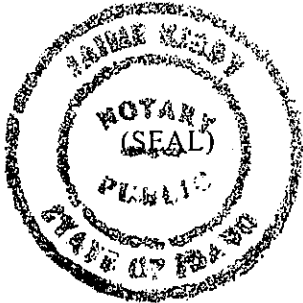
LYNN RASMUSSEN, being first duly sworn, deposes and says that he is (Deputy) Watermaster on Trout Creek in District 139, having been lawfully appointed by the Director, Department of Water Resources Ken Dunn and that the volumes of water, as stated in this report, prorated by him to the several users, are correct; that the sum of \$ 63265 is justly due as stated.

Lynn Rasmussen
(Deputy) Watermaster District No. 139

Subscribed and sworn to before me, this 12th day of March, 192009

Justin
Notary Public.

My Commission expires 11/2011



Boise, Idaho, 16 March 2009, 19____

I HEREBY CERTIFY, That Lynn Rasmussen

was lawfully appointed by me (Deputy) Watermaster of District No. 139, 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.

David R. Tuttle, M.G.
Director, Department of Water Resources

By _____

Total in 24-hour Sec. Feet	Total Cost		Adopted Budget		Credits		Debits		Cost Per 24-Hr. Sec. Ft. \$ <u>0.052869</u>	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.		
.4	10	00							Total No. Days of Watermaster	163
.3	10	00							days at \$ <u>SEASON</u> per day	\$632 ⁶⁵
2.4	49	80							Total No. Days of Asst. Watermaster	
1.6	32	80							days at \$ <u>SEASON</u> per day	\$100 ⁰⁰
3.2	65	60							Other expenses charged pro rata	\$
3.7	75	85							TOTAL COST	\$1732 ⁶⁵
.6	13	30							Total No. 24-Hour Sec. Feet. Delivered	32, ⁷³
2.8	57	40							Cost per 24-Hour Sec. Feet. Delivered	\$
3.4	69	70								
.4	10	00								
1.5	30	75								
2.8	57	40								
.5	10	25								
1.0	20	50								
1.6	32	80								
.1	10	00								
4.6	94	30								
.8	16	40								
.8	16	40								
.1	10	00								
.1	10	00								
.01	10	00								
.01	10	00								
.01	10	00								
<u>32.73</u>	<u>732</u>	<u>65</u>								

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 RM
 VM
 LA
 RA
 MJ

NOTE:
 IN our 2008
 water meeting we
 unanimously agreed to
 pay a \$10.00 per Right
 minimum assessment.
 every year will be
 same amount. (NO
 Debits or Credits)
 All other assessments
 will be prorated
 as per CFS.

 Lynn R. W.

Watermaster's Report

From _____, 19 ____

To _____, 19 ____

- OF -

_____ County, Idaho,

Dated _____, 19 ____

STATE OF IDAHO, }
COUNTY OF _____ } ss.

I hereby certify that this instrument was
filed for record at the request of _____

this _____ day of _____,

A.D. 19____.

Ex-Officio Recorder.

By _____
Deputy.

STATE OF IDAHO,

COUNTY OF _____

} ss.

We, the Board of County Commissioners of _____ County,

State of Idaho, have examined and approved the bill of \$ _____, payable to

_____, Watermaster for District No. _____, for

services rendered during 19_____, and have ordered a warrant drawn in favor of said Watermaster,

payable out of the funds of said Water District on deposit with the County Treasurer.

ATTEST:

Chairman of Board.

Clerk.