

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

C. L. "BUTCH" OTTER Governor GARY SPACKMAN Interim Director

January 15, 2010

Robert F Zausch 8083 W Pocatello Creek Rd Pocatello ID 83201

Water District 29A

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 statue, 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.

Page 2

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 week 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

WATERMASTER'S REPORT

From April 15, 2009	To October 15	7009
<u> </u>	<u> </u>	RECEIVED
Water District No. $29-A$ Name of Watermaster $RoberTFZ$		JAN 1 3 2010 Partment of Water Resources Eastern Region
P.O. Address 8083 West Pocatello (re	ext Ad Poratella	Id 83201
STATE OF IDAHO }	WATERMASTER	
STATE OF IDAHO COUNTY OF BANGOCK Ss.		
Robert F Zayoch, being firs	t duly sworn, deposes and says th	at he is Watermaster of Water
	ppointed by	
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.	(Deputy) Water	January Transter District No. Z9-H
Subscribed and sworn to before me, this 18th day of	leenber , 1909 Denne a	Que
(SEAL) SEAL) SEAL) SOUTH SEAL STATE OF IDAHO STATE OF IDA	Notà	Try Public xpires 9-18-2015
	Boise, Idaho,	n 12 20/8 , 19
I HEREBY CERTIFY, that Pobert / Jausel	. / "	ppointed by me as Water Master
	contained in this report, as herein s	sworn to, is, to the best of my
knowledge and belief, correct.	Land Champman	· · · · · · · · · · · · · · · · · · ·
	acting Director, Departm	nent of Water Resources

Total Delivery Total Cost Adopted Budget Credits Debits in 24-Hour Cost Per 24-Hr. Sec. Ft. \$____ Sec. Feet \$ cts. \$ cts. cts. Total No. Days of Watermaster 2 days at \$ per day \$ 3 Total No. Days of Asst. Watermaster 4 days at \$ \$ per day 5 Other expenses charged pro rata \$ 6 TOTAL COST \$ Total No. 24-Hour Sec. Feet Delivered 8 Cost per 24-Hour Sec. Feet Delivered 9 0 1 2 3 5 6 8 C

REPORTS OF WATERMASTERS. All watermasters shall make an annual report to the department of water resources prior to the expiration of the watermaster's appointment for the current year. This report shall show the total amount of water delivered by the watermaster during the preceding year, the amount delivered to each water user, the total expense of delivery and the apportionment of expenses among users and all debits and credits to be carried over to the following year. Such report shall also include records of stream flow the watermaster used or made in the process of distributing water supplies. The director may ask for other information deemed necessary in assuring proper distribution of water supplies within the district. The reports of watermasters to the department of water resources shall be filed and kept in the office of the department.

Instructions For Completing Annual Watermaster's Report

This form has been developed to assist the watermaster in complying with some of the annual reporting requirements of Section 42-606, Idaho Code. The form provides for summary of the amount of water delivered by the watermaster to each user, the total expense of delivery and the apportionment of expenses among water users, including debits and credits. Water distribution and hydrologic information including stream flow records, daily diversion data, water right information and water right priority cut summaries should be presented in a separate water distribution report.

Complete this annual report form of delivery and costs as follows:

- 1) Enter water right holder name, corresponding IDWR water right number or numbers, and corresponding diversion name and/or remarks on page 2;
- 2) Enter the total amount of water delivered to each user as total 24-hour second feet under column 1, page 3. Total 24-hour second feet is a flow rate expressed in terms of one day or 24 hours. For example, a continuous diversion of 2 cfs over 20 days would equal 40 24-hour second feet.
- 3) Under column 3, page 3, enter the amount of money assessed or billed to each user at the beginning of the year. The assessment may be found in the previous year's adopted budget report.
- 4) In the work space provided on the right hand side of page 3, add up total watermaster salary costs and expenses and enter as 'TOTAL COST'. Then divide this total cost by the total number of 24-hour second feet delivered (sum of column 1) to obtain the cost per 24 hour second feet delivered, or the unit cost factor.
- 5) Under column 2, page 3, multiply the unit cost factor (obtained in step number 4 above) by each user's total 24-hour second feet delivery in column 1 to obtain the total cost against each user.
- 6) For each user, subtract the total cost amount in column 2 from the adopted budget in column 3 and enter the difference either as a credit or debit (negative differences entered as debits, positive differences entered as credits).
- 7) Sign the report before a notary public and submit the original to the appropriate regional office of the Department of Water Resources. Retain one copy for the Water District.