



**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](http://www.idwr.idaho.gov)

C. L. "BUTCH" OTTER  
Governor

GARY SPACKMAN  
Interim Director

January 22, 2010

Joel C Teuscher  
PO Box 74  
Geneva ID 83238-0074

Water District 11F

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.

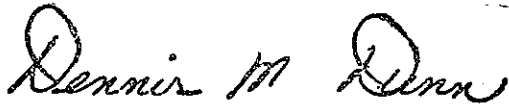
During the 1993 legislative session, the legislature enacted a new law which amends Section 42-619(9), Idaho Code and removes the independent financial audit requirement for most state water districts. The new law, referenced by Section 67-450B, Idaho Code (copy enclosed) identifies minimum audit requirements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

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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 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,

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  
Sr. Water Right Agent

Enclosure

DMD:sc

# WATERMASTER'S REPORT

RECEIVED

JAN 20 2010

Department of Water Resources  
Eastern Region

From May 1, 2009 To Oct 31, 2009

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.

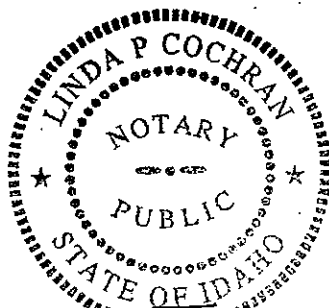
Joel C. Teuscher

(Deputy) Watermaster District No. 11-F

Subscribed and sworn to before me, this 30<sup>th</sup> day of November, 2009

Linda P. Cochran  
Notary Public

(SEAL)



My Commission expires 6-01-10

Boise, Idaho, Jan 21 2010, 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.

Brynn Johnston  
acting Director, Department of Water Resources

By Dennis M. Dunn  
Secretary, Department of Water Resources

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Total Delivery in 24-Hour Sec. Feet	Total Cost		Adopted Budget		Credits		Debits		Cost Per 24-Hr. Sec. Ft. \$			
	\$	cts.	\$	cts.	\$	cts.	\$	cts.				
1										Total No. Days of Watermaster		
2										days at \$	per day	\$ 1600 00
3										Total No. Days of Asst. Watermaster		
4										days at \$	per day	\$ 400 00
5										Other expenses charged pro rata		\$ 1000 00
6										TOTAL COST		\$ 3000 00
7										Total No. 24-Hour Sec. Feet Delivered		
8										Cost per 24-Hour Sec. Feet Delivered	\$	
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	Water Right Owner	IDWR Water Right IDENT No.	Diversion Name/Remarks	09 Delivery		09 Delivery Fee	09 Total Cost	09 Assessment	09 Projected Use	Difference	09 Credit	09 Debit	
1	Bauman, Brandon	118	Thomas Fork	0	1	0.0000	\$22.00	22.00	0.00	0.00	\$0.00	\$0.00	1
2	Bischoff, Jeff	130	Muddy Creek	0	2	0.0000	\$11.00	11.00	0.00	0.00	\$0.00	\$0.00	2
3	Boehme, Garth	124; 129; 142; 143	Hall Ditch; Thomas Fork	1.20	3	5.7000	\$67.30	61.60	0.00	(5.70)	\$0.00	\$5.70	3
4	Boehme, Gene	139; 144	Hall Ditch; Thomas Fork	0.60	4	2.8500	\$24.85	22.00	\$0.00	(2.85)	\$0.00	\$2.85	4
5	Boehme, Junior	132	Thomas Fork	0	5	0.0000	\$11.00	11.00	0.00	0.00	\$0.00	\$0.00	5
6	Boehme, Robert & Rodney	121; 123; 131; 132; 7495; 7535; 7537; 7538; 7539; 7540; 7541; 7543	Steven & Larson; Thomas Fork; Un-named Stream	25.44	6	120.8400	\$423.89	402.05	99.00	(21.84)	\$0.00	\$21.84	6
7	Geneva Cemetery District	7522	Un-named Spring	0	7	0.0000	\$11.00	11.00	0.00	0.00	\$0.00	\$0.00	7
8	Hansen, Steve	114	Hall Ditch	16	8	76.0000	\$252.00	176.00	0.00	(76.00)	\$0.00	\$76.00	8
9	Hardesty, Chuck	128; 158	Thomas Fork	0	9	0.0000	\$47.30	47.30	0.00	0.00	\$0.00	\$0.00	9
10	Hillier, Lou Allen	116; 117	Thomas Fork	0	10	0.0000	\$24.20	24.20	0.00	0.00	\$0.00	\$0.00	10
11	Hirschi, Harvey	137; 138	Muddy Creek	0	11	0.0000	\$22.00	22.00	0.00	0.00	\$0.00	\$0.00	11
12	Hirschi, Lavall	146; 7603; 7609	Muddy Creek; Preuss Creek; Thomas Fork	4.91	12	23.3225	\$88.33	119.02	54.01	30.69	\$30.69	\$0.00	12
13	Hirschi, Lyman	149	Muddy Creek	0.00	13	0.0000	\$11.00	11.00	0.00	0.00	\$0.00	\$0.00	13
14	Loertscher, Karma	144; 150	Muddy Creek; Thomas Creek	2.40	14	11.4000	\$48.80	37.40	0.00	(11.40)	\$0.00	\$11.40	14
15	Lui, David	120; 157	TF; Hirschi Creek	0	15	0.0000	\$44.00	44.00	0.00	0.00	\$0.00	\$0.00	15
16	Makoff, John	7604; 90; 7610; 7608	Muddy Creek; Preuss Creek	9.09	16	43.1775	\$143.17	188.98	88.99	45.81	\$45.81	\$0.00	16
17	Minhondo, Edward	119; 125; 126	Halls Ditch; Dry Creek	6.40	17	30.4000	\$111.80	81.40	0.00	(30.40)	\$0.00	\$30.40	17
18	Petersen, David	122; 134; 4105	Two-Story Dam; Wood Canyon Creek	0.00	18	0.0000	\$190.30	190.30	0.00	0.00	\$0.00	\$0.00	18
19	Peterson, Cary	105; 106	Thomas Fork	10.20	19	48.4500	\$160.65	167.20	55.00	6.55	\$6.55	\$0.00	19
20	Price, C & K	145; 146; 7605; 7606	Cry Creek; Cooper Spring; Thomas Fork	2.50	20	11.8750	\$55.88	66.00	22.00	10.13	\$10.13	\$0.00	20
21	Rigby, Kenneth	154; 7536; 7542; 7534	Thomas Fork; Steven & Larson	2.92	21	13.8700	\$81.08	67.21	0.00	(13.87)	\$0.00	\$13.87	21
22	Roberts, Ron	118; 138	Thomas Fork; Muddy Creek	0.00	22	0.0000	\$33.00	33.00	0.00	0.00	\$0.00	\$0.00	22
23	Taylor Canal	115; 133; 147; 151; 152; 155; 159 thru 172	Taylor Canal	20.00	23	95.0000	\$454.58	359.58	0.00	(95.00)	\$0.00	\$95.00	23
24	Teuscher, Gary	141; 153; 7618; 7619; 7620	Hirschi Creek, Muddy Canal	3.00	24	14.2500	\$97.85	127.60	44.00	29.75	\$29.75	\$0.00	24
25	Thomas Fork Canal	95; 99; 100; 101; 102; 103; 104; 108; 7544; 7545	Thomas Fork	34.90	25	165.7750	\$566.40	634.92	234.30	68.53	\$68.53	\$0.00	25
26	Tueller, Lon & Rao	135; 136; 140; 7607	Muddy Canal, Soren Canyon	2.20	26	10.4500	\$63.25	52.80	0.00	(10.45)	\$0.00	\$10.45	26
27	Widmer, Ray L	120	Muddy Canal	0	27	0.0000	\$11.00	11.00	0.00	0.00	\$0.00	\$0.00	27