



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

**EASTERN REGION**

**C. L. "BUTCH" OTTER**  
Governor

**DAVID R. TUTHILL, JR.**  
Director

January 14, 2009

Franklin County Treasurer/Auditor  
39 W. Oneida  
Preston, ID 83263

RE: WATER DISTRICT NO. #13-A

Dear Treasurer/Auditor:

Transmitted herewith is the Watermaster's Report and claim for services along with the Proposed Budget for 2009 for the above mentioned Water District.

The various items in this report have been checked and have been found to be proper charges against the water users therein named. Section 42-612, 42-613 and 42-614 of the Idaho Code provides the procedure under which this claim shall be paid from the funds of the above named district.

If you have any questions, please contact us at once.

Sincerely,

Dennis M. Dunn  
Senior Water Rights Agent

DMD:jgj

Enclosures



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**DEPARTMENT OF WATER RESOURCES**

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C. L. "BUTCH" OTTER  
Governor

GARY SPACKMAN  
Interim Director

January 12, 2010

Franklin County Treasurer / Auditor  
39 W Oneida  
Preston ID 83263

RE: Water District No 13N and 13A

Dear County Treasurer / Auditor:

Transmitted herewith is the Watermaster's Report and claim for services along with the Proposed Budge for 2009 for the above mentioned Water Districts.

The various times in this report have been checked and have been found to be proper charges against the water users therein named. Section 42-612, 42-613 and 42-614 of the Idaho Code provides the procedure under which this claim shall be paid from the funds of the above named district.

If you have any questions, please contact us at once.

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  
Sr. Water Rights Agent

Enclosure

DMD:sc



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**C. L. "BUTCH" OTTER**  
Governor

**GARY SPACKMAN**  
Interim Director

January 12, 2010

Troy Foster  
2063 E 1600 S  
Preston ID 83263

Water District 13A

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, appearing to read "Dennis M. Dunn".

Dennis M Dunn  
Sr. Water Right Agent

Enclosure

DMD:sc

# WATERMASTER'S REPORT

From April 1, ~~to~~ 2009 To October 31, ~~to~~ 2009

RECEIVED

JAN 12 2010

Department of Water Resources  
Eastern Region

Water District No. 13-A

Name of Watermaster TROY P. FOSTER

P.O. Address 2063 E 1600 S PRESTON IDAHO

## AFFIDAVIT OF WATERMASTER

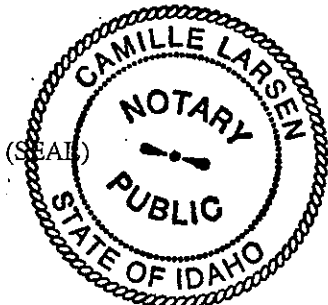
STATE OF IDAHO }  
COUNTY OF FRANKLIN } ss.

Troy P. Foster, being first duly sworn, deposes and says that he is Watermaster of Water District 13-A, having been lawfully appointed by GARY SPACKMAN, 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.

Troy P. Foster

(Deputy) Watermaster District No. 13-A

Subscribed and sworn to before me, this 8th day of January, 2010



Camille Larsen  
Notary Public

My Commission expires 2/21/2014

Boise, Idaho, Jan 13 2010, 19  

I HEREBY CERTIFY, that Troy P. Foster was lawfully appointed by me as Water Master of Water District No. 13-A, and that the information contained in this report, as herein sworn to, is, to the best of my knowledge and belief, correct.

Gary Spackman  
acting Director, Department of Water Resources

By Jennifer Deen  
Sr Water Resource Asst

# Watermaster Report 2009 Season

## Water District 13-A: Cub River

Water Right Owner	Total 24-hour Sec. FT	Total Cost	Adopted Budget	Credit	Debit	Costs Per 24-Hr. Sec. Ft.	0.747734
Cub River Canal	5817.92	\$4,350.26	\$4,662.33	\$312.07		Total No. Days of Watermaster:	145
Preston Whitney Irr.	4093.55	\$3,060.89	\$2,638.20		-\$422.69	145 Days at \$28.82 per day	\$4,178.90
Franklin Pump	134	\$100.20	\$119.00	\$18.80		Secretary	\$300.00
Thomas Robinson 1	10.5	\$7.85	\$40.00	\$32.15		Assistant Watermaster	\$500.00
Thomas Robinson 2	5.27	\$3.94	\$40.00	\$36.06		Other Expenses charged pro rata:	\$4,071.25
Max Sharp 1	4.23	\$3.16	\$40.00	\$36.84		Total Cost:	\$9,050.15
Max Sharp 2	10.5	\$7.85	\$40.00	\$32.15		Total No. 24-Hour Sec. Ft. Delivered	12103.43
Glen Bowman 1	26.53	\$19.84	\$40.00	\$20.16		Costs Per 24-Hr. Sec. Ft. Delivered	0.747734
Glen Bowman 2	4.5	\$3.36	\$40.00	\$36.64			
Griffeth/Burbank/Spatig	53.06	\$39.67	\$120.00	\$80.33			
Cub River Acres	42.6	\$31.85	\$40.00	\$8.15			
Preston City	1900.77	\$1,421.27	\$1,230.62		-\$190.65		
Totals	12103.43	\$9,050.15	\$9,050.15	\$613.34	-\$613.34		

[illegible]