



State of Idaho

**DEPARTMENT OF WATER RESOURCES**

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

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**EASTERN REGION**

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

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

February 19, 2009

Kay Swainston  
3759 N. 1600 W.  
Preston, ID 83263

WATER DISTRICT #13-M

Dear Kay:

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.

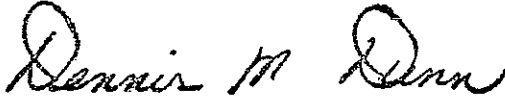
During the 1993 legislative session, the legislature enacted a new law which amends Section 42-619(9), Idaho Code and removes the independent financial audit requirement for most state water districts. The new law, referenced by Section 67-450B, Idaho Code (copy enclosed) identifies minimum audit requirements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

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:jjg

Enclosure



	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1	Allen Merrill Westover	13-888	536, T125, R40E
2	"	13-888A, 13-886A 13-887A, 13-889C	58, T125, R40E
3	TMT George Merrill	13-885B, 13-886B 13-887B, 13-889D	58, T125, R40E
4	Cleveland Irrigation	13-877, 13-878, 13-879 13-886	534, T125, R40E
5	Treasureton Irrigation	13-876, 13-875	58, T125, R39E
6	Mark Andreassen	13-2297	53, T135, R40E
7	Dee Andreassen	13-4068	59, T135, R40E
8	Blaisdell Cottonwood Gr.	13-876B	528, T115, R39E
9		13-872A	517, T125, R39E
10		13-872B	54, T125, R39E
11	Fred Anderson	13-881	534, T125, R40E
12	Ernest Stewart, Jr	13-882, 13-883	534, T125, R40E
13	Jack Forsgren	13-4205	534, T125, R40E
14	High Desert Ent.	13-7570, 13-7571, 13-7572	53, T135, R40E
15		13-7572	511, T135, R40E
16	Charles Johnson	13-4105	536, T125, R39E
17	Blaine Burton	13-673, 13-672	526, T125, R39E
18	William Spackman	13-7244	513, T135, R39E
19	Strangem Reservoir	13-2363	58, T125, R39E
20	Sam Smith	13-867, 13-868	528, T115, R39E
21		13-865, 13-0866	532, T115, R39E
22		13-0869, 13-870A	55, T125, R39E
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## SECTION 42-606 IDAHO CODE

**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.