



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

February 11, 2011

David Matthews
Box 222
Paris ID 83261

WATER DISTRICT #11E

Dear Secretary:

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:sc

Enclosures



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C. L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Interim Director

February 11, 2011

Jeremiah Mattson
PO Box 104
Paris ID 83261

Water District 11E

Dear Watermaster:

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Sincerely,

Dennis M Dunn
Sr. Water Right Agent

Enclosure

DMD:sc

WATERMASTER'S REPORT

RECEIVED

FEB 10 2011

Department of Water Resources
Eastern Region

From MAY 15th, ~~19~~2010 To Sept. 15th, ~~19~~²⁰¹⁰~~2000~~

Water District No. 11-E

Name of Watermaster Jeremiah Mattson

P.O. Address P.O. Box 104

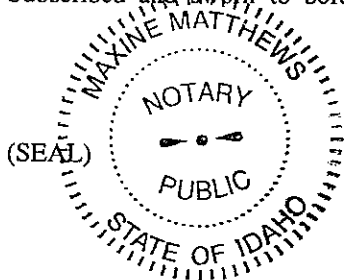
AFFIDAVIT OF WATERMASTER

STATE OF IDAHO }
COUNTY OF Bear Lake } ss.

Jeremiah Mattson, being first duly sworn, deposes and says that he is Watermaster of Water District 11-E, having been lawfully appointed by Jim Mattson, 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.

Jim Mattson
(Deputy) Watermaster District No. 11-E

Subscribed and sworn to before me, this 25th day of January, 19 2011



Maxine Matthews
Notary Public

My Commission expires 11-14-12

Boise, Idaho, February 10, 2011, 19 2011

I HEREBY CERTIFY, that Jeremiah Mattson was lawfully appointed by me as Water Master of Water District No. 11-E, and that the information contained in this report, as herein sworn to, is, to the best of my knowledge and belief, correct.

Gary Spackman
Director, Department of Water Resources

By Jeremiah M. Mattson

	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1	Pioneer Irr + MFG-Co	1	Pioneer Irr + Paris
2	Paris Relief Canal	2	Relief are Combined
3	Lower South Feild	3	
4	Upper South Feild	4	
5	Dry Lake Canal	5-19	
6	Wayne + Don Nye	6	
7	Rich Estate	7	
8	R.W. Caldwell	8	
9	Paris Be City	9	
10	Rohner Ditch	11	
11	U.S. Fish + Wildlife	16	
12	MAX Bunderson	15- 15- A	
13	V- BAR Ranch	17-18	
14	Fuch Ditch	13	
15			
16	Totals		
17			
18	AB MC		
19			
20	Ajusted Budged		
21	Water Delivered		
22	Cost		
23			
24	W.M - Cost		
25	Worker Comp		
26	Sec		
27			
28			
29			
30			

[illegible]

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