



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

June 30, 2011

Lyle Swank
900 N Skyline Dr Ste A
Idaho Falls ID 83402

Water District 27

Dear Watermaster:

Enclosed herewith is a copy of the Watermaster's Annual Report for the past season (2010).

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.

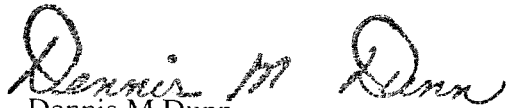
During the 1993 legislative session, the legislature enacted a new law which amends Section 42-619(9), Idaho Code and removes the independent financial audit requirement for most state water districts. The new law, referenced by Section 67-450B, Idaho Code (copy enclosed) identifies minimum audit requirements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

From 01 January, 2010 To 31 December, 2010

Water District No. 27

Name of Watermaster: Lyle Swank

900 N. Skyline Dr. Ste. A, Idaho Falls, ID 83402

RECEIVED

JUN 30 2011

Department of Water Resources
Eastern Region

Affidavit of Watermaster

STATE OF IDAHO, COUNTY OF BONNEVILLE } ss.

Lyle Swank, being first duly sworn, deposes and says that he is Watermaster on the Blackfoot River in District 27, having been lawfully appointed by the Director, Department of Water Resources Gary Spackman and that the volumes of water, stated in this report, prorated by him to the several users, are correct.

Lyle Swank
Watermaster District No. 27

Subscribed and sworn before me, this 30th day of June, 2011.

Wendy J. Murphy
My Commission expires _____
Idaho Falls, Idaho, 11/6, 2013

I HEREBY CERTIFY, That Lyle Swank was lawfully appointed by me Watermaster of District No. 27, and that his bill for services rendered prorated to the several users, as herein sworn to, is to the best of my knowledge and belief, correct.

Gary Spackman
Director, Department of Water Resources

By Dennis M. Dene
Srl Wat Resource Agent

2010 Watermaster's
Final Report

31 December 2010

Respectfully Submitted
By Lyle Swank

Water District 27 Owners & Ditches Summary

Owner or Ditch	POD Count	2010 CFS	2010 Final	2010 Proposed	Credits	Debits
Bair, Sherrilyn	1	0	\$42.00	\$42.00	\$0.00	\$0.00
Big Wheel Farms	1	0	\$42.00	\$42.00	\$0.00	\$0.00
Blue Bird Ranch	1	0	\$42.00	\$42.00	\$0.00	\$0.00
Brantzeg, Joe	1	0	\$42.00	\$42.00	\$0.00	\$0.00
Central Ditch	1	1983	\$990.23	\$1,073.12	-\$82.89	\$0.00
Chesterfield Land & Livestock	11	0	\$462.00	\$462.00	\$0.00	\$0.00
Christensen, Katie	1	42	\$42.00	\$42.00	\$0.00	\$0.00
Circle 2 Bar Ranch	1	0	\$42.00	\$42.00	\$0.00	\$0.00
Davis, Ken / Reid, Rich (TF Ranch)	2	764	\$381.51	\$157.83	\$0.00	\$223.68
Eastern Idaho Water So. (Blackfoot Slough Usage)	1	5662	\$2,827.38	\$3,387.47	-\$560.09	\$0.00
Fielding, Bryce	1	237	\$118.35	\$192.08	-\$73.73	\$0.00
Fielding, Keith	1	116	\$57.93	\$42.00	\$0.00	\$15.93
Frandsen, Dennis	4	272	\$168.00	\$334.27	-\$166.27	\$0.00
Gardner, Bonnie	1	643	\$321.09	\$257.74	\$0.00	\$63.35
Jensen, Ron	2	0	\$84.00	\$84.00	\$0.00	\$0.00
Little Butte Canal Co.	1	2742	\$1,369.25	\$1,801.72	-\$432.47	\$0.00
Lyon, Steve (Dorothy & Everette)	1	117	\$58.43	\$56.51	\$0.00	\$1.92
Mattson, Susan (Butler)	1	19	\$42.00	\$42.00	\$0.00	\$0.00
Miners Ditch Co	1	3420	\$1,707.82	\$689.97	\$0.00	\$1,017.85
Morales, Louis	1	7	\$42.00	\$62.84	-\$20.84	\$0.00
Natural Guardian	2	277	\$138.32	\$226.43	-\$88.11	\$0.00
Powell, Neal & Diane (Blackfoot Slough Usage)	1	144	\$71.91	\$42.00	\$0.00	\$29.91
Pratt, Gary (Rawlins Cr / Brush Cr)	3	36	\$126.00	\$126.00	\$0.00	\$0.00
Pratt, Mark (Blackfoot Slough Usage)	1	144	\$71.91	\$42.00	\$0.00	\$29.91
Prouse, Gordon	3	0	\$126.00	\$126.00	\$0.00	\$0.00
Rawlings Creek Land & Livestock	3	163	\$126.00	\$126.00	\$0.00	\$0.00
Reid, Casey (Carol)	2	533	\$266.16	\$379.59	-\$113.43	\$0.00
Reid, Fred & Alma	1	158	\$78.90	\$128.77	-\$49.87	\$0.00
Reid, Paul	3	394	\$196.75	\$204.58	-\$7.83	\$0.00
Reid, Robert & Christy	4	836	\$417.47	\$168.00	\$0.00	\$249.47
Riverton Ditch Co.	1	2482	\$1,239.42	\$1,319.99	-\$80.57	\$0.00
Smith Maxwell Ditch Co	1	1601	\$799.48	\$649.02	\$0.00	\$150.46
Steffler, Brent	1	3.3	\$42.00	\$42.00	\$0.00	\$0.00
Wixon, Ken	2	0	\$84.00	\$84.00	\$0.00	\$0.00
Stevens Ditch	1	301	\$150.31	\$366.99	-\$216.68	\$0.00
Stolworthy, Ltd	5	30	\$210.00	\$210.00	\$0.00	\$0.00
Stone, Cheryl	1	21	\$42.00	\$42.00	\$0.00	\$0.00
Taney, Pat	1	54	\$42.00	\$42.00	\$0.00	\$0.00
Telford, Wayne	1	9	\$42.00	\$55.80	-\$13.80	\$0.00
Walker, Marion	1	11	\$42.00	\$42.00	\$0.00	\$0.00
Wernette, Florian	1	0	\$42.00	\$42.00	\$0.00	\$0.00
Whitten, Francis & Sherman	1	346	\$172.78	\$131.51	\$0.00	\$41.27
Young, Adrian	1	144	\$71.91	\$56.10	\$0.00	\$15.81

Water District 27 Owners & Ditches Summary

Owner or Ditch	POD Count	2010 CFS	2010 Final	2010 Proposed	Credits	Debits
Allen, Kent	15	683	\$630.00	\$630.00	\$0.00	\$0.00
Barfuss, Lester	1	0	\$42.00	\$49.63	-\$7.63	\$0.00
Bear Lake Grazing	8	106	\$336.00	\$336.00	\$0.00	\$0.00
Beckstead, David	3	42	\$126.00	\$126.00	\$0.00	\$0.00
Blotter, P Thomas	7	320	\$294.00	\$294.00	\$0.00	\$0.00
CV Ranches	3	0	\$126.00	\$126.00	\$0.00	\$0.00
Glenn, David & Cherie	1	0	\$42.00	\$42.00	\$0.00	\$0.00
Hansen, Vicki Enders	2	232	\$115.85	\$84.00	\$0.00	\$31.85
Hubbard, Alma	3	0	\$126.00	\$126.00	\$0.00	\$0.00
Hunsaker Ranching Inc.	3	152	\$126.00	\$126.00	\$0.00	\$0.00
Idaho Fish & Game	1	0	\$42.00	\$42.00	\$0.00	\$0.00
Jougard Sheep Co.	1	86	\$42.95	\$71.45	-\$28.50	\$0.00
Lake Family Ranches	2	16	\$84.00	\$84.00	\$0.00	\$0.00
Lewis Brothers Inc.	2	0	\$84.00	\$84.00	\$0.00	\$0.00
Meadow Creek Ranch	4	53	\$168.00	\$202.59	-\$34.59	\$0.00
Monsanto Co. (P4 Production)	2	0	\$84.00	\$84.00	\$0.00	\$0.00
Munns, Keith	2	0	\$84.00	\$84.00	\$0.00	\$0.00
NU-West/Conda Partnership	3	0	\$126.00	\$126.00	\$0.00	\$0.00
Ohanesian & Associates	2	0	\$84.00	\$84.00	\$0.00	\$0.00
Oleson, Lila	2	0	\$84.00	\$84.00	\$0.00	\$0.00
Panter, Randy	1	8	\$42.00	\$42.00	\$0.00	\$0.00
Rhodia Inc (Rhone-Paulenc)	2	10	\$84.00	\$84.00	\$0.00	\$0.00
Rock & Water LLC	3	0	\$126.00	\$126.00	\$0.00	\$0.00
School Pump	1	0	\$42.00	\$0.00	\$0.00	\$42.00
Sharp, Ronald	1	0	\$42.00	\$42.00	\$0.00	\$0.00
Stecklein, LaVerelle	1	128	\$63.92	\$0.00	\$0.00	\$63.92
Stucki Trust	4	0	\$168.00	\$168.00	\$0.00	\$0.00
Thompson, Sydney	4	253	\$168.00	\$168.00	\$0.00	\$0.00
Webster, Craig	1	0	\$42.00	\$42.00	\$0.00	\$0.00
White, Loyal	6	0	\$252.00	\$252.00	\$0.00	\$0.00
Winschell, Keith & Beth	1	0	\$42.00	\$42.00	\$0.00	\$0.00
Totals	168	25800.3	\$17,400.00	\$17,400.00	-\$1,977.31	\$1,977.31

Fort Hall Project Summary

Fort Hall Project out of Blackfoot		118357	\$26,100.00	\$26,100.00	\$0.00	\$0.00
			\$ 43,500.00	\$ 43,500.00	\$ (1,977.31)	\$ 1,977.31

2010 Expenses

Water District 1	\$34,990.00
Mileage	\$3,345.00
Water District 1 Total Watermaster Budget	\$38,335.00
Measurement & Reporting ¹	\$4,687.00
Hydromet O & M ²	\$0.00
Reserve	
Misc. Expenses	
Total Water District 27 Expenses	\$43,022.00
Retained Earnings	\$478.00
Total Assessed	\$43,500.00

Fort Hall Project at 60%	\$26,100.00
Waterusers in Caribou & Bingham Counties at 40%	\$17,400.00
Minimum Charges	\$5,670.00
Total Caribou & Bingham less Minimums	\$11,730.00
Total 24hr-cfs Delivered (minus minimums)	23490 23,490
Cost Per 24hr-cfs (minus minimums)	0.4994

2011 Proposed Budget Assessments--WD27

Name	POD's	2006 CFS	2007 CFS	2008 CFS	2009 CFS	2010 CFS	Average CFS	2011 Proposed Assessment
Bair, Sherrilyn	1	70	0		0	0	18	\$42.00
Big Wheel Farms	1		0		0	0	0	\$42.00
Blue Bird Ranch	1		0		0	0	0	\$42.00
Brantzeg, Joe	1		0		0	0	0	\$42.00
Central Ditch	1	2200	2064	2571	1930	1983	2150	\$1,033.10
Chesterfield L & L	11	75	299	263	543	0	236	\$462.00
Christensen, Katie	1				65	42	54	\$42.00
Circle 2 Bar Ranch	1	45	138	90	0	0	55	\$42.00
Davis, Ken / Reid, Rich (TF Ranch)	2	146	145	486	642	764	437	\$209.83
Eastern Idaho Water Co.	1	7350	7211	6046	5794	5662	6413	\$3,081.90
Fielding, Bryce	1	546	347	273	178	237	316	\$151.97
Fielding, C. Keith	1	63	115	54	59	116	81	\$42.00
Frandsen, Dennis	4	75	860	795	1484	272	697	\$335.07
Gardner, Bonnie	1	145	180	1083	983	643	607	\$291.63
Jensen, Ron	2	0	0		0	0	0	\$84.00
Little Butte Canal Co.	1	3760	2832	3923	3411	2742	3334	\$1,602.13
Lyon, Steve (Dorothy & Everette)	1	172	136	114	0	117	108	\$51.81
Mattson, Susan (Butler)	1	13	12	26	12	19	16	\$42.00
Miner Ditch Co.	1	1176	1328	1667	1320	3420	1782	\$856.53
Morales, Louis	1		199	172	0	7	95	\$42.00
Natural Guardian	2	633	477	305	508	277	440	\$211.46
Powell, Neal	1	70	0	154	148	148	104	\$49.98
Pratt, Gary	3	60	83	168	40	36	77	\$126.00
Pratt, Mary	1	60	0	154	148	148	102	\$49.02
Prouse, Gordon	3		0		0	0	0	\$126.00
Rawlings Creek L & L	3	68	186	392	324	163	227	\$126.00
Reid, Casey	2	820	838	767	689	533	729	\$350.55
Reid, Fred	1	334	119	371	137	158	224	\$107.56
Reid, Paul	3	393	377	389	338	394	378	\$181.76
Reid, Robert	4	187	93	622	695	836	487	\$233.86
Riverton Ditch Co.	1	2506	2795	2749	1931	2482	2493	\$1,197.95
Smith Maxwell Ditch Co.	1	1080	1212	2016	1217	1601	1425	\$684.95
Steffler, Brent	1	20	0		1	3.3	6	\$42.00
Wixom, Kent	2					0	0	\$84.00
Stevens Ditch	1	750	750	750	611	301	632	\$303.93
Stolworthy, Ltd	5	135	35	30	30	30	52	\$210.00
Stone, Cheryl	1	50	0	40	32	21	29	\$42.00
Taney, Pat	1	60	0	20	72	54	41	\$42.00
Telford, Wayne	1	35	103	156	220	9	105	\$50.27
Walker, Marion	1	69	0	12	10	11	20	\$42.00
Wernette, Florian	1	72	0		0	0	18	\$42.00
Whitten, Francis & Sherman	1	285	0	370	354	354	273	\$131.01
Young, Adrian	1	125	0	154	148	148	115	\$55.27
2009 change in delivery to water users on the Central Ditch - reduced actual 2006-2008 usage for budgeting purpose								

2011 Proposed Budget Assessments--WD27

Name	POD's	2006 CFS	2007 CFS	2008 CFS	2009 CFS	2010 CFS	Average CFS	2011 Proposed Assessment
Allen, Kent	15	306	575	1007	475	683	609	\$630.00
Barfuss, Lester	1		0	293	0	0	73	\$42.00
Bearlake Grazing	8	165	726	341	85	106	285	\$336.00
Beckstead, David W.	3	25	0	173	347	42	117	\$126.00
Blotter, P.Thomas	7	245	0		167	320	183	\$294.00
CV Ranches	3		0	36	0	0	9	\$126.00
Glenn, D & G	1	150	0	40	0	0	38	\$42.00
Hansen, Vicki Enders	2	20	0	157	221	232	126	\$84.00
Hubbard, Alma	3	25	0		0	0	6	\$126.00
Hunsaker Ranching Inc.	3	92	107	143	256	152	150	\$126.00
Idaho Fish & Game	1	20	0		0	0	5	\$42.00
Jougland Sheep Company	1	155	0	67	326	86	127	\$60.94
Lake Family Ranches	2	95	0		23	16	34	\$84.00
Lewis Brothers	2	0	0	0	0	0	0	\$84.00
Meadow Creek Ranch	4		373	791	32	53	312	\$168.00
Monsanto Co. (P4 Production LLC)	2	275	0		0	0	69	\$84.00
Munns, Keith	2	20	0		0	0	5	\$84.00
NU-West Industries	3	125	0		0	0	31	\$126.00
Ohanesian & Associates	2		0		0	0	0	\$84.00
Oleson, Lila	2	20	0		9	0	7	\$84.00
Panter, Randy	1	50	91	106	29	8	57	\$42.00
Rhone-Poulenc	2	310	0		0	10	80	\$84.00
Rock & Water LLC	3	0	0		7	0	2	\$126.00
School Pump	1					0	0	\$42.00
Sharp, Ronald	1	0	0	0	0	0	0	\$42.00
Stecklein, LaVerelle	1					128	128	\$61.52
Stucki Trust	4	90	80	177	167	0	103	\$168.00
Thompson, Sidney	4	120	0	70	187	253	126	\$168.00
Webster, Craig	1	0	0	0	0	0	0	\$42.00
White, L.W.	6	25	0		0	0	6	\$252.00
Winschell, Keith & Beth	1		0	17	0	0	4	\$42.00
	168	25981	24886	30600	26405	26405	27066	\$16,930.00

Water District 1	\$40,000.00
Website	\$325.00
Measurement & Reporting ¹	\$2,000.00
Hydromet O & M ²	\$0.00
Reserve	\$0.00
Total	\$42,325.00
Fort Hall Project at 60%	\$25,395.00
Caribou & Bingham Counties at 40%	\$16,930.00
Minimum Charges 133	\$5,586.00
Total Caribou & Bingham less Minimums	\$11,344.00
Total 24-Hr. Sec Ft Delivered:	27066
Cost Per 24-Hr Sec Ft	0.480600581