



	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1	Miller Family	REAL ESTATE (13) 17784 885A 886A 887A 889C	
2			
3	MERRILL RANCH	(13) 885B, 886B 887B, 889D	
4			
5	TREASURINGTON IRR	(13) 875, 876	
6			
7	Cleveland IRR CO.	(13) 877 878 879 880	
8			
9	LUANA H. DAVIS	(13) 865 866 867	
10	LYNN H DAVIS	868 869 870A	
11			
12	BLAIS DEIL	(13) 870B, 872A	
13		872B	
14			
15	HENDERSON	(13) 871	
16			
17	STRONGARM RES.	(13) 2303	
18	IRR. DIST.		
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			



## 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.

WATER RIGHT OWNER		IDWR WATER RIGHT IDENT No.	I
1	Miller Family REAL ESTATE	(3) 877 84 885 A 886 A 887 A 889 C	
2			
3	MERRILL RANCH	(3) 885 B, 886 B 887 B, 889 D	
4			
5	TREASURINGTON IRA	(3) 875, 876	
6			
7	Cleveland IRA CO.	(3) 877 878 879 880	
8			
9	LUCANA H. DAVIS	(4) 865 866 867	
10		(4) 868 869 870A	
11			
12	BLAIS DEIL	(3) 870 B, 872 A 872 B	
13			
14			
15	HENDERSON	(3) 871	
16			
17	STRONGARM RES.	(3) 2303	
18	IRA DIST.		
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			

Total Delivery in 24-Hour Sec. Feet	Total Cost		A
	\$	cts.	
1 449.1			
2			
3 333.4			
4			
5 471.9			
6			
7 418.6			
8			
9 118.2			
10			
11			
12 0			
13			
14			
15 38.6			
16			
17 231.1			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			



**BUDGET ADOPTED AT THE ANNUAL MEETING**

**OF THE WATER USERS**

WATER DISTRICT No. 13-M

Estimated Amount for Watermaster's Salary .....\$ 0

Estimated Amount for Assistant Watermaster and other Water District Officials.....\$ 0

Estimated Amount for Other Expenses .....\$ 550

TOTAL ESTIMATED EXPENSES FOR 2013.....\$ 550

ALSO ESTIMATED FOR 2014

**DISTRIBUTION OF THE BUDGET AMONG USERS**

Individual, Ditch or Canal Company, assessed	Water Right Ident. No.	Address	Amount of Budget	
MILLER FAMILY	13-7784 13-885A 13-886 A 13-887 A 13-889 C		\$ 75	00
MERRILL RANCH	13-885 B 13-886 B 13-887 B 13-889 B		75	00
BLAISDELL	13-872-A 13-872-B 13-870 B		50	00
TREASURTON IRR CO.	13-875 13-876		75	00
STRONGARM IRR DIST	13-2303		75	00
L & L DAVIS	13-865 13-866 13-867 13-868 13-870A		75	00
MONTE HENDERSON	13-871		50	00

Cleveland IRR CO

13-877

13-878

13-879

13-880

75<sup>00</sup>

\$ 550 -

## **IDWR OFFICES**

**State  
322 E Front St  
Boise ID 83720**

## **REGIONAL OFFICES**

**Western  
2735 Airport Wy  
Boise ID 83705  
334-2190**

**Southern  
1341 Fillmore St Ste 200  
Twin Falls, ID 83301  
736-3033**

**Eastern  
900 N Skyline Dr Ste A  
Idaho Falls, ID 83402  
525-7161**

**Northern  
7600 N Mineral Dr Ste 100  
Coeur D'Alene, ID 83815**

**Department of Water Resources  
Eastern Region**

**JAN 10 2014**

**RECEIVED**



Rules for Record Keeping

1. Use the daily record book or personal spreadsheet.
2. Use a separate daily record book for each stream you administer. Do not mix the users of several streams into one daily record.
3. If the Water being delivered is measured and the headgate set on a particular day, record the flow in cubic feet per second in the proper grid space. If water diverted at a particular diversion is not measured on a given day, but you believe that water continues to be delivered without a change in the flow or head gate setting, place an "A" in the grid space for that day. The "A" represents that the previous flow and head gate setting is "assumed." An "A" must always be preceded by an actual numerical flow rate.
4. If the water being delivered is not actually measured, enter an "E" in the grid space under the column meas method for the particular day that the flow rate is estimated. An "E" should always follow an estimated numerical flow that is observed and set in the field.
5. If water is not being delivered, enter a "0" (zero) in the proper grid space. If the water right is cut off because of unavailability of water, a zero may be entered in the grid space corresponding to the day the right could no longer be satisfied, and all subsequent days when water is not deliverable may be designated with a horizontal line through the grids that represent the days of non delivery.
6. A blank grid space; means that the watermaster has no knowledge of the amount of water being delivered on that day. A grid should never be blank while the watermaster is delivering water.
7. If possible, please list the water right no. in the daily record rather than a number assigned by the district or by the decree. Future users of the records will likely look for a water right reference.
8. Record unusual or noteworthy happenings. For instance, if a senior downstream right holder's water right is no longer available because the creek dries up upstream, and junior upstream right holders are allowed to divert remaining water upstream, this event should be recorded on the day it happens. If necessary or requested, watermasters should submit a separate water rights list or reference sheet that associates water rights with current owners or diversion names.
9. If necessary or requested, watermasters should submit a separate water rights list or reference sheet that associates water rights with current owners or diversion names.

Month		Source				
Use cubic ft. per sec. for 24-hr periods, or 24-hr second ft. List owner of water rights, not Tenant.						
WR#	Diversion Name or Owner	Diversion Name or Owner	Diversion Name or Owner			
	MILLER	STRONGHEM	TRASHBURN			
13-7784		13-2303	13-875			
Day	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method
1						
2						
3						
4						
5						
6	5	Weir				
7	5		4	Weir		
8	5		4	Weir		
9	5		4	Weir		
10	5		5	Weir		
11	5		5	Weir		
12	A		7	Weir		
13	A		A			
14	A		A			
15	A		7	Weir		
16	5		5	Weir		
17	A		A			
18	A		A			
19	A		A			
20	A		5	Weir		
21	A		0			
22	A		6.5	Weir		
23	7	Weir				
24	7.5	Weir				
25	A					
26	A					
27	A					
28	A					
29	A					
30	7.5	Weir				
31						
Total in 24 hr sec ft	148.5		66		67.5	

Remarks: STORAGE BEYOND WATER 132 ACRE FT

2 Month MAY Source COBOW WOOD

WR#	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method
1	7.5	Weir	0	Weir	9	Weir	0	
2	7.5	M	1	Weir	9.2		7	
3	7.5	M	3		6		7	
4	7.5	M	3		10.5		7	
5	8.0	W	3		12.5		7	
6	A		A		A		7	
7	A		A		A		7	
8	7.0	M	3.5		14.0		7	
9	A		A		A		7	
10	A		A		12.5		7	
11	A		A		A		7	
12	6.0	Weir	4.0		14.0		7	
13	A		A		A		7	
14	A		A		A		7	
15	A		A		A		7	
16	A		A		12		7	
17	A		3.0		A		7	
18	A		A		A		7	
19	A		A		A		7	
20	A		A		10		7	
21	A		A		A		7	
22	A		A		A		7	
23	A		A		A		7	
24	5.5	Weir	3.5		9.0		7	
25	A		A		A		7	
26	A		A		A		7	
27	A		A		A		7	
28	1.5		A		A		7	
29	A		A		A		7	
30	A		A		A		7	
31	1.5	Weir	3.5	Weir	9.0		7	M
Total in 24 hr sec ft		1.82	9.9	34.4	11.5			

Remarks  
 13) 7784 8854 13) 885-B  
 886 A 887 A 886 B 887-B  
 889 C 889 D

Month MAY Source COBOW WOOD

WR#	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method
1	2	E	0		0		0	
2	A		-		-		-	
3	A		-		-		-	
4	A		-		-		-	
5	A		-		-		-	
6	A		-		-		-	
7	A		-		-		-	
8	A		-		-		-	
9	A		-		-		-	
10	A		-		-		-	
11	A		-		-		-	
12	A		-		-		-	
13	A		-		-		-	
14	A		-		-		-	
15	A		-		-		-	
16	A		-		-		-	
17	A		-		-		-	
18	A		-		-		-	
19	A		-		-		-	
20	A		-		-		-	
21	A		-		-		-	
22	A		-		-		-	
23	0		-		-		-	
24	3	Weir	-		-		-	
25	A		-		-		-	
26	A		-		-		-	
27	A		-		-		-	
28	1.5	W	-		-		-	
29	A		-		-		-	
30	A		-		-		-	
31	1.5	Weir	-		-		-	
Total in 24 hr sec ft		88.2	0	8.1				

Remarks  
 13) 805 866 13) 870 B  
 867 868 872 A  
 869 870 A 872 B

2 Month		Source		Source		Source			
Use cubic ft. per sec. for 24-hr periods, or 24-hr second ft. List owner of water rights, not Tenant.									
Day	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)		
1	1.5	Weir	3.4	Weir	7	Weir	21	Weir	
2	A		A		A		A		
3	A		A		A		A		
4	A		A		A		A		
5	A		A		A		A		
6	A		A		A		A		
7	A		A		A		A		
8	A		A		A		A		
9	A		A		A		A		
10	1.5	W	3.4	W	0	W	0	W	
11	A		A		A		A		
12	A		A		A		A		
13	A		A		A		A		
14	A		A		A		A		
15	A		A		A		A		
16	A		A		A		A		
17	A		A		A		A		
18	A		A		A		A		
19	A		A		A		A		
20	A		A		A		A		
21	A		A		A		A		
22	A		A		A		A		
23	A		A		A		A		
24	A		A		A		A		
25	A		A		A		A		
26	A		A		A		A		
27	A		A		A		A		
28	A		A		A		A		
29	A		A		A		A		
30	A		A		A		A		
31									
Total in 24 hr sec ft		45		102		63		157.5	

Remarks

OUT OF WORK  
N-44  
6/9/13

Month		Source		Source		Source	
Use cubic ft. per sec. for 24-hr periods, or 24-hr second ft. List owner of water rights, not Tenant.							
Day	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)
1	1.5	W	0		3	E	
2	A				A		
3	1.3	W			A		
4	A				A		
5	A				A		
6	A				A		
7	A				A		
8	A				A		
9	A				A		
10	0				3	E	
11					A		
12					A		
13					A		
14					A		
15					A		
16					A		
17					A		
18					A		
19					A		
20					A		
21					A		
22					A		
23					A		
24					A		
25					A		
26					A		
27					A		
28					A		
29					A		
30					A		
31							
Total in 24 hr sec ft		4.8		0		9	

Remarks



2 Month						Source						Month						Source						
Use cubic ft. per sec. for 24-hr periods, or 24-hr second ft. List owner of water rights, not Tenant.												Use cubic ft. per sec. for 24-hr periods, or 24-hr second ft. List owner of water rights, not Tenant.												
Day	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Day	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method					
1	1.5		3.4				4.5				1	0				1.3								
2	1.3	W	2.7	W							2													
3	A		A				A				3													
4	A		A				A				4													
5	A		A				A				5													
6	A		A				A				6													
7	A		A				A				7													
8	A		A				A				8													
9	1.3	W	2.9	W			3.5				9													
10	A		A				A				10													
11	A		A				A				11													
12	A		A				A				12													
13	A		A				A				13													
14	A		A				A				14													
15	A		A				A				15													
16	A		A				A				16													
17	1.0	W	2.3	W			2.7				17													
18	A		A				A				18													
19	A		A				A				19													
20	A		A				A				20													
21	A		A				A				21													
22	A		A				A				22													
23	A		A				A				23													
24	A		A				A				24													
25	A		A				A				25													
26	A		A				A				26													
27	A		A				A				27													
28	A		A				A				28													
29	A		A				A				29													
30	A		A				A				30													
31	A		A				A				31													
Total in 24 hr sec ft					79.8					163.3					6.9					9.3				

Remarks: GO TO LAST PAGE FOR AUG & SEPT

2 Month July Source Cottonwood Month July Source Cottonwood

Miller Miller Cleveland Davis Henderson

Day	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Day	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method					
1	1.5		3.4				4.5				1	0				1.3								
2	1.3	W	2.7	W							2													
3	A		A				A				3													
4	A		A				A				4													
5	A		A				A				5													
6	A		A				A				6													
7	A		A				A				7													
8	A		A				A				8													
9	1.3	W	2.9	W			3.5				9													
10	A		A				A				10													
11	A		A				A				11													
12	A		A				A				12													
13	A		A				A				13													
14	A		A				A				14													
15	A		A				A				15													
16	A		A				A				16													
17	1.0	W	2.3	W			2.7				17													
18	A		A				A				18													
19	A		A				A				19													
20	A		A				A				20													
21	A		A				A				21													
22	A		A				A				22													
23	A		A				A				23													
24	A		A				A				24													
25	A		A				A				25													
26	A		A				A				26													
27	A		A				A				27													
28	A		A				A				28													
29	A		A				A				29													
30	A		A				A				30													
31	A		A				A				31													
Total in 24 hr sec ft					79.8					163.3					6.9					9.3				



2 Month OCTOBER Source COTSWOOD

WR#	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	
1	0								
2	—								
3	—								
4	—								
5	—								
6	—								
7	—								
8	—								
9	—								
10	—								
11	—								
12	—								
13	—								
14	—								
15	—								
16	—								
17	—								
18	—								
19	—								
20	—								
21	—								
22	—								
23	—								
24	—								
25	5.0								
26	A								
27	A								
28	A								
29	5.4								
30	A								
31	A								
Total in 24 hr sec ft		36.2							

Remarks  
FISH BLOCK  
CONSTRUCTION  
IN THE WORK  
UNTIL 10/25

Month NOVEMBER Source COTSWOOD

WR#	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	
1	6.6								
2	A								
3	A								
4	A								
5	A								
6	A								
7	A								
8	A								
9	A								
10	A								
11	A								
12	5.5								
13	A								
14	A								
15	A								
16	A								
17	A								
18	A								
19	A								
20	6.3								
21	6.3								
22	6.3								
23	0								
24	0								
25	—								
26	—								
27	—								
28	—								
29	—								
30	—								
31	—								
Total in 24 hr sec ft		128.9							

Remarks



2 Month Aug & Sept Source Cottonwood

2013

REMARKS

Use cubic ft. per sec. for 24-hr periods, or 24-hr second ft. List owner of water rights, not Tenant.		Diverion Name or Owner		Diverion Name or Owner		Diverion Name or Owner		Diverion Name or Owner	
WR#	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)
1	.3	E	.3	E					
2	A		A						
3	A		A						
4	A		A						
5	A		A						
6	A		A						
7	A		A						
8	A		A						
9	A		A						
10	A		A						
11	A		A						
12	A		A						
13	A		A						
14	A		A						
15	A		A						
16	A		A						
17	A		A						
18	A		A						
19	A		A						
20	A		A						
21	A		A						
22	A		A						
23	A		A						
24	A		A						
25	A		A						
26	A		A						
27	A		A						
28	A		A						
29	A		A						
30	A		A						
31	A								
Total in 24 hr sec ft		9.3	9						

Remarks 13-865

13-865

Millers	449.1	TRUBNETON	411.1
Meails	333.4	Gleve lard	418.1
STASQUA	231.1	DAVIS	118.1
BLAIS BELL	0	HEMERSON	38.1
TOTAL	2460.9	TOTAL	2060.9

1) Very Dry Year for EVERY one

2) STRONGHEM Used There Right During THE STURAGE SENS ON THIS Year.

3) THE WATER RIGHTS ARE LISTED IN APRIL & MAY

TOTAL 2460.9



## State of Idaho

### DEPARTMENT OF WATER RESOURCES

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

Phone: (208) 525-7161 FAX: (208) 525-7177 [www.idwr.idaho.gov](http://www.idwr.idaho.gov)

---

January 15, 2014

C.L. "BUTCH" OTTER  
Governor

GARY SPACKMAN  
Director

Miles Geddes  
2806 W 7400 North  
Preston ID 83263

Water District 13M

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.

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 black ink that reads "Dennis M. Dunn". The signature is written in a cursive style with a large initial "D" and "D".

Dennis M Dunn  
Sr. Water Right Agent

Enclosure

DMD:sc



## State of Idaho

### DEPARTMENT OF WATER RESOURCES

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

Phone: (208) 525-7161 FAX: (208) 525-7177 [www.idwr.idaho.gov](http://www.idwr.idaho.gov)

C.L. "BUTCH" OTTER  
Governor

GARY SPACKMAN  
Director

January 15, 2014

Kay Swainston  
3759 N 1600 West  
Preston ID 83263

WATER DISTRICT #13M

Dear Secretary:

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

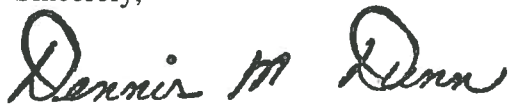
The same has been prepared by the watermaster and approved by this Department in conformity with Sections 42-610, 42-614 and 42-615, Idaho Code.

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,

A handwritten signature in black ink that reads "Dennis M. Dunn". The signature is written in a cursive style with a large initial "D" and "D".

Dennis M. Dunn  
Senior Water Right Agent

DMD:sc

Enclosures