

WATERMASTER'S REPORT

RECEIVED

JAN 26 2015

Department of Water Resources
Eastern Region

From March 2014 To November 2014

Water District No. B-M

Name of Watermaster Von Gregersen

P.O. Address 3129 W. 7200 N. Preston ID. 83263

AFFIDAVIT OF WATERMASTER

STATE OF IDAHO }
 } ss.
COUNTY OF _____ }

Von Gregersen, being first duly sworn, deposes and says that he is Watermaster of Water District 13-M, 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.

Von Gregersen

(Deputy) Watermaster District No. _____

Subscribed and sworn to before me, this 23rd day of January, 2015



Janet Kimpton
Notary Public

My Commission expires 3-30-2018

Boise, Idaho, January 26, 2015

I HEREBY CERTIFY, that Von Gregersen was lawfully appointed by me as Water Master of Water District No. B-M, 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 Jerry's Simon

WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1 Miller Family Real Estate LLC	13) 7784 885-A 886-A 887-A 889-A	Sec. 8 T125 R39E
3 Merrill Ranch	13) 885-B 886-B 887-B 889-D	Sec. 8 T125 R39E
5 Treasureton Irr.	13) 875 876	Sec. 8 T125 R39E
7 Cleveland Irr. Co.	13) 877 878 879 880	Sec. 34 T125 R40E
9 { Luana H. Davis } 10 { Lynn H. Davis }	13) 865 866 867 868 869 870-A	
12 Blaisdell	13) 872-A 872-B	Sec. 4, 5, 17, 9 T125 R39E
13 "	870-B	Sec. 28 T115 R39E
14 Henderson	13) 871	Divide Creek
16 Strongarm Res. Irr. Dist.	13) 2303	Sec. 8 T125 R. 39E
17		
18		
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.

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

WATERMASTER'S DAILY RECORD

SOURCE Cottonwood

WATER DISTRICT 13-M

MONTH(S) OF March - Nov, YEAR 2014

WATERMASTER Von Gregersen

ADDRESS 3129 W. 7200 N. Preston Id. 83263

RECEIVED

JAN 26 2015

Department of Water Resources
Eastern Region

After the irrigation season the Watermaster must forward record keeping information and the annual Watermaster report to the appropriate IDWR Regional Office

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 means 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. If there are multiple rights at diversion, please list the most senior right first. You may supplement this book with a list of water rights by priority for each diversion.
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.

Month		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)
WR#	Diversion Name or Owner	Diversion Name or Owner	Diversion Name or Owner
	STRONG AR M	MILLER	
	2303	13-7784	
1			
2			
3			
4			
5			
6			
7			
8			
9		2.5	W
10		2.5	W
11		0	
12			
13		4	W
14	1	5	W
15	1	5	W
16	1	6	W
17	A	A	
18	1	6	W
19	A	A	
20	A	A	
21	1.5	5.5	W
22	A	A	
23	A	A	
24	9	5	W
25	8.5	8	W
26	A	A	
27	A	A	
28	A	A	
29	6	7	W
30	8.5	9	W
31	7	4.5	W
Total in 24 hr sec ft	76	123	
Remarks	3-11 Shut down For repairs On again- 3/13		

2 Month		Apr, 1		Source		Cotton Wood	
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)
WR#	13-7784		13-2303		13-875		
	Miller		Strong Arm		Treasureton		
1	5	W	10	W	0		
2	3.5	W	3	W			
3	6	W	9.5	W			
4	A		A				
5	6	W	8.5	W			
6	A		A				
7	10	W	8	W			
8	11	W	8	W			
9	13	W	10	W			
10	11	W	8.5	W			
11	12.5	W	10	W			
12	A		A				
13	A		A				
14	10.5	W	7	W			
15	10.5	W	8.5	W			
16	10.5	W	8.5	W			
17	11	W	9	W			
18	11	W	8.5	W			
19	11.5	W	9.5	W			
20	11	W	5.5	W			
21	11	W	0				
22	6.5	W			6	W	
23	7	W			5.5	W	
24	7	W			1	W	
25	7	W			2	W	
26	7	W			6.5	W	
27	7	W			5.5	W	
28	A				6	W	
29	7	W			A		
30	7	W			6	W	
31					8.5	W	
Total in 24 hr sec ft	274.5		170		53		

Month		Apr, 1		Source		Cotton Wood	
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)
WR#							
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
Total in 24 hr sec ft							

Remarks: Water Rights listed in APRIL & MAY

2 Month May

Source Cottonwood

Month May

Source Cottonwood

Use cubic ft. per sec. for 24-hr periods, or 24-hr second ft. List owner of water rights, not Tenant.

WR#	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method
1	2.1	w	4.9	w	1.2	w	-	-	-	-
2	2.1	w	4.9	w	1.2	w	-	-	-	-
3	2.0	w	4.5	w	1.2	w	-	-	-	-
4	A		A		A		-	-	-	-
5	2.1	w	4.9	w	10.5	w	-	-	-	-
6	2.1	w	4.9	w	1.2	w	-	-	-	-
7	A		A		A		0	w	-	-
8	2.1	w	4.9	w	11.5	w	-	-	-	-
9	A		A		A		-	-	-	-
10	2.1	w	4.9	w	1.0	w	-	-	-	-
11	A		A		A		-	-	-	-
12	A		A		A		-	-	-	-
13	A		A		A		-	-	-	-
14	A		A		A		-	-	-	-
15	1.8	w	4.2	w	8	w	0	w	-	-
16	A		A		A		-	-	-	-
17	A		A		A		-	-	-	-
18	1.8	w	4.2	w	1.2	w	-	-	-	-
19	A		A		A		-	-	-	-
20	1.8	w	4.2	w	1.4	w	-	-	-	-
21	A		A		A		-	-	-	-
22	1.8	w	4.2	w	1.4	w	-	-	-	-
23	A		A		A		-	-	-	-
24	A		A		A		-	-	-	-
25	A		A		A		-	-	-	-
26	A		A		A		-	-	-	-
27	1.8	w	4.2	w	1.2	w	9	w	-	-
28	A		A		A		A		-	-
29	A		A		A		A		-	-
30	1.8	w	4.2	w	1.1	w	A		-	-
31	A		A		A		A		-	-
Total in 24 hr sec ft		59.8	136.2		359.5	45		84		15.6

Miller

Merrill

Treasarton

Cleveland

Davis

Henderson

Blaisdell

Noted Below

Noted Below

13-875

Noted Below

Noted Below

13-871

Noted Below

WR 13 886-A 887-A 889-C
 885-A 887-B 889-D
 878 879 880

WR 13 865 866 867 868 869 870A
 870 871-B 872-B

2 Month July Source Cottonwood

Use cubic ft. per sec. for 24-hr periods, or 24-hr second ft. List owner of water rights, not Tenant.

Miller Merril Cleve land

W/R#	Day	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	W/R#	Day	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method
1	1.5	A		3.5	A	6	A			1	1	A	A	1	A	.5	A		
2	A			A		A				2	2	A		A		A			
3	A			A		A				3	3	A		A		A			
4	A			A		A				4	4	A		A		A			
5	A			A		A				5	5	A		A		A			
6	A			A		A				6	6	A		A		A			
7	1.5	W		3.5	W	5.5	W			7	7	.4	W	1	E	A			
8	A			A		A				8	8	A		A		A			
9	A			A		A				9	9	A		A		A			
10	A			A		A				10	10	A		A		A			
11	A			A		A				11	11	A		A		A			
12	A			A		A				12	12	A		A		A			
13	A			A		A				13	13	A		A		A			
14	A			A		A				14	14	A		A		A			
15	A			A		A				15	15	A		A		A			
16	A			A		A				16	16	A		A		A			
17	A			A		A				17	17	A		A		A			
18	A			A		A				18	18	A		A		A			
19	A			A		A				19	19	A		A		A			
20	A			A		A				20	20	A		A		A			
21	A			A		A				21	21	A		A		A			
22	A			A		A				22	22	A		A		A			
23	A			A		A				23	23	A		A		A			
24	A			A		A				24	24	A		A		A			
25	A			A		A				25	25	A		A		A			
26	A			A		A				26	26	A		A		A			
27	A			A		A				27	27	A		A		A			
28	A			A		A				28	28	A		A		A			
29	1.5	W		3.5	W	4	W			29	29	.3	W	1	E	.3	E		
30	A			A		A				30	30	A		A		A			
31	A			A		A				31	31	A		A		A			
Total in 24 hr sec ft	46.5			108.5		169				Total in 24 hr sec ft	15.7		31		14.9				

Remarks

2 Month Aug.		Source Cottonwood					
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	A	3.5	A	4	A	
2	A		A		A		
3	A		A		A		
4	A		A		A		
5	1.5	W	3.5	W	2.3	W	
6	A		A		A		
7	A		A		A		
8	A		A		A		
9	A		A		A		
10	A		A		A		
11	A		A		A		
12	A		A		A		
13	A		A		A		
14	A		A		A		
15	A		A		A		
16	A		A		A		
17	A		A		A		
18	A		A		A		
19	A		A		A		
20	A		A		A		
21	A		A		A		
22	A		A		A		
23	A		A		A		
24	A		A		A		
25	A		A		A		
26	1.4	W	3.2	W	1.3	W	
27	A		A		A		
28	A		A		A		
29	A		A		A		
30	A		A		A		
31	A		A		A		
Total in 24 hr sec ft		45.9		106.7		72.1	
Remarks		8/23 YRCL Lots of rain					

Month Aug.		Source Cottonwood					
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	.3	A	1	A	.3	A	
2	A		A		A		
3	A		A		A		
4	A		A		A		
5	.3	W	1	E	.3	E	
6	A		A		A		
7	A		A		A		
8	A		A		A		
9	A		A		A		
10	A		A		A		
11	A		A		A		
12	A		A		A		
13	A		A		A		
14	A		A		A		
15	A		A		A		
16	A		A		A		
17	A		A		A		
18	A		A		A		
19	A		A		A		
20	A		A		A		
21	A		A		A		
22	A		A		A		
23	A		A		A		
24	A		A		A		
25	A		A		A		
26	.3	W	1	E	.3	E	
27	A		A		A		
28	A		A		A		
29	A		A		A		
30	A		A		A		
31	A		A		A		
Total in 24 hr sec ft		9.3		31		9.3	
Remarks							

2 Month Sept. Source Cottonwood

Use cubic ft. per sec. for 24-hr periods, or 24-hr second ft. List owner of water rights, not Tenant.		Diverison Name or Owner		Diverison Name or Owner		Diverison Name or Owner		Diverison Name or Owner	
Day	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)
1	1.4	A	3.2	A	1.3	A			
2	A		A		A				
3	A		A		A				
4	A		A		A				
5	A		A		A				
6	A		A		A				
7	A		A		A				
8	A		A		A				
9	A		A		A				
10	A		A		A				
11	A		A		A				
12	A		A		A				
13	A		A		A				
14	A		A		A				
15	A		A		A				
16	A		A		A				
17	A		A		A				
18	A		A		A				
19	A		A		A				
20	A		A		A				
21	A		A		A				
22	A		A		A				
23	A		A		A				
24	A		A		A				
25	A		A		A				
26	A		A		A				
27	A		A		A				
28	A		A		A				
29	A		A		A				
30	2	W	3.6	W	2.7	W			
31									
Total in 24 hr sec ft		42.6	96.4	40.4					

Remarks

Month Sept. Source Cottonwood

Use cubic ft. per sec. for 24-hr periods, or 24-hr second ft. List owner of water rights, not Tenant.		Diverison Name or Owner		Diverison Name or Owner		Diverison Name or Owner		Diverison Name or Owner	
Day	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)
1	.3	A	1	A	.3	A			
2	A		A		A				
3	A		A		A				
4	A		A		A				
5	A		A		A				
6	A		A		A				
7	A		A		A				
8	A		A		A				
9	A		A		A				
10	A		A		A				
11	A		A		A				
12	A		A		A				
13	A		A		A				
14	A		A		A				
15	A		A		A				
16	A		A		A				
17	A		A		A				
18	A		A		A				
19	A		A		A				
20	A		A		A				
21	A		A		A				
22	A		A		A				
23	A		A		A				
24	A		A		A				
25	A		A		A				
26	A		A		A				
27	A		A		A				
28	A		A		A				
29	A		A		A				
30	.3	W	1	E	.2	E			
31									
Total in 24 hr sec ft		9	30	8.9					

Remarks

2 Month Oct		Source Cottonwood						Month Nov.		Source Cottonwood													
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.											
Diversion Name or Owner			Diversion Name or Owner			Diversion Name or Owner			Diversion Name or Owner			Diversion Name or Owner			Diversion Name or Owner								
Miller			Strongarm			Henderson			Strongarm														
WR#	Day	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	WR#	Day	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method						
	1	1.5	W	5	W	1.2	E		1	5.5	A												
	2	A		A		A			2	A													
	3	A		A		A			3	A													
	4	A		A		A			4	A													
	5	A		A		A			5	A													
	6	A		A		A			6	A													
	7	A		A		A			7	A													
	8	A		A		A			8	A													
	9	A		A		A			9	A													
	10	A		A		A			10	A													
	11	A		A		A			11	A													
	12	A		A		A			12	A	W												
	13	A		A		A			13														
	14	A		A		A			14														
	15	1.3	W	6	W	A			15														
	16	A		A		A			16														
	17	A		A		A			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	1.2	W	5.5	W	1.2	E		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		11.6		169.5		6.2		Total in 24 hr sec ft		60.5													
Remarks		Merrill, Davis, + Blussell - Done - 9/30						Remarks		Done on 10/12 Drained Pipe				Water Rights listed in Apr. + May									

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

REMARKS

Water Rights Listed in
 April & May
 Several good rain storms
 really helped throughout the
 year.



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

February 4, 2015

C.L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Director

Von Gregersen
3129 W 7200 N
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, looped initial "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

C.L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Director

February 4, 2015

Water District 13M
Kay Swainston
3759 N 1600 W
Preston ID 83263-5101

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, looped initial "D" and a distinct "M" and "D".

Dennis M. Dunn
Senior Water Right Agent

DMD:sc

Enclosures