

WATERMASTER'S REPORT

RECEIVED

FEB 13 2017

Department of Water Resources
Eastern Region

From January 1, 2016, 20____ To December 31, 2016, 20____

Water District No. 11-F

Name of Watermaster Joel C. Tauschar

P.O. Address PO Box 74, Ganado, Idaho 83238

AFFIDAVIT OF WATERMASTER

STATE OF IDAHO)
COUNTY OF Boair Lake) ss.

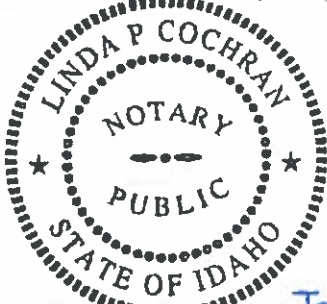
Joel Tauschar, being first duly sworn, deposes and says that he is Watermaster of Water District 11-F, having been lawfully appointed by Gary Spackman, Director, Idaho Department of Water Resources, and that the volumes of water, as stated in this report and prorated by him to the water right holders of the district are correct.

Joel C. Tauschar
(Deputy) Watermaster District No. 11-F

Subscribed and sworn to before me, this 10th day of February, 2017.

Linda P. Cochran
Notary Public

(SEAL)



My Commission expires 6-01-2022

Boise, Idaho, February 13, 2017

I HEREBY CERTIFY, that Joel Tauschar was lawfully appointed by me as Water Master of Water District No. 11-F, 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 Dennis W. Dunn

| | Water Right Owner | IDWR Water Right IDENT No. | Diversion Name/Remarks | 16 Delivery (24 hr sec ft) | Total Cost | 16 Adopted Budget | 17 Credit | 17 Debit |
|----|--------------------------|--|---|----------------------------|------------|-------------------|-----------|----------|
| 1 | Bauman, Brandon | 118 | Thomas Fork | 0.00 | \$24.00 | \$24.00 | \$0.00 | \$0.00 |
| 2 | Bischoff, Nadine | 129; 130; 7619 | Muddy Creek, Thomas Fork | 0.00 | \$36.00 | \$36.00 | \$0.00 | \$0.00 |
| 3 | Boehme, Derek | 142; 143; 144 | Thomas Fork | 0.00 | \$41.56 | \$44.56 | \$3.00 | \$0.00 |
| 4 | Boehme, Garth | 124; 129; 130; 142; 143; 144 | Hall Ditch; Thomas Fork; Muddy Creek | 10.00 | \$101.32 | \$139.72 | \$38.40 | \$0.00 |
| 5 | Boehme, Gene | 139 | Thomas Fork | 50.00 | \$32.10 | \$26.90 | \$0.00 | \$5.20 |
| 6 | Boehme, Bryce | 132 | Thomas Fork | 0.00 | \$12.00 | \$12.00 | \$0.00 | \$0.00 |
| 7 | Boehme, Robert & Rodney | 121; 123; 131; 132; 7495; 7535; 7537; 7538; 7539; 7540; 7541; 7543 | Steven & Larson; Thomas Fork; Un-named Stream | 1000.00 | \$729.38 | \$647.38 | \$0.00 | \$82.00 |
| 8 | Carriburu, John | 127 | Little Dry Creek, | 100.00 | \$57.72 | \$45.72 | \$0.00 | \$12.00 |
| 9 | Esterholdt, Erik | 92; 94; 96 | Raymond Creek | 0.00 | \$36.00 | \$36.00 | \$0.00 | \$0.00 |
| 10 | Geneva Cemetery District | 7522 | Un-named Spring | 0.00 | \$12.00 | \$12.00 | \$0.00 | \$0.00 |
| 11 | Brook, Kelly | 114 | Hall Ditch | 1200.00 | \$643.60 | \$571.60 | \$0.00 | \$72.00 |
| 12 | Hardesty, Chuck | 128; 158 | Thomas Fork | 0.00 | \$51.60 | \$51.60 | \$0.00 | \$0.00 |
| 13 | Hillier, Lou Allen | 116; 117 | Thomas Fork | 0.00 | \$26.40 | \$26.40 | \$0.00 | \$0.00 |
| 14 | Hirsch, Harvey | 137; 138 | Muddy Creek | 0.00 | \$24.00 | \$24.00 | \$0.00 | \$0.00 |
| 15 | Hirsch, Lavall | 146; 7603; 7609 | Muddy Creek; Preuss Creek; Thomas Fork | 360.00 | \$222.84 | \$179.64 | \$0.00 | \$43.20 |
| 16 | Love, Karlene | 7680 | Muddy Creek | 0.00 | \$12.00 | \$12.00 | \$0.00 | \$0.00 |
| 17 | Loertscher, Karma | 150 | Muddy Creek | 150.00 | \$84.60 | \$72.60 | \$0.00 | \$12.00 |
| 18 | Loertscher, Richard | 7680 | Muddy Creek | 0.00 | \$12.00 | \$12.00 | \$0.00 | \$0.00 |
| 19 | Makoff, John | 7604; 90; 7610; 7608 | Muddy Creek; Preuss Creek | 1000.00 | \$700.74 | \$511.54 | \$0.00 | \$189.20 |
| 20 | Minhondo, Edward | 119; 125; 126 | Halls Ditch; Dry Creek | 200.00 | \$173.30 | \$163.30 | \$0.00 | \$10.00 |

| | Water Right Owner | IDWR Water Right IDENT No. | Diversion Name/Remarks | 16 Delivery (24 hr sec ft) | Total Cost | 16 Adopted Budget | 17 Credit | 17 Debit | |
|----|-------------------|---|--|-------------------------------|------------|----------------------|-----------|----------|----|
| 21 | Petersen, David | 122; 134; 4105 | Two-Story Dam; Wood Canyon Creek | 0.00 | \$207.60 | \$207.60 | \$0.00 | \$0.00 | 21 |
| 22 | Peterson, Cary | 105; 106 | Thomas Fork | 900.00 | \$462.40 | \$414.40 | \$0.00 | \$48.00 | 22 |
| 23 | Price, C & JC | 129; 130; 145; 146; 7605; 7606 | Cry Creek; Cooper Spring; Thomas Fork | 200.00 | \$160.48 | \$144.48 | \$0.00 | \$16.00 | 23 |
| 24 | Raymond, Grant | | Raymond Creek | 0.00 | \$12.00 | \$12.00 | \$0.00 | \$0.00 | 24 |
| 25 | Rigby, Kenneth | 154; 7538; 7542; 7534 | Thomas Fork; Steven & Larson | 250.00 | \$178.82 | \$148.82 | \$0.00 | \$30.00 | 25 |
| 26 | Roberts, Ron | 118; 138 | Thomas Fork; Muddy Creek | 0.00 | \$36.00 | \$36.00 | \$0.00 | \$0.00 | 26 |
| 27 | Taylor Canal | 115; 133; 147; 151; 152; 155; 159 thru 172 | Taylor Canal | 1900.00 | \$1,017.16 | \$981.16 | \$0.00 | \$36.00 | 27 |
| 28 | Teuscher, Gary | 141; 153; 7618; 7620 | Hirschi Creek, Muddy Canal | 120.00 | \$131.22 | \$98.82 | \$0.00 | \$32.40 | 28 |
| 29 | Thomas Fork Canal | 95; 99; 100; 101; 102; 103; 104; 108; 7544; 7545 | Thomas Fork | 3000.00 | \$1,703.04 | \$1,343.04 | \$0.00 | \$360.00 | 29 |
| 30 | Tueller, Lon | 135; 136; 140; 7607; 7538 | Muddy Canal, Soren Canyon | 20.00 | \$49.60 | \$43.20 | \$0.00 | \$6.40 | 30 |
| 31 | Tueller, Rao | 140; 7538; 7607 | | 90.00 | \$64.13 | \$44.75 | \$0.00 | \$19.38 | 31 |
| 32 | Widmer, Kirk | 7678; 119; 157; 7681; 7679 | Thomas Fork | 0.00 | \$80.16 | \$80.16 | \$0.00 | \$0.00 | 32 |
| 33 | Widmer, Laura | 120 | Muddy Canal | 0.00 | \$12.00 | \$12.00 | \$0.00 | \$0.00 | 33 |
| 34 | Price, Keith | | Dry Creek | 0.00 | \$12.00 | \$12.00 | \$0.00 | \$0.00 | 34 |
| 35 | Garside, Dave | | Spring | 0.00 | \$12.00 | \$12.00 | \$0.00 | \$0.00 | 35 |

RECEIVED

Past Season Deliveries

Water Right Owner

IDWR Water Right IDENT No.

Diversions
FEB 16 2017
Field Report

2016

2015

2014

Delivery
(Average)17 Projected
Use FeeWater Right
Fee17
Assessment16 Credit or
Debit17 Adjusted
Billing

| | | | | | | | | | | | | | |
|----|--------------------------|--|---|----|--------|--------|---------|---------|----------|----------|----------|-----------|----------|
| 1 | Bauman, Brandon | 118 | Thomas Fork | 1 | 0.0 | 0.0 | 0.0 | 0.00 | \$0.00 | \$24.00 | \$24.00 | \$0.00 | \$24.00 |
| 2 | Bischoff, Nadine | 7705, 7707, 7619 | Muddy Creek | 2 | 0.0 | 0.0 | 0.0 | 0.00 | \$0.00 | \$36.00 | \$36.00 | \$0.00 | \$36.00 |
| 3 | Boehme, Bryce | 132 | Thomas Fork | 3 | 0.0 | 0.0 | 0.0 | 0.00 | \$0.00 | \$12.00 | \$12.00 | \$0.00 | \$12.00 |
| 4 | Boehme, Derek | 7709, 7711, 144 | Thomas Fork | 4 | 0.0 | 6.0 | 15.0 | 7.00 | \$2.25 | \$43.20 | \$45.45 | (\$3.00) | \$42.45 |
| 5 | Boehme, Garth | 124, 130, 7783, 7708, 7710, 7717, 7718, 7779, 7780, 7781, 7782 | Hell Ditch, Thomas Fork | 5 | 10.0 | 0.0 | 208.0 | 72.67 | \$31.20 | \$150.12 | \$181.32 | (\$38.40) | \$142.92 |
| 6 | Boehme, Gene | 139 | Hell Ditch, Thomas Fork | 6 | 50.0 | 50.0 | 54.0 | 51.33 | \$8.10 | \$12.00 | \$20.10 | \$5.20 | \$25.30 |
| 7 | Boehme, Robert & Rodney | 121, 123, 131, 132, 7495, 7535, 7537, 7538, 7539, 7540, 7541, 7543 | Steven & Larson, Thomas Fork, Un-named Stream | 7 | 1000.0 | 1100.0 | 1,190.0 | 1096.67 | \$178.50 | \$330.60 | \$509.10 | \$82.00 | \$591.10 |
| 8 | Brook, Kelly | 114 | Hell Ditch | 8 | 1200.0 | 1300.0 | 1,560.0 | 1353.33 | \$234.00 | \$192.00 | \$426.00 | \$72.00 | \$498.00 |
| 9 | Carburu, John | | Dry Creek, | 9 | 100.0 | 110.0 | 100.0 | 103.33 | \$15.00 | \$12.00 | \$27.00 | \$12.00 | \$39.00 |
| 10 | Estenhold, Erik | 92, 94, 96 | Raymond Creek | 10 | 0.0 | 0.0 | 0.0 | 0.00 | \$0.00 | \$36.00 | \$36.00 | \$0.00 | \$36.00 |
| 11 | Garside, Dave | | | 11 | 0.0 | 0.0 | 0.0 | 0.00 | \$0.00 | \$12.00 | \$12.00 | \$0.00 | \$12.00 |
| 12 | Geneva Cemetery District | 7522 | Un-named Spring | 12 | 0.0 | 0.0 | 0.0 | 0.00 | \$0.00 | \$12.00 | \$12.00 | \$0.00 | \$12.00 |
| 13 | Hardesty, Chuck | 128, 158 | Thomas Fork | 13 | 0.0 | 0.0 | 0.0 | 0.00 | \$0.00 | \$51.60 | \$51.60 | \$0.00 | \$51.60 |
| 14 | Hillier, Lou Allen | 116, 117 | Thomas Fork | 14 | 0.0 | 0.0 | 0.0 | 0.00 | \$0.00 | \$26.40 | \$26.40 | \$0.00 | \$26.40 |
| 15 | Hirsch, Harvey | 137, 138 | Muddy Creek | 15 | 0.0 | 0.0 | 0.0 | 0.00 | \$0.00 | \$24.00 | \$24.00 | \$0.00 | \$24.00 |
| 16 | Hirsch, Lavell | 146, 7603, 7609 | Muddy Creek, Preuss Creek, Thomas Fork | 16 | 360.0 | 360.0 | 360.0 | 360.00 | \$54.00 | \$70.92 | \$124.92 | \$43.20 | \$168.12 |
| 17 | Loetscher, Kamra | 150 | Muddy Creek | 17 | 150.0 | 150.0 | 180.0 | 160.00 | \$27.00 | \$28.80 | \$55.80 | \$12.00 | \$67.80 |
| 18 | Loetscher, Richard | 7680 | Muddy | 18 | 0.0 | 0.0 | 0.0 | 0.00 | \$0.00 | \$12.00 | \$12.00 | \$0.00 | \$12.00 |
| 19 | Love, Karlene | 7680 | Muddy Creek | 19 | 0.0 | 0.0 | 0.0 | 0.00 | \$0.00 | \$12.00 | \$12.00 | \$0.00 | \$12.00 |
| 20 | Makoff, John | 7604, 90, 7610, 7608 | Muddy Creek, Preuss Creek | 20 | 1000.0 | 1200.0 | 650.0 | 950.00 | \$98.10 | \$121.08 | \$219.18 | \$189.20 | \$408.38 |
| 21 | Mimhonto, Edward | 119, 125, 126 | Halls Ditch, Dry Creek | 21 | 200.0 | 250.0 | 270.0 | 240.00 | \$40.50 | \$88.80 | \$129.30 | \$10.00 | \$139.30 |
| 22 | Mount Oxford Ranch | 122, 134, 4105 | Two-Story Dam, Wood Canyon Creek | 22 | 0.0 | 0.0 | 0.0 | 0.00 | \$0.00 | \$207.60 | \$207.60 | \$0.00 | \$207.60 |
| 23 | Peterson, Cary | 105, 106 | Thomas Fork | 23 | 900.0 | 1000.0 | 1,200.0 | 1033.33 | \$180.00 | \$122.40 | \$302.40 | \$48.00 | \$350.40 |
| 24 | Price, C & JC | 145, 146, 7605, 7606, 129, 7736 | Dry Creek, Cooper Spring, Thomas Fork | 24 | 200.0 | 240.0 | 240.0 | 226.67 | \$36.00 | \$72.00 | \$108.00 | \$16.00 | \$124.00 |
| 25 | Price, Keith | 7606 | Dry Creek | 25 | 0.0 | 0.0 | 0.0 | 0.00 | \$0.00 | \$12.00 | \$12.00 | \$0.00 | \$12.00 |
| 26 | Raymond, Grant | | Raymond Creek | 26 | 0.0 | 0.0 | 0.0 | 0.00 | \$0.00 | \$12.00 | \$12.00 | \$0.00 | \$12.00 |

| Water Right Owner | IDWR Water Right IDENT No. | Diversion Name/Remarks | 2016 | 2015 | 2014 | Delivery (Average) | 17 Projected Use Fee | Water Right Fee | 17 Assessment | 16 Credit or Debit | 17 Adjusted Billing |
|----------------------|--|--|-----------|--------|---------|--------------------|----------------------|-----------------|---------------|--------------------|---------------------|
| 27 Riggby, Kenneth | 154; 7536; 7542; 7534 | Thomas Fork; Steven & Larson | 27 250.0 | 250.0 | 250.0 | 250.00 | \$37.50 | \$73.32 | \$110.82 | \$30.00 | \$140.82 |
| 28 Roberts, Ron | 118; 138 115; 127 133; 147; 151; 152; 155; 159 thru 172 | Thomas Fork; Muddy Canal Taylor Canal | 28 0.0 | | 0.0 | 0.00 | \$0.00 | \$36.00 | \$36.00 | \$0.00 | \$36.00 |
| 29 Taylor Canal | | | 29 1900.0 | 2100.0 | 2,860.0 | 2286.67 | \$429.00 | \$384.96 | \$813.96 | \$36.00 | \$849.96 |
| 30 Teuscher, Gary | 141; 153; 7618; 7620 | Hirsch Creek; Muddy Canal | 30 120.0 | 60.0 | 30.0 | 70.00 | \$4.50 | \$79.20 | \$83.70 | \$32.40 | \$116.10 |
| 31 Thomas Fork Canal | 95; 99; 100; 101; 102; 103; 104; 108; 7544; 7545 | Thomas Fork | 31 3000.0 | 3000.0 | 3,000.0 | 3000.00 | \$450.00 | \$437.04 | \$887.04 | \$360.00 | \$1,247.04 |
| 32 Tueller, Lon | 135; 136; 140; | Muddy Canal; Soren Canyon | 32 20.0 | 0.0 | 0.0 | 6.67 | \$0.00 | \$43.20 | \$43.20 | \$6.40 | \$49.60 |
| 33 Tueller, Rao | 7607; 7791 | Soren Canyon Creek; Muddy Canal | 33 90.0 | 90.0 | 90.0 | 90.00 | \$7.07 | \$24.00 | \$31.07 | \$19.38 | \$50.45 |
| 34 US Forest Service | 7420 | Dry Creek | 34 0.0 | 0.0 | 0.0 | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 35 Widmer, Kirk | 7678; 119; 7679; 7681; 157 | Thomas Fork | 35 0.0 | 0.0 | 0.0 | 0.00 | \$0.00 | \$80.16 | \$80.16 | \$0.00 | \$80.16 |
| 36 Widmer, Laura | 120 | Muddy Canal | 36 0.0 | 0.0 | 0.0 | 0.00 | \$0.00 | \$12.00 | \$12.00 | \$0.00 | \$12.00 |

WATERMASTER'S PROPOSED BUDGET

FOR 20 17

RECEIVED

FEB 16 2017

Department of Water Resources
Eastern Region

Water District No. 11-F
Stream Thomas Fork
Watermaster Name Joel C. Tauschar
Mailing Address PO Box 74, Ganava, Idaho 83238
Name of Secretary James Tauschar
Secretary Mailing Address 110 North 8th St, Montpelier, Idaho
83254

SECTION 42-615, IDAHO CODE

PROPOSED BUDGET FOR SUCCEEDING YEAR. Each watermaster shall, at least fourteen (14) days prior to the annual meeting of the water users of the water district, also prepare a proposed budget for the succeeding year, together with a distribution of the amount of the budget to the respective water users, using the actual deliveries for the past irrigation season or seasons, as the basis for distribution. The proposed budget and distribution shall be submitted to the water users for consideration and approval at the next annual water meeting.

In conformity with the above statute, I hereby submit a Proposed Budget for 2017
(YEAR)

Joel C. Tauschar
WATERMASTER

(This report must be forwarded to the Secretary of the last Annual Water User's Meeting of your District.)

| | WATER RIGHT OWNER | IDWR WATER RIGHT IDENT No. | DIVERSION NAME/REMARKS |
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| | PAST SEASON DELIVERIES | | | | | | | | | | AVE. DELIVERY FOR PAST SEASONS | ESTIMATED BILLING | ADJUSTED BILLING |
|----|------------------------|------|------|------|------|---|---|---|--|--|---|----------------------|---------------------|
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| WATERMASTER | | | | ASSISTANT WATERMASTER SECRETARY, STAFF, ETC. | | | TOTAL COSTS |
|-------------------------------|---------|--------|--------|--|--------|-------|-------------|
| YEAR | DAYS | SALARY | TOTAL | DAYS | SALARY | TOTAL | |
| NEXT YEAR | 2017 yr | \$2500 | \$2500 | 207 yr | \$550 | \$550 | \$4500 |
| WATERMASTER'S PROPOSED BUDGET | | | | | | | |

Complete this proposed budget report form 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) If you wish to estimate next season's assessments based on the average delivery of past seasons, then enter the actual water deliveries to each user for the past two to five seasons on page 3. You have the option of using at least the past two seasons or up to five seasons for averaging. You also have the option of using last year's delivery or one year's delivery as a basis of determining assessments for the next season. Enter deliveries as total 24-hour second feet. 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) If using the averaging method, enter the average delivery for past seasons in column 6 of page 3. If you are not averaging, then enter each user's delivery from last year in column 5 and skip column 6.
- 4) In the work space provided at the top of this page, enter next year's proposed watermaster salary, secretary and/or staff salaries, and expenses. You may use the past season costs and expenses, or average past seasons' costs and expenses as an aid in determining next year's budget. A more detailed listing or itemization of expenses and salaries can be attached to this form.
- 5) Divide the total proposed budget amount for next year by the total past season delivery (total of column 5, page 3) or average past seasons deliveries (total of column 6, page 3) to obtain a unit cost factor.
- 6) Under column 7, page 3, multiply the unit cost factor by each user's past season or average past seasons deliveries to obtain the estimated billing for the next year.
- 7) Use column 8, page 3, to enter the adjusted billing amount if the district wishes to carryover debits and credits from the previous season. (Refer to the last watermaster report. If a user had a credit, subtract that credit from his or her estimated billing in column 7 of this report, and enter the difference or adjusted amount in column 8. If a user had a debit, then add that debit to his or her billing amount shown in column 7 and show as adjusted billing in column 8.
- 8) Sign the report and retain to present to the water users at the next annual meeting for the water district.



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 17, 2017

Joel C. Teuscher
PO Box 74
Geneva ID 83238

WATER DISTRICT #11F

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 one hundred thousand dollars (\$100,000) has no minimum audit requirements under this section. This means that any district which handles its own money and whose budget is one hundred thousand dollars (\$100,000) 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,



Sharla Cox
Administrative Assistant

Enclosure



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 17, 2017

James Teuscher
110 N 8th St
Montpelier ID 83254-1479

WATER DISTRICT #11F

Dear Secretary:

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

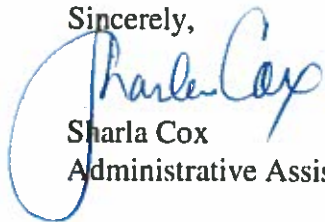
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During the 1993 legislative session, the legislature enacted a new law which amends Section 42-619(9), Idaho Code and removes the independent financial audit requirement for most state water districts. The new law, referenced by Section 67-450B, Idaho 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 one hundred thousand dollars (\$100,000) has no minimum audit requirements under this section. This means that any district which handles its own money and whose budget is one hundred thousand dollars (\$100,000) 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,



Sharla Cox
Administrative Assistant

Enclosures