



	WATER RIGHT OWNER	IDWR WATER RIGHT NO.	DIVERSION NAME/REMARKS
1	Tim Sullivan	13-0077A	
2	Ralph Anderson	" " 771A	
3	Dave Barthlome	701	
4	Justin Burrell	690	
5	Dixie Hansker	688	
6	Doug Flagg	680	
7	Lyndon Evans	719	
8	Dex Larnsworth (Hansker)	710	
9	Rouen Gunnell	706	
10	Ron Hamm	771A	
11	Phil Hansen (Lee)	682	
12	Robert Harris	678	
13	Alan Hubbard	714	
14	Tod Jensen	722	
15	Mike Johnson	771A	
16	Tod Kirby	684	
17	Roger Mickelson	708A	
18	Vaughn Mickelson	708B	
19	Lynn Rasmussen	675	
20	Boyd Ruid	680	
21	Paul Shupe	724A	
22	Charles Barlow Mike Tingry	708	
23	Tracy Woolsey	700	
24	Willis Wright Tod Jensen	692	
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.

RECEIVED

APR 04 2019

Department of Water Resources  
Eastern Region

# WATERMASTER'S PROPOSED BUDGET

FOR 2019

Water District No. 13, Q  
Stream Mid FK Trout Creek  
Watermaster Name LYN N RASMUSSEN  
Mailing Address 168 Lago-Liberty Rd Grace, ID, 83241  
Name of Secretary Darlene Gunnell  
Secretary Mailing Address 2347 Bench-Lagord Grace ID, 83241

## 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 2019.  
(YEAR)

  
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
1	Tim Sullivan	13-00771 A	
2	Ralph Anderson	" 771 A	
3	Dave Bartholme	701	
4	Justin Burrell	690	
5	Dixie Huasker	688	
6	Doug Flagg	680	
7	Lyndon Evans	719	
8	Dee Forsworth (Huasker)	710	
9	Rouin Gunnell	706	
10	Ken Hamm	771 A	
11	Phil Hansen (her)	682	
12	Robert Harris	678	
13	Alan Hubbard	714	
14	Tod Jensen	722	
15	Mike Johnson	771 A	
16	Todd Kirby	684	
17	Roger Mickelson	708 A	
18	Vaughn Mickelson	708 A	
19	Lynn Rasmussen	675	
20	Boyd Ruud	680	
21	Paul Shape	724 A	
22	Mike Tinger/Barlow	705	
23	Tracy Woolsey	700	
24	Willis Wright/Tod Jensen	692	
25			
26			
27			
28			
29			
30			

	PAST SEASON DELIVERIES					AVE. DELIVERY FOR PAST SEASONS 6	ESTIMATED BILLING 7	ADJUSTED BILLING 8	
	20	20	20	20	20				
1	.02							10	00
2	.02							10	00
3	.4							10	00
4	1.6							35	78
5	1.6							35	78
6	1.5							33	55
7	2.8							62	62
8	.8							17	89
9	.6							13	42
10	.5							11	18
11	2.8							62	62
12	.4							10	00
13	.3							10	00
14	4.6							102	88
15	.62							10	00
16	2.4							53	68
17	.1							10	00
18	.1							10	00
19	3.2							71	57
20	.1							10	00
21	1.0							22	37
22	3.4							76	04
23	3.7							82	75
24	.8							17	89
25									
26									
27									
28									
29									
30									

WATERMASTER				ASSISTANT WATERMASTER, SECRETARY, STAFF, ETC.				OTHER EXPENSES		TOTAL COSTS	
YEAR	DAYS	SALARY		TOTAL	DAYS	SALARY					
	164	690	02		164	100	00				
WATERMASTER'S PROPOSED BUDGET											
NEXT YEAR	164	690	00		164	100	00				

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.



**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 Mid FK Trout Creek

WATER DISTRICT 139

MONTH(S) OF AP - Sept, YEAR 2018

WATERMASTER LYNN RASMUSSEN

ADDRESS 168 Lago-Liberty Rd Grace ID.  
83241

RECEIVED

APR 04 2019

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 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. 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.
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.									
		Diversion Name or Owner		Diversion Name or Owner		Diversion Name or Owner		Diversion Name or Owner	
	WR#								
	Day	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method
	1								
	2	All water right owners							
	3	and water right no.							
	4	are listed on next							
	5								
	6	Page →							
	7								
	8								
	9								
	10								
	11	Total Delivery in							
	12	24 hour sec. feet is							
	13	Also recorded from							
	14	April 10 <sup>th</sup> → Sept 20							
	15								
	16								
	17								
	18								
	19								
	20	Total sec. feet was							
	21	delivered at start of							
	22	water season until							
	23	end of water season							
	24								
	25								
	26								
	27								
	28								
	29								
	30								
	31								
	Total in 24 hr sec ft	(Water Master 13,0)							
	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.									
Diversion Name or Owner		Diversion Name or Owner		Diversion Name or Owner		Diversion Name or Owner		Diversion Name or Owner		Diversion Name or Owner		Diversion Name or Owner		Diversion Name or Owner		Diversion Name or Owner			
WR#		WR#		WR#		WR#		WR#		WR#		WR#		WR#		WR#			
Day	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	.02									
2									2	.02									
3									3	.4									
4									4	1.6									
5									5	1.6									
6									6	1.5									
7									7	2.8									
8									8	.8									
9									9	.6									
10									10	.5									
11									11	2.8									
12									12	.4									
13									13	.3									
14									14	4.6									
15									15	.62									
16									16	2.4									
17									17	.1									
18									18	.1									
19									19	3.2									
20									20	.1									
21									21	1.0									
22									22	3.4									
23									23	3.7									
24									24	.8									
25									25										
26									26										
27									27	33.36 CFS									
28									28										
29									29										
30									30										
31									31										
Total in 24 hr sec ft									Total in 24 hr sec ft										

Remarks



## State of Idaho

# DEPARTMENT OF WATER RESOURCES

Eastern Region • 900 N Skyline Drive, Suite A • Idaho Falls ID 83402-1718

Phone: (208) 525-7161 • Fax: (208) 525-7177

Website: [idwr.idaho.gov](http://idwr.idaho.gov) • Email: [easterninfo@idwr.idaho.gov](mailto:easterninfo@idwr.idaho.gov)

BRAD LITTLE  
April 12, 2019

GARY SPACKMAN  
Director

Lynn Rasmussen  
168 Lago-Liberty Rd  
Grace Id 83241

WATER DISTRICT #13Q

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,

A handwritten signature in blue ink that reads "Sharla Cox". The signature is written in a cursive style with a large, looping initial "S".

Sharla Cox  
Administrative Assistant

Enclosure



State of Idaho

**DEPARTMENT OF WATER RESOURCES**

Eastern Region • 900 N Skyline Drive, Suite A • Idaho Falls ID 83402-1718

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Website: [idwr.idaho.gov](http://idwr.idaho.gov) • Email: [easterninfo@idwr.idaho.gov](mailto:easterninfo@idwr.idaho.gov)

BRAD LITTLE

Governor

April 12, 2019

GARY SPACKMAN

Director

Water District 13Q  
Darlene Gunnell  
2347 Bench Lago Rd  
Grace ID 83241

WATER DISTRICT #13Q

Dear Secretary:

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Sincerely,

A handwritten signature in blue ink that reads "Sharla Cox". The signature is written in a cursive style with a large, looping initial "S".

Sharla Cox  
Administrative Assistant

Enclosures



State of Idaho

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BRAD LITTLE  
Governor, 2019

GARY SPACKMAN  
Director

Caribou County Treasurer / Auditor  
Box 507  
Soda Springs ID 83276-0507

RE: Water District No. #13Q

Dear County Treasurer / Auditor:

Transmitted herewith is the 2018 Watermaster's Report and claim for services for the above mentioned Water District.

The various times in this report have been checked and have been found to be proper charges against the water users therein named. Section 42-612, 42-613 and 42-614 of the Idaho Code provides the procedure under which this claim shall be paid from the funds of the above named district.

If you have any questions, please contact us at once.

Sincerely,

A handwritten signature in blue ink that reads "Sharla Cox". The signature is written in a cursive style and is positioned above the printed name and title.

Sharla Cox  
Administrative Assistant

Enclosure