

DECEMBER 26, 1996

LOLA DAWN HERNANDEZ, Secretary
350 S 700 W
BLACKFOOT ID 83221

WATER DISTRICT # 27
STREAM: BLACKFOOT RIVER

Dear Ms. Hernandez:

Enclosed herewith is a copy of the Watermaster's Annual Report for the past season and the Proposed Budget. *File 2/1/97*

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.

Also enclosed are the adopted budget forms, Petition for Watermaster Services, Oath of Office and necessary documents for your annual meeting.

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 and insurance costs etc., please contact the Idaho State Insurance Fund. The State Insurance Fund has offices in Boise, Couer 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 withholding 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 these withholding taxes may be the responsibility of the 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,

Harold W Jones
Water Rights Supervisor

HWJ:sc

Enclosures

(This report must be made in Triplicate and forwarded to the Department of Water Resources, Boise Idaho for Approval.)

Watermaster's Report

From 15 April, 1996 To 15 October, 1996

Water District No. 27

Name of Watermaster: John H. Davidson

PO Address: PO Box 8, Firth, Idaho 83236

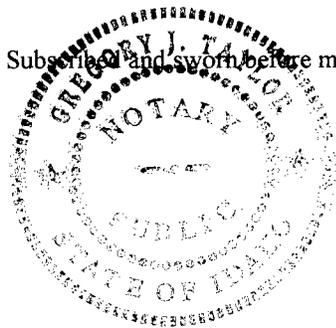
Affidavit of Watermaster

STATE OF IDAHO, COUNTY OF BINGHAM } ss.

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

John H. Davidson
Watermaster District No. 27

Subscribed and sworn before me, this 2nd day of December, 1996



Gregory J. Taylor
Notary Public
My Commission expires 3/3/98
Boise, Idaho, Idaho Falls, 1996

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

Director, Department of Water Resources

By

Randy Clark

1996 Watermasters Final Report

November 26, 1996

***Respectfully Submitted
by John H. Davidson***

Bingham County Owners & Ditches Summary

Owners & Ditches	24-Hour Sec-Ft.	Total Cost	Adopted Budget	Credits	Debits
Belnap, Vera P.	137	\$41.96	\$27.63	\$0.00	\$14.33
Butler, Susan	50	\$15.31	\$23.35	\$8.04	\$0.00
Central Ditch	2224	\$681.19	\$707.85	\$26.67	\$0.00
Chesterfield L&L	90	\$27.57	\$24.26	\$0.00	\$3.31
Circle 2 Bar Ranch	52	\$15.93	\$21.53	\$5.61	\$0.00
Eastern Idaho Water	7087	\$2,170.67	\$2,153.97	\$0.00	\$16.70
Fielding, Arvel	251	\$76.86	\$90.51	\$13.65	\$0.00
Fielding, Bryce	484	\$148.11	\$92.01	\$0.00	\$56.10
Frandsen, Dennis	52	\$15.93	\$23.14	\$7.21	\$0.00
Gardner, Bonnie	343	\$104.90	\$79.62	\$0.00	\$25.28
Hamilton, Layne	52	\$15.93	\$18.89	\$2.97	\$0.00
Hunter, Earl	0	\$0.00	\$18.89	\$18.89	\$0.00
Jensen, Ron	0	\$0.00	\$18.89	\$18.89	\$0.00
Lambert Produce	0	\$0.00	\$60.46	\$60.46	\$0.00
Little Butte Canal Co	3367	\$1,031.28	\$974.11	\$0.00	\$57.17
Lyon, Steve	160	\$48.93	\$85.79	\$36.86	\$0.00
Miner Ditch Co	3112	\$953.17	\$922.64	\$0.00	\$30.53
Telford, Wayne	52	\$15.93	\$18.89	\$2.97	\$0.00
Packer, Merrill	266	\$81.47	\$53.03	\$0.00	\$28.45
Powell, Neal	120	\$36.75	\$34.27	\$0.00	\$2.49
Pratt, Eldro	100	\$30.63	\$18.89	\$0.00	\$11.74
Pratt, Gary	60	\$18.38	\$21.23	\$2.85	\$0.00
Pratt, Mark	60	\$18.38	\$21.23	\$2.85	\$0.00
Rawlings Creek L&L	150	\$45.94	\$52.34	\$6.40	\$0.00
Reid, Casey	501	\$153.49	\$139.98	\$0.00	\$13.51
Reid, Fred	633	\$193.75	\$131.85	\$0.00	\$61.90
Reid, Paul	590	\$180.61	\$140.39	\$0.00	\$40.22
Reid, Robert	169	\$51.74	\$138.48	\$86.75	\$0.00
Reid, Wallace	156	\$47.88	\$87.92	\$40.04	\$0.00
Riverton Ditch Co	2874	\$880.28	\$879.30	\$0.00	\$0.97
Smith Maxwell Ditch Co	305	\$93.42	\$94.15	\$0.73	\$0.00
Stevens Ditch	1299	\$397.87	\$447.36	\$49.49	\$0.00
Stolworthy, Ltd	150	\$45.94	\$58.20	\$12.25	\$0.00
Taney, Pat	52	\$15.93	\$18.89	\$2.97	\$0.00
Vandersloot Farms	101	\$30.84	\$32.76	\$1.93	\$0.00
Walker, Marion	66	\$20.25	\$67.31	\$47.06	\$0.00
Walloby's Retreat	52	\$15.93	\$18.89	\$2.97	\$0.00
Wemette, Florian	171	\$52.45	\$27.57	\$0.00	\$24.88
Whitten, Francis	280	\$85.76	\$79.28	\$0.00	\$6.48
Winding Brook	34	\$10.49	\$0.00	\$0.00	\$10.49
Young, Adrian	120	\$36.75	\$32.78	\$0.00	\$3.98
Totals	25821	\$7,908.58	\$7,958.56	\$458.50	\$408.52

Caribou County Owners & Ditches Summary

Owner or Ditch	24-Hour Sec-Ft.	Total Cost	Adopted Budget	Credits	Debits
Allen, Preston	250	\$76.57	\$143.31	\$66.74	\$0.00
Allen, Roland	250	\$76.57	\$124.05	\$47.48	\$0.00
Anderson, Clyde	20	\$6.13	\$20.00	\$13.87	\$0.00
Bearlake Grazing	150	\$45.94	\$103.39	\$57.45	\$0.00
Beckstead, D.W.	20	\$6.13	\$20.00	\$13.87	\$0.00
Bennett, Joyce	20	\$6.13	\$26.65	\$20.52	\$0.00
Blotter & Stucki	90	\$27.57	\$20.00	\$0.00	\$7.57
Blotter, P.T.	20	\$6.13	\$50.04	\$43.91	\$0.00
Cellen, Tom	0	\$0.00	\$20.00	\$20.00	\$0.00
Chester, Tom	150	\$45.94	\$42.73	\$0.00	\$3.21
Conda Partnership	100	\$30.63	\$40.64	\$10.01	\$0.00
Dredge, Calvin	150	\$45.94	\$35.85	\$0.00	\$10.09
Enders, Cleve	20	\$6.13	\$41.19	\$35.06	\$0.00
Harris Bros.	20	\$6.13	\$31.77	\$25.64	\$0.00
Hubbard, Alma	20	\$6.13	\$45.66	\$39.53	\$0.00
Idaho Fish & Game	20	\$6.13	\$25.51	\$19.38	\$0.00
Jouglard Sheep Co	20	\$6.13	\$23.10	\$16.97	\$0.00
Lake & Ellis	20	\$6.13	\$28.33	\$22.20	\$0.00
Lake & Ellis, Inc	20	\$6.13	\$28.59	\$22.46	\$0.00
Lloyd, Grant	0	\$0.00	\$20.00	\$20.00	\$0.00
Monsanto Chemical	300	\$91.89	\$94.62	\$2.73	\$0.00
Oleson, Lila	20	\$6.13	\$0.00	\$0.00	\$6.13
Rasmussen, Lynn	20	\$6.13	\$26.24	\$20.11	\$0.00
Rhone-Paulenc	300	\$91.89	\$95.13	\$3.24	\$0.00
Thompson, Sydney	125	\$38.29	\$25.51	\$0.00	\$12.78
Wallentine Family, Ltd	126	\$38.59	\$63.86	\$25.27	\$0.00
White, L.W.	20	\$6.13	\$20.00	\$13.87	\$0.00
Totals	2271	\$695.58	\$1,216.17	\$560.36	\$39.77

Summary of Expenses		
Watermaster		\$11,000.00
Watermaster's Assistant		\$1,500.00
Other Expense		\$10,560.42
Total Cost:		\$23,060.42
Ft Hall Project at	60%	\$13,836.25
Caribou & Bingham County at	40%	\$9,224.17
- Minimums		\$620.00
Total Cost: Caribou & Bingham Co		\$8,604.17
Total 24-Hr Sec Ft Delivered:		28,092
Cost Per 24-Hr Sec Ft		\$0.31

Detail of Watermasters 1996 Expenses	
Watermaster's Salary	\$11,000.00
Watermaster's Assistant	\$1,500.00
Workman's Comp	\$1,166.00
Secretary	\$100.00
Misc	\$499.62
Milage	\$5,000.00
FICA	\$950.00
Ft Hall Expense	\$2,844.80
Total Expense:	\$23,060.42