



State of Idaho
DEPARTMENT OF WATER RESOURCES

900 N. Skyline Dr., Suite A, Idaho Falls, Idaho 83402-1718 - (208) 525-7161 - Fax (208) 525-7177

EASTERN REGION

DIRK KEMPTHORNE
GOVERNOR

KARL J. DREHER
DIRECTOR

DECEMBER 22, 2000

MR. WAYNE AVERY
BOX 182
LAVA HOT SPRINGS ID 83246

WATER DISTRICT #29
STREAM: PORTNEUF RIVER

Dear Mr. Avery:

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.

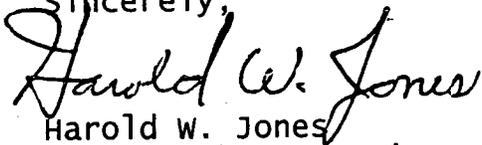
During the 1993 legislative session, the legislature enacted a new law which amends Section 42-619(9), Idaho Code and removes the independent financial audit requirement for most state water districts. The new law, referenced by Section 67-450B, Idaho Code (copy enclosed) identifies minimum audit requirements 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, 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 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,

Handwritten signature of Harold W. Jones in cursive script.

Harold W. Jones
Water Right Supervisor

HWJ:dn

Enclosure

	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1	Allen, Jeff	54	McCammon, Id 83250
2	Alley, Iris	117pt	Bancroft, Id 83217
3	Andrus, Jim	60-78-81-83-84-90	Lava Hot Springs, Id 83246
4	Andrus, Ken	139-240	Lava Hot Springs, Id 83246
5	Archer, Frank	89	Bancroft, Id 83217
6	Archibald, Tom	128	Lava Hot Springs, Id 83246
7	Avery, Russell	56	McCammon, Id 83250
8	Avery, Leland	119-124	Lava Hot Springs, Id 83246
9	Baker, Rex	125	Lava Hot Springs, Id 83246
10	Banks, Erma	1-4-5-6-7-9	Bancroft, Id 83217
11	Bollinger, Dean H.	52pt	McCammon, Id 83250
12	Caldwell, Darwin	78-79	Bancroft, Id 83217
13	Caldwell, Jared		Bancroft, Id 83217
14	Cammack, Jeanine	48-49	McCammon, Id 83250
15	Casperson, Brett	129-130	Lava Hot Springs, Id 83246
16	Chambers, Mike	64-68-76-70=71	Bancroft, Id 83217
17	Chesterfield Canal Co.	59	c/o Dan Davids Lava Hot Springs, Id 83246
18	Christensen, Allen	142-144	Lava Hot Springs, Id 83246
19	Christiansen, Ellis	33	Lava Hot Springs, Id 83246
20	City of Lava Hot Springs	117pt	Lava Hot Springs, Id 83246
21	City of McCammon	146-147-148-160	McCammon, Id 83250
22	Crandall, Craig	3-71-13-63- 14-91-65-16-67	Bancroft, Id 83217
23	Crump, Nyle	60	Bancroft, Id 83217
24	Davids, Paul	62	Lava Hot Springs, Id 83246
25	Dempsey Irrigating Co.	27-133	Lava Hot Springs, Id 83246
26	Equidior, Domingo		20751 Howe Rd Caldwell, Id 83608
27	Egley, Grant	106pt	Lava Hot Springs, Id 83246
28	Fagnant & Olson	136	Lava Hot Springs, Id 83246
29	Fish Creek Irrig. Co.	112	c/o Earl Smith Lava Hot Springs, Id 83246
30	Frank, Norman	2	835 W 100 So Bancroft, Id 83217

Total Delivery in 24-Hour Sec. Feet	Total Cost		Adopted Budget		Credits		Debits		Cost Per 24-Hr. Sec. Ft. \$ <u>46351</u>
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	
1 —	20	00	—				20	00	Total No. Days of Watermaster
2 20	20	00	8	57			11	13	129 days at \$ 88 ^{93.03} per day \$1200000
3 220	101	97	9	63			4	34	Total No. Days of Asst. Watermaster
4 40	20	00	1	75			2	25	12 days at \$ 50 ⁰⁰ per day \$ 600 00
5 —	20	00	—				20	00	Other expenses charged pro rata \$129100
6 176	81	58	7	11			3	47	TOTAL COST \$389100
7 —	20	00	—				20	00	Total No. 24-Hour Sec. Feet Delivered 29,969
8 41	20	00	1	20			1	80	Cost per 24-Hour Sec. Feet Delivered \$,46351
9 24	20	00	1	65			9	35	
0 231	107	07	1	52			4 ⁴ 5 ⁵		
1 33	20	00	1	65			5	35	
2 171	79	26	7	89			3	37	
3 *Name	Submitted by Mr Avery - No record of DeGree on evidence of use								
4 132	61	18	5	58			2	60	
5 —	20	00	—				20	00	
6 42	20	00	1	64			1	36	
7 535	247	98	2	43			10	55	
8 37	20	00	1	42			3	58	
9 79	36	62	3	06			1	56	
0 82	38	01	3	39			1	62	
1 118	54	69	5	37			2	32	
2 659	305	45	2	46			12	99	
3 —	20	00	—				20	00	
4 56	25	96	2	85			1	11	
5 464	215	07	2	92			9	15	
6 —	20	00	—				20	00	
7 35	20	00	1	53			4	47	
8 26	20	00	1	54			8	46	
9 267	123	76	1	49			5	27	
0 14	20	00	6	21			1	379	

REPORTS OF WATERMASTERS. All watermasters shall make an annual report to the department of water resources 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 prior 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 2 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.	DIVERSION NAME / REMARKS
1	Gillman, Gordon		Lava Hot Springs, Id 83246
2	Green, Richard		P. O. Box 4593 Grace, Id 83205
3	Hall, Max E.	134-151-153	Lava Hot Springs, Id 83246
4	Hanley, Jean	24-31-36-75	1234 Copper St. Butte, Mt.
5	Harris, Duwayne	114pt	McCammon, Id 83250
6	Hatch, Jayson	20-61-87-89	Bancroft, Id 83217
7	Hatch, Marcella	81-82	Bancroft, Id 83217
8	Hatch, Mike		Bancroft, Id 83217
9	Hatch, Wilder	94	Bancroft, Id 83217
10	Hobson, DeRay		Lava Hot Springs, Id 83246
11	Holsten, Mike	97	Bancroft, Id 83217
12	Holbrook, Joseph		
13	Hull, Roland E.	99-103	Inkom, Id 83256
14	Irick, Lola	32	Lava Hot Springs, Id 83246
15	Kelly, Marcia	43-44-45	McCammon, Id 83250
16	Kevan, Barbara	26	3462 No 2500 E. Twin Falls, Id 83301
17	Knowles, Ken	150	Lava Hot Springs, Id 83246
18	King Creek Grazing Co.	57-59-60-61	c/o Steve Hebdon Bancroft, Id 83217
19	Koester Farms	105-106	Downey, Id 83234
20	Lancaster, David	43	Lava Hot Springs, Id 83246
21	Lava Irrigation Co.	36-37	c/o Shane Irick Lava Hot Springs, Id 83246
22	Losee, David L.		Lava Hot Springs, Id 83246
23	Marley Trust	114pt	Arimo, Id 83214
24	McCammon Ditch Co.	46	McCammon, Id 83250
25	Parker, Stephen	47	McCammon, Id 83250
26	Perkins, Glen	113-119	Lava Hot Springs, Id 83246
27	Perkins, Rondo	61-19-21-17- 14-4-78-12	Bancroft, Id 83217
28	Perkins, Wayne	76pt	Bancroft, Id 83217
29	Petrum, Ray	113	Lava Hot Springs, Id 83246
30	Phillips, Carl	22	2884 W 1400 So

Total Delivery in 24-Hour Sec. Feet	Total Cost		Adopted Budget		Credits		Debits		Cost Per 24-Hr. Sec. Ft. \$ <u>1.46351</u>
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	
1 5	20 00		222				17 78		Total No. Days of Watermaster
2 —	20 00		—				20 00		¹²⁹ ₁₃₆ days at \$ ⁹³⁰² 8833 per day
3 64	29 66		28 40				1 26		Total No. Days of Asst. Watermaster
4 —	20 00		—				20 00		12 days at \$ 50 ⁰⁰ per day
5 —	20 00		—				20 00		Other expenses charged pro rata
6 206	95 48		91 42				4 06		TOTAL COST
7 24	20 00		10 65				9 35		Total No. 24-Hour Sec. Feet Delivered 29,969
8 3	20 00		1 33				18 67		Cost per 24-Hour Sec. Feet Delivered \$1.46351
9 3	20 00		1 33				18 67		
0 —	20 00		—				20 00		
1 50	23 18		22 19				99		
2 —	20 00		—				20 00		
3 57	26 42		25 30				1 12		
4 32	20 00		14 20				5 80		
5 40	20 00		17 75				2 25		
6 —	20 00		—				20 00		
7 26	20 00		11 54				8 46		
8 421	334 19		319 97				14 22		
9 163	75 55		72 34				3 21		
0 —	20 00		—				20 00		
1 462	214 61		205 47				9 14		
2 —	20 00		—				20 00		
3 —	20 00		—				20 00		
4 5708	2645 72		2533 15				112 57		
5 25	20 00		11 09				8 91		
6 16	20 00		7 10				12 90		
7 426	197 46		189 05				8 41		
8 53	24 57		23 52				1 05		
9 —	20 00		—				20 00		
—	20 00		—				20 00		

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1	Portneuf Irrigation Co.	40	Arimo, Id 83214
2	Portneuf-Marsh Valley Canal Co.	41-42	c/o Darrell Parris Downey, Id 83234
3	Potter, Fawn	11	Lava Hot Springs, Id 83246
4	Price, Ron		Lava Hot Springs, Id 83246
5	Priestly, Mrs. Rose	114	435 So. 7th Pocatello, Id 83201
6	Redford, Ross	67-76-70- 17-33-71	Bancroft, Id 83217
7	Rindlesbaker, Rosa	61pt	Bancroft, Id 83217
8	Roberts, Afton		Lava Hot Springs, Id 83246
9	Rowell, Farrell	137	Lava Hot Springs, Id 83246
10	Rowell, Leon	120pt	590 Hillview Dr. Blackfoot, Id 83221
11	Rowell, Shirley	120pt	Lava Hot Springs, Id 83246
12	Rush, Evelee Hill	114-115	Lava Hot Springs, Id 83246
13	Smith, Alan	95	Bancroft, Id 83217
14	Smith, Dean	17-21-89	Bancroft, Id 83217
15	Smith, Barbara	55	McCammon, Id 83250
16	Smith, Mada	93	Bancroft, Id 83217
17	Smith, Earl	135	Lava Hot Springs, Id 83246
18	Symons, Lynden	23-28	Lava Hot Springs, Id 83246
19	Taylor, Mrs. Kenneth	101	Bancroft, Id 83217
20	Tews, Jerry		892 E US Hiway 30 McCammon, Id 83250
21	Thunder Canyon Golf Course	123-127	Lava Hot Springs, Id 83246
22	Tillotson, Kit	120pt	Lava Hot Springs, Id 83246
23	Tillotson, Ron	122-126-131-137	Lava Hot Springs, Id 83246
24	Topaz Irrigation Co.	127-133	c/o Gene Fagnant Lava Hot Springs, Id 83246
25	Toponce Canal Co.	85	Bancroft, Id 83217
26	Treasure, Jean	61pt	Bancroft, Id 83217
27	Union Pacific RR Co.	56	P. O. Box 2500 Broomfield, Co.
28	Wellard, Geri		Lava Hot Springs, Id 83246
29	White, Reed	137pt	Lava Hot Springs, Id 83246
30	Wilde, Reo D.	53	McCammon, Id 83250

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	\$	cts.	\$	cts.	\$	cts.	\$	cts.	
6413	2972	49	2846	03			126	46	Total No. Days of Watermaster
10,354	4799	18	4,595	00			204	18	129 ⁹³⁰² days at 3803 per day \$2,000 00
6	2000		266				17	34	Total No. Days of Asst. Watermaster
—	2000		—				20	00	12 days at \$50 ⁰⁰ per day \$600 00
—	2000		—				20	00	Other expenses charged pro rata \$291 00
287	133	03	127	37			5	66	TOTAL COST \$3891 00
71	32	91	31	51			1	40	Total No. 24-Hour Sec. Feet Delivered 29,969
—	2000		—				20	00	Cost per 24-Hour Sec. Feet Delivered \$463 51
—	2000		—				20	00	
—	2000		—				20	00	
—	2000		—				20	00	
10	2000		444				15	56	
11	2000		488				15	12	
—	2000		—				20	00	
15	2000		666				13	34	
89	41	25	39	50			1	75	
—	2000		—				20	00	
—	2000		—				20	00	
—	2000		—				20	00	
—	2000		—				20	00	
138	63	96	61	24			2	72	
84	38	93	37	28			1	65	
51	23	64	22	63			1	01	
416	192	82	184	62			8	20	
200	92	70	88	76			3	94	
45	20	86	19	97				89	
77	35	69	34	17			1	52	
—	2000		—				20	00	
5	2000		—				57	78	
26	2000		11	54			8	46	

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1 <u>Wilson, Jesse</u>	<u>121pt</u>	<u>Lava Hot Springs, Id 83246</u>
2 <u>Wistisen, Stan</u>	<u>98</u>	<u>Bancroft, Id 83246</u>
3 <u>Lansen, Maude</u>	<u>53</u>	<u>McCammow, Id 83250</u>
4		<u>TOTALS</u>
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SECTION 42-606 IDAHO CODE

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