

WATERMASTER'S REPORT

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DEC 04 2014

Department of Water Resources
Eastern Region

From May 15th 2014 To Sept 15th 2014

Water District No. 11-E

Name of Watermaster Jeremiah Mattson

P.O. Address P.O. Box 104 Paris ID 83261

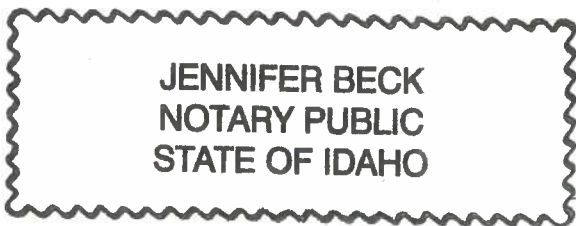
AFFIDAVIT OF WATERMASTER

STATE OF IDAHO }
COUNTY OF Bear Lake } ss.

Jeremiah Mattson, being first duly sworn, deposes and says that he is Watermaster of Water District 11-E, having been lawfully appointed by _____, 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.

[Signature]
(Deputy) Watermaster District No. _____

Subscribed and sworn to before me, this 2 day of December, 2014



(SEAL)

[Signature]
Notary Public
My Commission expires June 13, 2017

Boise, Idaho, December 9, 2014

I HEREBY CERTIFY, that Jeremiah Mattson was lawfully appointed by me as Water Master of Water District No. 11-E, and that the information contained in this report, as herein sworn to, is, to the best of my knowledge and belief, correct.

[Signature]
Director, Department of Water Resources

By [Signature]

	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1	Pioneer Irr + mfg. co	1	Pioneer Irr + Paris Relief Canal are Combined
2	Paris Relief Canal	2	
3	Lower South field	3	
4	Upper South field	4	
5	Dry Lake Canal	5-19	
6	Wayne + Don Nye	6	
7	Rich Estate	7	
8	R.W. Caldwell	8	
9	Paris City	9	
10	Bohner Ditch	11	
11	U.S. Fish + Wildlife	16	
12	MAX Anderson	15-15A	
13	V-BAR Ranch	17-18	
14	Fuch Ditch	13	
15			
16	Totals		
17			
18	AB MISC		
19			
20	Ajusted Balance		
21	Water Delivered Cost		
22			
23			
24	Wm Cost		
25	Worker Comp		
26	Sec.		
27			
28			
29			
30			

REVISED

2014

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FEB 17 2015

Department of Water Resources
Eastern Region
Cost Per 24-Hr. Sec. Ft. \$

1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0	Total Delivery in 24-Hour Sec. Feet	Total Cost		Adopted Budget		Credits		Debits		Total No. Days of Watermaster	days at \$	per day	\$
		\$	cts.	\$	cts.	\$	cts.	\$	cts.				
1	0	357	63	1007	88					122			
2	1811.2												\$ 900.00
3	527.3	233	34	358	63	125	29	125	29				
4	0	20	00	20	00								\$
5	83.8	32	42	62	90	30	48						\$ 1100
6	306.0	65	63	127	00			61	37				\$ 2000
7	91.3	56	38	109	17			52	79				\$ 3817.72
8	0	54	68	105	97			51	29				\$ 0.2385
9	248.4	59	26	114	71	55	45						
0	0												
1	240.0	167	42	63	75								
2	306.0	61	08	118	34	57	26						
3	180.0	63	75	63	75								
4	0	20	00	20	00								
5													
6	3794.2	1211	59	2192	10	268	48	290	74				
7	David H. Matthews												
8													
9													
0													
1	0.238579265												
2													
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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.

WATERMASTER'S PROPOSED BUDGET

FOR 20__

RECEIVED

DEC 04 2014

Department of Water Resources
Eastern Region

Water District No. 11-E
Stream Paris Creek
Watermaster Name Jeremiah Mattson
Mailing Address P.O. Box 104
Name of Secretary David Mathewes
Secretary Mailing Address _____

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 2014.
(YEAR)


WATERMASTER

Dated: 11/19/14

(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	Pioneer Irr + mfg-co	1	Pioneer Irr + Paris Relief Canal are combined
2	Paris Relief Canal	2	
3	Lower South Feild	3	
4	Upper South Feild	4	
5	Dry Lake Canal	5-19	
6	Wayne + Don Nye	6	
7	Rich Estate	7	
8	R.W. Caldwell	8	
9	Paris City	9	
10	Rehner Ditch	11	
11	U.S. Fish + Wildlife	16	
12	MAX Bunderson	15-15A	
13	V-BAR Ranch	17-18	
14	Fuch Ditch	13	
15			
16	Totals		
17			
18	AB Misc		
19			
20	Ajusted Balance		
21	Water Delived Cost		
22			
23			
24	WM Cost		
25	Worker Comp		
26	Sec		
27			
28			
29			
30			

PAST SEASON DELIVERIES					AVE. DELIVERY FOR PAST SEASONS	ESTIMATED BILLING	ADJUSTED BILLING
1	2	3	4	5			
2013	2012	2011	20__	20__	6	7	8
1							
2	1761.6	1826.7	1845.4		1811.2		
3	490.1	536.01	556.01		527.3		
4							
5	91.3	80.1	80.1		83.8		
6	306.0	306.0	306.0		306.0		
7	91.3	91.3	91.3		91.3		
8	91.3	91.3	91.3		91.3		
9	248.4	248.4	248.4		248.4		
10							
11	240.0	240.0	240.0		240.0		
12	306.0	214.0	214.0		244.6		
13	180.0	180.0	180.0		180.0		
14							
15							
16							
17	3806.0	3813.81	3852.51				
18							
19							
20							
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30							

Add All 3 = 3

YEAR	WATERMASTER			ASSISTANT WATERMASTER, SECRETARY, STAFF, ETC.			TOTAL COSTS
	DAYS	SALARY	TOTAL	DAYS	SALARY	TOTAL	
2014	122	900.00	900.00				
NEXT YEAR	122	1100.00	1100.00				
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

December 16, 2014

C.L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Director

Jeremiah Mattson
PO Box 104
Paris ID 83261

Water District 11E

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, prominent "D" at the beginning.

Dennis M Dunn
Sr. Water Right Agent

Enclosure

DMD:sc



State of Idaho

DEPARTMENT OF WATER RESOURCES

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Phone: (208) 525-7161 FAX: (208) 525-7177 www.idwr.idaho.gov

C.L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Director

December 16, 2014

David Matthews
PO Box 222
Paris ID 83261

WATER DISTRICT #11E

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.

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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.

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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
Senior Water Right Agent

DMD:sc

Enclosures



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

December 16, 2014

Bear Lake County Clerk
PO Box 190
Paris ID 83261

RE: Water District No. #11E

Dear County Treasurer / Auditor:

Transmitted herewith is the 2014 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 black ink that reads "Dennis M. Dunn". The signature is written in a cursive style with a large, looped 'D' at the beginning.

Dennis M Dunn
Sr. Water Rights Agent

Enclosure

DMD:sc