RECEIVEL

WATERMASTER'S REPORT

FEB 0 4 2013

Department of Water Resour Eastern Region

From MARCH / 2012 To NOV / ,2012
Water District No. 74-M Name of Watermaster Secons (Jeppe) Eastman P.O. Address Box 57 Tendog Fd 83468
AFFIDAVIT OF WATERMASTER
STATE OF IDAHO }
COUNTY OF} ss.
Jarry Easturace, being first duly sworn, deposes and says that he is Watermaster of Water
District 74M Acknown Director, 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. Deputy Watermaster District No. 74-M
Subscribed and sworn to before me, this 29th day of January , 20.13
Notary Public
(SEAL) My Commission expires 3/14/2017
Boise, Idaho, Jebruary 4, 2013
I HEREBY CERTIFY, that Jorn Eatman was lawfully appointed by me as Water Master
of Water District No. 74-m, and that the information contained in this report, as herein sworn to, is, to the best of my
knowledge and belief, correct.
Lyry Spackman
Director, Department of Water Resources
By Larenin Tenn

Total Delivery Total Cost Adopted Budget Credits Debits in 24-Hour Cost Per 24-Hr. Sec. Ft. \$____ Sec. Feet \$ cts. \$ cts. \$ cts. \$ cts. Total No. Days of Watermaster days at \$ per day Total No. Days of Asst. Watermaster days at \$ per day Other expenses charged pro rata TOTAL COST Total No. 24-Hour Sec. Feet Delivered 8 Cost per 24-Hour Sec. Feet Delivered 9 0 1 2 3 4 5 6 8 9 2 3 б

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.

IDWR OFFICES

State - 327-7900

1301 North Orchard Street Boise, ID 83706 Fax 327-7866

REGIONAL OFFICES

Eastern - 525-7161

900 N. Skyline Drive, Suite A Idaho Falls, ID 83402-1718 Fax 525-7177

Northern - 769-1450

1910 Northwest Blvd., Suite 210 Coeur d'Alene, ID 83814-2615 Fax 769-1454

Southern - 736-3033

1341 Fillmore Street, Suite 200 Twin Falls, ID 83301-3380 Fax 736-3037

Western - 334-2190

2735 Airport Way Boise, ID 83705-5082 Fax 334-2348

Costs associated with this publication are available from the Idaho Department of Water Resources in accordance with Section 60-202, Idaho Code IDWR, 1,000, 11/00, 58009

PROPERTY OF THE STATE OF IDAHO

Form No. 300-W

WATERMASTER'S

DAILY RECORD

Stream HAGMA CRESK

Water District 745 M

Month of Hus ,20 12

Watermaster JERRY SASTUM

P.O. Address POBOX ST Enden H

After the irrigation season the Watermaster must forward this book or a suitable report of the records in this book, and the annual Watermaster report to the appropriate IDWR Regional Office.

REGIONAL OFFICE.

Department of Water Resource

If this book is lost, the finder will please return it to the Watermaster of the district, as it contains valuable records.

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PROPERTY OF THE STATE OF IDAHO

Form No. 300-W

WATERMASTER'S

DAILY RECORD

Stream 19802 CRSSK

Water District 741/m

Month of Suly , 20 12

Watermaster 15RDy 345t minus

P.O. Address Box 5772 ndry 44.

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Department of Water Resource

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PROPERTY OF THE STATE OF IDAHO

Form No. 300-W

WATERMASTER'S

DAILY RECORD

Stream Agency CREK

Water District 74-7n7

Month of SSPT 20 12

Watermaster SPRRY EATMAN

P.O. Address 57 724 boy 14 83468

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Regional Office.

Department of Water Resource

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State of Idano 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

May 4, 2013

Water District 74M Jo Ann Loudy PO Box 68 Tendoy ID 83468

WATER DISTRICT #74M

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.

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, 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,

Dennis M. Dunn

Senior Water Right Agent

DMD:sc

Enclosures