### RECEIVED

## WATERMASTER'S REPORT

JAN 16 2014

Department of Water Resources
Eastern Region

1			Lastem Hegion
From April 9	, 20 <u>/3</u>	To November	R 15, 20 13
Water District No. 74 - C  Name of Watermaster Jens  P.O. Address 700 Mon vis			
Name of Watermaster Jense	y Elzin	LGA	
P.O. Address 700 Mony	of St	Salman Id	83467
	AFFIDAVIT OF V	VATERMASTER	
STATE OF IDAHO }			
COUNTY OF LEMA?   ss.			
Jerry Elzinga	, being first	duly sworn, deposes and says tha	t he is Watermaster of Water
		pointed by Sary Soarking	
Idaho Department of Water Resources, and	l that the volumes of v	vater, as stated in this report and	prorated by him to the water
right holders of the district are correct.		(Deput)) Water	master District No. 74-C
Subscribed and sworn to before first this	14 day of Ja	Notes	y Public
(SEAL) PUBLIC PORTORIO			pires_ 6 · 2 - 2018
		Boise, Idaho,	Man 16 20/4
I HEREBY CERTIFY, that	Elyipa		pointed by me as Water Master
of Water District No. 74-C, and	that the information or	ontained in this report, as herein sw	
knowledge and belief, correct.		-	,
•		Director, Departme	ent of Water Resources
		By Janes M Se	we/

	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1 2	DALE Jolly + Boyd Stoke	S 74-0179 A + B	66%
3	DEAN Stokes	74-01790	34%
5	OEVR JACKSON RAME	h 74-185	
6	EVR WELLAND LAND	)	
8		74-0173	
9	EVR Stokes Ditch	74-0179C	
11	EVR Jim PARKS	74-0722	
13	EVR Stodlend Lund	74-0174	
14	Bull Pasture	74-0176	
16 17	BAR Pivot	74-0175	
18 19	0 00 11		
20		74-0182	
21	North West	74-0181	
23 24	England Pivol	74-0177	
25	Mendow Pivot	74-0176	
26 27	total EVR		
28	Total All		
30			

Total Delivery Total Cost Adopted Budget Credits Debits in 24-Hour Sec. Feet cts. \$ cts. Total No. Days of Watermaster 2 days at \$ per day \$ 3 Total No. Days of Asst. Watermaster days at \$ \$ per day 343 Other expenses charged pro rata 6 \$1700 ot TOTAL COST Total No. 24-Hour Sec. Feet Delivered Cost per 24-Hour Sec. Feet Delivered 9 0 2 173 3 272 6 8 9 0 3

#### 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

### JAN 16 2014

Department of Water Resources Eastern Region

Water

West Wimpy

Use

Bohannon Creek

		v vale:	036	Donamon	CICCN	2013	La
User		9-Apr	10-Apr	11-Apr	12-Apr	13-Apr	14-Apr
Boyd Stok	66%						
3B		-					
es	34%						
							-
anch				· · · · · ·			
and							
ch	···						
						-	
and							
re							
		603.99	Finish	275.16	Start	328.83	Net Ac Ft
						2	
vot		358	Finish	167	Start	191	Net Ac Ft
						2	
t England							
ivot		39045	Finish	37365	Start	1680	Net Hours
						24	
ivot		13507	Finish	11718	Start	1789	Net Hours
				-		24	
							,
	&Boyd Stoke &B es anch and ch and cth tengland vot	&Boyd Stoke 66% &B es 34% anch anch ch and te te te te tengland vot	User	User	User	User	User

15-Apr	16-Apr	17-Apr	18-Apr	19-Apr	20-Apr	21-Apr	22-Apr	23-Apr
				3.09	3.09	3.09	3.09	3.09
				1.54	1.54	1.54	1.54	1.54
				-				
						-		
					164.4	CFS		
					95.5	CFS		
70	Days	x		2.34	163.8	CFS		
74.5	Days	х		2.45	182.62	CFS		

. . . . .

24-Apr	25-Apr	26-Apr	27-Apr	28-Apr	29-Apr	30-Apr	May-07	2-May
0	0	0	1.87	1.87	2.35	2.35	2.35	2.35
0	0	0	0.93	0.93	1.17	1.17	1.17	1.17
			0.00	0.00	1.17	1,17	1.17	1.17
								·
2.07	2.07	2.07	2.07	2.07	3.53	3.53	3.53	3.53
				<del> </del>				
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				-				
				· · · · · · · · · · · · · · · · · · ·				

3-May	4-May	5-May	6-May	7-May	8-May	9-May	10-May	11- <b>M</b> ay
2.25	0.05	0.05	4.40	1.40	4.07	0.05	0.05	2.25
2.35	2.35	2.35	1.49	1.49	1.27	2.35	2.35	2.35
1.17	1.17	1.17	0.74	0.74	0.635	1.17	1.17	1.17
					1.9	2	2	2
3.53	3.53	3.53	3.01	3.01	2.91	3.11		
		0.00	3.31	0.01	2.01	0.11		
					1.9	2.3	2.3	2.3
					<u> </u>			
						<u> </u>		

12-May	13-May	14-May	15-May	16-May	17-May	18-May	19-May	20-May
							4.00	4.00
6.31	6.71	6.71	6.71	6.71	4.68	4.68	4.68	4.33
0.45	0.05	2.25	2.25	3.35	2.34	2.34	2.34	2.16
3.15	3.35	3.35	3.35	3.30	2.04	2.04	2.01	
3.53	3.53	3.53	3.53	3.53	2.91	2.91	2.91	2.65
0.00	0.00							
7.6	6.51	6.51	6.51	6.51	6.51	6.51	6.51	3.11
					4.5	4.76	4.76	4.5
					4.5	4.70	4.70	4.0
	2.3	2.3	2.3	0				
	2.0	2.0	2.0					
	3.53	3.53	3.53	3.53	3.74	3.11	3.11	2.65
						0.0	0.0	2.65
1.9	1.9	1.9	1.9	1.9	0	2.3	2.3	2.65
		ļ				1		
	-							
				1				W. = 14 W.

21-May	22-May	23-May	24-May	25-May	26-May	27-May	28-May	29-May
4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00	0.00
4.33	4.33	4.33	4.33	4.33	4.33	4.33	3.33	3.33
2.16	2.16	2.16	2.16	2.16	2.16	2.16	1.66	1.66
2.65	2.65	2.65	2.8	2.8	2.8	2.8	2.65	2.65
2.00	2.00	2.00	2.0	2.0	2.0	2.0	2.00	2.00
3.11	3.11	3.11	3.96	3.96	3.96	3.96	3.96	3.96
4.5	4.5	4.5	4.6	4.6	4.6	4.6	4.5	4.5
2.65	2.65	2.65	3.11	3.11	3.11	3.11	3.11	3.11
2.65	2.65	2.65	2	2	2	2	2.3	2.3

. . . .

30-May	31-May	1-Jun	2-Jun	3-Jun	4-Jun	5-Jun	6-Jun	7-Jun
0.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
3.33	4.33	4.33	4.33	4.33	4.33	4.33	4.33	4.33
1.66	2.16	2.16	2.16	2.16	2.16	2.16	2.16	2.16
0.05	0.05	0.05	0.05	0.04	0.04	0.04		0.01
2.65	2.65	2.65	2.65	2.91	2.91	2.91	2.91	2.91
3.96	3.96	3.96	3.96	5.99	5.99	5.99	5.99	5.99
4.5	4.64	4.64	4.64	5.73	5.73	5.73	5.73	5.73
3.11	1.56	1.56	1.56	3.53	3.53	3.53	3.53	3.53
2.3	2.3	2.3	2.3	2.7	2.7	2.7	2.7	2.7
	3.53	3.53	3.53	3.53	3.53	3.53	3.53	3.53

8-Jun	9-Jun	10-Jun	11-Jun	12-Jun	13-Jun	14-Jun	15-Jun	16-Jun
4.22	4.00	0.0	0.0	0.0	0.00	0.00	0.00	
4.33	4.33	2.9	2.9	2.9	3.98	3.98	3.98	3.98
2.16	2.16	1.46	1.46	1.46	1.99	1.99	1.99	1.99
2.91	2.91	3.32	2 22	3.32	2 11	2 11	2 11	2 44
2.31	2.91	3.32	3.32	3.32	3.11	3.11	3.11	3.11
5.99	5.99	8.76	8.76	8.76	8.2	8.2	8.2	8.2
5.73	5.73	7.6	7.6	7.6	7.6	7.6	7.6	7.6
3.53	3.53	5.99	5.99	5.99	4.18	4.18	4.18	4.18
2.7	2.7	3.11	3.11	3.11	2.65	2.65	2.65	2.65
		3.11	3.11	3.11	2.65	2.65	2.65	2.65
					-			
3.53	3.53	8.2	8.2	8.2	8.2	0.0	0.0	0.0
3.53	3.53	0.2	0.2	0.2	6.2	8.2	8.2	8.2

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17-Jun	18-Jun	19-Jun	20-Jun	21-Jun	22-Jun	23-Jun	24-Jun	25-Jun
0.00	2.00	2.00	2.00	0.70	0.70	2.70	2.70	2 2
3.09	3.09	3.09	3.09	2.78	2.78	2.78	2.78	3.3
1.54	1.54	1.54	1.54	1.39	1.39	1.39	1.39	1.65
				0.05	0.05	0.05	0.05	- 00
2.9	2.9	2.9	2.9	2.65	2.65	2.65	2.65	2.9
7.6	7.6	7.6	7.6	7.31	7.31	7.31	7.31	7.6
					7.0	7.0	7.0	7.0
5.3	5.3	5.3	5.3	7.6	7.6	7.6	7.6	7.6
2.3	2.3	0						
				0.05	0.05	0.05	0.05	0.00
3.11	3.11	3.11	3.11	2.65	2.65	2.65	2.65	3.32
2.65	2.65	2.65	2.65	2.65	2.65	2.65	2.65	4.7
	0.0	0.0	0.0	0.0	0.0	0.0	2.2	3.53
2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	3.53
10.00	10.00	10.08	10.08	10.08	10.08	10.08	10.08	10.08
10.08	10.08	10.08	10.00	10.00	10.00	10.00	10.00	10.00

26-Jun	27-Jun	28-Jun	29-Jun	30-Jun	1-Jul	2-Jul	3-Jul	4-Jul
3.3	3.3	3.3	3.3	3.3	3.3	0	3.98	3.98
1.65			1.65	1.65	1.65	0	1.99	1.99
1.00	1.00	1.00	1.00	1.05	1.00	U	1.99	1.55
2.9	2.9	2.9	2.9	2.9	2.9	2.9	2.65	2.65
7.6	7.6	7.6	7.6	7.6	7.6	7.6	3.96	3.96
7.6	7.6	7.6	7.6	7.6	7.6	7.6	4.5	4.5
3.32	3.32	3.32	3.32	3.32	3.32	3.32	0.35	0.35
4.7	4.7	4.7	4.7	4.7	4.7	4.7	3.11	3.11
3.53	3.53	3.53	3.53	3.53	3.53	3.53	2.65	2.65
10.08	10.08	10.08	10.08	10.08	8.8	8.8	8.8	8.8

5-Jul	6-Jul	7-Jul	8-Jul	9-Jul	10-Jul	11-Jul	12-Jul	13-Jul
4.33	4 22	4 22	4.22	4 22	2.05	4 22	4 22	4 22
4.33	4.33	4.33	4.33	4.33	2.95	4.33	4.33	4.33
2.16	2.16	2.16	2.16	2.16	1.48	2.16	2.16	2.16
0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
2.65	2.65	2.65	2.65	2.65	2.65	2.65	2.65	2.65
5.4	5.4	5.4	5.4	5.4	4.5	4.9	3.74	3.74
4.5	4.5	4.5	4.5	4.5	0.00	0.50	0.44	0.44
4.5	4.5	4.5	4.5	4.5	3.96	3.53	3.11	3.11
0.45	0.45	0.45	0.45	0.45	0.28	0		
3.96	3.96	3.96	3.96	3.96	3.96	2.65	2.65	2.65
0					*			
8.8	8.8	8.8	8.8	8.8	7.6	7.6	7.6	7.6

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14-Jul	15-Jul	16-Jul	17-Jul	18-Jul	19-Jul	20-Jul	21-Jul	22-Jul
4.33	4.33	4.33	4.33	4.33	3.98	3.98	3.98	3.98
2.16	2.16	2.16	2.16	2.16	1.99	1.99	1.99	1.99
2.65	2.65	2.65	2.65	2.65	2.65	2.65	2.65	2.65
3.74	3.74	3.74	3.74	3.74	0	0	0	0
3.11	3.11	3.11	5.99	5.99	5.99	5.99	5.99	5.99
2.65	2.65	2.65	2.65	2.65	2.65	2.65	2.65	2.65
	4 <del></del>							
		, -						
7.6	7.6	7.6	6.51	6.51	6.51	6.51	6.51	6.51

23-Jul	24-Jul	25-Jul	26-Jul	27-Jul	28-Jul	28-Jul	29-Jul	30-Jul
2.00	4.00	4.00	4.00	4.00	4.00	4.00	0.0	0.0
3.98	4.33	4.33	4.33	4.33	4.33	4.33	3.3	3.3
1.99	2.16	2.16	2.16	2.16	2.16	2.16	1.65	1.65
2.65	2.3	2.3	2.3	2.3	2.3	2.3	2	2
0	0	0	0	0	0	0	2.91	2.91
5.99	2.3	2.3	2.3	2.3	2.3	2.3	0	0
2.65	1.8	1.8	1.8	1.8	1.8	1.8	0.45	0.45
-								
				,				
6.51	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4

31-Jul	1-Aug	2-Aug	3-Aug	4-Aug	5-Aug	6-Aug	7-Aug	8-Aug
2.0	2.2	0.05	0.05	0.05	0.00	0.00	0.00	0.00
3.3	3.3	2.35	2.35	2.35	2.63	2.63	2.63	2.63
1.65	1.65	1.17	1.17	1.17	1.32	1.32	1.32	1.32
			0.0					
2	2	2.3	2.3	2.3	2.3	2.3	2.3	2.3
2.91	2.91	3.74	3.74	3.74	3.53	3.53	3.53	3.53
0	0	0						
					·			
0.45	0.45	0.7	0.7	0.7	2.34	2.34	2.34	2.34
F 4	F 4	F 4	5.4	F 4	F 4	5.4	P 4	F 4
5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4

9-Aug	10-Aug	11-Aug	12-Aug	13-Aug	14-Aug	15-Aug	16-Aug	17-Aug
2.49	2.49	2.49	2.35	2.35	2.35	2.35	2	2
		2.40	2.00	2.00	2.00	2.00		
1.24	1.24	1.24	1.17	1.17	1.17	1.17	1	1
1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.4	1.4
2.91	2.91	2.91	3.32	3.32	3.32	3.32	2.75	2.75
0								
3.96	3.96	3.96	3.96	3.96	3.96	3.96	3.64	3.64

26-Aug	25-Aug	24-Aug	23-Aug	22-Aug	21-Aug	20-Aug	19-Aug	18-Aug
2	2	2	2	2	2	2	2	2
<del></del>								
1	1	1	1	1	1	1	1	1
1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4
2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75
3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64

27-Aug	28-Aug	29-Aug	30-Aug	31-Aug	1-Sep	2-Sep	3-Sep	4-Sep
2	2	2	2	2.68	2.68	2.68	2.68	2.68
		- 4		2.00	2.00	2.00	2.00	2.00
1	1	1	1	1.34	1.34	1.34	1.34	1.34
1.4	1.4	1.4	1.4	1.25	1.25	1.25	1.25	1.25
2.75	2.75	2.75	2.75	2.3	2.3	2.3	2.3	2.3
3.64	3.64	3.64	3.64	2.91	2.91	2.91	2.91	2.9

5-Sep	6-Sep	7-Sep	8-Sep	9-Sep	10-Sep	11-Sep	12-Sep	13-Sep
1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.15	1.15
1.5	1.5	1.0	1.0	1.5	1.0	1.0	1.15	1.15
0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.57	0.57
1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.11	1.11
1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.11	1.11
2.3	2.3	2.3	2.3	2.3	2.3	2.3	2	2
							0.32	0.32
	<del></del> .							
	-							
	<u></u>							
		-						
2.91	2.91	2.91	2.91	2.91	2.91	2.91	2.65	2.65

14-Sep	15-Sep	16-Sep	17-Sep	18-Sep	19-Sep	20-Sep	21-Sep	22-Sep
1.15	1.15	1.15	1.15	1.15	1.15	1.74	1.74	1.74
0.57	0.57		0.57	0.57	0.57	0.87	0.87	0.87
0.57	0.57	0.57	0.57	0.57	0.57	0.071	0.67	
1.11	1.11	1.11	1.11	1.11	1.11	1.11	1.11	1.11
2	2	2	2	2	2	1.9	1.9	1.9
0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32
0.02	0.02	0.02	0.02	0.02	0.02		0.02	
2.65	2.65	2.65	2.65	2.65	2.65	2.3	2.3	2.3

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23-Sep	24-Sep	25-Sep	26-Sep	27-Sep	28-Sep	29-Sep	30-Sep	1-Oct
1.74	1.74	1.74	1.74	1.74	1.74	1.74	3.98	3.98
						0.87	1.99	1.99
0.87	0.87	0.87	0.87	0.87	0.87	0.07	1.99	1.88
1.11	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
1.9	1.73	1.73	1.73	1.73	1.73	1.73	4.18	4.18
0.32	1.4	1.4	1.4	1.4	1.4	1.4	0	
2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.7	2.7

2-Oct	3-Oct	4-Oct	5-Oct	6-Oct	7-Oct	8-Oct	9-Oct	10-Oct
1.75	1.75	1.75	2.07	2.07	2.07	2.07	2.07	2.07
0.87	0.87	0.87	1.03	1.03	1.03	1.03	1.03	1.03
1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93
0.67	0.67	0.67	0.3	0.3	0.3	0.3	0.3	0.3
0								
								-
2.7	2.7	2.7	2.7	2.7	2	2	2	2

11-Oct	12-Oct	13-Oct	14-Oct	15-Oct	16-Oct	17-Oct	18-Oct	19-Oct
2.21	2.21	2.21	2.21	2.21	2.9	2.9	0	
1.1	1.1	1.1	1.1	1.1	1.49	1.49	0	
				***		11.12		
1.11	1.11	1.11	1.11	1.11	0	0	0	
1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4
0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45
1.9	1.9	1.9	1.9	1.9	1.4	1.4	1.4	1.4
1.9	1.9	1.9	1.8	1.9	1.4	1.7	1.4	1.7
				-				
2	2	2	2	2	2	2	2	2

20-Oct	21-Oct	22-Oct	23-Oct	24-Oct	25-Oct	26-Oct	27-Oct	28-Oct
1.4	1.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4
0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45
1.4	1.4	0						
		4.50	4.50	1.50	4.50	4.50	1 50	
		1.56	1.56	1.56	1.56	1.56	1.56	1.56
								_
2	2	2	2	2	2	2	2	2

29-Oct	30-Oct	31-Oct	1-Nov	2-Nov	3-Nov	4-Nov	5-Nov	6-Nov
							-	
5.4	5.4	5.4	5.99	5.99	5.99	5.99	5.99	5.99
3.4	5.7	0.4	0.99	0.00	0.00	0.55	0.00	0.00
0.45	0.45	0.45	0.65	0.65	0.65	0.65	0.65	0.65
							-	
4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
1.56	1.56	1.56	1.56	1.56	1.56	1.56	1.56	1.56
2	2	2	1.73	1.73	1.73	1.73	1.73	1.73

7-Nov	8-Nov	9-Nov	10-Nov	11-Nov	12-Nov	13-Nov	14-Nov	15-Nov
5.99	0							
0.05	0.05	0.05	- 2 2 5		2.05	0.05	0.05	0.05
0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65
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1.56	1.56	1.56	1.56	1.56	1.56	1.56	1.56	1.56
1.73	0							

Total
536.96
268.115
343.12
743.14
416.83
11.5
173.36
271.56
164.4
95.5
110.87
163.8
182.62
3481.775
746.04

Total
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268.115
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·
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416.83
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173.36
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95.5
4.5
110.87
1.5.5.
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# 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

January 17, 2014

C.L. "BUTCH" OTTER Governor

> GARY SPACKMAN Director

Jerry Elzinga 700 Monroe St Salmon Id 83467

Water District 74C

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 statue, 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 week 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

Sr. Water Right Agent

Enclosure

DMD:sc



# 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

January 17, 2014

Mike Kossler 445 Bohannon Creek Rd Salmon Id 83467

**WATER DISTRICT #74C** 

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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,

Dennis M. Dunn

Senior Water Right Agent

DMD:sc

**Enclosures**