

RECEIVED
FEB 28 2014
Department of Water Resources
Eastern Region

WATERMASTER'S REPORT

From July 29, 2013 To October 1, 2013

Water District No. 74-M
Name of Watermaster Jerry Eastman
P.O. Address P.O. Box 57 Tendon, IDA. 83468

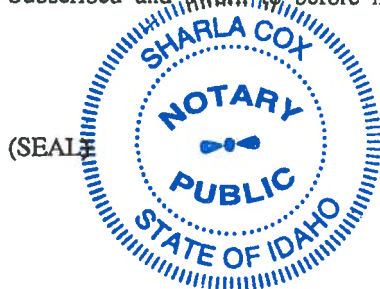
AFFIDAVIT OF WATERMASTER

STATE OF IDAHO }
COUNTY OF Lamhi } ss.

Jerry Eastman, being first duly sworn, deposes and says that he is Watermaster of Water District 74-M, having been lawfully appointed by GARY SPACKMAN, 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.

Jerry Eastman
(Deputy) Watermaster District No. 74-M

Subscribed and sworn to before me, this 28th day of February, 2014.



Sharla Cox
Notary Public
My Commission expires Sept 12, 2014

Boise, Idaho, February 28, 2014

I HEREBY CERTIFY, that Terry Eastman 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.

Gary Spackman
Director, Department of Water Resources

By Dennis M. Davis

	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1	<i>Healey</i>	<i>24-0243A</i>	<i>L- 12-B</i>
2			
3	<i>GARRISON</i>	<i>24-0243B</i>	<i>L- 14 & 16</i>
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			

1

2

3

4

5

Total Delivery in 24-Hour Sec. Feet	Total Cost		Adopted Budget		Credits		Debits		Cost Per 24-Hr. Sec. Ft. \$			
	\$	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		
										Cost per 24-Hour Sec. Feet Delivered	\$	
										Notes:		
										AS PER RECORD BOOK		
										BOOK - THE MEASUREMENT		
										AND DEVIATION OF		
										WATER FROM		
										ARROYO CREEK WAS		
										AT ALL TIME LOW		
										IN 2013.		
										2013 WORKS WERE		
										ASSESSED BY WATER		
										RIGHT NOT MESSAGE		
										AS PER ACTION		
										AND VOTE TAKEN		
										AT SPRING		
										WATER DISTRICT		
										Meeting		
										Jenny Eastman		

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.

PROPERTY OF THE STATE OF IDAHO

Form No. 300-W

WATERMASTER'S

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

DAILY RECORD

Stream

74-M Agency Creek

Water District

Month of

July-Aug-Sept, 20 14

Watermaster

Jerdy Eastman

P.O. Address

Box 37 Tandy H
183468

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.

RECEIVED

FEB 28 2014

Department of Water Resources

Cochise Region

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

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

feet per second for 24-hour periods, or 24-hour second feet. Give name of owner of water rights not tenant.

[illegible]

NOTE — Figures to be given in cubic feet per second for 24-hour periods, or 24-hour second feet. Give name of owner of water rights, not tenant.

Name of Person Water Right Own	26	27	28	29	30	31	Total in 24-hour Sec. Feet	REMARKS
<div> <div> <div>duddy</div> <div>CARRISAN</div> </div> </div>				<div> <div>1.25</div> <div>1.25</div> </div>				

Month of July 20 14

NOTE: 1 figure is 20 gpm or 2000 feet per second for 24-hour periods, or 24-hour second feet. Give name of owner of water rights, not tenant.

Name of Present Owner	WATER RIGHT IDENTIFICATION NO.	Amount Second Feet (CFS)	1	2	3	4	5	
<u>August</u>	<u>2014</u>							
<u>Heads</u>	<u>74-0243A</u>		<u>1.85'</u>					
<u>Corrells</u>	<u>74-0243B</u>		<u>1.85'</u>					
<u>Sept</u>	<u>2014</u>			<u>Sept.</u>				
<u>Heads</u>	<u>74-0243A</u>		<u>1.75'</u>					<u>Sept 9/3/14</u>
<u>Corrells</u>	<u>74-0243B</u>		<u>1.75'</u>					<u>Sept 9/3/14</u>

Month of July 20 14

INVOLE — Figures to be given in cubic feet per second for 24-hour periods, or 24-hour second feet. Give name of owner of water rights, not tenant.

Name of Presenting Owner



Heads

Capitulum



Handy

Carlsen

Mele

USE AND DENIAL
PRODUCED AFTER 9/3/14
BECAUSE OF EXTENSIVE
LOW WATER

John Estlin

REMARKS

Time of Water Master and Assistants

Month of

July-Aug - Sept

[illegible]

REMARKS



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

February 28, 2014

C.L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Director

Jerry Eastman
PO box 57
Tendoy Id 83468

Water District 74M

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 fluid and cursive, with the first name "Dennis" being the most prominent.

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

February 28, 2014

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,

A handwritten signature in black ink that reads "Dennis M. Dunn". The signature is written in a cursive style with a large initial "D" and a stylized "M".

Dennis M. Dunn
Senior Water Right Agent

DMD:sc

Enclosures