WATERMASTER'S REPORT

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DEC 0 3 2014

| From_ | July 15 | | Department of Water Resources Eastern Region 20 / / |
|--------|------------------------------------------------------------|-------------------------------|-------------------------------------------------------------|
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| Name | District No. 74-W of Watermaster J201 Address Pv Box | zy Zatmr 37 Tendo | JA. 83468 |
| OT AT | | AFFIDAVIT OF WATER | MASTER |
| COU | E OF IDAHO NTY OF 19mhi } ss. | | |
| | | Hybeing first duly s | worn, deposes and says that he is Watermaster of Water |
| Distri | ct <u>74-m</u> , ha | aving been lawfully appointed | by GARY Spackman Director, |
| Idaho | Department of Water Resources, and | that the volumes of water, a | s stated in this report and prorated by him to the water |
| right | holders of the district are correct. | | (Deputy) Watermaster District No |
| | AL) | day of Decemb | Notary Public |
| (SEA | THE OF IDENTIFIED | | Boise, Idaho, (10 3 , 20,4 |
| | I HEREBY CERTIFY, that | ry Eistman | was lawfully appointed by me as Water Master |
| of W | Vater District No. 74/10, and | that the information containe | d in this report, as herein sworn to, is, to the best of my |
| knov | vledge and belief, correct. | | 2 |
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| | | | Director, Department of Water Resources |

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Total Delivery Total Cost Adopted Budget Credits Debits in 24-Hour Cost Per 24-Hr. Sec. Ft. \$_____ Sec. Feet \$ \$ cts. cts. \$ cts. 1 Total No. Days of Watermaster 2 days at \$ per day 3 Total No. Days of Asst. Watermaster 4 days at \$ per day \$ 5 Other expenses charged pro rata 6 TOTAL COST 7 Total No. 24-Hour Sec. Feet Delivered 8 Cost per 24-Hour Sec. Feet Delivered 9 0 1 2 3 4 5 6 7 8 9 10 11 !2 !3 24 25 ?6 !7 38 29 30

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

Boise, ID 83705-5082 2735 Airport Way 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

P.O. Address Watermaster Month of **Water District** Stream

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

DEC 03 2014

Department of Water Resources
Eastern Region

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

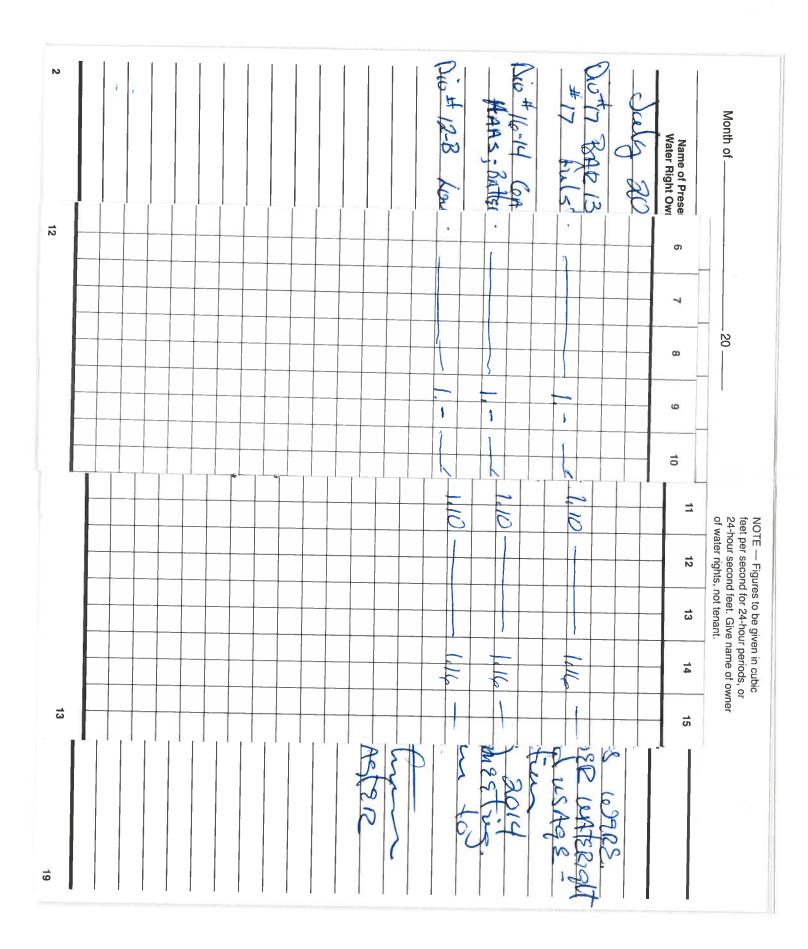
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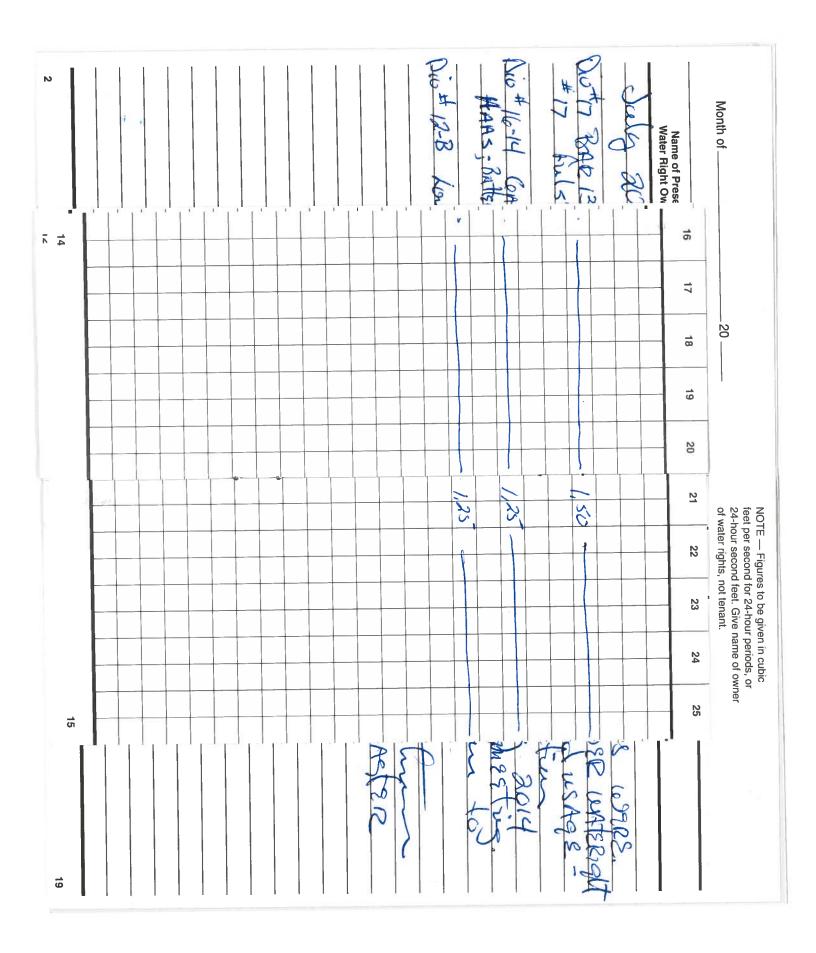
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WATERMASTER'S PROPOSED BUDGET Resources

FOR 20

| Water District No | 74-1 | 27 | | | | |
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| Stream | Agenca | CR | esk | | | |
| Watermaster Name | Jak | Ry S | Atm | An | | |
| Mailing Address | DO | Box | 57 | TSuda | y TJA | 83448 |
| Name of Secretary | DAR | lans | 1 | AAS | 1 | 09/40 |
| Secretary Mailing Ad | dress | Tand | va . | FdA. | | |

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

WATERMASTER

Dated:_

(This report must be forwarded to the Secretary of the last Annual Water User's Meeting of your 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

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 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

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> C.L. "BUTCH" OTTER Governor

> > GARY SPACKMAN
> > Director

December 16, 2014

Darlene Haas PO Box 55 Tendoy ID 83468

WATER DISTRICT #74M

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Sincerely,

Dennis M. Dunn

Senior Water Right Agent

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Enclosures

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| | TOTAL | WAT | |
| WATERMASTER | SALARY | | |
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| | YEAR | 2015 | NEXT YEAR |

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;
- 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 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 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,