RECEIVED WATERMASTER'S REPORT

DEC 2 2 2014

Department of Water Resources
Eastern Region

		La	Sterri region
From_ APRIL 1	20:14 To C	october 17	, 20_14
Water District No. 74 A			
Name of Watermaster Michael	Kohl		
P.O. Address 210 Geratson	s creek Rd ?	Salmon Idaho	83467
STATE OF IDAHO }	AFFIDAVIT OF WATERMA	ASTER	
COUNTY OF Lember } ss.			
Michael Kohl	, being first duly swo	rn, deposes and says that he is	Watermaster of Water
	having been lawfully appointed by		
Idaho Department of Water Resources, and	that the volumes of water, as s	tated in this report and prorated	by him to the water
right holders of the district are correct.		Doff leasen	
	2 1 2	(Deputy) Watermaster I	District No. 14-A
Subscribed and sworn (A) bellotte in the REICHELLINGE, this	16th day of Vecember	70 14	71
HILL A REICHER		XIA.K	21
OTARY		Notary Publi	
(SEAL)		My Commission expires	,
(SEAL) I HEREBY CERTIFY, that		Boise, Idaho, Secumb	er 22 , 2014
I HEREBY CERTIFY, that Mis	charl Kohl	was lawfully appointed	by me as Water Maste
of Water District No. 74-A, and	d that the information contained i	n this report, as herein sworn to	, is, to the best of m
knowledge and belief, correct.			101 1
	<i>-</i> 22	Stry Speckman	
		Director, Department of	Water Resources

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	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1	Fran Tonsmeire	74-0001, 1805	
2	David Santos	74-0009; 0515	
3	Dale Tolley	74-0002,0005,0	045 01669
4	Romado Martin	74,000h, 0007 72	72, 619, 918, 0621, 0624
5	Vergic Olson	74-0003 1875	1 911, 110, 0621, 0029
6	Verdell Olson	74-00088, 74-1	5849
7	Dave Antowelly	74-0008A, 068	
8	Bort Jefferios	74-0220	30113
9			
10	Bave Antonelly	74-2264A Ga	edson Lake Starage
11	Verdell Olson	74-2264B G	certson LAKe Storage
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3 Total Delivery Adopted Budget Total Cost Credits Debits Cost Per 24-Hr. Sec. Ft. \$ 0.827 in 24-Hour Sec. Feet \$ \$ \$ ċts. cts. \$ cts. 100/ Total No. Days of Watermaster 48days at \$ 27.0 8per day \$130000 18% Total No. Days of Asst. Watermaster 19% days at \$ per day Other expenses charged pro rata \$[[00 00 493 17% \$ 2400 00 TOTAL COST Total No. 24-Hour Sec. Feet Delivered 8 14% Cost per 24-Hour Sec. Feet Delivered 821 9 0 13 1 11 2 3 4 5 6 7 8 9 30 ?1 !2 13 !4 25 26 27 !8 <u>!</u>9 30 ø

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.

Monthly water use per user

Geertson Creek 74A

	April	May	June	July	Aug	Sept.	Oct	Totals
Dave Santos	-0-	79.3	53.4	53.5	24.9	26.4	15.0	252.5
Fran Tonsmeire	16.0	67.8	59.6	57.3	54.6	44.3	34.8	334.4
Dale Jolley	14.5	67.9	175.8	136.4	62.0	58.2	17.9	532.7
Romaldo Martin	30.8	112.5	156.9	145.2	63.7	31.2	01.0	541.3
Vergil Olson	-0-	26.6	60.3	41.3	21.8	04.5	-0-	154.5
Verdell Olson	63.7	107.2	208.7	96.3	16.8	03.3	01.0	497.0
David Antonelli	14.7	59.0	87.1	44.0	18.2	04.5	01.5	229.0
Bert Jefferies	-0-	83.3	155.0	112.5	51.2	05.7	-0-	407.7
Totals	139.7	603.6	956.8	686.5	313.2	178.1	71.2	2949.1
Verdell Olson	Lake					11.3		

11.3

David Antonelli

Lake

IDWR OFFICES

State 322 E Front St Boise ID 83720

REGIONAL OFFICES

Western 2735 Airport Wy Boise ID 83705 334-2190

Southern 1341 Fillmore St Ste 200 Twin Falls, ID 83301 736-3033

Eastern 900 N Skyline Dr Ste A Idaho Falls, ID 83402 525-7161

Northern 7600 N Mineral Dr Ste 100 Coeur D'Alene, ID 83815

WATERMASTER'S DAILY RECORD

SOURCE GOERTS ON Creek

WATER DISTRICT 74A

MONTH(S) OF ARY-OCT, YEAR 2014

WATERMASTER Michael Kon

ADDRESS 212 Gardon Clar Rd

RECEIVED

Department of Water Resources
Eastern Region

After the irrigation season the Watermaster must forward record keeping information and the annual Watermaster report to the appropriate IDWR Regional Office

Rules for Record Keeping

- Use the daily record book or personal spreadsheet.
- Use a separate daily record book for each stream you administer. Do not mix the users of several streams into one daily record.
- 3. If the Water being delivered is measured and the headgate set on a particular day, record the flow in cubic feet per second in the proper grid space. If water diverted at a particular diversion is not measured on a given day, but you believe that water continues to be delivered without a change in the flow or head gate setting, place an "A" in the grid space for that day. The "A" represents that the previous flow and head gate setting is "assumed." An "A" must always be preceded by an actual numerical flow rate.
- 4. If the water being delivered is not actually measured, enter an "E" in the grid space under the column meas method for the particular day that the flow rate is estimated. An "E" should always follow an <u>estimated</u> numerical flow that is observed and set in the field.
- 5. If water is not being delivered, enter a "0" (zero) in the proper grid space. If the water right is cut off because of unavailability of water, a zero may be entered in the grid space corresponding to the day the right could no longer be satisfied, and all subsequent days when water is not deliverable may be designated with a horizontal line through the grids that represent the days of non delivery.
- 6. A blank grid space; means that the watermaster has no knowledge of the amount of water being delivered on that day. A grid should never be blank while the watermaster is delivering water.
- 7. If possible, please list the water right no. in the daily record rather than a number assigned by the district or by the decree. Future users of the records will likely look for a water right reference. If there are multiple rights at diversion, please list the most senior right first. You may supplement this book with a list of water rights by priority for each diversion.
- 8. Record unusual or noteworthy happenings. For instance, if a senior downstream right holder's water right is no longer available because the creek dries up upstream, and junior upstream right holders are allowed to divert remaining water upstream, this event should be recorded on the day it happens.
- If necessary or requested, watermasters should submit a separate water rights list or reference sheet that associates water rights with current owners or diversion names.

Remarks

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RECEIVED DEC 2 2 2014

WATERMASTER'S PROPOSED BUDGE Sources

FOR 20 15

Water District No. 74-R
Stream Georgeson Creek
Watermaster Name Wichael Kchl
Mailing Address 210 Garton Crak Rd. Solow 12 8346
Name of Secretary Valarie Olsop
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 2015.

100

(YEAR)

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Dated: 1 So combot 2014

(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	David Santos		G-14B
2	CRON TOKEMENTE		6-14
3	Pale Tolley		0-1,69
4	Romaldo Martin		MARTIN A. GGA, GTA
5	Vergil OBOD		018010
6	verdell Olson		Kanll Olson
7	Dave Antonelli		Kohl ANTONULLI ISI, GB
8	Bert Jefferies	-	G6
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TOTAL COSTS						
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ASSISTANT WATERMASTER, SECRETARY, STAFF, ETC.	SALARY				POSED BUDGET	
ASSISTANT	DAYS				WATERMASTER'S PROPOSED BUDGET	
	TOTAL				WAT	
WATERMASTER	SALARY					3000 00
W,	DAYS					
	YEAR					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.



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 26, 2014

C.L. "BUTCH" OTTER
Governor

GARY SPACKMAN Director

Michael Kohl 210 Geertson Creek Rd Salmon ID 83467

Water District 74A

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

December 26, 2014

Valerie Olson 151 Geertson Creek Rd Salmon ID 83467

WATER DISTRICT #74A

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Sincerely,

Dennis M. Dunn

Senior Water Right Agent

DMD:sc

Enclosures