

WATERMASTER'S REPORT

RECEIVED
NOV 23 2015
Department of Water Resources
Eastern Region

From July 20, 2015 To September 30, 2015

Water District No. _____
Name of Watermaster _____
P.O. Address _____

Water District 74J
Robbie Jensen
184 Withington Creek Rd
Salmon ID 83467

AFFIDAVIT OF WATERMASTER

STATE OF IDAHO }
COUNTY OF Lemhi } ss.

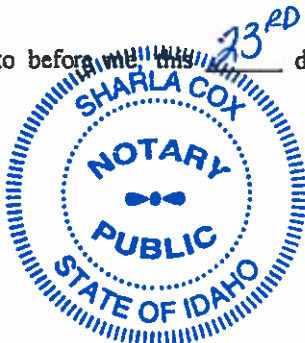
Robert Jensen, being first duly sworn, deposes and says that he is Watermaster of Water District 74J, having been lawfully appointed by Gary Spackman, Director, Idaho Department of Water Resources, and that the volumes of water, as stated in this report and prorated by him to the water right holders of the district are correct.

[Signature]

(Deputy) Watermaster District No. _____

Subscribed and sworn to before me this 23rd day of November, 2015.

(SEAL)



[Signature]
Notary Public
My Commission expires Sept 12, 2020

Boise, Idaho, November 23, 2015

I HEREBY CERTIFY, that Robert Jensen was lawfully appointed by me as Water Master of Water District No. 74J, and that the information contained in this report, as herein sworn to, is, to the best of my knowledge and belief, correct.

[Signature]
Director, Department of Water Resources

By [Signature]

See Spreadsheets

	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1			
2			
3			
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			

2015 Water Dist 74J- Assessments

Right	Owner	Priority	Q (cfs)	Q (in)	Acres	2013 Actual Water Usage	2014 Actual Water Usage	2013 &2014 Average	Min Charge	Charge Per CFS	2015 Assessment
74-15587	Morgan Peets	4/15/1885	0.04	2.00	4.00	4.20	4.88	4.54		\$6.62	\$ 30.03
74-15671	Tom Stephenson	4/15/1885	0.06	3.00	6.20	6.14	7.51	6.83		\$6.62	\$ 45.21
74-216F	Tom Stephenson	4/15/1885	0.01	0.50	1.00	1.03	1.29	1.16	\$ 25.00		\$ 25.00
74-15672	BNH Properties LLC	4/15/1885	0.79	39.50	76.30	-	-	0.00			\$ 25.00
74-216D	Ralph G Logan	4/15/1885	0.07	3.50	3.00	-	-	0.00	\$ 25.00		\$ 25.00
74-216E	Charles Davidson	4/15/1885	0.03	1.50	1.00	-	-	0.00	\$ 25.00		\$ 25.00
74-216H	Bill Sager	4/15/1885	0.05	2.50	3.30	-	-	0.00	\$ 25.00		\$ 25.00
74-216J	Jack Jakovac	4/15/1885	0.94	47.00	63.20	100.50	76.79	88.65		\$6.62	\$ 586.86
74-218A	Lynn Thomas	6/1/1888	1.4	70.00	52.00	60.80	88.50	74.65		\$6.62	\$ 494.18
74-218B	Willard Colston	6/1/1888	1.4	70.00	68.60	41.83	62.42	52.13		\$6.62	\$ 345.10
74-219A	Barbara Peets	4/13/1896	0.14	7.00	4.00	4.35	4.40	4.38		\$6.62	\$ 29.00
74-219B	Willard Colston	4/13/1896	1.29	68.00	56.90	12.50	59.72	36.11		\$6.62	\$ 239.05
74-219D	Art Turner	4/13/1896	0.19	9.50	4.50	4.56	5.32	4.94		\$6.62	\$ 32.70
74-219E	Bob Loucks	4/13/1896	0.21	10.50	4.80	5.04	5.88	5.46		\$6.62	\$ 36.15
74-16026	Vickie Colston	4/13/1896	0.07	3.50	2.90		-	0.00	\$ 25.00		\$ 25.00
74-220A	Lynn Thomas	6/1/1905	0.76	38.00	37.10	20.76	13.55	17.16		\$6.62	\$ 113.60
74-220B	Gordon Blinning	6/1/1905	0.04	2.00	2.90	0.56	2.80	1.68	\$ 25.00		\$ 25.00
74-221	Jack Jakovac	7/26/1909	1.87	93.50	duplicate	-	-	0.00	\$ 25.00		\$ 25.00
	Total					262.27	333.06	297.69			2151.88

2015 Water Dist 74J

Owner	Right	Diversion	Total Delivery in 24 -Hour Sec. Feet	2015 Assessments and min. charge
Morgan Peets	74-15587	WI-2	11.85	\$30.03
Tom Stephenson	74-15671	WI-2	17.59	\$45.21
Tom Stephenson	74-216F	WI-2	2.86	\$25.00
BNH Properties LLC	74-15672	WI-2	3.25	\$25.00
Ralph G Logan	74-216D	Pump no diversion		\$25.00
Linda Davidson	74-216E	Pump no diversion		\$25.00
Bill Sager	74-216H	Pump no diversion		\$25.00
Jack Jakovac	74-216J	WI-3	79.09	\$586.86
Lynn Thomas	74-218A	WI-7, WI-7A, WI-8, WI-9	71.33	\$494.18
Willard Colston	74-218B	WI-4, WI-5, WI-5A, WI-6, WI-7	83.17	\$345.10
Barbara Peets	74-219A	WI-13	2.66	\$29.00
Willard Colston	74-219B	WI-8, WI-9, WI-10, WI-11	36.39	\$239.05
Art Turner	74-219D	WI-12	2.83	\$32.70
Bob Loucks	74-219E	WI-12	3.16	\$36.15
Vickie Colston	74-16026	WI-8- Pumped		\$25.00
Lynn Thomas	74-220A	WI-13, WI-14, WI-15	14.23	\$113.60
Gordon Binning	74-220B	WI-15	0.36	\$25.00
Jack Jakovac	74-221	WI-3		\$25.00
Totals			328.77	\$2,151.88

Right # 74-15672, 74-216D, 74-216E, & 74-216H.		All other rights with actual use recorded	
Budget To Collect	\$ 2,150.00	Budget To Collect	\$ 2,150.00
Minimum Charges	\$ 200.00	Minimum Charges	\$ 200.00
Remaining to Collect	\$ 1,950.00	Remaining to Collect	\$ 1,950.00
Total Cfs Billed (less cfs for min. charges)	297.69	Total Actual used Cfs Billed (less cfs for min. charges and less rights not recorded)	297.87
Cost per cfs	\$ 6.62	Cost per cfs	\$ 6.620
Total Assessments	\$ 2,151.88	Total Assessments	\$ 2,151.88

2015 Water Dist. 74J Accounting

Date	Description	Income	Expense
1/1	Beginning Balance in Checking	\$26.60	
1/1	Beginning Balance in Savings	\$91.63	
3/10	Bill Allen Accting		\$30.00
4/2	Bob Loucks	\$36.15	
4/2	Gordon Blinning	\$25.00	
4/2	Barbara Peets	\$29.00	
4/2	Tom Stephenson	\$70.21	
4/2	Lynn Thomas	\$494.18	
4/2	Bill Sayer	\$25.00	
4/2	BNH Properties	\$25.00	
4/2	Vickie Colston	\$25.00	
4/3	Arthur Turner	\$32.70	
4/9	Harland Clarke		\$19.25
4/26	Willard Colston	\$585.15	
5/4	Carolyn Thomas		\$410.30
5/15	Michael Thomas	\$113.60	
5/21	Morgan Peets	\$30.03	
5/22	Richard Jordan	\$25.00	
5/29	Jack Jakovac	\$611.86	
7/13	Linda Davidson	\$25.00	
8/4	Robert Jensen		\$521.80
8/15	State Insurance Fund		\$300.00
9/1	Robert Jensen		\$557.80
9/1	IDWR		\$25.00
10/5	Robert Jensen		\$232.20
11/16	Carolyn Thomas		\$150.00
	Totals	\$2,271.11	\$2,246.35

Water Dist 74J 3yr average

Water Right Owner	2013 CFS	2014 CFS	2015 CFS	Total	Average
Tom Stephenson	6.14	7.51	17.59	31.24	10.41
Tom Stephenson	1.03	1.29	2.86	5.18	1.73
Morgan Peets	4.2	4.88	11.85	20.93	6.98
BNH Properities	0	0	3.25	3.25	1.08
Jack Jakavac	100.5	76.79	79.09	256.38	85.45
Willard Colston	41.83	62.42	83.17	187.42	62.47
Lynn Thomas	60.8	88.5	71.33	220.63	73.54
Willard Colston	12.5	59.72	36.39	108.61	36.2
Bob Loucks	5.04	5.88	3.16	14.08	4.69
Art Turner	4.56	5.32	2.83	12.71	4.24
Barbara Peets	4.35	4.4	2.66	11.41	3.8
Lynn Thomas	20.76	13.55	14.23	48.54	16.18
Gordon Benning	0.56	2.8	0.36	3.72	1.24
Total	262.27	333.06	328.77	595.33	308.3

WATERMASTER'S PROPOSED BUDGET

FOR 2016

RECEIVED
NOV 23 2015
Department of Water Resources
Eastern Region

Water District No. 74J
Stream Withington Creek
Watermaster Name Robert Jensen
Mailing Address 184 Withington Cr Rd Salmon, Id 83467
Name of Secretary Carolyn Thomas
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 2016.
(YEAR)


WATERMASTER

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

See Spreadsheets

	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME/REMARKS
1			
2			
3			
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			

	PAST SEASON DELIVERIES										AVE DELIVERY FOR PAST SEASONS	ESTIMATED BILLING		ADJUSTED BILLING	
	1	2		3		4		5							
	20__	20__	20__	20__	20__										
1															
2															
3															
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															

[illegible]

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;
- 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 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 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.

2016 Proposed Assessments & Budget

Right	Owner	Q (cfs)	Q (in)	Acres	2013 Actual Water Usage	2014 Actual Water Usage	2015 Actual Water Usage	3 Year Average Water Usage	2015 Assessment & Min charge	Proposed 2016 Change Per CFS	Proposed 2016 Assessment and Min Charge
74-15587	Morgan Peets	0.04	2.00	4.00	4.20	4.88	11.85	6.98	\$ 28.53	\$ 8.21	\$ 57.31
74-15671	Tom Stephenson	0.06	3.00	6.20	6.14	7.51	17.59	10.41	\$ 43.91	\$ 8.21	\$ 85.47
74-216F	Tom Stephenson	0.01	0.50	1.00	1.03	1.29	2.86	1.73	\$ 25.00	-	\$ 25.00
74-15672	BNH Properties	0.79	39.50	76.30	-	-	3.25	1.08	\$ 25.00	-	\$ 25.00
74-216D	Kathleen Jordan	0.07	3.50	3.00	-	-	-	-	\$ 25.00	-	\$ 25.00
74-216E	Charles Davidson	0.03	1.50	1.00	-	-	-	-	\$ 25.00	-	\$ 25.00
74-216H	Bill Sager	0.05	2.50	3.30	-	-	-	-	\$ 25.00	-	\$ 25.00
74-216J	Jack Jakovac	0.94	47.00	63.20	100.50	76.79	79.09	85.45	\$ 448.99	\$ 8.21	\$ 701.54
74-218A	Lynn Thomas	1.4	70.00	52.00	60.80	88.50	71.33	73.54	\$ 517.46	\$ 8.21	\$ 603.76
74-218B	Willard Colston	1.4	70.00	68.60	41.83	62.42	83.17	62.47	\$ 364.97	\$ 8.21	\$ 512.88
74-219A	Barbara Peets	0.14	7.00	4.00	4.35	4.68	2.66	3.80	\$ 27.36	\$ 8.21	\$ 31.20
74-219B	Willard Colston	1.36	68.00	56.90	12.50	59.72	36.39	36.20	\$ 349.18	\$ 8.21	\$ 297.20
74-219D	Art Turner	0.19	9.50	4.50	4.56	5.32	2.83	4.24	\$ 31.11	\$ 8.21	\$ 34.81
74-219E	Bob Loucks	0.21	10.50	4.80	5.40	5.88	3.16	4.69	\$ 34.38	\$ 8.21	\$ 38.50
74-220A	Lynn Thomas	0.76	38.00	37.10	20.76	13.55	14.23	16.18	\$ 79.23	\$ 8.21	\$ 132.84
74-220B	Gordon Blinning	0.04	2.00	2.90	0.56	2.80	0.36	1.24	\$ 25.00	-	\$ 25.00
74-221	Jack Jakovac	1.87	93.50	duplicate	262.63	333.34	-	308.01	\$ 25.00	-	\$ 25.00
Total					262.63	333.34	328.77	308.01	\$ 2,100.12		\$ 2,670.51

	Dollar Amount
2016 Expenses	
Allen Accounting	\$ 50.00
State Insurance Fund	\$ 300.00
Water Master	\$ 1,400.00
Secretary/Treasurer	\$ 625.00
Supplies	\$ 100.00
Misc.	\$ 25.00
2015 Wage Shortage	\$ 170.00
Total	\$ 2,670.00

Withington Cr-Water	
Dist 74J	
Budget To Collect	\$ 2,670.00
Minimum Charges	\$ 175.00
Remaining to Collect	\$ 2,495.00
Total Actual used Cfs Billed	
(less cfs for min. charges and less rights not recorded)	303.96
Cost per cfs	\$ 8.210
Total Assessments	\$ 2,670.51

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 Withington Creek

WATER DISTRICT 745

MONTH(S) OF _____, YEAR 2015

WATERMASTER Robert Jensen

ADDRESS _____

RECEIVED
NOV 23 2015
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

Colours

[illegible]

Month July		Source					
Use cubic ft. per sec. for 24-hr periods, or 24-hr second ft. List owner of water rights, not Tenant.							
	Diversion Name or Owner	Diversion Name or Owner	Diversion Name or Owner	Diversion Name or Owner	Diversion Name or Owner	Diversion Name or Owner	Diversion Name or Owner
WR#							
Day	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20	.5		1.18		.08		.08
21	.5		1.40		.08		.08
22	.4		.76		.08		.08
23	.45		.58		.08		.08
24	.4		.58		.08		.08
25	.4		.67		.08		.35
26	.4		1.02		.08		.43
27	1		3.86		.08		.68
28	.5		1.81		.08		.59
29	.4		1.57		.08		.57
30	.4		1.57		.08		.57
31	.4		1.57		.08		.57
Total In 24 hr sec ft							

Bar plot (Bar chart)

2 Month July						Source					
Use cubic ft. per sec. for 24-hr periods, or 24-hr second ft. List owner of water rights, not Tenant.											
Day	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)
1											
2											
3											
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											
31											
Total in 24 hr sec ft											
Remarks											
30-36 #11 211 to Alford 33m. 56 cfs 211 to 100 ft offset											

Month July						Source					
Use cubic ft. per sec. for 24-hr periods, or 24-hr second ft. List owner of water rights, not Tenant.											
Day	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)
1											
2											
3											
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											
31											
Total in 24 hr sec ft											
Remarks											
Turned off #11 Fixed 1cc ft but 3+11 not place by 3/15/12											

1/2 is 20 with turn off

2/12 turned off but hole

[illegible]

23² HB sp 1st of July 140 CFS

2 Month August

Source

Month September

Source

Use cubic ft. per sec. for 24-hr periods, or 24-hr second ft. List owner of water rights, not Tenant.

Use cubic ft. per sec. for 24-hr periods, or 24-hr second ft. List owner of water rights, not Tenant.

Day	Amount (cfs)	Meas. Method	Day	Amount (cfs)	Meas. Method	Day	Amount (cfs)	Meas. Method	Day	Amount (cfs)	Meas. Method	Day	Amount (cfs)	Meas. Method
1	0.00		1	0.14		1	0.00		1	0.14		1	0.14	
2	0.00		2	0.14		2	0.00		2	0.14		2	0.14	
3	0.00		3	0.14		3	0.00		3	0.14		3	0.14	
4	0.00		4	0.14		4	0.00		4	0.14		4	0.14	
5	0.00		5	0.14		5	0.00		5	0.14		5	0.14	
6	0.00		6	0.14		6	0.00		6	0.14		6	0.14	
7	0.00		7	0.14		7	0.00		7	0.14		7	0.14	
8	0.00		8	0.14		8	0.00		8	0.14		8	0.14	
9	0.00		9	0.14		9	0.00		9	0.14		9	0.14	
10	0.00		10	0.14		10	0.00		10	0.14		10	0.14	
11	0.00		11	0.14		11	0.00		11	0.14		11	0.14	
12	0.00		12	0.14		12	0.00		12	0.14		12	0.14	
13	0.00		13	0.14		13	0.00		13	0.14		13	0.14	
14	0.00		14	0.14		14	0.00		14	0.14		14	0.14	
15	0.00		15	0.14		15	0.00		15	0.14		15	0.14	
16	0.00		16	0.14		16	0.00		16	0.14		16	0.14	
17	0.00		17	0.14		17	0.00		17	0.14		17	0.14	
18	0.00		18	0.14		18	0.00		18	0.14		18	0.14	
19	0.00		19	0.14		19	0.00		19	0.14		19	0.14	
20	0.00		20	0.14		20	0.00		20	0.14		20	0.14	
21	0.00		21	0.14		21	0.00		21	0.14		21	0.14	
22	0.00		22	0.14		22	0.00		22	0.14		22	0.14	
23	0.00		23	0.14		23	0.00		23	0.14		23	0.14	
24	0.00		24	0.14		24	0.00		24	0.14		24	0.14	
25	0.00		25	0.14		25	0.00		25	0.14		25	0.14	
26	0.00		26	0.14		26	0.00		26	0.14		26	0.14	
27	0.00		27	0.14		27	0.00		27	0.14		27	0.14	
28	0.00		28	0.14		28	0.00		28	0.14		28	0.14	
29	0.00		29	0.14		29	0.00		29	0.14		29	0.14	
30	0.00		30	0.14		30	0.00		30	0.14		30	0.14	
31	0.00		31	0.14		31	0.00		31	0.14		31	0.14	
Total in 24 hr sec ft			Total in 24 hr sec ft			Total in 24 hr sec ft			Total in 24 hr sec ft			Total in 24 hr sec ft		

#12 turned off but leaving #12 on cut to 1/2 speed still slow

#12 9/24-9/30 cut to 5/8 speed Herb off

Month <u>September</u>		Source			
Use cubic ft. per sec. for 24-hr periods, or 24-hr second ft. List owner of water rights, not Tenant.					
	Diversion Name or Owner	Diversion Name or Owner	Diversion Name or Owner	Diversion Name or Owner	
	<u>with 8</u>		<u>with 9</u>		<u>with 10</u>
					<u>with 11</u>
WR#					
Day	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)
1	0		.35		0
2	.59		.35		0
3	A		A		0
4	A		A		0
5	A		A		0
6	A		A		0
7	.5		.3		0
8	A		A		0
9	.59		.35		0
10	A		A		0
11	A		A		0
12	A		A		0
13	A		A		0
14	A		A		0
15	.59		.35		0
16	A		A		0
17	A		A		0
18	.55		.35		0
19	A		A		0
20	A		A		0
21	.47		.20		0
22	A		A		0
23	A		A		0
24	A		A		0
25	.50		.20		0
26	A		A		0
27	A		A		0
28	.50		.20		0
29	A		A		0
30	A		A		0
31	A		A		0
Total in 24 hr sec ft					
Remarks					

Month		Source	
Use cubic ft. per sec. for 24-hr periods, or 24-hr second ft. List owner of water rights, not Tenant.			
	Diversion Name or Owner	Diversion Name or Owner	Diversion Name or Owner
WR#			
Day	Amount (cfs)	Meas. Method	Amount (cfs)
1			
2			
3			
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			
31			
Total in 24 hr sec ft			
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

C.L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Director

November 23, 2015

Water District 74J
Robert Jensen
184 Withington Creek Rd
Salmon ID 83467

Water District 74J

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 one hundred thousand dollars (\$100,000) has no minimum audit requirements under this section. This means that any district which handles its own money and whose budget is one hundred thousand dollars (\$100,000) 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,



Sharla Cox
Administrative Assistant

Enclosure



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

November 23, 2015

Water District 74J
Carolyn Thomas
283 Withington Cr. Rd
Salmon Id 83467

WATER DISTRICT #74J

Dear Secretary:

Enclosed herewith is a copy of the Watermaster's Annual Report for the past season.

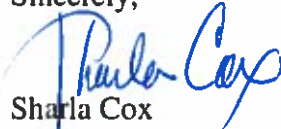
The same has been prepared by the watermaster and approved by this Department in conformity with Sections 42-610, 42-614 and 42-615, Idaho Code.

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 one hundred thousand dollars (\$100,000) has no minimum audit requirements under this section. This means that any district which handles its own money and whose budget is one hundred thousand dollars (\$100,000) 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,



Sharla Cox
Administrative Assistant

Enclosures



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

October 27, 2015

RE: Requesting Watermaster's Report / Daily Record Books

Dear Watermaster:

In accordance with Chapter 6, Section 42-614 of the Idaho Code, and department regulations, **the Watermaster of each district is required to submit an annual report to the Department of Water Resources, at 900 N Skyline Dr Ste A, Idaho Falls ID 83402 by December 31, 2015.** You should forward a copy to the County Treasurer, if applicable. Please be certain all of the report is complete.

In accordance with Chapter 6, Section 42-615 of the 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.

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

We are enclosing sufficient forms for filling out the Watermaster's Report and the Proposed Budget.

Do not fail to send the Watermaster's Daily Record Books along with the Watermaster Report.

Sincerely,

Sharla Cox
Administrative Assistant