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FINANCIAL STATEMENT 2014

The Scott Valley and Shasta Valley Watermaster District (SSWD) is considered a "Special District" and is a local public agency without ownership by any individual or corporation.

The SSWD is currently funded through service fees charged to water diversion owners within the SSWD Service Areas. Financial records are managed through the SSWD's Administrative Services.

SSWD Board of Directors and Current Terms

How To Contact

Scott Valley Elect:	John Spencer, Director	12/2/2011 to 12/4/2015	(530)598-1629
	Michael Stapleton, Director	12/6/2013 to 12/1/2017	(530)598-6164
Shasta Valley Elect:	Bruce Fiock, Chair	12/6/2013 to 12/1/2017	(530)598-7085
	Jerry Bacigalupi, Director	12/2/2011 to 12/4/2015	(530)459-5546
	Justin McMahan, Vice Chair	12/6/2013 to 12/1/2017	(530)941-5602
Appointed:	FJ Hayden, Treasurer	12/2/2011 to 12/4/2015	(530)598-2774
	Dan Drake, Secretary	12/2/2011 to 12/4/2015	(530)598-9037

DISTRICT ADMINISTRATION:

Provided by Business Resource, a division of the Northern California Resource Center, a local, private non-profit entity. To keep overhead costs down, this office does not maintain regular business hours. All inquiries received through the office will be responded to by the end of the next business day.

Rhonda Muse
(530) 468-2802
sswatermaster@gmail.com

REGULAR BOARD MEETINGS ARE HELD ON THE LAST WEDNESDAY OF EACH MONTH AT 7:00PM, LOCATION ALTERNATES BETWEEN YREKA AND FORT JONES.

Some exceptions apply to this schedule.

Contact the District Administrator for copy of the Agenda.



This Financial Statement reports information for the third year of District operations and is provided annually.

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Accomplishments in 2014

Watermaster field service was exceptionally busy during the 2014 irrigation season. One may think the lack of water would demand less time in the field, when in fact it is just the opposite. Watermasters must work within a complex system of water rights and priorities, and at times even more complex issues arise that require additional time and attention by the Watermaster. Less water for consumption usually means those with a lower priority right will not receive any of their decreed or permitted water right through the entire season. Especially when in fully adjudicated systems such as the Scott River and Shasta River watersheds. Most lower priority users experienced a loss of water in June that typically would not have occurred until August or September. The lack of water allowed the Board of Directors for the District to experience issues that otherwise may not come to their attention. As a fairly new organization, this was educational and important for providing good service to diversion owners within the District's Service Areas. Our Watermasters, through GEI Consultants, Inc. were exceptional and visited every active diversion at least once a week during the irrigation season. They were instrumental in preparing a summary inventory for the District to help identify the number of diversions needing special attention. We are pleased that all was accomplished within budget.

We would like to remind diversion owners of their responsibility to keep their diversion works and ditches clear of debris and in good working order. Additionally it is a diversion owner's responsibility to ensure water is used in accordance with their decreed or permitted water right. They must also provide adequate measuring devices and lockable headgates at the point of diversion (*see Water Code Sections 4100-4104*). We understand there are circumstances that warrant a valid exception to this rule, this means the Watermaster and the District will work directly with individual diversion owners when determining if they need to take action.

With the assistance of Smith & Newell, CPA, the District has successfully completed and passed financial audits of fiscal years ending in 2012 and 2013. Minor adjustments were made in how transactions are processed within our accounting system to meet the recommendations of these qualified auditors.

The Board of Directors adopted a 3-year Business Plan, various policies and four informational brochures that are critical for providing guidance to Directors and Watermasters when addressing items under their responsibility.

Overall the District's ability to provide local watermaster service at a reduced rate has proven to be achievable (*see Budget Comparison below*). We look forward to future opportunities to improve cost and efficiency to those we serve.

Budget Comparison—last 4 fiscal years

(fiscal years run from July 1—June 30 of the following year)

Budget Category	2011-2012 (DWR)*	2012-2013	2013-2014	2014-2015
Administration		\$22,000.00	\$19,020.00	\$21,759.00
Liabilities		\$92,100.00	\$31,900.00	\$6,010.00
Scott-field work	\$171,900.00	\$30,080.00	\$17,992.00	\$12,060.00
Shasta-field work	\$496,800.00	\$116,850.00	\$115,875.00	\$94,180.00
District-wide		\$74,082.00	\$61,612.00	\$50,856.00
Shasta Data Use Agreement		\$0.00	\$15,000.00	\$15,000.00
TOTAL	\$668,700.00	\$335,112.00	\$261,399.00	\$199,865.00

*DWR combines all categories into service area costs.

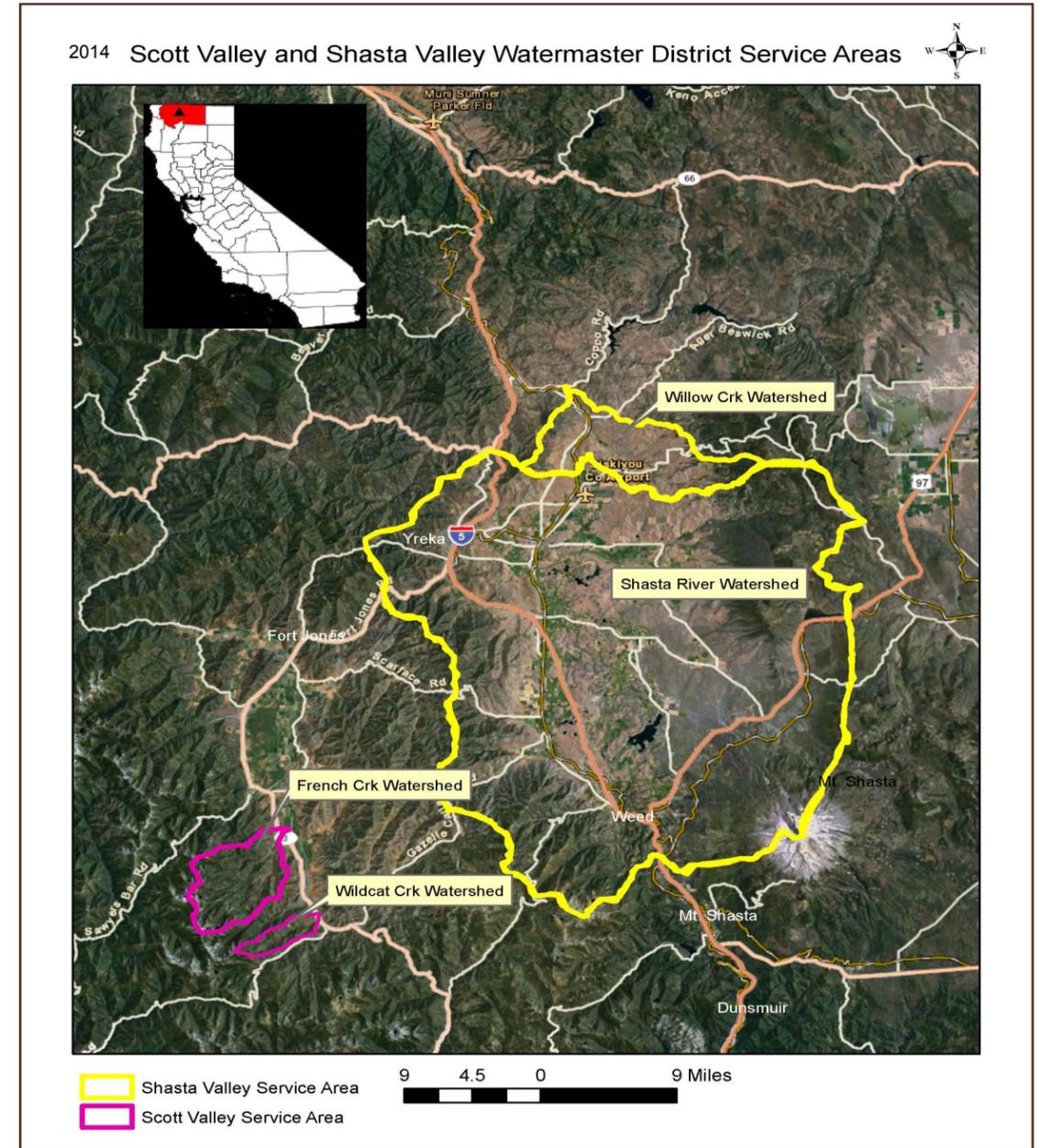
Income & Expense 2014

Income

42000 · Property Tax Payments	
42001 · Scott Service Area	108.73
42002 · Shasta Service Area	1,017.82
42003 · Shasta Data Use	121.78
42000 · Property Tax Payments - Previous FY	183,060.58
Total 42000 · Property Tax Payments	184,308.91
44000 · Direct Customer Service	94.00
45000 · State of California-DWR	39.00
46000 · Direct Billing	
46002 · Shasta Service Area	34,259.88
46003 · Shasta Data Use	2,111.12
46000 · Direct Billing - Previous FY	37,504.00
Total 46000 · Direct Billing	73,875.00
47000 · Payment Agreement	16,301.58
48000 · Public Records Duplication	103.60
75000 · Refunds	23.00
99999 · Handling Fees	60.00
Total Income	274,805.09

Expense

60000 · Advertising and Publication	73.00
60400 · Bank Service Charges	
60401 · Check Order	59.65
Total 60400 · Bank Service Charges	59.65
62600 · Equipment and Field Supplies	361.68
62800 · Data Use Agreement	15,000.00
63300 · Insurance Expense	
63310 · General Liability Insurance	2,830.00
Total 63300 · Insurance Expense	2,830.00
64900 · Office Supplies	255.00
65500 · Service Refund	1,044.62
66400 · Post Office Box	60.00
66500 · Postage and Delivery	670.36
66600 · Printing and Reproduction	462.71
66700 · Professional Fees	
66702 · Administrative Service	21,846.00
66703 · Deputy Watermaster	126,180.96
66705 · CPA-Auditor	4,550.00
Total 66700 · Professional Fees	152,576.96
68100 · Telephone Expense	214.42
68400 · Travel Expense	14,089.14
Total Expense	187,697.54



Fee Waiver Available for Qualified Diversions

Water right owners within the jurisdiction of the Scott Valley and Shasta Valley Watermaster District (SSWD), who pay an annual watermaster service fee, and wish to be considered for a waiver of this fee must submit a *REQUEST FOR WAIVER OF WATER-MASTER SERVICE FEE* form, with signature, during the annual **Fee Waiver Enrollment Period of March 1st through April 15th** along with a payment of \$60 to cover the cost of verifying the diversion and water right qualifies for the waiver. Eligibility is determined by the Deputy Watermaster. All requests for fiscal year 2015-2016 will be considered at the Board of Directors' meeting held on May 27, 2015.

Contact our District Administrator and request your form for fiscal year 2015-2016 by calling (530)468-2802 or email sswatermaster@gmail.com

Please provide us with your name, mailing address or email address (email is preferred but not required).