

November 20, 1997

BILL GATTUNG, Secretary
RT 1 BOX 243A
SALMON ID 83467

WATER DISTRICT #75-B
STREAM: WILLIAMS CREEK

Dear Mr. Gattung:

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

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.

Also enclosed are the Adopted Budget form, Petition for Watermaster Services, Oath of Office and necessary documents for your annual meeting.

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 and insurance costs etc., please contact the Idaho State Insurance Fund. The State Insurance Fund has offices in Boise, Couer 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 withholding 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 these withholding taxes may be the responsibility of the 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,


Harold W Jones *by SA*
Water Rights Supervisor

HWJ:sc

Enclosures

WATERMASTER'S REPORT

From 1 April 1997, 19 To 1 October, 1997

RECEIVED

NOV 17 1997

Department of Water Resources
Eastern Region

Water District No. 75-B

Name of Watermaster George A. Rice

P.O. Address Rt. 1, Box 240 Salmon, Idaho 83467

AFFIDAVIT OF WATERMASTER

STATE OF IDAHO)
) ss.
COUNTY OF Lemhi)

George A. Rice, being first duly sworn, deposes and says that he is Watermaster of Water District 75-B, having been lawfully appointed by _____, 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.

George A. Rice

(Deputy) Watermaster District No. 75-13

Subscribed and sworn to before me, this 4th 31st day of November October, 1997

Laura Mendicino
Notary Public

My Commission expires 10-21-2000

Boise, Idaho, _____, 19____

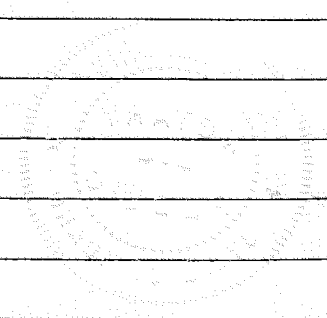
(SEAL)

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

Donald P. Carl
Director, Department of Water Resources

By _____

	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1	Roger Rife	75-B	Williams Creek
2	Henry Anderson	"	" "
3	Vernon Wheeler	"	" "
4	Richard Rodgers	"	" "
5	Phyllis Bruggenkamp	"	" "
6	George Rice	"	" "
7	Kevin Rice	"	" "
8	Gar Hodges	"	" "
9	Bill Gattung	"	" "
10	Randy Capps	"	" "
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REPORTS OF WATERMASTERS: All watermaster summary reports submitted to the Department of Water Resources by 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 customer, the total expense of delivery, the expense of operating, maintaining, and all debts and credits to be carried over to the following year. It shall also show the amount of water delivered by the watermaster used or made in the process of distributing water to the customers. The Director may require the watermaster to submit such information as may be necessary to insure proper distribution of water supplies within the district. The reports of watermasters shall be filed and kept in the office of the department.

Instructions for Completing Annual Watermaster Report

This form has been developed to assist the watermaster in complying with items of the annual reporting requirements of Section 12-606, Idaho Code. The form provides a summary of the amount of water delivered by the watermaster to each user, the total expense of delivery and the appropriate amount of charges for water service, including debts and credits. Where applicable, the hydrologic information including stream flow gages, daily diversion data, water right information, and water right 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, number and corresponding diversion order and/or remarks on page 2.
- 2) Enter the total amount of water delivered in acre feet as total 24-hour second feet of water delivered over 24 hours. If best estimate is a flow rate expressed in terms of one day or 24 hours, for example, a continuous discharge of 100 cfs over 24 days would equal 2,400 hour second feet.
- 3) Under column 1, page 2, enter the amount of water assessed or billed to each user at the beginning of the year. This amount may be found in the previous year's adopted budget report.
- 4) In the water charges provided on the right hand side of page 3, add up total watermaster salary costs and expenses and divide by the total number of 24-hour second feet delivered to obtain the unit cost. Then divide the total cost by the total number of 24-hour second feet delivered to obtain the unit cost per 24-hour second feet delivered, or the unit cost factor.
- 5) Under column 2, page 2, 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, compare the total cost amount in column 2 from the adopted budget in column 1 and show the difference either as a credit or debit; negative differences entered as debits, positive differences entered as credits.
- 7) Sign this 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 Watermaster.