



State of Idaho

DEPARTMENT OF WATER RESOURCES

900 N. SKYLINE DR., SUITE A, IDAHO FALLS, ID 83402-1718

PHONE: (208) 525-7161 FAX: (208) 525-7177 WEB SITE: [www.idwr.state.id.us](http://www.idwr.state.id.us)

EASTERN REGION

DIRK KEMPTHORNE  
Governor

KARL J. DREHER  
Director

January 28, 2005

Patt Aldous  
158 Hwy 93 North  
Salmon ID 83467

WATER DISTRICT #75-A

Dear Ms Aldous:

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.

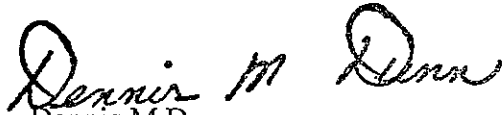
During the 1993 legislative session, the legislature enacted a new law which amends Section 42-619(9), Idaho Code and removes the independent financial audit requirement for most state water districts. The new law, referenced by Section 67-450B, Idaho Code (copy enclosed) identifies minimum audit requirements 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 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.

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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, 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 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,

A handwritten signature in cursive script that reads "Dennis M. Dunn". The signature is written in dark ink and is positioned above the printed name.

Dennis M Dunn  
Senior Water Right Agent

DMD;jlk

Enclosure



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January 28, 2005

DIRK KEMPTHORNE  
Governor

KARL J. DREHER  
Director

LEMHI COUNTY TREASURER/AUDITOR  
206 COURTHOUSE DRIVE  
SALMON ID 83213

RE: WATER DISTRICT NO. #75-A

Dear Gentlemen:

Transmitted herewith is the Watermaster's Report and claim for services along with the Proposed Budget for 2005 for the above mentioned Water Districts.

The various items in this report have been checked and have been found to be proper charges against the water users therein named. Section 42-612, 42-613 and 42-614 of the Idaho Code provides the procedure under which this claim shall be paid from the funds of the above named district.

If you have any questions, please contact us at once.

Sincerely,

A handwritten signature in cursive script that reads "Dennis M. Dunn".

Dennis M Dunn  
Senior Water Rights Agent

Enclosure

DMD:jlk

# WATERMASTER'S REPORT

From April 15, 2005 To Oct-15, 2005

RECEIVED

NOV 30 2005

Department of Water Resources  
Eastern Region

Water District No. 75-A  
Name of Watermaster Harry Shannafelt  
P.O. Address 1310 Taft St. Salmon Id. 83467

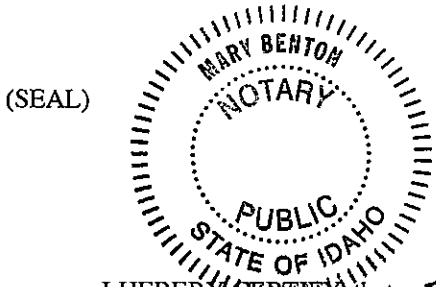
## AFFIDAVIT OF WATERMASTER

STATE OF IDAHO }  
COUNTY OF Lemhi } ss.

Harry Shannafelt, being first duly sworn, deposes and says that he is Watermaster of Water District 75-A, having been lawfully appointed by Harold Jones, 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.

Karl Stokes  
(Deputy) Watermaster District No. 75-A

Subscribed and sworn to before me, this 22<sup>nd</sup> day of November, 2005  
Mary Benton  
Notary Public



My Commission expires 4/19/2011

I HEREBY CERTIFY, that Harry Shannafelt was lawfully appointed by me as Water Master of Water District No. 75-A, and that the information contained in this report, as herein sworn to, is, to the best of my knowledge and belief, correct.

Boise, Idaho, 9 January, 2006  
Rael Sreker  
Dennis M. Deann  
Director, Department of Water Resources

By Dennis M. Deann

# ARROW HEAD Meter

4-26-05 - Beginning Meter Read. 25,679,900

10-24-05 - Ending Meter Read 32,974,400

7,294,500

gals used - 7,294,500 in 181 days

40,301 gal/day  
181 ) 7,294,500

28 gpm  
1440 <sup>min</sup>/day ) 40,301 gal/day

1-gal = 0.00223 CFS

32 gpm  $\times$  0.00223 = .07 CFS

.07 CFS  $\times$  181 days = 12.67 <sup>24-Hr</sup> / sec. ft.

	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1	City of Salmon	75-00018	
2	" "	75-00016	
3	" "	75-00017A	
4	" "	75-00017B	
5	" "	75-00019B	
6	" "	75-00019C	
7	" "	75-00007	
8	" "	75-00026A	
9	City of Salmon	75-07563	
10	Blackadar	75-00019A	
11	Blackadar	75-000113	
12	Arrowhead	75-00019D	
13	" "	75-00021	
14	" "	75-00022	
15	Arrowhead	75-00005	
16	Cliff Cummings	75-10778	
17	" "	75-10779	
18	" "	75-10780	
19	Cliff Cummings	75-10777	
20	Gaver	75-00024	
21	Gaver	75-00020	
22	Powers & Haddock	75-00001	
23	" "	75-00013	
24	Edwards	75-00002	
25	" "	75-00010	
26	" "	75-00011	
27	Edwards	75-00012	
28	Skunberg	75-00026B	
29	Austin	75-00003	
30	ProkSch	75-00014	
31	John Goodman	75-14063	

Total Delivery in 24-Hour Sec. Feet	Total Cost		Adopted Budget		Credits		Debits		Cost Per 24-Hr. Sec. Ft. \$ .2501		
	\$	cts.	\$	cts.	\$	cts.	\$	cts.			
2,246.56	561	88	578	87	16	99			Total No. Days of Watermaster		
609.04	152	34	139	36			12	98	days at \$ per day	\$	
1219.60	305	04	280	30			24	74	Total No. Days of Asst. Watermaster		
608.72	152	26	168	36	16	10			days at \$ per day	\$	
37.60	9	41	11	26	1	85			Other expenses charged pro rata	\$	
239.20	59	82	54	47			5	35	<b>TOTAL COST</b>	\$1500	00
667.20	166	88	173	27	6	39			Total No. 24-Hour Sec. Feet Delivered	5997	04
188.00	47	03	42	00			5	03	Cost per 24-Hour Sec. Feet Delivered	\$ .2501	
36.80	9	20	8	64				56			
129.60	32	43	39	23	6	80					
14.72	3	69	4	24		55					
5,997.04	1500	00	1500	00	48	68		48	68		
									Water Master	500.00	
									Water Master - Expenses	250.00	
									Sec & Treas.	200.00	
									Fien	55.00	
City	350	00	350	00					Miscell - Expenses	200.00	
70%										1205.00	
Arrowhead	150	00	150	00					Winter Water Master	150.00	
30%									Sec & Treas	100.00	
	2000	00	2000	00					Fien	20.00	
									Miscell Exp	50.00	
										320.00	
									Total Salaries	1525.00	
									Contingency	475.00	
										2000.00	

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.