

MARCH 14, 1996

JUDY FAYLE, Secretary
BOX 134
LEADORE, ID 83464

WATER DISTRICT # 74-W
STREAM: CANYON, HAWLEY, TEXAS, TIMBER

Dear Ms. Fayle:

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 forms, 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.

Sincerely,

Harold W Jones
Water Rights Supervisor

HWJ:sc

Enclosures

WATERMASTER'S REPORT

From April 4, 1995 To September 30, 1995

Water District No. 74-W
Name of Watermaster Dan P. Smith
P.O. Address Box 22, Leadore, Idaho 83464

AFFIDAVIT OF WATERMASTER

STATE OF IDAHO }
COUNTY OF Lemhi } ss.

MAR 09 1996
Department of Water Resources
Eastern District Office

Dan P. Smith, being first duly sworn, deposes and says that he is Watermaster of Water District 74-W, 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.

Dan P. Smith
(Deputy) Watermaster District No. 74

Subscribed and sworn to before me, this 3rd day of January, 1996

Lavinna Stroud
Notary Public

(SEAL)

My Commission expires 10-26-99

Leadore,
Boise, Idaho, 1-3, 1996

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

RECEIVED

JAN 10 1996

Department of Water Resources
Eastern District Office

Director, Department of Water Resources
By Ronald P. Carter

WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1 James Ellsworth		
2 James Whittaker		
3 M E Blains		
4 Moore Creek Ranch 90. Mike Overacker		
5 Kermit Purcell		
6 Floyd Clark		
7 Charles Asom		
8 Harry Coleman		
9 Floyd Nielson to Kent Bird		
10 Bill Robinson		
11 Calvin J. Whittaker		
12 Merrill Beyeler		
13 Bob Adams to Roger Ball		
14 Kurt Bird		
15 Richard Foster		
16 Allan Purcell		
17 Orban Scott Whitworth		
18 Jack Powers to Earl Tyler		
19 Ruth Smith		
20 Ray Fagel		
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MAR 08 1983

Department of Water Resources
San Francisco, California

Ellsworth - Angus Ranch

A74-00126A	A74-00042	A74-00121B
A74-00067	A74-00042	A74-00066
A74-00083A	A74-00080	A74-00083B
A74-00123	A74-00074	A74-00092
A74-00135	A74-00126B	A74-00110
A74-00093	A74-00127	A74-0111

James Whittaker

A74-00070	A74-000378A	A74-00090
A74-00096	A74-00097	A74-00089
A74-00133	A74-00117B	A74-00132
A74-00139	A74-01567	A74-00039B
A74-01103	A74-00063	A74-01102
A74-00088	A74-00056	A74-00056
A74-00138	A74-00055	A74-00073B

Slavin - Milton E.

A74-00069	A74-00107	A74-00114
A74-00147	A74-02313	A74-02307B
A74-02307A		

Moore Creek - Ranch

A74-00085

A74-00131

A74-00130

A74-00086

A74-00087

Kermit - Purcell

A74-00061

A74-00040

A74-00038

A74-00037

A74-00039A

Beva Lye Clark

A74-00104

A74-00145

Charles B Isom

A74-00113

A74-0065

A74-00026

A74-00015

A74-00014

A74-00013

A74-00024

A74-00023

A74-00161

A74-00162

A74-00163

A74-00164

Harry L Coleman

A74-00033

A74-00047

A74-00048

A74-01619

Kent Bird

A74-00036B

A74-00036A

Scott Whitworth

A74-00027

A74-00029

A74-00030

A74-00028

A74-00012

A74-00011

A74-00016

A74-00025

Karl Fyler

A74-01126

A74-02214

A74-01125

A74-01119

Ruth Smith

A74-00059B

Rae Kayel

A74-00022

William B Robison

A74-00050B

A74-02210

Calvin J Whittaker

A74-00049

Merrill Beyeler

A74-02320

A74-00158

A74-00159

A74-02289

Roger Boll

A74-00032

A74-00148

A74-01801

Kurt Bird

A74-00034

A74-00035

A74-07165

Richard E. Foster

A74-00051

Allan F Purcell

A74-00059A

A74-00398

A74-01834

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.