

State of Idamo DEPARTMENT OF WATER RESOURCES

900 N. Skyline Dr., Idaho Falls, Idaho 83402-1718 - (208) 525-7161 - Fax (208) 525-7177

EASTERN REGION

PHILIP E. BATT

December 18, 1998

KARL J. DREHER
DIRECTOR

JUDY FAYLE P.O. BOX 134 LEADORE, ID. 83464

WATER DISTRICT #74-W

STREAM: LITTLE TIMBER, BIG TIMBER, HAWLEY, TEXAS & CANYON CREEKS

Dear Ms. Fayle:

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.

The purpose of this letter is to remind all water districts that workers compensation insurance is required for all water district This requirement applies to all water districts in employees. Idaho, regardless of annual budget. Insurance should be applicable least to all paid water district staff, including watermaster as week 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,

Harold W Jones dan Harold W. Jones

Water Right Supervisor

HWJ:dn

Enclosure



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EASTERN REGION

PHILIP E. BATT GOVERNOR

December 18, 1998

KARL J. DREHER

LEMHI COUNTY TREASURER/AUDITOR 206 COURTHOUSE DRIVE SALMON, ID. 83467

RE:

WATER DISTRICT NO: 74-W

WATERMASTER: DAN P. AND KELLY SMITH

Dear Gentlemen:

Transmitted herewith is the Watermaster's Report and claim for services along with the Proposed Budget for 1999 for the above mentioned Water District.

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,

Harold W. Jones Idn
Harold W. Jones

Water Rights Supervisor

Enclosure

HWJ:dn

WATERMASTER'S REPORT

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romMay 1	<u> </u>	, 19 <u>98</u> To	October 15,		, 19 <u>_98</u>
		<u> </u>		RECEIV	ED
				DEC 1 6 1	998
Water District No7 ^L	↓-W			Department of Water I Eastern Region	Resources
Name of Watermaster		Celly Smith	·		
	PO Box 22		3464		
P.O. Address	TO DOX 22			9 1 9	
		AFFIDAVIT OF WATE	RMASTER		
STATE OF IDAHO	} } ss.		f:		
COUNTY OF				a de San	
Paris	P Sun!	heing first duly	sworn, deposes and says	s that he is Watern	naster of Wate
Par	11.7	having been lawfully appoint		* *	, Director
District/	_				
Idaho Department of	Water Resources, and	d that the volumes of water,	as stated in this report	and prorated by in	n to the water
right holders of the d	istrict are correct.				
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			(Deputy) V	Vatermaster District	No
Subscribed and sworn	to before me, this	14th day of Dec	ember, 19 98	<u>.</u>	
		•	_ La Vin	na Sti	<u>aud</u>
			,	Notary Public	1 99
(SEAL)			My Commission	on expires $10 - 6$	26-11
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	-		Boise, Idaho,		, 19
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	ERTIFY, that, an	d that the information contai		lly appointed by me	as Water Mast
	, an	d that the information contai		lly appointed by me	as Water Mast
of Water District No.	, an	d that the information contai	ned in this report, as her	lly appointed by me	as Water Mast

	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
	James Ellsworth		
,	% Carl Ellsworth	See Enclosure	
2	James Whittaker		
3	M. E. Slavin		
2	Moore Creek Ranch		
_	% Mike Overacker		
5	Kermit Purcell		
6	Lloyd Clark % Steve Clark		
7			
	Charles Isom to Karl Tyler #18		
8	Harry Coleman Floyd Nilsson		
. 9	Floyd Nilsson % Kent Bird		
10			
	Bill Robison to Guardian Limit	ed #13	
11	Calvin J. Whittaker		
12	Merrill Beyeler Roger Ball		
13	Roger Ball		
14	% Guardian Limited		
14	Kurt Bird		
15	Richard Foster		
16	Allan Purcell		
17			
	Mc Farland Livestock		
18	Karl Tyler	<u> </u>	
19	Ruth Smith % Dan Smith		
20			
	Ray Kagel		
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Debits Credits Adopted Budget Total Cost Cost Per 24-Hr. Sec. Ft. \$__ 366 343 Total Delivery in 24-Hour \$ cts. cts. \$ cts. \$ cts. Sec. Feet Total No. Days of Watermaster 614 17 116 55 2432.94 730 72 168 days at \$ 10.41 66 per day \$ 1750 00 98 31 949 59 1047 90 2 3489.00 Total No. Days of Asst. Watermaster 68 86 42 15 3 369.60 111 01 153 days at \$6.5359 per day \$ 1000 00 80 50 43 18 123 68 411,81 Other expenses charged pro rata \$ 3458 37 182 80 819 84 1002 64 3338 32 \$6208 37 TOTAL COST 18 91 141 a8 122 37 470.40 Total No. 24-Hour Sec. Feet Delivered 20,670 95 7 \$.300343 Cost per 24-Hour Sec. Feet Delivered 186 36 17 11 169 25 8 563.52 1669 175 81 192 50 9 640.92 48 93 120 36 71 43 10 237.84 21 42 44 81 66 a3 11 149.20 15 14 198 42 183 28 660.64 862 15 4770 814 45 13 27 11.72 48 32 24801 296 33 14 986.64 25 51 16869 194 20 15 646,60 8 81 171/19 18000 16 570.00 127/85 474 49 34664 17 1579.84 62/70 37800 315 30 18 049.80 82 19 605 4 23 20.16 120 78 18 06 10272 20 342.00 1298 88 224 73 5 134 aa 21 6208 37 20,67095 22 23 24 25 26 27 28 29 30

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.