



State of Idaho
DEPARTMENT OF WATER RESOURCES

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

EASTERN REGION

JANUARY 5, 2000

DIRK KEMPTHORNE
GOVERNOR

KARL J. DREHER
DIRECTOR

MS. ALETA M. JOHNSON
P.O. BOX 181
LEADORE, ID. 83464

WATER DISTRICT #74-W
STREAM: LITTLE TIMBER, BIG TIMBER, HAWLEY, TEXAS & CANYON CREEKS

Dear Ms. Johnson:

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.

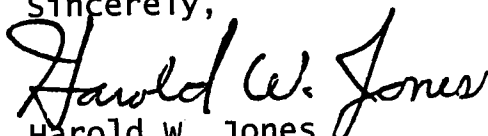
During the 1993 legislative session, the legislature enacted a new law which amends Section 42-619(9), Idaho Code and removes the independent financial audit requirement for most state water districts. The new law, referenced by Section 67-450B, Idaho Code (copy enclosed) identifies minimum audit requirements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


Harold W. Jones
Water Right Supervisor

HWJ:dn

Enclosure

WATERMASTER'S REPORT

DECEMBER 7 1999
Department of Water Resources
Eastern Region

From April 15, 1999 To October 15, 1999

Water District No. 74-W
Name of Watermaster Dan P. Smith and Kelly J. Smith
P.O. Address Box 22 Leadore Idaho

726-768-2433

AFFIDAVIT OF WATERMASTER

STATE OF IDAHO)
COUNTY OF Lemhi) ss.

Dan P. Smith & Kelly J. 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.

(Deputy) Watermaster District No. _____

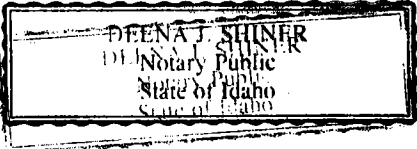
Subscribed and sworn to before me, this 14th day of December, 1999

Deena J. Shiner
Notary Public

MY COMMISSION EXPIRES
October 1, 2005

My Commission expires ~~BASED THRU NOTARY PUBLIC UNDERWR~~

(SEAL)



Boise, Idaho, _____, 19____

I HEREBY CERTIFY, that DAN 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.

Karl J. Archer
Director, Department of Water Resources

By [Signature]

WATER RIGHT OWNER

IDWR
WATER RIGHT
IDENT No.

DIVERSION NAME / REMARKS

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JAMES ELLSWORTH
% CARL ELLSWORTH

JAMES WHITTAKER

M. E. SLAVIN

MOORE CREEK RANCH
% MIKE OVERSAKER

~~FLOYD~~
KERMIT PURCELL

FLOYD CLARK
% BEVA CLARK

CHARLES ISOM

SHIRLEY COLEMAN

FLOYD WILSON
% KEET BIRD

BILL ROBISON

CALVIN J. WHITTAKER

MERRILE BEYLER

ROGER BALL
% GUARDIAN LIMITED

KURT BIRD

RICHARD FOSTER

ALLAN PURCELL

McFARLAND LIVESTOCK

KARL TYLER

RUTH SMITH
% DAN SMITH

RAY KAGEL

TO KARL TYLER

#18

TO KARL TYLER

#18

TO GUARDIAN LIMITED

#13

RECEIVED

JAN 04 2000

Department of Water Resources
Eastern Region

RE: WATER DISTRICT 74-60

WATER MASTERS REPORT

OTHER EXPENSE CHARGED PRO RATA \$3841.07

EQUIPMENT RENTAL	\$2750.00
OFFICE EXPENSE	2.50
WORKMAN'S COMP. INSURANCE	214.20
MAIL BOX RENT	14.00
TAX, 941-SOCIAL SECURITY-MEDICARE	210.37
DITCH WORK	350.00
BOOKKEEPING	<u>300.00</u>
TOTAL	\$3841.07

PREPARED BY:

ALETA JOHNSON

208-768-2237

2,750.00	+
2.50	+
214.20	+
14.00	+
210.37	+
350.00	+
300.00	+
3,841.07	*