



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

EASTERN REGION

DIRK KEMPTHORNE
Governor

KARL J. DREHER
Director

December 23, 2003

ALETA M RIES
PO BOX 22
LEADORE, IDAHO 83464

WATER DISTRICT #74W

Dear MS RIES:

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,

W Roger Warner
Water Right Supervisor

WRW:ck

Enclosure



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December 22, 2003

LEMHI COUNTY TREASURER/AUDITOR
206 COURTHOUSE DRIVE
SALMON IDAHO 83467

RE: WATER DISTRICT NO. 74-W, 74-Q, 75-A & 75-C

Dear Gentlemen:

Transmitted herewith is the Watermaster's report and claim for services along with the Proposed Budget 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,

W Roger Warner
Water Rights Supervisor

Enclosure

WRW:ck

WATERMASTER'S REPORT

RECEIVED

DEC 15 2003

Department of Water Resources
Eastern Region

From APRIL 1, 2003 To SEPTEMBER 31, 2003

Water District No. 74-W
Name of Watermaster DAN P. SMITH
P.O. Address P.O. BOX 22 LEADORE, IDAHO 83464

AFFIDAVIT OF WATERMASTER

STATE OF IDAHO }
COUNTY OF Lemhi } ss.

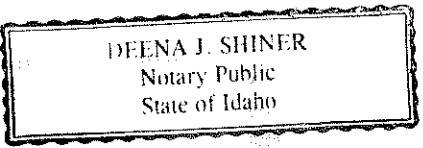
Dan P. Smith, being first duly sworn, deposes and says that he is Watermaster of Water District 74-W, having been lawfully appointed by _____, Director, Idaho Department of Water Resources, and that the volumes of water, as stated in this report and prorated by him to the water right holders of the district are correct.

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

Subscribed and sworn to before me, this 17th day of December, 192003

Deena J. Shiner
Notary Public

(SEAL)



My Commission expires 10-1-05

Boise, Idaho, 17 Dec 2003, 19

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.

Kad Archer
Director, Department of Water Resources

By Deena J. Shiner

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2

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Total Delivery in 24-Hour Sec. Feet	Total Cost		Adopted Budget		Credits		Debits		Cost Per 24-Hr. Sec. Ft. <u>\$57737818</u>
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	
1398.07	1807	22	1335	29	528	07			Total No. Days of Watermaster 197 00
2608.19	1505	91	1418	94			86	97	days at \$ per day \$1800 00
392.80	226	79	231	18	4	39			Total No. Days of Asst. Watermaster 197 00
-	-	-	-	-	-	-	-	-	days at \$ per day \$1200 00
-	-	-	-	-	-	-	-	-	Other expenses charged pro rata \$4087 50
-	-	-	-	-	-	-	-	-	TOTAL COST \$7087 50
-	-	-	-	-	-	-	-	-	Total No. 24-Hour Sec. Feet Delivered 14117 61
542.40	313	17	187	93			125	24	Cost per 24-Hour Sec. Feet Delivered \$.57737818
293.04	169	19	87	88			81	31	<u>.57737818</u>
-	-	-	-	-	-	-	-	-	14,117.61 8151.22
110.20	63	63	34	29			29	34	
772.00	445	74	423	95			21	79	
1494.16	862	70	1149	27	286	57			
429.80	248	16	212	64			35	52	
169.00	97	58	155	90	58	32			
142.36	82	20	28	97			53	23	8,253.72
1960.70	1132	67	1190	64	58	57			- 980.19
3789.91	2188	15	1745	58			442	57	+ 877.69
3.08	1	78	-	06			1	72	<u>8151.22</u>
12.00	6	93	-51	20	44	27			
14,117.61	8151	22	8202	46	980	19	877	69	
		#19		06					
		#20	51	20					
			8253	72					