

## State of Idaho

## DEPARTMENT OF WATER RESOURCES

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**EASTERN REGION** 

C. L. "BUTCH" OTTER
Governor

DAVID R. TUTHILL, JR. Interim Director

January 17, 2007

Tina Knight, Secretary C/O Harry Shannafelt 1310 Taft St. Salmon, ID 83467

WATER DISTRICT #75-A

Dear Ms Knight:

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 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, Coeur 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,

Dennis M Dunn

Senior Water Right Agent

DMD:jlk

Enclosure

## WATE MASTER'S REPORT

From Apr. 1 15 , 2007 To Oct.	15 ,2007
Water District No. 75-A  Name of Watermaster HARRY Shanafelt	
Name of Watermaster HAMY Shannfelt P.O. Address 1310 Taft St. Salmon	Id 83467
AFFIDAVIT OF WATERMASTER  STATE OF IDAHO	RECEIVED  NOV 2 3 2007  Department of Water Resources Eastern Region
COUNTY OF Lemhi ss.  HAMY Shanafelt, being first duly sworn, dep	
District $75-19$ , having been lawfully appointed by $990$	ich R. Tutrilly, Director,
Idaho Department of Water Resources, and that the volumes of water, as stated in	. /
PUBLIC ON P	(Deputy) Watermaster District No. 75-19  Ay Den More Public  Commission expires 4/19/11  almon 2008  oise, Idaho, 18 January 19
I HEREBY CERTIFY, that Flarry Strawa felt	was lawfully appointed by me as Water Master
of Water District No. 75-4, and that the information contained in this re	port, as herein sworn to, is, to the best of my
knowledge and belief, correct.  Saviet D	R Tecthill, Un. irector, Department of Water Resources
D. Assault	

Profession Contraction	· · · · · · · · · · · · · · · · · · ·	
WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
City SALmon	75-00018 75.00016	
City SALmon	75-00017A 75-00017B 75-00019B	
City of SALmon	75.00 019 C 75-000 26A	{ 1617.48 CFS
City of SALmon	75-00007	
Black Sulmon	75-07563	2
BlackAdAr	75-000/9A	6 459.04 CFS
Arrowhend	75-00113	
Arrowhend	75-00021	\$ 922.40 CFS
Arrowhend	75-00022	(100.10
Arrowhend	75-00005	
GAVEN	75 - 000 24	37.20
GAVEN	75-000 20	2
Powers & Haddock	75- 00001	( 131.50
Eduards	75-00013	
Elapros	75-00010	
Edwards	75-00011	\$ 841.70
Edwards	75-00012	\$ 77.10
Edwards	75-02162	
Skun beng	75-000 26B	23.60
Hustin	75-00003	109.20
Toe Broksch	75-00014	129.60
John Goodman	75-14063 75-10778	8.56
Ul.17 Cumilig	75-10779	0
Cliff Cummings	75-10777	, O
	Total cis	21 200 20
	101H(CF)	4,280.28

To Tal Delivery Total Cost Adopted Budget Credits Debits Cost Per 24-Hr. Sec. Ft. 8 , 350 H m 24-Hour Sec. Feet cts. cts. cts. 1617.48 566 79 36 532 34 43 Total No. Days of Watermaster 459.04 160 87 157. 3 28 19 days at \$ per day 922.40 323 23 265 53 57 10 Total No. Days of Asst. Watermaster 37.20 05 14. 1-13 87 82 days at \$ per day 131.50 46 10 53 79 Other expenses charged pro rata 841.70 294 95 90 204 1500 00 TOTAL COST 2360 Total No. 24-Hour Sec. Feet Delivered 4,280 28 35 06 109,20 38 62 28 90 41 \$.35 04 Cost per 24-Hour Sec. Feet Delivered 129.60 79 5 45 43 62 81 8.56 61. 80 81 .00 79 79 176 176. 4.280.28 1500 00 1500 78 191 191 38 Water Moster -500.00 Wate Master-Espenses 250.00 Sect Trens 200,00 Winter Months : Oct 18 - April 15 FICH 55.00 350 00 Miscell- Expenses 350 200.00 70% 1205.00 Arrow hand 150 15000 00 30% Winter Wate Master 150.00 Sec & Trens. 2000 2000 00 100.00 FICA 20.00 Miscell. Exp. 50,00 320.00 Total Salaries 1525.00 Contingency 475,00 2000.00

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