



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 WEB SITE: [www.idwr.state.id.us](http://www.idwr.state.id.us)

EASTERN REGION

DIRK KEMPTHORNE  
Governor

KARL J. DREHER  
Director

January 12, 2006

Lemhi County Treasurer/Auditor  
206 Courthouse Drive  
Salmon, ID 83467

RE: WATER DISTRICT NO. #74-W

Dear Auditor/Treasurer:

Transmitted herewith is the Watermaster's Report and claim for services along with the Proposed Budget for 2006 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,

Dennis M Dunn  
Senior Water Rights Agent

Enclosure

DMD:jljk



State of Idaho

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EASTERN REGION

DIRK KEMPTHORNE  
Governor

KARL J. DREHER  
Director

January 12, 2006

Aleta M. Ries  
P. O. Box ~~9268~~  
Leadore, ID 83464

WATER DISTRICT #74-W

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.

Page 2

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, 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,

A handwritten signature in cursive script that reads "Dennis M. Dunn". The signature is written in dark ink and is positioned below the word "Sincerely,".

Dennis M Dunn  
Senior Water Right Agent

DMD:jlk

Enclosure

# Watermaster's Proposed Budget

FOR -- 2005

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Department of Water Resources  
Eastern Region

Water District No 74-W

Stream LITTLE TIMBER, BIG TIMBER, HAWLEY TEXAS & CANYON

Name of Watermaster DAN P. SMITH

Post Office Address P.O. BOX 22, LEADORE, IDAHO 83464

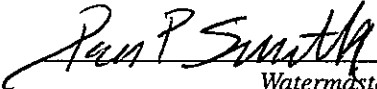
Name of Secretary ALETA M. RIES

Post Office Address P.O. BOX 68, LEADORE, IDAHO 83464

## SECTION 42-615, IDAHO CODE

PROPOSED BUDGET FOR SUCCEEDING YEAR. Each watermaster shall, at least thirty (30) days prior to the annual meeting of the water users of the water district, also prepare and file with the department of water resources a proposed budget for the succeeding year, together with a distribution of the amount of said budget to the respective water users, using the actual deliveries for the past irrigation season or seasons, as the basis for said distribution as hereinabove provided, which said proposed budget and distribution shall be submitted to the water users for consideration and approval at the next annual meeting.

In conformity with the above statute, I hereby submit a Proposed Budget for the season of 19 2005

  
Watermaster

(This report must be made in duplicate, one copy to be forwarded to the appropriate regional office of the Idaho Department of Water Resources, and one copy to the Secretary of the last Annual Water User's Meeting of your District.)

	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1	JAMES ELLSWORTH C/O CARL ELLSWORTH	#1	
2	JAMES WHITTAKER	#2	
3	M.E. SLAVIN	#3	
4	KARL TYLER	#4 TO #18	
5	KARL TYLER	#5 TO #18	
6	KARL TYLER	#6 TO #18	
7	KARL TYLER	#7 TO #18	
8	SHIRLEY COLEMAN	#8	
9	FLOYD NILSSON C/O KENT BIRD	#9	
10	GUARDIAN LIMITED	#10 TO #13	
11	CALVIN J. WHITTAKER	#11	
12	MERRILL BEYELER	#12	
13	ROGER BALL C/O GUARDIAN UNLIMITED	#13	
14	KURT BIRD	#14	
15	RICHARD FOSTER	#15	
16	ALLAN PURCELL	#16	
17	McFARLAND LIVESTOCK	#17	
18	KARL TYLER	#18	
19	RUTH SMITH C/O DAN SMITH	#19	
20	RAY KAGEL	#20	
21			
22			
23			
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28			
29			
30			

[illegible]

WATERMASTER				ASSISTANT WATERMASTER, SECRETARY, STAFF, ETC.			OTHER	TOTAL
YEAR	DAYS	SALARY	TOTAL	DAYS	SALARY	TOTAL	EXPENSES	COSTS
2001	214	300.00	2100.00	214	200.00	1400.00	4432.75	7932.75
2002	214	300.00	2100.00	214	200.00	1400.00	4606.50	8106.50
2003	183	300.00	1800.00	183	200.00	1200.00	4087.50	7087.50
2004	183	300.00	1800.00	183	200.00	1200.00	5004.50	8004.50
2005	168	300.00	1650.00	168	200.00	1100.00	4638.38	7388.38
AVERAGE	192.4	300.00	1890.00	192.4	200.00	1260.00	4553.93	7703.93
WATERMASTER'S PROPOSED BUDGET								
NEXT YEAR	214	300.00	2100.00	214	200.00	1400.00	5515.00	9015.00

ACTUAL 2005: EQUIP RENTAL 3300.00  
 PAYROLL TAX 210.38  
 BOOKKEEPING 300.00  
 INSURANCE 299.00  
 DITCHWORK 445.00  
 P.O. BOX RENT 24.00  
 BANK SVC 60.00  
4638.38

BUDGET 2006: EQUIP RENT 3500.00  
 PAYROLL TAX 270.00  
 BOOKKEEPING 300.00  
 INSURANCE 310.00  
 DITCHWORK 1000.00  
 P.O. BOX RENT 25.00  
 BANK SVC 60.00  
 WATER ASSOC 50.00  
5515.00

- 2234.31 - CARRY OVER  
6780.69

Complete this proposed budget report form 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) If you wish to estimate next season's assessments based on the average delivery of past seasons, then enter the actual water deliveries to each user for the past two to five seasons on page 3. You have the option of using at least the past two seasons or up to five seasons for averaging. You also have the option of using last year's delivery or one year's delivery as a basis of determining assessments for the next season. Enter deliveries as total 24-hour second feet. 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) If using the averaging method, enter the average delivery for past seasons in column 6 of page 3. If you are not averaging, then enter each user's delivery from last year in column 5 and skip column 6.
- 4) In the work space provided at the top of this page, enter next years proposed watermaster salary, secretary and/or staff salaries, and expenses. You may use the past season costs and expenses, or average past seasons' costs and expenses as an aid in determining next years budget. A more detailed listing or itemization of expenses and salaries can be attached to this form.
- 5) Divide the total proposed budget amount for next year by the total past season delivery (total of column 5, page 3) or average past seasons deliveries (total of column 6, page 3) to obtain a unit cost factor.
- 6) Under column 7, page 3, multiply the unit cost factor by each user's past season or average past seasons deliveries to obtain the estimated billing for the next year.
- 7) Use column 8, page 3, to enter the adjusted billing amount if the district wishes to carry over debits and credits from the previous season. (Refer to the last watermaster report. If a user had a credit, subtract that credit from his or her estimated billing in column 7 of this report, and enter the difference or adjusted amount in column 8. If a user had a debit, then add that debit to his or her billing amount shown in column 7 and show as adjusted billing in column 8.
- 8) Sign the report and submit the original to the appropriate regional office of the Department of Water Resources. Retain one copy for the Water District.

Idaho Water Rights Identification Numbers  
Water District 74-W

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NOV 22 2005

Department of Water Resources  
Eastern Region

#1 Ellsworth-Angus Ranch

A74-00126A	A74-00042	A74-00121B
A74-00067	A74-00066	A74-00083A
A74-00080	A74-00083B	A74-00123
A74-00074	A74-00092	A74-00135
A74-00126B	A74-0011D	A74-00093
A74-00127	A74-00111	

#2 Whittaker, James

A74-00070	A74-00378A	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

#3 Slavin, Milton, E.

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

#4 Karl Tyler

A74-00085	A74-00131	A74-00130
A74-00086	A74-00087	

#5 Karl Tyler

A74-00061	A74-00040	A74-00038
A74-00037	A74-00039A	

#6 Karl Tyler

A74-00104	A74-00145	
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#7 Karl Tyler

A74-00113	A74-00065	A74-00026
A74-00015	A74-00014	A74-00013
A74-00024	A74-00023	A74-00161
A74-00162	A74-00163	A74-00164

#8 Coleman, Shirley

A74-00033	A74-00047	A74-00048
A74-01619		

#9 Floyd Nilsson, c/o Kent bird

A74-00036B	A74-00036A	
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#10 Guardian Limited, Roger Ball

A74-00050B	A74-02210	
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#11 Whittaker, Calvin J.  
A74-00049

#12 Beyeler, Merrill		
A74-02326	A74-00158	A74-00159
A74-02289		

#13 Guardian Limited, Roger Ball		
A74-00032	A74-00148	A74-01801

#14 Bird, Kurt		
A74-00034	A74-00035	A74-07165

#15 Foster, Richard E.  
A74-00051

#16 Purcell, Allan F.		
A74-00059A	A74-00398	A74-01834

#17 McFarland Livestock		
A74-00027	A74-00029	A74-00030
A74-00028	A74-00012	A74-00011
A74-00016	A74-00025	

#18 Tyler, Karl		
A74-01126	A74-02214	A74-01125
A74-01119		

#19 Smith, Ruth, Dan Smith  
A74-00059B

#20 Kagel, Ray and Nancy  
A74-00022