



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 17, 2001

MS. ALETA M. RIES
PO BOX 181
LEADORE ID 83464

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

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
Harold W. Jones

Harold W. Jones
Water Right Supervisor

HWJ:dn

Enclosure



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DECEMBER 17, 2001

LEMHI COUNTY TREASURER/AUDITOR
206 COURTHOUSE DRIVE
SALMON ID 83467

RE: WATER DISTRICT NO: 74-W
WATERMASTER: DAN P. SMITH

Dear Gentlemen:

Transmitted herewith is the Watermaster's Report and claim for services along with the Proposed Budget for 2002 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
Water Rights Supervisor

Enclosure

HWJ:dn

Watermaster's Proposed Budget

FOR ~~19~~ 2001

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JAN 05 2001

Department of Water Resources
Eastern Region

Water District No. 74-W

Stream LITTLE TIMBER, BIG TIMBER, HAWLEY, TEXAS & CANYON CREEKS

Name of Watermaster DAN P. SMITH & KELLY J. SMITH

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

Name of Secretary ALETA M. JOHNSON

Post Office Address P.O. BOX 181, LEADORE, ID 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 2001.

Dan P. Smith
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.)

	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1 JAMES ELLSWORTH C/O CARL ELLSWORTH		
2 JAMES WHITTAKER		
3 M.E. SLAVIN		
4 MOORE CREEK RANCH C/O MIKE OVERSAKER	TO KARL TYLER #18	
5 KERMIT PURCELL		
6 FLOYD CLARK C/O BEVA CLARK		
7 CHARLES ISOM	TO KARL TYLER #18	
8 SHIRLEY COLEMAN		
9 FLOYD NILSON C/O KENT BIRD		
10 BILL ROBISON	TO GAURDIAN LIMITED #13	
11 CALVIN J. WHITTAKER		
12 MERRILE BEYELER		
13 ROGER BALL C/O GUARDIAN LIMITED		
14 KURT BIRD		
15 RICHARD FOSTER		
16 ALLAN PURCELL		
17 MCFARLAND LIVESTOCK		
18 KARL TYLER		
19 RUTH SMITH C/O DAN SMITH		
20 RAY KAGEL		
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29		
30		

YEAR	WATERMASTER		ASSISTANT WATERMASTER, SECRETARY, STAFF, ETC.			TOTAL COSTS		
	DAYS	SALARY	TOTAL	DAYS	SALARY		TOTAL	OTHER EXPENSES
19 96	173	300 00	1700 00	173	200 00	1133 35	3775 84	6609 19
19 97	168	300 00	1750 00	153	200 00	1000 00	3568 37	6318 37
19 98	168	300 00	1750 00	153	200 00	1000 00	3458 37	6208 37
19 99	168	300 00	1750 00	153	200 00	1000 00	3841 07	6591 07
19 2000	206	300 00	2020 00	207	200 00	1363 41	4547 37	7930 78
AVERAGE	176.6	300 00	1794 00	167.8	200 00	1099 36	3838 21	6731 56
NEXT YEAR	180	300 00	2106 00	180	200 00	1400 00	5180 00	8680 00

WATERMASTER'S PROPOSED BUDGET

- 299.81 CARRY OVER
 8380.19
 - 1567.91 DEBITS
 6812.28

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.

RECEIVED

MAR 12 2001

Water District 74-W
Leadore, Idaho 83464

Department of Water Resources
Eastern Region

RETAINED RESOLUTIONS & MOTIONS FROM 1991 MINUTES
WITH REVISIONS FROM THE 1994, 1995, 1996 AND 1999 MINUTES

That the Secretary be paid \$250.00 per year, plus \$50.00 for telephone and postage.

That the water masters be paid \$1000.00 per month; \$500.00 wages, \$500.00 equipment rental, withholding \$50.00 per month until end of season, at which time if all paperwork and reports are turned in to the secretary and okayed for being turned in to the State Department of Water Resources, the water master shall receive the \$50.00 per month withheld, or the sum total of \$325.00. If the paperwork and reports are not completed, and the secretary has to finish them then the secretary will receive the withheld \$50.00 per month, up to the sum of \$325.00.

That the water master, one advisory board member and one user of that creek get together and go up that creek and locate all head gates and weirs, so there will be no question on that creek, of order and locations of said head gates and weirs.

That the amounts payable by each water user, shown in the adopted budget, becomes due and payable May 1st. Said amounts, if not so paid, shall bear interest at the rate of 10% when paid, until paid. That the Lemhi County Treasurer will bill and collect funds for Water District 74-W.

That the water master can be signed on by one user anytime after April 1st, or is automatically on duty May 1st, to serve until October 1st, after which time he can be signed on until November 1st, at the request of one water user.

WATERMASTER'S REPORT

From APRIL 1, 2001 To OCTOBER 31, 2001

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 _____ } ss.

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DEC 11 2001
Department of Water Resources
Eastern Region

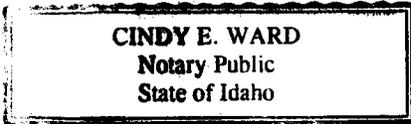
Dan P. Smith, being first duly sworn, deposes and says that he is Watermaster of Water District 74-W, having been lawfully appointed by _____, Director, Idaho Department of Water Resources, and that the volumes of water, as stated in this report and prorated by him to the water right holders of the district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

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

Subscribed and sworn to before me, this 7th day of December, 2001

Cindy E. Ward
Notary Public

(SEAL)



My Commission expires May 12, 2006

Boise, Idaho, _____, 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.

Karl J. Archer
Director, Department of Water Resources

By [Signature]

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2 JAMES WHITTAKER		
3 M. E. SLAVIN		
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