



# State of Idaho

## DEPARTMENT OF WATER RESOURCES

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

### EASTERN REGION

January 14, 1998

PHILIP E. BATT  
GOVERNOR

KARL J. DREHER  
DIRECTOR

VIRGINIA PERRY, Secretary  
RR 1 BOX 155 A  
SALMON ID 83467

WATER DISTRICT #75-C  
STREAM: RUNSTEN MINTZER

Dear Ms. Perry:

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.

Also enclosed are the Adopted Budget form, Petition for Watermaster Services, Oath of Office and necessary documents for your annual meeting.

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).

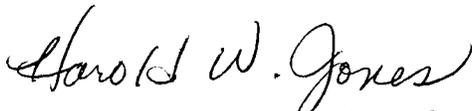
Please note that only the statutory requirement regarding the independent financial audit has been changed. Districts handling their own fund (i.e.; districts who collect and/or disburse their own funds) must still submit their own statement of the water district's financial affairs at the end of each 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 and 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 withholding 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 these withholding taxes may be the responsibility of the 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 *by SC*  
Water Rights Supervisor

HWJ:sc

Enclosures

# WATERMASTER'S REPORT

From May 1, 1997 To Sept 1, 1997

RECEIVED

DEC 15 1997

Department of Water Resources  
Eastern Region

Water District No. 75C  
Name of Watermaster Fred Jakovac  
P.O. Address P.O. Box 71, Carmen, Idaho 83402

### AFFIDAVIT OF WATERMASTER

STATE OF IDAHO )  
COUNTY OF Lemhi ) ss.

Fred Jakovac, being first duly sworn, deposes and says that he is Watermaster of Water District 75C, 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.

Fred Jakovac  
(Deputy) Watermaster District No. 75C

Subscribed and sworn to before me, this 10 day of December, 1997

Linda Buster  
Notary Public

(SEAL)

My Commission expires 8-22-2000

Boise, Idaho, \_\_\_\_\_, 19\_\_\_\_

I HEREBY CERTIFY, that \_\_\_\_\_ was lawfully appointed by me as Water Master of Water District No. \_\_\_\_\_, and that the information contained in this report, as herein sworn to, is, to the best of my knowledge and belief, correct.

Director, Department of Water Resources

By Ronald Clark

F NAME	L NAME	V.RIGHT#	1997 BUDGET
TONY	BOTELLO	28	\$12.50
JAMES R.	HICKS	45	\$15.00
STEVE	CHILDS	45	\$10.00
GLENN	ALDER		\$0.00
BOYLE	DANCE	28	\$35.00
DALE	DUTTON	37	\$10.00
EUGENE	EDWARDS		\$0.00
PAUL	EDWARDS	37	\$100.00
ROGER	EDWARDS	37	\$12.50
LARRY	FISHER	45	\$12.50
E.G	FRAZIER	28	\$12.50
MIKE	GOSACK	38	\$12.50
MAXINE	GOULD	34	\$50.00
JOE	GRIMM	39	\$5.00
ROY	HALL	37	\$20.00
DWAYNE	HAMILTON	28	\$12.50
STEVE	HAYDON	28	\$5.00
BOB	HERMAN	36	\$80.00
ROY	HOFFMAN	29-34-20	\$130.00
LEONARD	JACKICH	44-53	\$150.00
FRED	JAKOVAC	40-41-32-37	\$200.00
MARK	JOHNSON	37	\$20.00
MIKE	KAHNLE	38	\$10.00
BOB	MARTIN	38	\$20.00
DALE	MADDOCK	28-29	\$60.00
BRENT	NYBORG	45	\$25.00
ANDREW	OHL	37	\$10.00
BENNETT	ORK	28	\$45.50
BROWNE	ORK	28	\$7.50
JACK	PARMENTER	35	\$25.00
JERRY	PERRY	28	\$77.50
JOHN	PERRY	37	\$12.00
GRANT	PETERSON	35	\$30.00
RICHARD	BENEDICT	28	\$0.00
FLOYD	PINGHAM	42	\$50.00
BOB	SLIGHT	28	\$10.50
BART	STEPHANICHEN	37	\$12.50
ALP	TURNER	45	\$20.00
DAN	WHITEHEAD	37	\$0.00
Date	wshf Ly	45	\$10.00

EDWARDS CONSTRUCTION	\$220.00
ROBERT GRISSETT	292.50
AUSTIN TRUCKING	270.00
ROY HOFFMAN	360.00
AUSTIN TRUCKING	195.00
WATERMASTER	675.90
SECRETARY	130.00
TOTAL COST	\$2143.40

