



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

VIRGINIA PERRY
37 LOVERS LANE
SALMON, IDAHO 83462

WATER DISTRICT #75C

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.

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, 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,

W Roger Warner
Water Right Supervisor

WRW:ck

Enclosure



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EASTERN REGION

DIRK KEMPTHORNE
Governor

December 22, 2003

KARL J. DREHER
Director

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

From 4/15/03, 1903 To 9/15/03 Department of Water Resources Eastern Region, 1903

RECEIVED
DEC 15 2003
Department of Water Resources

Water District No. 75C

Name of Watermaster _____

P.O. Address P.O. Box 91 Carmen, Id 83462

AFFIDAVIT OF WATERMASTER

STATE OF IDAHO }
COUNTY OF Lemhi } ss.

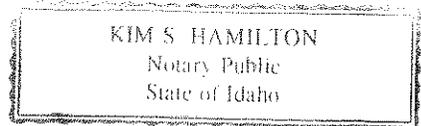
FRED JAKOVAK, being first duly sworn, deposes and says that he is Watermaster of Water District 75C, having been lawfully appointed by Water right, Director, Idaho Department of Water Resources, and that the volumes of water, as stated in this report and prorated by him to the water right holders of the district are correct.

Fred Jakovak
(Deputy) Watermaster District No. 75C

Subscribed and sworn to before me, this 10 day of DECEMBER, 192003

Kim S Hamilton
Notary Public

(SEAL)



My Commission expires 03-24-06

Boise, Idaho, 23 Dec 2004, 1904

I HEREBY CERTIFY, that Fred Jakovak was lawfully appointed by me as Water Master of Water District No. 75C, and that the information contained in this report, as herein sworn to, is, to the best of my knowledge and belief, correct.

Karl Dreher
Director, Department of Water Resources

By Dennis W. Ann

FIRST NAME LAST NAME TOTAL DUE PAST DUE

LARRY	SCHOBER	\$24.50	
GLENN	ALDER	\$7.00	
ANITA	ANDRUS	\$21.00	
RICHARD	BENEDICT	\$7.00	
GAIL	BEVERLIN	\$57.00	
TOM	BEZAIRE	\$24.50	
LLOYD	BINGHAM	\$77.00	
JASON	BOWEN	\$35.00	
KEVIN	CARDIN	\$28.00	
STEWART	CARRINGTON	\$58.80	
ROSE	COLSTON	\$414.63	\$372.81
BRUCE	COLSTON	\$558.34	\$501.24
ROBERT	DEURLOO	\$24.50	
SHARON	DUTTON	\$21.00	
MRS.	EDWARDS	\$147.00	
ROGER	EDWARDS	\$24.50	
VIOLA	EDWARDS	\$0.00	
LARRY	FISHER	\$24.50	
MIKE	GOSACK	\$24.50	
DOUG	GRAVES	\$56.00	
JOE	GRIMM	\$14.00	
ROY	HALL	\$35.00	
DWAYNE	HAMILTON	\$24.50	
RAYMOND	HERBST	\$77.00	
ROBERT	HERMAN	\$119.00	
ROY	HOFFMAN	\$189.00	
LEONARD	JAKICH	\$217.00	
FRED	JAKOVAC	\$287.00	
ABNER	KING	\$21.00	
ROBERT	MARTIN	\$35.00	
BRENT	NYBORG	\$42.00	
ANDREW	OHL	\$21.00	
LYLE	O'MYER	\$39.20	
SYLVAN	ORR	\$17.50	
BENNETT	ORR	\$73.50	
JACK	PARMENTER	\$42.00	
JERRY	PERRY	\$115.50	
JOHN	PERRY	\$35.00	
GRANT	PETERSON	\$21.00	
JOE	SMITH	\$24.50	
BART	STEPHANISHEN	\$31.50	
A. P.	TURNER	\$42.00	
BRAD	ULSHAFFER	\$21.00	
WAYNE	UNRUH	\$14.00	
DALE	WOLFLY	\$21.00	
		\$2,688.81	\$841.89
		\$1,995.00	

REPORT FOR 2003

EXPENSES

ARDEN WESTFALL	\$250.00
JERRY PERRY	42.00
STAMPS	20.00
WATERMASTER	675.90
SECRETARY	230.00
WORK COMP	300.00

TOTAL EXPENSE 1517.90

BEGINNING BAL	126.29
TOTAL INCOME	2312.44
TOTAL MONEY	2438.73
EXPENSES	1517.90
ENDING BALANCE	920.83

SUM:

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