



State of Idaho

DEPARTMENT OF WATER RESOURCES

Eastern Region, 900 North Skyline Drive, Suite A • Idaho Falls, Idaho 83402-1718
Phone: (208) 525-7161 • Fax: (208) 525-7177 • Web Site: www.idwr.idaho.gov

C. L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Interim Director

December 13, 2010

Randy Capps
87 Corbett Lane
Salmon ID 83467

WATER DISTRICT #75B

Dear Secretary:

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,

Dennis M. Dunn
Senior Water Right Agent

DMD:sc

Enclosures



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C. L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Interim Director

December 13, 2010

Kevin Rice
127 Corbett Lane
Salmon ID 83467

Water District 75B

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Sincerely,

Dennis M Dunn
Sr. Water Right Agent

Enclosure

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C. L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Interim Director

December 13, 2010

Lemhi County Treasurer / Auditor
206 Courthouse Dr
Salmon ID 83467

RE: Water District No 75-B and 74-W

Dear County Treasurer / Auditor:

Transmitted herewith is the Watermaster's Report and claim for services along with the Proposed Budge for 2010 for the above mentioned Water Districts.

The various times 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
Sr. Water Rights Agent

Enclosure

DMD:sc

WATERMASTER'S REPORT

RECEIVED

DEC 03 2010

Department of Water Resources
Eastern Region

From 1 MAY, 2010 To 31 October, 2010

Water District No. 75-B

Name of Watermaster KEVIN RICE

P.O. Address 127 CORBETT LANE, SALMON, ID. 83467

AFFIDAVIT OF WATERMASTER

STATE OF IDAHO }
COUNTY OF LEMHI } ss.

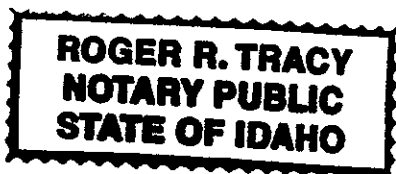
KEVIN RICE, being first duly sworn, deposes and says that he is Watermaster of Water District 75-B, having been lawfully appointed by _____, Director, Idaho Department of Water Resources, and that the volumes of water, as stated in this report and prorated by him to the water right holders of the district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

Kevin Rice

(Deputy) Watermaster District No. 75B

Subscribed and sworn to before me, this 2 day of DEC., 2010

(SEAL)



[Signature]
Notary Public

My Commission expires 9/20/16

Boise, Idaho, Dec 3, 2010, 19__

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

Gary Spackman, acting
Director, Department of Water Resources

By [Signature]

	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1	ANDERSON GALE	75B-10789	Williams CREEK
2	BENZON JOHN	75B-27-L	" "
3	BEYELER JASON	75B-27-P	" "
4	BOICE LAVINA	75B-7030	" "
5	CAPPS RANDY	75B-27-D	" "
6	GATTUNG BILL	75B-27-M	" "
7	KNOPP WILLIAM	75B-14067	" "
8	KREMER TYRELL	75B-27-K	" "
9	LOGAN DAVID	75B-27-Q	" "
10	MOODY PAUL	75B-27-R	" "
11	RICE KEVIN	75B-27-F	" "
12	RIFE ROGER	75B-27-J	" "
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