



**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](http://www.idwr.idaho.gov)**

**C. L. "BUTCH" OTTER**  
Governor

**GARY SPACKMAN**  
Interim Director

January 17, 2012

Aleta Ries  
PO Box 68  
Leadore ID 83464

WATER DISTRICT #74W

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,

A handwritten signature in cursive script that reads "Dennis M. Dunn". The signature is written in dark ink and is positioned above the printed name and title.

Dennis M. Dunn  
Senior Water Right Agent

DMD:sc

Enclosures



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C. L. "BUTCH" OTTER  
Governor

GARY SPACKMAN  
Interim Director

January 17, 2012

Lemhi County Treasurer / Auditor  
206 Courthouse Dr  
Salmon ID 83467

RE: Water District No 74W and 75A

Dear County Treasurer / Auditor:

Transmitted herewith is the 2011 Watermaster's Report and claim for services for the above mentioned Water District.

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,

A handwritten signature in dark ink, appearing to read "Dennis M. Dunn". The signature is fluid and cursive, with the first name "Dennis" and last name "Dunn" clearly distinguishable.

Dennis M Dunn  
Sr. Water Rights Agent

Enclosure

DMD:sc



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C. L. "BUTCH" OTTER  
Governor

GARY SPACKMAN  
Interim Director

January 17, 2012

Dan P Smith  
PO Box 22  
Leadore ID 83464

Water District 74W

Dear Watermaster:

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.

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Sincerely,

A handwritten signature in cursive script, appearing to read "Dennis M. Dunn".

Dennis M Dunn  
Sr. Water Right Agent

Enclosure

DMD:sc

# WATERMASTER'S REPORT

RECEIVED

JAN 12 2012

Department of Water Resources  
Eastern Region

From MAY 12 2011 To SEPT 30 2011

Water District No. 74-W

Name of Watermaster DAN P. SMITH

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

## AFFIDAVIT OF WATERMASTER

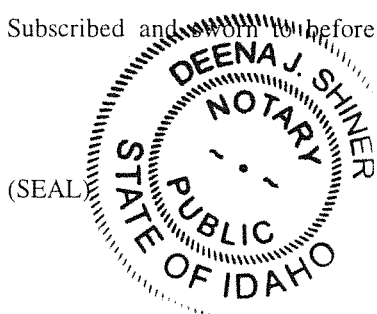
STATE OF IDAHO }  
COUNTY OF LEMMING } ss.

DAN P. SMITH, being first duly sworn, deposes and says that he is Watermaster of Water District 74-W, having been lawfully appointed by Greg Spackman, 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. Spackman

(Deputy) Watermaster District No. 74-W

Subscribed and sworn to before me, this 10th day of January, 2012



Deena J. Shiner  
Notary Public

My Commission expires 10-1-2017

Boise, Idaho, January 17, 2012

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.

Greg Spackman  
Director, Department of Water Resources

By Donna M. Spackman