



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 21, 2009

Lemhi County Treasurer / Auditor
206 Courthouse Dr
Salmon ID 83467

RE: Water District No 74Q and 74W

Dear County Treasurer / Auditor:

Transmitted herewith is the Watermaster's Report and claim for services along with the Proposed Budge for 2009 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,

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
Sr. Water Rights Agent

Enclosure

DMD:sc



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C. L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Interim Director

December 21, 2009

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.

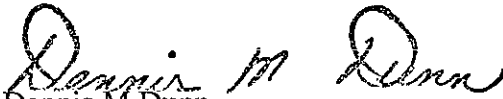
During the 1993 legislative session, the legislature enacted a new law which amends Section 42-619(9), Idaho Code and removes the independent financial audit requirement for most state water districts. The new law, referenced by Section 67-450B, Idaho Code (copy enclosed) identifies minimum audit requirements 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) 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.

Page 2

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 water master 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
Sr. Water Right Agent

Enclosure

DMD:sc



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C. L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Interim Director

December 13, 2010

Dan 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.

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) 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).

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Sincerely,

Dennis M Dunn
Sr. Water Right Agent

Enclosure

DMD:sc



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C. L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Interim Director

December 13, 2010

Aleta M 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,

Dennis M. Dunn
Senior Water Right Agent

DMD:sc

Enclosures



State of Idaho

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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 07 2010

Department of Water Resources
Eastern Region

From MAY 16, ~~2010~~ To SEPT 30, ~~2010~~

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 LEMHI } 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 _____, 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.

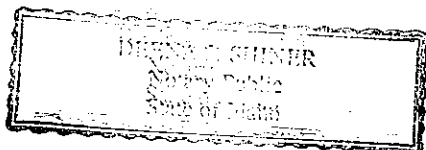
Dan P. Smith

(Deputy) Watermaster District No. _____

Subscribed and sworn to before me, this 1ST day of December, 2010

Doreen J. Shiner
Notary Public

(SEAL)



My Commission expires 10-1-2011

Boise, Idaho, December 8, 2010 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.

Larry Shackman
Director, Department of Water Resources

By Doreen J. Shiner
Sr. Water Resource Agent

RECEIVED

DEC 07 2010

Department of Water Resources
Eastern Region

Idaho Water Rights Identification Numbers
Water District 74-W

#1 Ellsworth-Angus Ranch

A74-00126A	A74-00042	A74-00121B
A74-00067	A74-00066	A74-00083A
A74-00080	A74-00083B	A74-00123
A74-00074	A74-00092	A74-00135
A74-00126B	A74-0011D	A74-00093
A74-00127	A74-00111	

#2 Whittaker, James

A74-00070	A74-00378A	A74-00090
A74-00096	A74-00097	A74-00089
A74-00133	A74-00117B	A74-00132
A74-00139	A74-01567	A74-00039B
A74-01103	A74-00063	A74-01102
A74-00088	A74-00056	A74-00056
A74-00138	A74-00055	A74-00073B

#3 Slavin, Milton, E.

A74-00069	A74-00107	A74-00114
A74-00147	A74-02313	A74-02307B
A74-02307A		

#4 Tyler, Karl

A74-00085	A74-00131	A74-00130
A74-00086	A74-00087	

#5 Tyler, Karl

A74-00061	A74-00040	A74-00038
A74-00037	A74-00039A	

#6 Tyler, Karl

A74-00104	A74-00145	
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#7 Tyler, Karl

A74-00113	A74-00065	A74-00026
A74-00015	A74-00014	A74-00013
A74-00024	A74-00023	A74-00161
A74-00162	A74-00163	A74-00164

#8 Carlson, Tom

A74-00033	A74-00047	A74-00048
A74-01619		

#9 Nilsson, Floyd, c/o Kent bird

A74-00036B	A74-00036A	
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#10 Whittaker, James

A74-00050B	A74-02210	
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#11 Whittaker, Calvin J.
A74-00049

#12 Beyeler, Merrill		
A74-02326	A74-00158	A74-00159
A74-02289		

#13 Bird, Kurt		
A74-00032	A74-00148	A74-01801

#14 Bird, Kurt		
A74-00034	A74-00035	A74-07165

#15 Foster, Richard E.
A74-00051

#16 Purcell, Allan F.		
A74-00059A	A74-00398	A74-01834
A74-00399		

#17 McFarland Livestock		
A74-00027	A74-00029	A74-00030
A74-00028	A74-00012	A74-00011
A74-00016	A74-00025	

#18 Tyler, Karl		
A74-01126	A74-02214	A74-01125
A74-01119		

#19 Hartman, Vaughn
A74-00059B

#20 Kagel, Ray and Nancy
A74-00022

#21 Ogden, Penny
A74-07175

#22 Kerry Purcell
A74-00399

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22	KERRY PURCELL	#22	
21	PENNY OGDEN	#21	
20	RAY KAGEL	#20	
19	VAUGHN HARTMAN	#19	
18	KARL TYLER	#18	
17	MCFARLAND LUESTOCK	#17	
16	ALLAN PURCELL	#16	
15	RICHARD FOSTER	#15	
14	KURT BIRD	#14	
13	KURT BIRD	#13 to #14	
12	MERRILL BEYELER	#12	
11	GALVIN J. WHITAKER	#11	
10	JAMES WHITAKER	#10 to #2	
9	KURT BIRD	#9	
8	T. CARLSON	#8	
7	KARL TYLER	#7 to #18	
6	KARL TYLER	#6 to #18	
5	KARL TYLER	#5 to #18	
4	KARL TYLER	#4 to #18	
3	M.E. SLAVIN	#3	
2	JAMES WHITAKER	#2	
1	JAMES ELISDOCKTH d/o CARL ELISDOCKTH	#1	
	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS