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

February 24, 2012

C. L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Interim Director

Jerry Eastman
PO Box 57
Tendoy ID 83468

Water District 74M

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 statue, 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.

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 week 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

February 24, 2012

JoAnn Loudy
PO Box 68
Tendoy ID 83468

WATER DISTRICT #74M

Dear Secretary:

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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.

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Sincerely,

Dennis M. Dunn
Senior Water Right Agent

DMD:sc

Enclosures

WATERMASTER'S REPORT

RECEIVED
FEB 2 1 2012
Department of Water Resources
Eastern Region

From March 2011 To Nov. 2011

Water District No. 74-M
Name of Watermaster Jerry Eastman
P.O. Address PO Box 57 Tendoy IdA. 83468

AFFIDAVIT OF WATERMASTER

STATE OF IDAHO }
} ss.
COUNTY OF Lemhi }

Jerry Eastman, being first duly sworn, deposes and says that he is Watermaster of Water District 74-M, having been lawfully appointed by Gary 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.

Jerry Eastman
(Deputy) Watermaster District No.________

Subscribed and sworn to before me, this ______ day of ______________________, 20___

____
Notary Public

(SEAL) My Commission expires____________________

Boise, Idaho, ____________________, 20____

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 Dennis M Dunn

1	2		3		4		5	
Total Delivery in 24-Hour Sec. Feet	Total Cost		Adopted Budget		Credits		Debits	
	$	cts.	$	cts.	$	cts.	$	cts.

Cost Per 24-Hr. Sec. Ft. $__________

Total No. Days of Watermaster		
days at $ per day	$	
Total No. Days of Asst. Watermaster		
days at $ per day	$	
Other expenses charged pro rata	$	
TOTAL COST	$	
Total No. 24-Hour Sec. Feet Delivered		
Cost per 24-Hour Sec. Feet Delivered	$	

note

I was elected as watermaster at the annual 74-M water meeting but was never call on. their fore no water was measured for the 2011 season

Jerry [illegible]