



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

February 8, 2012

Jerry Elzinga
700 Monroe St
Salmon ID 83467

Water District 74C

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.

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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

February 8, 2012

Mike Kossler
445 Bohannon Creek Rd
Salmon ID 83467

WATER DISTRICT #74C

Dear Secretary:

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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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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

WATERMASTER'S REPORT

RECEIVED

FEB 06 2012

Department of Water Resources
Eastern Region

From April 1st 2011 To November 15 2011

Water District No. 74c
Name of Watermaster Jerry Elzinga
P.O. Address 700 MADROE ST. Salmon Id 83467

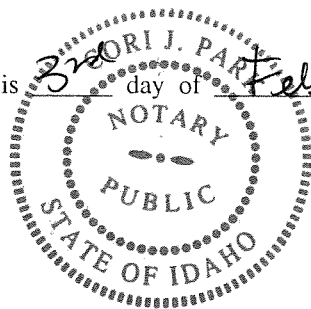
AFFIDAVIT OF WATERMASTER

STATE OF IDAHO }
COUNTY OF Lemhi } ss.

Jerry Elzinga, being first duly sworn, deposes and says that he is Watermaster of Water District 74c, 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.

Jerry Elzinga
(Deputy) Watermaster District No. _____

Subscribed and sworn to before me, this 3rd day of February, 2012



(SEAL)

[Signature]
Notary Public

My Commission expires 6-2-2012

Boise, Idaho, February 6, 2012

I HEREBY CERTIFY, that Jerry Elzinga was lawfully appointed by me as Water Master of Water District No. 74c, and that the information contained in this report, as herein sworn to, is, to the best of my knowledge and belief, correct.

Sary Spackman
Director, Department of Water Resources

By Jerry Elzinga

WATER RIGHT OWNER

IDWR
WATER RIGHT
IDENT No.

DIVERSION NAME / REMARKS

1
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Dale Jolley and
Boyd Stokes

74-~~0179~~⁰¹⁷⁹ A+B

BC-3

DEAN Stokes

74-0179 D

BC-~~3~~3

Eagle Valley Ranch (EVR)

EVR JACKSON Ranch 74-0185

BC-5

EVR Welland

74-0173

BC-4

EVR Stokes

74-0179 C

BC-6

Jim PARKES

74-0722

BC-6

EVR Stoddard

74-0174

EVR Bull

74-0176

EVR BIAN

74-0175, 74-0183

EVR
NW England

74-0181

EVR England
PIVOT

74-0177

EVR Meadow
PIVOT

74-0176

EVR Total

ALL TOTAL

1 Total Delivery in 24-Hour Sec. Feet	2 Total Cost		3 Adopted Budget		4 Credits		5 Debits		Cost Per 24-Hr. Sec. Ft. \$. <u>41.58</u>
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	
1									Total No. Days of Watermaster
2									days at \$ per day \$
3									Total No. Days of Asst. Watermaster
4									days at \$ per day \$
5	348.17	144.76							Other expenses charged pro rata \$
6									TOTAL COST \$ <u>1400.00</u>
7	180.75	75 15							Total No. 24-Hour Sec. Feet Delivered <u>3367.01</u>
8									Cost per 24-Hour Sec. Feet Delivered \$ <u>41.58</u>
9									
0									
1									
2									
3									
4									
5	3	25 00							
6									
7									
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9	2835.09	1155.09							
0	3367.01	1400.00							