

DECEMBER 26, 1996

DICK MORTON, Secretary
PO BOX 133
CARMEN ID 83462

WATER DISTRICT # 75-D
STREAM: CARMEN CREEK

Dear Mr. Morton:

Enclosed herewith is a copy of the Watermaster's Annual Report for the past season and the Proposed Budget.

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.

Also enclosed are the adopted budget forms, Petition for Watermaster Services, Oath of Office and necessary documents for your annual meeting.

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 and insurance costs etc., please contact the Idaho State Insurance Fund. The State Insurance Fund has offices in Boise, Couer 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 withholding 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 these withholding taxes may be the responsibility of the 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,

Harold W Jones
Water Rights Supervisor

HWJ:sc

Enclosures

DECEMBER 26, 1996

LEMHI COUNTY TREASURER/AUDITOR
206 COURTHOUSE DR
SALMON ID 83467

RE: WATER DISTRICT NO: 75-D
WATERMASTER: GINA MCFARLAND

Dear Gentlemen:

Transmitted herewith is the Watermaster's Report and claim for services along with the Proposed Budget for 1996 for the above mentioned Water District.

The various items 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,

HAROLD W JONES
Water Rights Supervisor

Enclosure

HWJ:sc

(This report must be made in Triplicate and forwarded to the Department of Water Resources
Boise, Idaho, for Approval.)

WATERMASTER'S REPORT

From AUGUST 21st, 19 96 To SEPTEMBER 30th, 19 96

Water District No. 75-D

Name of Watermaster GINA McFARLAND

P. O. Address P.O. Box 72, CARMEN, ID. 83412

AFFIDAVIT OF WATERMASTER

STATE OF IDAHO.

COUNTY OF LEMHI

} ss.

GINA McFARLAND, being first duly sworn, deposes and says
that he is (Deputy) Watermaster on CARMEN Creek in District 75-D, having been
lawfully appointed by the Director, Department of Water Resources _____
and that the volumes of water, as stated in this report, prorated by him to the several users, are correct;
that the sum of \$ _____ is justly due as stated.

Gina McFarland

(Deputy) Watermaster District No. 75-D

Subscribed and sworn to before me, this 25th day of November, 1996

Laura Norton
Notary Public.

(SEAL)

My Commission expires 9-7-00

Boise, Idaho, _____, 19____

I HEREBY CERTIFY, That _____

was lawfully appointed by me (Deputy) Watermaster of District No. _____, and that his bill
for services rendered prorated to the several users, as herein sworn to, is, to the best of my knowledge
and belief, correct.

Director, Department of Water Resources

By Ronald P. Clark

RECEIVED

NOV 27 1996

Department of Water Resources
Eastern Region

[illegible]

Watermaster's Report

From _____, 19 ____

To _____, 19 ____

- OF -

County, Idaho,

Dated _____, 19 ____

STATE OF IDAHO,

COUNTY OF _____ } ss.

I hereby certify that this instrument was
filed for record at the request of _____

this _____ day of _____,

A.D. 19 ____.

Ex-Officio Recorder.

By _____
Deputy.

STATE OF IDAHO, }
COUNTY OF _____ } ss.

We, the Board of County Commissioners of _____ County,
State of Idaho, have examined and approved the bill of \$ _____, payable to
_____, Watermaster for District No. _____, for
services rendered during 19_____, and have ordered a warrant drawn in favor of said Watermaster,
payable out of the funds of said Water District on deposit with the County Treasurer.

ATTEST:

Chairman of Board.

Clerk.