



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

January 14, 2011

Lemhi County Treasurer / Auditor
206 Courthouse Dr
Salmon ID 83467

RE: Water District No 75D

Dear County Treasurer / Auditor:

Transmitted herewith is the 2010 Watermaster's Report and claim for services along with the Proposed Budget for 2011 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



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C. L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Interim Director

January 14, 2011

Bruce McFarland
Box 124
Carmen ID 83462

Water District 75D

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,

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

Dennis M Dunn
Sr. Water Right Agent

Enclosure

DMD:sc



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C. L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Interim Director

January 14, 2011

Kevin J Keller
PO Box 36
Carmen ID 83462

WATER DISTRICT #75D

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

WATERMASTER'S REPORT

From August 4, 2010 To Sept 7, 2010, 2010

Water District No. 750

Name of Watermaster Bruce McFarland

P.O. Address Box 124 Carmen, Idaho 83462

RECEIVED
JAN 04 2011
Department of Water Resources
Eastern Region

AFFIDAVIT OF WATERMASTER

STATE OF IDAHO }
COUNTY OF Lemhi } ss.

Bruce A. McFarland, being first duly sworn, deposes and says that he is Watermaster of Water District 750, 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.

Bruce A. McFarland

(Deputy) Watermaster District No. 750

Subscribed and sworn to before me, this 28th day of December, 2010

Laura Morton
Notary Public



My Commission expires 9-7-12

Boise, Idaho, January 13, 2011, 19

I HEREBY CERTIFY, that Bruce A. McFarland 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.

Gary Spackman
Director, Department of Water Resources

By Dennis Dunn

Watermaster's Report, December 2010									
Water Right User	Water Right ID #	Total 24hr cfs	Total Cost '10	Adopted Budget	Credit	Debit	Adjusted Billing	\$20 Base Fee	Cost + Base Fee
Aldous, John	C75 065	169.561	\$184.11	\$226.41	\$42.30		\$141.81	\$20.00	\$161.81
Barsalou/Slavin	C75 058	45.491	\$49.39	\$25.63		\$23.76	\$73.16	\$20.00	\$93.16
Bills, Loren	C75 066	70.236	\$76.26	\$102.53	\$26.26		\$50.00	\$20.00	\$70.00
Bingham, Marty	C75 0063	43.753	\$47.51	\$51.26	\$3.76		\$43.75	\$20.00	\$63.75
Burns, John	C75 10061A, 10062A	12.418	\$13.48	\$2.31		\$11.18	\$24.66	\$20.00	\$44.66
Cabigas	C75 100-61AC, 100-62AA	2.846	\$3.09	\$1.79		\$1.30	\$4.39	\$20.00	\$24.39
Campbell, Wayne	C75 4005	22.842	\$24.80	\$19.22		\$5.58	\$30.38	\$20.00	\$50.38
Carmen Land & Lvstk	C75 062	130.496	\$141.69	\$145.25	\$3.55		\$138.14	\$20.00	\$158.14
Carmida	C75 076B	109.755	\$119.17	\$115.34		\$3.83	\$123.00	\$20.00	\$143.00
Clements, Bill	C75 10061AE, 10062AC	2.551	\$2.77	\$0.43		\$2.34	\$5.11	\$20.00	\$25.11
Dixon, Marci	C75 2025 (split)	2.000	\$2.17	\$0.81		\$1.36	\$3.53	\$20.00	\$23.53
Edmiston	C75 10061AA, 10062Y	3.356	\$3.64	\$4.10	\$0.46		\$3.19	\$20.00	\$23.19
Eisenhower	C75 10137A, 10136A	3.554	\$3.86	\$3.12		\$0.74	\$4.60	\$20.00	\$24.60
Ellis, Dave	C75 5078	24.000	\$26.06	\$19.22		\$6.84	\$32.90	\$20.00	\$52.90
Ernest, Bob	C75 10061Y, 10062W	2.354	\$2.56	\$0.34		\$2.21	\$4.77	\$20.00	\$24.77
Fadness, Dan	C75 10061C, 14388	1.983	\$2.15	\$2.39	\$0.24		\$1.91	\$20.00	\$21.91
Fols, Al	C75 2025 (split)	2.000	\$2.17	\$4.66	\$2.48		-\$0.31	\$20.00	\$19.69
Harling, Chuck	C75 2025 (split)	2.000	\$2.17	\$0.94		\$1.23	\$3.40	\$20.00	\$23.40
Hirshey	C75 10137B, 10136B	3.608	\$3.92	\$3.12		\$0.80	\$4.72	\$20.00	\$24.72
Hudson, Jim	C75 10061B, 10062C	3.080	\$3.34	\$7.82	\$4.47		-\$1.13	\$20.00	\$18.87
Jackson, Thomas	C75 10062A	0.972	\$1.06	\$1.28	\$0.23		\$0.83	\$20.00	\$20.83
Keller, Kevin	C75 079	70.000	\$76.01	\$98.25	\$22.25		\$53.76	\$20.00	\$73.76
Marcia, Tracy	C75 2025 (split)	2.000	\$2.17	\$0.81		\$1.36	\$3.53	\$20.00	\$23.53
Mateko, George	C75 10061R, 10062P	11.657	\$12.66	\$1.97		\$10.69	\$23.35	\$20.00	\$43.35
Mattis, Shirley	C75 10061Z, 10062X	2.470	\$2.68	\$4.70	\$2.02		\$0.66	\$20.00	\$20.66
McFarland, Bruce	C75 4002, 0060	143.790	\$156.13	\$196.51	\$40.38		\$115.75	\$20.00	\$135.75
McFarland, Tom	C75 076A	147.555	\$160.22	\$128.16		\$32.06	\$192.28	\$20.00	\$212.28
Morton, Dick	C75 072	30.600	\$33.23	\$38.45	\$5.22		\$28.00	\$20.00	\$48.00
Mosher, Bob	C75 10061T, 10062R	4.331	\$4.70	\$4.19		\$0.52	\$5.22	\$20.00	\$25.22
Pilkerton	C75 2025 (split)	2.000	\$2.17	\$1.11		\$1.06	\$3.23	\$20.00	\$23.23
Quinn	C75 10061C	3.109	\$3.38	\$0.68		\$2.69	\$6.07	\$20.00	\$26.07
Remington Ridge	C75 0051, 0057	10.200	\$11.08	\$0.00		\$11.08	\$22.15	\$20.00	\$42.15
Rice, Rick	C75 14443, 14441	5.530	\$6.00	\$1.67		\$4.34	\$10.34	\$20.00	\$30.34
Rieffenberger, Betsy	C75 0063	53.953	\$58.58	\$51.26		\$7.32	\$65.90	\$20.00	\$85.90
Rodgers, Kenny	C75 7210	-	\$0.00	\$20.00	\$20.00		-\$20.00	\$20.00	\$0.00
Slavin, Bill	C75 075	55.483	\$60.24	\$32.04		\$28.20	\$88.45	\$20.00	\$108.45
Slavin, Derold	C75 10178, 10061G	27.263	\$29.60	\$10.68		\$18.92	\$48.52	\$20.00	\$68.52
Slavin, Sam	C75 0064	51.000	\$55.38	\$64.08	\$8.70		\$46.67	\$20.00	\$66.67
Tippet, Russ	C75 10061J, 10062H	3.696	\$4.01	\$2.56		\$1.45	\$5.46	\$20.00	\$25.46
Tudor, Llyod	C75 2025 (split)	2.000	\$2.17	\$1.41		\$0.76	\$2.93	\$20.00	\$22.93
Yowell, Steven	C75 10061AM, 10062AL	3.873	\$4.21	\$3.50		\$0.70	\$4.91	\$20.00	\$24.91
Totals		1289.36	\$1,400.00	\$1,400.00	\$182.32	\$182.32	\$1,400.00	\$820.00	\$2,220.00
Cost/24 hr cfs	\$1.0858								

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