



State of Idaho

DEPARTMENT OF WATER RESOURCES

900 N. Skyline Dr., Suite A, Idaho Falls, Idaho 83402-1718 - (208) 525-7161- Fax (208) 525-7177

EASTERN REGION

DIRK KEMPTHORNE
GOVERNOR

KARL J. DREHER
DIRECTOR

NOVEMBER 14, 2001

LEMHI COUNTY TREASURER/AUDITOR
206 COURTHOUSE DRIVE
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 2002 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:dn



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DICK MORTON
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.

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.

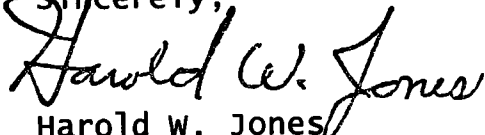
During the 1993 legislative session, the legislature enacted a new law which amends Section 42-619(9), Idaho Code and removes the independent financial audit requirement for most state water districts. The new law, referenced by Section 67-450B, Idaho Code (copy enclosed) identifies minimum audit requirements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



Harold W. Jones
Water Right Supervisor

HWJ:dn

Enclosure

USER	Right Ident.No.	Use 24hr secondfeet	2001 COST	BUDGET 2000	CREDITS	DEBITS	EST BUDGET 2002
BILLS, JON	C75 066	57.84	56.67	80.70	24.03		81.56
CARMEN LAND & LVS	C75 062	157.93	154.73	148.69		6.04	152.52
ALDOUS, JOHN	C75 065	145.15	142.21	126.14		16.07	170.10
MCFARLAND, BRUCE	C75 4002	40.11	39.30	35.60		3.70	46.20
BURNS, JOHN	C75-069	12.65	12.39	11.16		1.23	15.08
NEAL, JACK	C75 060	163.32	160.00	179.71	19.71		175.98
MORTON, DICK	C75 072	67.61	66.24	42.83		23.41	56.77
SLAVIN, MILT	C75 064	74.22	72.72	83.84	11.12		81.67
BARSALOU, CASEY	C75 058	41.34	40.50	17.41		26.09	30.66
MARTINSON/GORDON	C75 070	29.46	28.86	28.96	0.10		34.45
CAMPBELL, WAYNE	C75 4005	28.70	28.12	71.42	43.30		42.67
MCFARLAND, TOM	C75 076A	219.71	215.26	293.13	77.87		199.58
CARMIDA LIVESTOCK	C75 076B	221.00	216.52	82.14		134.38	123.56
KELLER, KEVIN	C75 079	60.59	59.36	59.90	0.54		69.03
ELLIS, JACK	C755 078	50.79	49.76	25.52		24.24	36.43
BIG FLAT-SLAVIN	C75 075	40.14	39.33	56.95	17.62		44.47
MCFARLAND, MITCH	C75 063	39.28	38.48	55.86		17.38	50.25
LITER, MARK	C75 063	41.60	40.75	61.23	20.48		50.22
		1,491.44	1,461.20	1,461.19	214.77	252.54	1,461.20

cost per 24hr second feet
0.9797242'