



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

JANUARY 11, 2001

CHARLES R. 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.

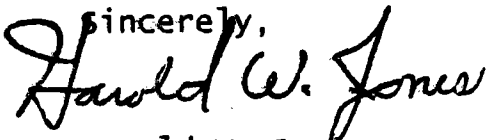
During the 1993 legislative session, the legislature enacted a new law which amends Section 42-619(9), Idaho Code and removes the independent financial audit requirement for most state water districts. The new law, referenced by Section 67-450B, Idaho Code (copy enclosed) identifies minimum audit requirements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



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KARL J. DREHER  
DIRECTOR

JANUARY 11, 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 2001 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

# WATERMASTER'S REPORT

From July 10<sup>th</sup>, 192000 To SEPTEMBER 15<sup>th</sup>, 192000

Water District No. 75-D

Name of Watermaster GINA McFARLAND

P.O. Address P.O. Box 72, CARMEN, ID 83462

**RECEIVED**  
**NOV 22 2000**

Department of Water Resources  
Eastern Region

## AFFIDAVIT OF WATERMASTER

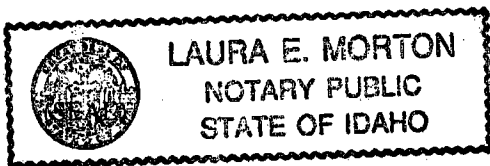
STATE OF IDAHO }  
COUNTY OF LEMHI } ss.

GINA McFARLAND, being first duly sworn, deposes and says that he is Watermaster of Water District 75-D, 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.

Gina McFarland

(Deputy) Watermaster District No. 75-D

Subscribed and sworn to before me, this 19<sup>th</sup> day of NOVEMBER, 192000



Laura E. Morton  
Notary Public

My Commission expires 9/7/06

Boise, Idaho, \_\_\_\_\_, 19\_\_\_\_

I HEREBY CERTIFY, that GINA McFARLAND was lawfully appointed by me as Water Master of Water District No. 75-D, and that the information contained in this report, as herein sworn to, is, to the best of my knowledge and belief, correct.

KARL DREHER  
Director, Department of Water Resources

By J. W. Jones

USER	Right Ident.No.	Use 24hr secondfeet	2000 COST	BUDGET 1999	CREDITS	DEBITS	EST BUDGET 2001
BILLS, JON	C75 066	97.35	80.70	49.10		31.60	84.19
CARMEN LAND & LVS	C75 062	179.37	148.69	135.07		13.62	159.26
ALDOUS, JOHN	C75 065	152.16	126.14	124.84		1.30	175.85
MCFARLAND, BRUCE	C75 4002	42.95	35.60	39.05	3.45		48.59
BURNS, JOHN	C75-069	13.46	11.16	16.48	5.32		15.33
NEAL, JACK	C75 060	216.78	179.71	130.26		49.45	182.13
MORTON, DICK	C75 072	51.66	42.83	46.69	3.86		42.98
SLAVIN, MILT	C75 064	101.14	83.84	76.00		7.84	82.77
BARSALOU, CASEY	C75 058	21.00	17.41	30.13	12.72		31.90
MARTINSON/GORDON	C75 070	34.94	28.96	31.90	2.94		29.70
CAMPBELL, WAYNE	C75 4005	86.15	71.42	28.76		42.66	44.18
MCFARLAND, TOM	C75 076A	353.60	293.13	105.70		187.43	204.98
CARMIDA LIVESTOCK	C75 076B	99.09	82.14	98.74	16.60		99.34
KELLER, KEVIN	C75 079	72.26	59.90	45.62		14.28	64.15
ELLIS, JACK	C755 078	30.79	25.52	25.72	0.20		53.78
BIG FLAT-SLAVIN	C75 075	68.70	56.95	40.97	15.98		47.11
MCFARLAND, MITCH	C75 063	67.38	55.86	126.81	70.95		46.11
LITER, MARK	C75 063	73.86	61.23	9.36		51.87	48.83
				=====			
		1,762.64	1,461.19	1,161.20	132.02	400.05	1,461.18

cost per 24hr second feet  
.828983797031'

*Spib.*  
This one is okay to  
sign. It has all been done  
on the computer.  
A check of the numbers  
doesn't tell much. I don't  
know when the last day was.  
Dennis