



State of Idaho

DEPARTMENT OF WATER RESOURCES

900 N. Skyline Dr., Suite A • Idaho Falls, Idaho 83402-1718

Phone: (208) 525-7161 • Fax: (208) 525-7177 • Web Site: [www.idwr.idaho.gov](http://www.idwr.idaho.gov)

EASTERN REGION

C. L. "BUTCH" OTTER  
Governor

DAVID R. TUTHILL, JR.  
Interim Director

April 9, 2007

Lemhi County Treasurer/Auditor  
206 Courthouse Dr  
Salmon ID 83467

RE: WATER DISTRICT NO. #75D

Dear Auditor/Treasurer:

Transmitted herewith is the Watermaster's Report and claim for services along with the Proposed Budget for 2006 for the above mentioned Water Districts.

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,

Dennis M Dunn  
Senior Water Rights Agent

Enclosure

DMD:jl原因

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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 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 dark ink, appearing to read "Dennis M. Dunn". The signature is fluid and cursive, with the first name "Dennis" and last name "Dunn" clearly distinguishable.

Dennis M Dunn  
Senior Water Right Agent

DMD:jl原因

Enclosure



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Governor

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Interim Director

April 9, 2007

Charles R. Morton, Secretary  
PO Box 133  
Carmen ID 83462

WATER DISTRICT #75-D

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.

# WATERMASTER'S REPORT

From July 4, 2007 To September 10, 2007

Water District No. 75-D

Name of Watermaster Seth McFarland

P.O. Address 54 McFarland Drive, Box 127 Carmen, Id 83462

## AFFIDAVIT OF WATERMASTER

STATE OF IDAHO

COUNTY OF Lemhi

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RECEIVED

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Department of Water Resources  
Eastern Region

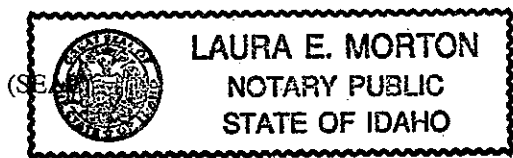
Seth McFarland, being first duly sworn, deposes and says that he is Watermaster of Water District 75-D, having been lawfully appointed by David R. Tutthill, Jr., Director, Idaho Department of Water Resources, and that the volumes of water, as stated in this report and prorated by him to the water right holders of the district are correct.

Seth A. McFarland  
(Deputy) Watermaster District No. 75-D

Subscribed and sworn to before me, this 30<sup>th</sup> day of December, 2007

Laura E. Morton  
Notary Public

My Commission expires 9/7/11



Boise, Idaho, 18 January 2008, 19\_\_

I HEREBY CERTIFY, that Seth 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.

David R. Tutthill, Jr.  
Director, Department of Water Resources

By Dennis W. Dean

Watermaster Report											
1-Dec-07											
User	Right ID.	2005 24hr sec.-ft	2006 24hr sec.-ft	2007 24hr sec.-ft	Avg. Delivery 3 seasons	2007 Cost	Adopted budget '07	Credits	Debits	Adjusted Billing	Est. Billing Proposed Budget '08
Aldous, John	C75 065	186.740	320.990	198.905	235.545	\$186.33	\$170.20		\$16.13	\$186.33	\$174.46
Bills, Loren	C75 066	126.090	38.020	53.363	72.491	49.98840392	55.01	-\$5.02		49.98840392	53.6921047
Barsalou, C.	C75 058	50.600	64.960	26.700	47.420	25.01153205	38.74	-13.7285		25.01153205	35.12269943
Slavin, Bill, Derrold	C75 075	74.960	107.000	69.000	83.653	64.6365435	60.99		3.64654	64.6365435	61.95974026
Bingham, Marty	C75 0063	77.210	68.880	40.308	62.133	37.75898254	48.97	-11.211		37.75898254	46.01996998
Burns, John	C75 069	13.130	14.980	23.980	17.363	22.46354077	9.43		13.0335	22.46354077	12.86054698
Campbell, W.	C75 4005	48.700	41.770	30.950	40.473	28.99276843	30.33	-1.33723		28.99276843	29.97749308
Carmen Lnd&Lvstk	C75 062	199.620	268.180	215.375	227.725	201.7550081	156.81		44.945	201.7550081	168.6696906
Carmida Livstk	C75 076B	226.600	207.600	163.380	199.193	153.0480939	145.55		7.49809	153.0480939	147.537064
Ellis, Dave	C75 5078	46.590	56.350	37.960	46.967	35.55946654	34.51		1.04947	35.55946654	34.78692781
Keller, Kevin	C75 079	76.670	96.300	62.100	78.357	58.17288915	57.98		0.19289	58.17288915	58.03664386
McFarland, Bruce	C75 4002 C75 0060	302.520	414.240	236.950	317.903	221.9656374	240.26	-18.2944		221.9656374	235.4623202
McFarland, Tom	C75 076A	299.040	227.100	155.380	227.173	145.5540019	176.36	-30.806		145.5540019	168.2610862
Morton, Dick	C75 072	77.770	82.300	53.363	71.144	49.98840392	53.66	-3.6716		49.98840392	52.69466546
Rieffenberger, B.	C75 0063	81.490	68.880	40.308	63.559	37.75898254	50.41	-12.651		37.75898254	47.07666303
Slavin, Sam	C75 0064	119.220	160.500	103.500	127.740	96.95481525	93.76		3.19482	96.95481525	94.6135307
Tippets, Russ	C75 0070	38.600	74.900	48.380	53.960	45.32052137	38.05		7.27052	45.32052137	39.96669889
<b>Totals</b>		<b>2045.550</b>	<b>2312.950</b>	<b>1559.902</b>	<b>1972.801</b>	<b>1461.256</b>	<b>1461.020</b>	<b>-96.721</b>	<b>96.957</b>	<b>1461.256</b>	<b>1461.200</b>
<b>Total No. 24 hr sec.-ft Deli</b>		<b>1559.84</b>									
<b>Cost per 24 hr sec.-ft Deliv</b>		<b>0.9367615</b>									
<b>Total No. days of Waterma</b>		<b>69</b>									
<b>Three year Average Cost</b>		<b>0.7406727</b>	(for Esitmatd Budget)								

*Leth McFarland*  
12/30/07

	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1	Tom McFarland	C75076A	Flume
2	Bill & Durol Slavín	C750075	Slavín ditch
3	Riettenberger, Betsy	C750063	Slavín ditch
4	Bingham, Marty	C750063	Slavín ditch
5	Brandon McFarland	C75076B	17 acre ditch
6	Russ Rippets	C750070	Frank's ditch
7	Norman Lundquist		
8	Campbell, Wayne		
9	McFarland, Bruce		
10	Aldous, John		
11	Burns, John		
12	Slavín, Sam		
13	Morton, Dick		
14	Bills, Loren		
15	Barsaba, Casey		
16	Ellis, Dave		
17	Keller, Kevin		
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