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
EASTERN REGION

C. L. "BUTCH" OTTER
Governor

DAVID R. TUTHILL, JR.
Director

January 30, 2008

Lemhi County Treasurer/Auditor
206 Courthouse Dr.
Salmon, ID 83467

RE: WATER DISTRICT NO. #75-D

Dear Treasurer/Auditor:

Transmitted herewith is the Watermaster's Report and claim for services along with the Proposed Budget for 2008 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:jgj

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EASTERN REGION

C. L. "BUTCH" OTTER
Governor

DAVID R. TUTHILL, JR.
Director

January 23, 2008

Seth McFarland, Watermaster
PO Box 127
Carmen, ID 83462

WATER DISTRICT #75-D

Dear Mr. McFarland:

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 week 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,

Dennis M. Dunn

Dennis M. Dunn
Senior Water Right Agent

DMD:jgj

Enclosure

WATERMASTER'S REPORT

From Aug. 7, 2008, ~~19~~ To Oct 31, 2008, ~~19~~

RECEIVED
JAN 0 6 2009
Department of Water Resources
Eastern Region

Water District No. 75D

Name of Watermaster Seth McFarland + Bruce McFarland

P.O. Address Box 124, Carmen, Idaho 83462

AFFIDAVIT OF WATERMASTER

STATE OF IDAHO }
} ss.
COUNTY OF Lemhi }

Bruce A. McFarland, being first duly sworn, deposes and says that he is Watermaster of Water District 75A, having been lawfully appointed by David R. Tuthill Sr., 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._____

Subscribed and sworn to before me, this 1st day of Jan., 2009

Laura E. Morton
Notary Public

(SEAL) LAURA E. MORTON NOTARY PUBLIC STATE OF IDAHO

My Commission expires 9-7-12

Boise, Idaho, 6 January 2009, 19____

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

David Tuthill Jr.
Director, Department of Water Resources

By: Jennie M. Dunn

	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1	Casey Barsalou	C75 058	Casey's ditch
2	Loren Bills	C75 066	Dick's ditch
3	Dick Morton	C75 072	Dick's ditch
4	Bruce McFarland	C75 060 C75 4002	Neal ditch + Aldous ditch
5	Bill Slavin	C75 075	Big Flat ditch
6	Rieffenberger John	C750063	Big Flat ditch
7	Marty Bingham	C750063	Big Flat ditch
8	Sam Slavin	C750064	Neal ditch
9	John Burns	C75 069	Aldous Lower ditch
10	John Aldous	C75 065	Aldous Upper ditch
11	Wayne Campbell	C754005	
12	Dave Ellis	C755078	
13	Kevin Keller	C75 079	
14	Russ Tibbets	C750070	Franks ditch
15	Carmen Land & Livestock	C75 062	Dave's Lower ditch
16	Carmida	C75 076B	17 acre ditch
17	Tom McFarland	C75 076A	Flume + 17 acre ditch
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	1	2		3		4		5		
	Total Delivery in 24-Hour Sec. Feet	Total Cost		Adopted Budget		Credits		Debits		Cost Per 24-Hr. Sec. Ft. $ 0.889626
		$	cts.	$	cts.	$	cts.	$	cts.	
1	7.452	16	52	35	12	18	60			Total No. Days of Watermaster 25
2	21.003	46	57	53	69	7	12			days at $ per day $
3	22.5	49	89	52	69	2	80			Total No. Days of Asst. Watermaster
4	128.67	285	32	235	46			49	86	days at $ per day $
5	9.259	20	53	61	96	41	43			Other expenses charged pro rata $
6	22.5	49	89	47	08			2	82	**TOTAL COST** $ 1461.20
7	22.5	49	89	46	02			3	87	Total No. 24-Hour Sec. Feet Delivered 658.493
8	37.5	83	16	94	61	11	46			Cost per 24-Hour Sec. Feet Delivered $ 2.217430
9	11.249	24	94	12	86			12	08	
10	79.41	176	09	174	46			1	63	
11	11.835	26	24	29	98	3	72			
12	13.00	28	83	34	79	5	96			
13	22.5	49	89	58	04	8	14			
14	14.24	31	58	39	97	8	39			
15	47.75	105	89	168	67	62	78			
16	71.125	157	72	147	54			10	18	
17	116.45	258	23	168	26			89	97	
18		1461	18	1461	20	170	40	170	41	
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SECTION 42-606 IDAHO CODE

REPORTS OF WATERMASTERS. All watermasters shall make an annual report to the department of water resources prior to the expiration of the watermaster's appointment for the current year. This report shall show the total amount of water delivered by the watermaster during the preceding year, the amount delivered to each water user, the total expense of delivery and the apportionment of expenses among users and all debits and credits to be carried over to the following year. Such report shall also include records of stream flow the watermaster used or made in the process of distributing water supplies. The director may ask for other information deemed necessary in assuring proper distribution of water supplies within the district. The reports of watermasters to the department of water resources shall be filed and kept in the office of the department.

Instructions For Completing Annual Watermaster's Report

This form has been developed to assist the watermaster in complying with some of the annual reporting requirements of Section 42-606, Idaho Code. The form provides for summary of the amount of water delivered by the watermaster to each user, the total expense of delivery and the apportionment of expenses among water users, including debits and credits. Water distribution and hydrologic information including stream flow records, daily diversion data, water right information and water right priority cut summaries should be presented in a separate water distribution report.

Complete this annual report form of delivery and costs as follows:

1) Enter water right holder name, corresponding IDWR water right number or numbers, and corresponding diversion name and/ or remarks on page 2;

2) Enter the total amount of water delivered to each user as total 24-hour second feet under column 1, page 3. Total **24-hour second feet** is a flow rate expressed in terms of one day or 24 hours. For example, a continuous diversion of 2 cfs over 20 days would equal 40 24-hour second feet.

3) Under column 3, page 3, enter the amount of money assessed or billed to each user at the beginning of the year. The assessment may be found in the previous year's adopted budget report.

4) In the work space provided on the right hand side of page 3, add up total watermaster salary costs and expenses and enter as 'TOTAL COST'. Then divide this total cost by the total number of 24-hour second feet delivered (sum of column 1) to obtain the cost per 24 hour second feet delivered, or the unit cost factor.

5) Under column 2, page 3, multiply the unit cost factor (obtained in step number 4 above) by each user's total 24-hour second feet delivery in column 1 to obtain the total cost against each user.

6) For each user, subtract the total cost amount in column 2 from the adopted budget in column 3 and enter the difference either as a credit or debit (negative differences entered as debits, positive differences entered as credits).

7) Sign the report before a notary public and submit the original to the appropriate regional office of the Department of Water Resources. Retain one copy for the Water District.