

WATERMASTER'S REPORT

RECEIVED

MAR 15 2017

Department of Water Resources
Eastern Region

From March 7 2016 To Feb 28 2017

Water District No. 75D

Name of Watermaster Brian Keller

P.O. Address 253 Carmen ID 83462

AFFIDAVIT OF WATERMASTER

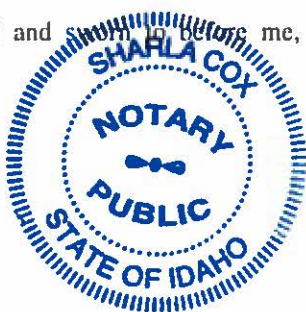
STATE OF IDAHO)
) ss.
COUNTY OF Lemhi)

Brian Keller, being first duly sworn, deposes and says that he is Watermaster of Water District 75D, 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.

Ba Kull

(Deputy) Watermaster District No. 75D

Subscribed and sworn to before me, this 15th day of March 2017



(SEAL)

Sharla Cox
Notary Public

My Commission expires 9/18/2020

Boise, Idaho, March 16, 2017

I HEREBY CERTIFY, that Brian Keller was lawfully appointed by me as Water Master of Water District No. 75D, 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 James Lewis

2016 Watermaster Report and 2017 Proposed Budget, Water District 75D,

Water Right User	Address	IDWR Right No.	2016 24hr sec. feet	Avg 24hr delivery	2016 actual cost	2016 estimated billing	credit/ debit	2017 estimated billing	2017 adjusted billing	\$25 base fee+\$5 donation	2017 billing +fee
Aldous, John	PO Box 44 Carmen, ID 83462	C75-14287, 14289, 14283, 14285	70.950	151.652	68.65	\$146.97	-78.329	\$68.40	\$146.73	\$30.00	\$176.73
Antelope Hills Homeowners Association c/o Rieffenberger, John	PO Box 232 Carmen, ID 83462	C75-14459	23.125	41.323	22.37	\$38.57	-16.199	\$23.78	\$39.98	\$30.00	\$69.98
Antelope Hills N. Homeowners Association & Water Co. c/o Beth Hansen	PO Box 1475 Carmen, ID 83462	C75-10061W, 10062U	23.125	38.773	22.37	\$36.55	-14.178	\$23.34	\$37.51	\$30.00	\$67.51
Avery, Andy	51 Hwy 28 Salmon, ID 83462	C75-14034		0.000	0.00	\$0.00	0.000	\$0.00	\$0.00	\$30.00	\$30.00
Barnes, William	106 Tabi dr Worland WY 82401	C75-14056, 14058, 14054	1.422	2.480	1.38	\$2.41	-1.030	\$1.37	\$2.40	\$30.00	\$32.40
Barsalou, Casey c/o Linell Bills	PO Box 137 Carmen, ID 83462	C75-00058B, 00059B, 10855	7.896	25.357	7.64	\$28.49	-20.848	\$3.69	\$24.53	\$30.00	\$54.53
Beaverhead Peaks c/o Ellis, Dave	PO Box 242 Carmen, ID 83462	C75-14638, 10062B, 00078	13.000	21.012	12.58	\$18.90	-6.323	\$14.01	\$20.33	\$30.00	\$50.33
Bills, Linell	PO Box 137 Carmen, ID 83462	C75-10061AB, 10062Z, 00066	40.145	55.409	38.84	\$55.32	-16.475	\$37.13	\$53.61	\$30.00	\$83.61
Bradley, Chuck	PO Box 1421 Carmen, ID 83462	C75-14115		0.000	0.00	\$0.00	0.000	\$0.00	\$0.00	\$30.00	\$30.00
Burns, John	PO Box 264 Carmen, ID 83462	C75-10061A, 10062A, 00069A, 00070A	0.309	6.385	0.30	\$6.31	-6.010	\$0.17	\$6.18	\$30.00	\$36.18
Butcher, George	25 Tom Boyle Rd PO Box 206 Carmen, ID 83462	C75-14116		0.000	0.00	\$0.00	0.000	\$0.00	\$0.00	\$30.00	\$30.00
Cabigas, John	PO Box 145 Carmen, ID 83462	C75-10061AC, 10062AA, 10678,	0.455	1.345	0.44	\$1.21	-0.767	\$0.53	\$1.30	\$30.00	\$31.30
Campbell, Wayne	PO Box 49 Carmen, ID 83462	C75-10061AH, 10062AG	11.200	20.129	10.84	\$20.02	-9.184	\$10.29	\$19.48	\$30.00	\$49.48

Carmen Land & Lvstk	PO Box 125 Carmen, ID 83462	C75-10061V, 10062T, 00062, 10477,	64.450	119.400	62.36	\$110.98	-48.622	\$66.90	\$115.52	\$30.00	\$145.52
Carmida Lvstk	PO Box 73 Carmen, ID 83462	C75-10061K, 10296, 00077A	52.220	108.905	50.52	\$97.55	-47.027	\$58.34	\$105.37	\$30.00	\$135.37
Clementz, Katie	PO Box 225 Carmen, ID 83462	C75-10061AE, 10062AC, 00069S, 00070T	0.058	1.052	0.06	\$1.07	-1.011	\$0.01	\$1.02	\$30.00	\$31.02
Dana, Wes	PO Box 134 Carmen, ID 83462	C75-10235, 10236		0.000	0.00	\$0.00	0.000	\$0.00	\$0.00	\$30.00	\$30.00
Eberhard, Kirk	PO Box 251 Carmen, ID 83462	C75-10826		0.000	0.00	\$0.00	0.000	\$0.00	\$0.00	\$30.00	\$30.00
Mcallister, Ryan	PO Box 1083 Carmen, ID 83462	C75-14044, 14046, 14042	0.246	0.843	0.24	\$0.74	-0.506	\$0.31	\$0.82	\$30.00	\$30.82
Edmiston, Rodney	PO Box 1422 Carmen, ID 83462	C75-10061AA, 10062Y, 00069Q, 00070Q,	1.062	2.317	1.03	\$2.17	-1.138	\$1.10	\$2.24	\$30.00	\$32.24
Eisenhauer, Phillip	3608 Foothill Blvd Redding, CA 96001	C75-10136A, 10137A, 00069W, 00070X,	0.663	1.812	0.64	\$1.64	-1.000	\$0.75	\$1.75	\$30.00	\$31.75
Ellis, Jack	PO Box 301 Salmon, ID 83462	C75-14352		0.000	0.00	\$0.00	0.000	\$0.00	\$0.00	\$30.00	\$30.00
Ernest, Bob	PO Box 132 Carmen, ID 83462	C75-10061Y, 10062W, 00069N, 00070N	0.047	0.925	0.05	\$0.92	-0.877	\$0.02	\$0.90	\$30.00	\$30.90
Fadness, Dan	PO Box 286 Carmen, ID 83462	C75-10061C, 14387, 14388, 14389, 14393	0.663	1.420	0.64	\$1.33	-0.689	\$0.68	\$1.37	\$30.00	\$31.37
Gilk, John	341 N 500 W Blackfoot, ID 83221	C75-14606		0.000	0.00	\$0.00	0.000	\$0.00	\$0.00	\$30.00	\$30.00
Durocher, Dan	PO Box 256 Carmen ID 83462	C75-10469		0.000	0.00	\$0.00	0.000	\$0.00	\$0.00	\$30.00	\$30.00
Halverson, Bessie	25 W 325 Ln N, Rupert ID 83350	C75-10086, 4124		0.000	0.00	\$0.00	0.000	\$0.00	\$0.00	\$30.00	\$30.00

Hammond, Kim	PO Box 1422 Carmen, ID 83462	C75-10061Q, 14539, 14540, 14541	0.090	1.425	0.09	\$1.49	-1.405	-\$0.03	\$1.38	\$30.00	\$31.38
Harber, Alan	PO Box 194 Carmen, ID 83462	C75-14240, 4305, 4315		0.000	0.00	\$0.00	0.000	\$0.00	\$0.00	\$30.00	\$30.00
Harling, Chuck	PO Box 283 Carmen, ID 83462	C75-10061X, 10062V, 2025F	0.284	0.896	0.28	\$0.80	-0.523	\$0.34	\$0.87	\$30.00	\$30.87
Hershey, Terry	PO Box 121 Carmen, ID 83462	C75-10136B, 10137B, 00069X, 00070Y	0.663	1.826	0.64	\$1.65	-1.011	\$0.76	\$1.77	\$30.00	\$31.77
Hudson, Jim	PO Box 173 Carmen, ID 83462	C75-10061B, 10062C, 00069B, 00070B	1.668	3.093	1.61	\$2.97	-1.354	\$1.64	\$2.99	\$30.00	\$32.98
Inman, Donna	2620-A Halibut Point Rd Sitka, AK 99835-9666	C75-10680, 13944		0.000	0.00	\$0.00	0.000	\$0.00	\$0.00	\$30.00	\$30.00
Jackson, Thomas	PO Box 47 Carmen, ID 83462	C75-10062AB, 14537, 14538, 00070S	0.398	0.797	0.39	\$0.76	-0.370	\$0.40	\$0.77	\$30.00	\$30.77
Jakovac, John	112 Hwy 93 S Salmon, ID 83467	C75-13962, 14172		0.000	0.00	\$0.00	0.000	\$0.00	\$0.00	\$30.00	\$30.00
Keller, Kevin	PO Box 36 Carmen, ID 83462	C75-14635, 14342, 14344	43.800	67.778	42.38	\$75.44	-33.066	\$32.51	\$65.58	\$30.00	\$95.58
Young, William & Michelle	PO Box 93 Lemhi ID 83465	C75-143553		0.000	0.00	\$0.00	0.000	\$0.00	\$0.00	\$30.00	\$30.00
Littlejohn, Lucy	PO Box 193 Carmen, ID 83462	C75-14183		0.000	0.00	\$0.00	0.000	\$0.00	\$0.00	\$30.00	\$30.00
Matejko, George	PO Box 129 Carmen, ID 83462	C75-10061R, 10062P, 00069H, 00070H	0.270	4.857	0.26	\$4.94	-4.678	\$0.02	\$4.70	\$30.00	\$34.70
Mattis, Shirley	PO Box 265 Carmen, ID 83462	C75-10061Z, 10062X, 00069P, 00070P	1.005	2.016	0.97	\$1.91	-0.937	\$1.01	\$1.95	\$30.00	\$31.95
McFarland, Bruce	PO Box 124 Carmen, ID 83462	C75-4505, 10061U, 14501, 10062S,	97.529	168.360	94.36	\$163.65	-69.291	\$93.60	\$162.89	\$30.00	\$192.89

McFarland, Tom	PO Box 127 Carmen, ID 83462	C75-10061AN, 10922, 10923, 00063A	62.66	128.131	60.63	\$116.35	-55.720	\$68.25	\$123.97	\$30.00	\$153.97
Mihalka, John	PO Box 82 Carmen, ID 83462	C75-10896, 7425, 7525, 7630		0.000	0.00	\$0.00	0.000	\$0.00	\$0.00	\$30.00	\$30.00
Morton, Robert	PO Box 74 Carmen, ID 83462	C75-10061L, 11062J, 00072, 00073	15.055	45.393	14.57	\$45.04	-30.469	\$13.45	\$43.92	\$30.00	\$73.92
Mosher, Bob	PO Box 213 Carmen, ID 83462	C75-10061T, 10062R, 00069K, 00070K,	0.891	2.323	0.86	\$2.12	-1.255	\$0.99	\$2.25	\$30.00	\$32.25
Paulekas, James	PO Box 1464 Carmen, ID 83462	C75-14282, 14284, 14286 & 14288	3.143	5.048	3.04	\$5.08	-2.040	\$2.84	\$4.88	\$30.00	\$34.88
Pilkerton, Jason	PO Box 207 Carmen, ID 83462	C75-10061N, 10062L, 2025D	0.341	0.975	0.33	\$0.88	-0.548	\$0.40	\$0.94	\$30.00	\$30.94
Pilkerton, Tim	PO Box 196 Carmen, ID 83462	C75-10389		0.000	0.00	\$0.00	0.000	\$0.00	\$0.00	\$30.00	\$30.00
Remington Ridge c/o Robert Morton	PO Box 74 Carmen, ID 83432	C75-14502, 14504, 14506, 14498	2.726	5.589	2.64	\$5.21	-2.572	\$2.84	\$5.41	\$30.00	\$35.41
Rice, Rick	PO Box 285 Carmen, ID 83462	C75-14441, 14442, 14443, 00069L	0.227	3.015	0.22	\$3.30	-3.085	-\$0.17	\$2.92	\$30.00	\$32.92
Robie, Erin	PO Box J Salmon, ID 83467	C75-4087		0.000	0.00	\$0.00	0.000	\$0.00	\$0.00	\$30.00	\$30.00
Rogers, Kenny	PO Box 947 Salmon, ID 83467	C75-7570		0.000	0.00	\$0.00	0.000	\$0.00	\$0.00	\$30.00	\$30.00
Russell, Luke	17715 N Cache Bar Hayden, ID 83835	C75-4005A		0.000	0.00	\$0.00	0.000	\$0.00	\$0.00	\$30.00	\$30.00
Slavin, Bill	PO Box 255 Carmen, ID 83462	C75-10061E, 10062E, 14637	16.800	36.733	16.25	\$38.85	-22.592	\$12.95	\$35.54	\$30.00	\$65.54
Slavin, Derrold	PO Box 41 Carmen, ID 83462	C75-10061G, 10178, 00074A	16.800	29.678	16.25	\$33.25	-17.000	\$11.71	\$28.71	\$30.00	\$58.71

Slavin, Jock	116 N Center St. Salmon, ID 83467	C75-00059A	4.937	9.144	4.78	\$6.61	-1.837	\$7.01	\$8.85	\$30.00	\$38.85
Slavin, Sam	PO Box 40 Carmen, ID 83462	C75-00058A, 00064	32.452	53.870	31.40	\$52.38	-20.977	\$31.14	\$52.12	\$30.00	\$82.12
Smith, James	PO Box 33 Carmen, ID 83462	C75-14490		0.000	0.00	\$0.00	0.000	\$0.00	\$0.00	\$30.00	\$30.00
Tippett, James (Russ)	PO Box 15 Carmen, ID 83462	C75-10061J, 10062H, 00069F, 00070F.	0.607	1.769	0.59	\$1.59	-1.003	\$0.71	\$1.71	\$30.00	\$31.71
Turner Family Trust c/o John Turner	9450 N River Rd Idaho Falls ID 83402	C75-14055, 14057, 14053	0.246	0.843	0.24	\$0.74	-0.506	\$0.31	\$0.82	\$30.00	\$30.82
Tutor, Ulyod	PO Box 65 Carmen ID 83462	C75-14025, 14027, 14023	0.436	1.107	0.42	\$1.01	-0.591	\$0.48	\$1.07	\$30.00	\$31.07
Wallace, Jerry	PO Box 126 Carmen ID 83462	C75-4009		0.000	0.00	\$0.00	0.000	\$0.00	\$0.00	\$30.00	\$30.00
Wolfley Family Trust	10401 N Pecan Oro Valley, AZ 85737	C75-14639, 14640, 14343, 14345		0.000	0.00	\$0.00	0.000	\$0.00	\$0.00	\$30.00	\$30.00
York Jr, Donald E	19262 Kendell Dr San Bernadino, CA 92407	C75-14450			0.00	\$0.00	0.000	\$0.00	\$0.00	\$30.00	\$30.00
Yowell, Steven	3509 Ballance Ct Chesapeake, VA 23321	C75- 10061AM, 10062AL, 14591,	0.758	2.024	0.73	\$1.84	-1.105	\$0.85	\$1.96	\$30.00	\$31.96
TOTAL			614.823	1177.229	594.857	\$1,586.33	-991.469	\$147.53	\$1,139.00	\$1,950.00	\$3,089.00

2017 budget
base fee \$30
billed to 24hr

3089
1950
\$1,139.00

cost/unit

0.96753

IDWR OFFICES

State – 327-7900

1301 North Orchard Street
Boise, ID 83706
Fax 327-7866

REGIONAL OFFICES

Eastern – 525-7161

900 N. Skyline Drive, Suite A
Idaho Falls, ID 83402-1718
Fax 525-7177

Northern – 769-1450

1910 Northwest Blvd., Suite 210
Coeur d'Alene, ID 83814-2615
Fax 769-1454

Southern – 736-3033

1341 Fillmore Street, Suite 200
Twin Falls, ID 83301-3380
Fax 736-3037

Western – 334-2190

2735 Airport Way
Boise, ID 83705-5082
Fax 334-2348

Costs associated with this publication are available
from the Idaho Department of Water Resources
in accordance with Section 80-202, Idaho Code.

PROPERTY OF THE STATE OF IDAHO

Form No. 300-W

WATERMASTER'S

DAILY RECORD

Stream 75D Carmen Creek
Water District 75D
Month of August, 20 16
Watermaster Brian Keller
P.O. Address _____

After the irrigation season the Watermaster
must forward this book or a suitable report of
the records in this book, and the annual
Watermaster report to the appropriate IDWR
Regional Office.

RECEIVED

MAR 15 2017

Department of Water Resources

Eastern Region

If this book is lost, the finder will please

GUIDELINES FOR RECORDKEEPING

1. Use the official daily record book. Do not use substitutes. If you prefer to record notes in another text, transcribe to the daily record book immediately.
2. Use a separate daily record book for each stream you administer. Do not mix the users of several streams into one daily record.
3. If the water being delivered is measured and the headgate set on a particular day, record the flow in cubic feet per second in the proper grid space. If water diverted at a particular diversion is not measured on a given day, but you believe that water continues to be delivered without a change in the flow or headgate setting, place an "A" in the grid space for that day. The "A" represents that the previous flow and headgate setting is "assumed." An "A" must always be preceded by an actual numerical flow rate.
4. If the water being delivered is not actually measured, enter an "E" in the fraction portion of the grid space for the particular day that the flow rate is estimated. An "E" should always follow an estimated numerical flow that is observed and set in the field.
5. If water is not being delivered, enter a "0" (zero) in the proper grid space. If the water right is cut off because of unavailability of water, a zero may be entered in the grid space corresponding to the day the right could no longer be satisfied, and all subsequent days when water is not deliverable may be designated with a horizontal line through the grids that represent the days of nondelivery.
6. A blank grid space means that the watermaster has no knowledge of the amount of water being delivered on that day. A grid should never be blank while the watermaster is delivering water.
7. If possible, please list the water right no. in the daily record rather than a number assigned by the district or by the decree. Future users of the records will likely look for a water right reference.
8. Record unusual or noteworthy happenings. For instance, if a senior downstream right holder's water right is no longer available because the creek dries up upstream, and junior upstream rightholders are allowed to divert remaining water upstream, this event should be recorded on the day it happens.

Month of August 20 16

NOTE — Figures to be given in cubic feet per second for 24-hour periods, or 24-hour second feet. Give name of owner of water rights, not tenant.

[illegible]

Month of August 20 16

NOTE — Figures to be given in cubic feet per second for 24-hour periods, or 24-hour second feet. Give name of owner of water rights, not tenant.

[illegible]

20 16

NOTE — Figures to be given in cubic feet per second for 24-hour periods, or 24-hour second feet. Give name of owner of water rights, not tenant.

Name of Preser Water Right Own	16	17	18	19	20	21	22	23	24	25	1KS
Borsalo	.502								.557	1.4	
Big Flat	2.0								2.0	.9	1.85
Stat gauge Milha	4									4.8	with staff gauge or actual obs.
Morton	1.8								1.8	3	
Neal	4.15								4.32	4.0	4.32
Albino Lower									.04		
middle spl	.157								.046	.147	
Upper - Riv	2.94								2.83	6.75	5.65
Daver									2.94		

Month of August 20 16

NOTE — Figures to be given in cubic feet per second for 24-hour periods, or 24-hour second feet. Give name of owner of water rights, not tenant.

Name of Prese Water Right Ow	26	27	28	29	30	31	Total in 24-hour Sec. Feet	REMARKS
<u>Borsdo</u>								
<u>Big Flat</u>								
<u>Star gauge Millha</u>								roted number coincide with staff gauge under millha's bridge not actual cfs.
<u>Morton</u>								
<u>Neal</u>								
<u>Aldous Lower</u>								
<u>middle (Spl)</u>								
<u>Upper (Spl)</u>								
<u>Daver</u>								

Month of August 20 16

NOTE — Figures to be given in cubic feet per second for 24-hour periods, or 24-hour second feet. Give name of owner of water rights, not tenant.

Name of Present Owner	WATER RIGHT IDENTIFICATION NO.	Amount Second Feet (CFS)	1	2	3	4	5
Idaho Field							
Brandon Lowe	75	.29					
	82	1.96					
	92	.7					
17 Acre Ditch	75	.29					
	82	1.96					
	92	.7					
Glume	84	1.3					
Bills Ditch	Portion Alder						
Cambell Upper	75						
	82						
Kelly Davis							
Bar							
Smart Top							
Midle							
Low							
Ellis	75	.29					
	82	.16					

Month of August 20 16

NOTE — Figures to be given in cubic feet per second for 24-hour periods, or 24-hour second feet. Give name of owner of water rights, not tenant.

Name of Present Owner	6	7	8	9	10	11	12	13	14	15
<u>Idaho Field</u>										
<u>Brandon Lower</u>										
<u>17 Acre Ditch</u>	<u>3.9</u>									
<u>Flume</u>	<u>.58</u>									
<u>Bills Ditch</u>										
<u>Cambell Upper</u>	<u>.4</u>									
<u>Kella Davis</u>	<u>.25</u>									
<u>Bar</u>	<u>.25</u>									
<u>Smart Top</u>	<u>-</u>									
<u> Middle</u>	<u>.9</u>									
<u> Lower</u>	<u>.1</u>									
<u>Falls</u>	<u>.5</u>									

and slid road across

Month of August 20 16

NOTE — Figures to be given in cubic feet per second for 24-hour periods, or 24-hour second feet. Give name of owner of water rights, not tenant.

[illegible]

Month of August 20 16

NOTE — Figures to be given in cubic feet per second for 24-hour periods, or 24-hour second feet. Give name of owner of water rights, not tenant.

Name of Present Owner	REMARKS
Idaho Field	
Brandon Lowe	
17 Arm Ditch	
Flume	
Bills Ditch	
Cambell Upper	Ditch blew out ^{May 13} & was shut off for repairs / caused major property damage and slid mud across county road -
Kelle Davis Bar	
Sagebrush Top Middle Lower	
Fillis	



State of Idaho

DEPARTMENT OF WATER RESOURCES

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

Phone: (208) 525-7161 FAX: (208) 525-7177 www.idwr.idaho.gov

C.L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Director

March 16, 2017

Brian Keller
PO Box 253
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 one hundred thousand dollars (\$100,000) has no minimum audit requirements under this section. This means that any district which handles its own money and whose budget is one hundred thousand dollars (\$100,000) 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 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 blue ink, appearing to read "Sharla Cox", is written over a large, light blue circular stamp or watermark.

Sharla Cox
Administrative Assistant

Enclosure



State of Idaho

DEPARTMENT OF WATER RESOURCES

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

Phone: (208) 525-7161 FAX: (208) 525-7177 www.idwr.idaho.gov

C.L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Director

March 16, 2017

Cheryl Mihalka
PO box 82
Carmen ID 83462

WATER DISTRICT #75D

Dear Secretary:

Enclosed herewith is a copy of the Watermaster's Annual Report for the past season.

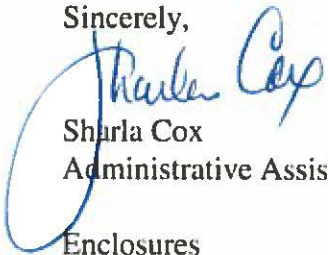
The same has been prepared by the watermaster and approved by this Department in conformity with Sections 42-610, 42-614 and 42-615, Idaho Code.

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 one hundred thousand dollars (\$100,000) has no minimum audit requirements under this section. This means that any district which handles its own money and whose budget is one hundred thousand dollars (\$100,000) 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,



Sharla Cox
Administrative Assistant

Enclosures



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C.L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Director

March 16, 2017

Lemhi County Treasurer / Auditor
206 Courthouse Dr
Salmon ID 83467

RE: Water District No. #75D

Dear County Treasurer / Auditor:

Transmitted herewith is the 2016 Watermaster's Report and claim for services for the above mentioned Water District.

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,

Sharla Cox
Administrative Assistant

Enclosure