

# 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 15<sup>th</sup> 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 J. Judd

**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 Ells, 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 & Lvstck	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 Lvstck	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	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	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,	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	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	0.975	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	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,	3.015	0.22	\$3.30	-3.085	-\$0.17	\$2.92	\$30.00	\$32.92
Roble, 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	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	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, Llyod	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 Bernardino, 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
<b>TOTAL</b>			614.823	1177.229	594.857	\$1,586.33	-991.469	\$147.53	\$1,139.00	\$1,950.00	\$3,089.00

0.96753

cost/unit

3089

2017 budget

1950

base fee \$30

\$1,139.00

billed to 24hr

PROPERTY OF THE STATE OF IDAHO

Form No. 300-W

**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

**WATERMASTER'S**

# DAILY RECORD

Stream

7SD Larrea Creek

Water District

7SD

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

Consent Report

Costs associated with this publication are available from the Idaho Department of Water Resources in accordance with Section 66-202 Idaho Code

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.



**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.

60

**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 Person Water Right Own	16	17	18	19	20	21	22	23	24	25	JKS
<u>Barado</u>	<u>.502</u>								<u>.551</u>	<u>.64</u>	
<u>Big Slet</u>	<u>2.0</u>								<u>2.0</u>	<u>.9</u>	<u>1.85</u>
<u>Shaf gues Milha 4</u>										<u>4.8</u>	<u>2nd shift gues</u> <u>or actual cfs</u>
<u>Morton</u>	<u>1.8</u>								<u>1.8</u>	<u>3</u>	
<u>Near</u>	<u>4.10</u>								<u>4.32</u>	<u>4.132</u>	
<u>Aldous 1 mi</u>									<u>.04</u>		
<u>mid 41 sq</u>	<u>.57</u>								<u>.046147</u>		
<u>Up for - Rd 249</u>									<u>2.83</u>	<u>6.35565</u>	
<u>Daves</u>									<u>2.94</u>		



**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.

and s/d could occur

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 Person Owner	6	7	8	9	10	11	12	13	14	15
<u>Idaho Field</u>										
<u>Brandon Lake</u>										
<u>17 Arm Ditch</u>	<u>8.9</u>									
<u>Slime</u>	<u>.58</u>									
<u>Bill's Ditch</u>										
<u>Sanborn Vpp</u>	<u>.4</u>									
<u>Kelly Davis</u>	<u>.25</u>									
<u>Box</u>	<u>.25</u>									
<u>Long Top</u>	<u>-</u>									
<u>Middle</u>	<u>.9</u>									
<u>Low</u>	<u>.1</u>									
<u>Falls</u>	<u>5</u>									

and did 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.

Name of Person Owner	16	17	18	19	20	21	22	23	24	25
<u>Idaho Field</u>										
<u>Braden Lane</u>										
<u>17 Ace Ditch</u>									<u>2.14</u>	
<u>Flume</u>									<u>2.14</u>	
<u>Bill's Ditch</u>									<u>.4</u>	
<u>Cannon Upper</u>										<u>and slid round across</u>
<u>Kelly Davis</u>									<u>.9</u>	
<u>Be</u>										
<u>George Top</u>									<u>1.2</u>	
<u>Middle</u>										
<u>Low</u>										
<u>Ellis</u>									<u>.5</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 Person  
Owner

REMARKS

Idaho Field

Brandon Lane

17 Ac. Ditch

Flume

Bill Ditch

Canebrake Upper

Ditch blew out & was shut off for  
May 13  
country road -  
regional caused major property damage and slid road across

Kelle Davis

Box

Sagebrush Top

Middle

Lower

Field





**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](http://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,



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](http://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.

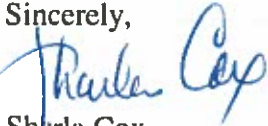
The same has been prepared by the watermaster and approved by this Department in conformity with Sections 42-610, 42-614 and 42-615, Idaho Code.

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,



Shirla Cox  
Administrative Assistant

Enclosures



**State of Idaho**

**DEPARTMENT OF WATER RESOURCES**

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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