



## State of Idaho

# DEPARTMENT OF WATER RESOURCES

Eastern Region, 900 North Skyline Drive, 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)

C. L. "BUTCH" OTTER  
Governor

GARY SPACKMAN  
Interim Director

January 31, 2012

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 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.

Page 2

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 dark ink, appearing to read "Dennis M. Dunn". The signature is fluid and cursive, with the first name "Dennis" being more prominent than the last name "Dunn".

Dennis M Dunn  
Sr. Water Right Agent

Enclosure

DMD:sc



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**C. L. "BUTCH" OTTER**  
Governor

**GARY SPACKMAN**  
Interim Director

January 31, 2012

Kevin J Keller  
PO Box 36  
Carmen ID 83462

WATER DISTRICT #75D

Dear Secretary:

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

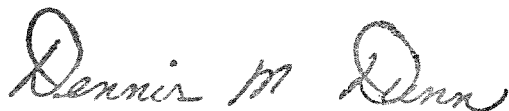
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Please note that only the statutory requirement regarding the independent financial audit has been changed. Districts handling their own fund (i.e.; districts who collect and/or disburse their own funds) must still submit their own statement of the 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.

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Sincerely,

A handwritten signature in cursive script that reads "Dennis M. Dunn". The signature is written in dark ink and is positioned above the printed name and title.

Dennis M. Dunn  
Senior Water Right Agent

DMD:sc

Enclosures



State of Idaho

## DEPARTMENT OF WATER RESOURCES

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January 31, 2012

C. L. "BUTCH" OTTER  
Governor

GARY SPACKMAN  
Interim Director

Lemhi County Treasurer  
206 Courthouse Dr  
Salmon ID 83467

RE: Water District No 75D

Dear County Treasurer / Auditor:

Transmitted herewith is the 2011 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,

Dennis M Dunn  
Sr. Water Rights Agent

Enclosure

DMD:sc

# WATERMASTER'S REPORT

RECEIVED

JAN 27 2012

Department of Water Resources  
Eastern Region

From March 2011 To February 29 2012

Water District No. 75D

Name of Watermaster Brian Keller

P.O. Address 253 Carman ID 83462

## AFFIDAVIT OF WATERMASTER

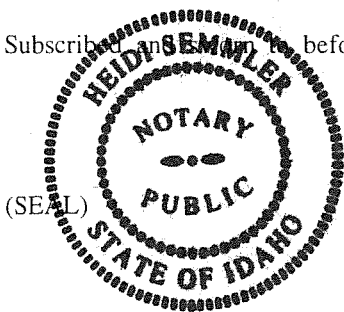
STATE OF IDAHO }  
COUNTY OF Lemhi } ss.

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.

Brian Keller

(Deputy) Watermaster District No. 75D

Subscribed and sworn to before me, this 25th day of January 2012



Heidi Semmler  
Notary Public

My Commission expires 5/19/15  
Resides: Salmon

Boise, Idaho, January 27, 2012

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 Jessie M. Simon

	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1	N/A		
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Water District 75D

Watermaster's Report:

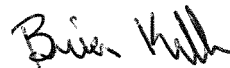
Due to copious water volumes during the season of 2011 water users did not ask for water to be delivered by watermaster. Late in the season watermaster was in constant contact with water users with early priority dates to ensure they rights were being filled. Water users seemed to regulate their flows to accommodate other rights on the creek.

The proposed budget for 2012 will remain the same as 2011.

Although watermaster was not asked to deliver during the 2011 season he was asked to manage conflicts between several water users, many; although time consuming were too insignificant to report.

Conflict between water users Jerold Wallice and Lee Leaberman over common irriagation mainline. Mr. Wallice agreed to give his portion of common aluminum mainline to the other three owners, Leaberman, Avery, Littlejohn. Mr. Leaberman agreed to request water from lower ditch to avoid receiving water from upper ditch and having further conflicts with Mr. Wallice.

Watermaster 75D

A handwritten signature in black ink, appearing to read "Brian Keller".

Brian Keller