

# WATERMASTER'S REPORT

From: March 2014 to March 2015  
Water Dist.: 32-C  
Source: Medicine Lodge Creek  
Tributary to: Sinks  
County: Clark  
Secretary: Lori Small

RECEIVED  
NOV 18 2014  
Department of Water Resources  
Eastern Region

Watermaster: Gregory A. Shenton  
PO Box 33  
Dubois, Idaho 83423  
(208)374-5274

Assistant Watermaster: Brett Murdock

## AFFIDAVIT OF WATERMASTER

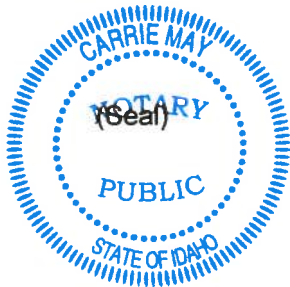
STATE OF IDAHO  
COUNTY OF CLARK

Gregory A. Shenton, being first duly sworn, deposes and says that he is Watermaster on MEDICINE LODGE CREEK 32-C, having been lawfully appointed by the Director, Department of Water Resources Gary Spackman and that the volumes of water, as stated in this report, prorated by him to the several users, are correct; that the sum of \$ 0 is justly due as stated.

  
Watermaster District No. 32-C

Subscribed and sworn to before me, this 14<sup>th</sup> day of November, 2014

  
Notary Public



My Commission expires 10/31/17

Boise, Idaho, Nov 18 2014, 2014

I HEREBY CERTIFY, That Gregory A. Shenton was lawfully appointed by me Watermaster of District No. 32-C, and that his bill for services rendered prorated to the several users, as herein sworn to, is, to the best of my knowledge and belief, correct.

  
Director, Department of Water Resources

By 

Water Dist.: 32-C Year: 2014

General Information

Source: Medicine Lodge Creek

Watermaster:

Gregory A. Shenton

Tributary to: Sinks

PO Box 33

County: Clark

Dubois, Idaho 83423

Date: 15-Nov-14

(208)374-5230

Secretary: Lori Small

Assistant Watermaster:

Brett Murdock

Minimum Charge:

Water Dist.: 32-C Year: 2014

Monthly Flow Totals

Water User	Monthly Totals of 24-hour Second Feet for Irrigation Season										Total 24-hour Sec. Ft.
	April	May	June	July	August	September	October				
Lee Small P2051, 20, 30	2.32	92.80	96.00	95.00	82.60	94.46	99.20	562.36			
Kyle John 4	21.00	15.50	15.00	31.00	31.00	30.00	31.00	174.50			
Middle Creek Ranch 4	0.00	93.96	97.20	91.64	75.60	81.00	83.70	523.10			
Grant Ashcraft 13	35.00	121.66	35.39	0.00	1.00	1.80	20.20	215.05			
Cletus Hamilton 19	10.25	7.75	6.25	0.00	0.00	0.00	0.00	24.25			
Tod Shenton 4A	78.96	112.84	112.50	106.23	100.28	112.80	116.56	740.17			
Tod Shenton 4B	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Bron Egan 4-B	73.50	107.61	85.48	52.04	52.78	71.64	94.58	537.63			
Egan Land and Cattle 9,14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Egan Land and Cattle	70.56	104.16	100.80	82.99	85.67	100.80	104.16	649.14			
Natural Guardian P32, 2019, 2076	107.94	159.34	154.20	158.22	157.52	154.20	159.34	1050.76			
Natural Guardian P32, 2019, 2076	94.50	135.00	81.00	18.14	24.56	80.00	113.25	546.45			
Bron Egan 11	2.52	3.36	0.00	0.00	0.00	0.00	0.00	5.88			
Agora Ranch 12	31.50	46.50	45.00	37.05	38.25	45.00	46.50	289.80			
Cletus Hamilton-woodfield 8 rights	68.67	101.37	98.10	81.18	83.84	98.70	101.99	633.85			
Cletus Hamilton P32, 7009, 7010,	133.77	191.11	116.14	69.42	66.37	95.82	142.32	814.95			
Bron Egan 9A-13A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Don Key	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
George Whitaker P11819, 7, 8	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Medicine Lodge Ranches 27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Medicine Lodge Ranches (May)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Agora Ranch 17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Tod Shenton 1, 16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Lee Small P2051, 20, 30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Medicine Lodge Ranches (tarpley)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Medicine Lodge Ranches (whittak	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Dusty & Susie Shiffett	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Medicine Lodge Ranches (stelzer)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Medicine Lodge cattle 2053,55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Medicine Lodge Grazing 7038	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Egan Land & Cattle 7098	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
24-hour Sec. Ft. Totals:	730.49	1292.96	1043.06	822.91	799.47	966.22	1112.80	6767.91			

Water User	Total 24-hour Sec. Feet	Total Cost	Adopted Budget	Credit	Debit
Lee Small P2051, 20, 30	562.38	\$1,684.35	\$1,041.08		(\$643.27)
Kyle, John 4	174.50	\$522.63	\$330.76		(\$191.88)
Middle Creek Ranch 4	523.10	\$1,566.70	\$798.39		(\$768.32)
Grant Ashcraft 13	215.05	\$644.08	\$1,096.12	\$452.04	
Cletus Hamilton 19	24.25	\$72.63	\$528.20	\$456.57	
Tod Shenton 4A	740.17	\$2,216.83	\$1,342.37		(\$874.47)
Tod Shenton 4B	0.00	\$0.00	\$724.10	\$724.10	
Brian Egan 4-B	537.63	\$1,610.22	\$1,053.90		(\$556.32)
Egan Land and Cattle 9,14	0.00	\$0.00	\$235.44	\$235.44	
Egan Land and Cattle	649.14	\$1,944.20	\$1,021.75		(\$922.44)
Natural Guardian P32, 2019, 2076	1050.76	\$3,147.06	\$1,749.68		(\$1,397.38)
Natural Guardian P32, 2019, 2076	546.45	\$1,636.64	\$2,056.10	\$419.46	
Brian Egan 11	5.88	\$17.61	\$669.69	\$652.08	
Argora Ranch 12	289.80	\$867.96	\$705.02		(\$162.94)
Cletus Hamilton-woodfield 8 rights	633.85	\$1,898.40	\$3,288.66	\$1,390.26	
Cletus Hamilton P32, 7009, 7010,	814.95	\$2,440.80	\$1,368.09		(\$1,072.72)
Brian Egan 9A-13A	0.00	\$0.00	\$146.29	\$146.29	
Don Key	0.00	\$0.00	\$5.77	\$5.77	
George Whittaker P11819, 7, 8	0.00	\$0.00	\$286.00	\$286.00	
Medicine Lodge Ranches 27	0.00	\$0.00	\$352.02	\$352.02	
Medicine Lodge Ranches (May)	0.00	\$0.00	\$140.54	\$140.54	
Argora Ranch 17	0.00	\$0.00	\$668.71	\$668.71	
Tod Shenton 1, 16	0.00	\$0.00	\$26.39	\$26.39	
Lee Small P2051, 20, 30	0.00	\$0.00	\$112.02	\$112.02	
Medicine Lodge Ranches (tarpley)	0.00	\$0.00	\$102.91	\$102.91	
Medicine Lodge Ranches (whittak)	0.00	\$0.00	\$186.31	\$186.31	
Dusty & Susie Shiftlett	0.00	\$0.00	\$69.42	\$69.42	
Medicine Lodge Ranches (stetzer)	0.00	\$0.00	\$88.26	\$88.26	
Medicine Lodge cattle 2053,55	0.00	\$0.00	\$0.00	\$0.00	
Medicine Lodge Grazing 7038	0.00	\$0.00	\$156.03	\$156.03	
Egan Land & Cattle 7098	0.00	\$0.00	\$0.00	\$0.00	
<b>Totals:</b>	<b>6767.91</b>	<b>\$20,270.12</b>	<b>\$20,350.00</b>	<b>\$6,669.61</b>	<b>(\$6,589.73)</b>

Water Dist.: 32-C

Year: 2014

Watermaster's Report

Total Salary of Watermaster:	
<input type="text"/>	hours at <input type="text"/>
OR per season amount:	<input type="text" value="\$1,800.00"/>
Total for season:	<input type="text" value="\$1,800.00"/>
Total Salary of Assistant Watermaster:	
<input type="text"/>	hours at <input type="text"/>
OR per season amount:	<input type="text" value="\$5,600.00"/>
Total for season:	<input type="text" value="\$5,600.00"/>
Other expenses charged pro rata:	
<input type="text" value="\$12,870.12"/>	Total for season: <input type="text" value="\$12,870.12"/>
Total Cost: <input type="text" value="\$20,270.12"/>	
Cost per 24-hour Sec. Foot: <input type="text" value="2.9950339"/>	













MEDICINE LODGE DAILY RECORD BOOK																																			
MONTH	September	2014	WATER RIGHT #	C.F.S.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	TOTAL
LEE SMALL				3.20	3.20	3.20	3.00	3.00	3.00	3.00	3.00	3.02	3.02	3.02	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	94.46
KYLE JOHN				1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	30.00	
MIDDLE GREEK RANCH				3.24	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	81.00	
GRANT ASHCRAFT			7150	4.82	1.00	0.40	0.40																											1.80	
Cletus Hamilton			weber	2.50																														0.00	
TOD SHENTON				8.10	3.76	3.76	3.76	3.76	3.76	3.76	3.76	3.76	3.76	3.76	3.76	3.76	3.76	3.76	3.76	3.76	3.76	3.76	3.76	3.76	3.76	3.76	3.76	3.76	3.76	3.76	3.76	3.76	3.76	112.80	
BRION EGAN				3.50																														0.00	
Egan Land & Cattle				3.50	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	71.64	
Egan Land & Cattle				2.00																														0.00	
Egan Land & Cattle				3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	100.80	
Natural Guardian				5.14	5.14	5.14	5.14	5.14	5.14	5.14	5.14	5.14	5.14	5.14	5.14	5.14	5.14	5.14	5.14	5.14	5.14	5.14	5.14	5.14	5.14	5.14	5.14	5.14	5.14	5.14	5.14	5.14	5.14	154.20	
Natural Guardian				9.48	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	80.00	
BRION EGAN				3.50																														0.00	
MATT HOGGAN				3.36	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	45.00	
Cletus Hamilton-woodfield				5.48	3.29	3.29	3.29	3.29	3.29	3.29	3.29	3.29	3.29	3.29	3.29	3.29	3.29	3.29	3.29	3.29	3.29	3.29	3.29	3.29	3.29	3.29	3.29	3.29	3.29	3.29	3.29	3.29	3.29	96.70	
Cletus Hamilton				8.43	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	95.82	
BRION EGAN				5.2																														0.00	
DON & SANDY KEY				0.19																														0.00	
GEORGE WHITTAKER				2.00																														0.00	
MEDICINE LODGE RANCHES			gnelling	4.00																														0.00	
MEDICINE LODGE RANCHES			may	3.00																														0.00	
HOGGAN BROTHERS				16.00																														0.00	
DEAN SHENTON				2.88																														0.00	
LEE SMALL				1.30																														0.00	
MEDICINE LODGE RANCHES			tampy	3.20																														0.00	
MEDICINE LODGE RANCHES			whittaker	3.20																														0.00	
DUSTY SHIFFILT				1.57																														0.00	
MEDICINE LODGE RANCHES			stetzer	2.8																														0.00	
MEDICINE LODGE CATTLE				4.6																														0.00	
MEDICINE LODGE GRAZING				4.8																														0.00	
Egan Land & Cattle				4.8																														0.00	
				966.22																											966.22				



RECEIVED  
NOV 18 2014  
Department of Water Resources  
Eastern Region

W A T E R M A S T E R ' S   P R O P O S E D   B U D G E T

For 2015

**Water District No.:** 32-C

**Stream:** Camas Creek, Beaver Creek, and Mud Lake

**Name of Watermaster:** Gregory A. Shenton

**Name of Deputy Watermaster:** Brett G. Murdock

**Post Office Address:** P.O. Box 33  
Dubois, Idaho 83423

**Name of Secretary:** Lori Small

**Post Office Address:** P.O. BOX 33  
Dubois, Idaho 83423

In conformity with the above statute, I hereby submit a proposed budget for the season of 2015.



Gregory A. Shenton, Watermaster

Water Dist.: 32-C Year: 2015 Proposed Budget

Water User	Past Season's Costs					Average 5-year Budget	Proposed Next Year's
	2,010	2,011	2,012	2,013	2014		
Lee Small P2051, 20, 30	\$657.28	\$667.69	\$1,160.74	\$1,703.52	\$1,684.35	\$1,174.71	\$1,289.11
Kyle, John 4	\$221.77	\$237.85	\$400.48	\$575.14	\$522.63	\$391.58	\$429.71
Middle Creek Ranch 4	\$614.30	\$511.75	\$1,097.75	\$1,136.71	\$1,566.70	\$985.44	\$1,081.41
Grant Ashcraft 13	\$1,056.01	\$1,116.88	\$545.39	\$958.08	\$644.08	\$684.49	\$948.68
Cletus Hamilton 19	\$475.33	\$513.20	\$612.01	\$0.00	\$72.63	\$334.63	\$67.22
Tod Shenton 4A	\$848.67	\$856.79	\$1,540.37	\$2,173.70	\$2,216.83	\$1,527.27	\$1,676.00
Tod Shenton 4B	\$743.43	\$702.96	\$509.20	\$0.00	\$0.00	\$391.12	\$429.21
Brian Egan 4B	\$716.88	\$688.61	\$634.30	\$1,301.77	\$1,610.22	\$1,030.36	\$1,130.69
Egan Land and Cattle 9, 14	\$260.62	\$251.43	\$217.69	\$30.43	\$0.00	\$152.03	\$166.84
Egan Land and Cattle	\$692.95	\$732.51	\$1,030.93	\$1,622.85	\$1,944.20	\$1,204.69	\$1,322.00
Natural Guardian P32, 2019, 2076	\$1,139.91	\$1,222.57	\$2,058.44	\$2,942.63	\$3,147.06	\$2,102.12	\$2,306.83
Natural Guardian P32, 2019, 2076	\$1,562.07	\$1,539.80	\$2,519.75	\$1,305.88	\$1,636.64	\$1,712.83	\$1,879.62
Brian Egan 11	\$614.20	\$568.54	\$380.57	\$111.32	\$17.61	\$338.45	\$371.40
Agora Ranch 12	\$714.14	\$770.80	\$705.97	\$966.88	\$867.96	\$785.15	\$861.61
Cletus Hamilton-woodfield 8 rights	\$2,936.84	\$3,198.75	\$2,020.59	\$2,089.29	\$1,898.40	\$2,429.17	\$2,665.73
Cletus Hamilton P32, 7009, 7010, 2	\$1,361.08	\$1,402.63	\$2,685.92	\$1,987.38	\$2,440.80	\$1,975.56	\$2,167.95
Brian Egan 9A-13A	\$70.63	\$64.63	\$576.68	\$30.43	\$0.00	\$148.47	\$162.93
Don Key	\$9.39	\$8.60	\$102.69	\$0.00	\$0.00	\$24.14	\$26.49
George Whittaker P11819, 7, 8	\$381.39	\$383.93	\$217.69	\$0.00	\$0.00	\$196.60	\$215.75
Medicine Lodge Ranches 27	\$519.82	\$475.71	\$154.03	\$54.78	\$0.00	\$240.87	\$264.32
Medicine Lodge Ranches (May)	\$135.61	\$124.10	\$0.00	\$0.00	\$0.00	\$51.94	\$57.00
Agora Ranch 17	\$1,111.69	\$1,001.83	\$0.00	\$36.52	\$0.00	\$430.01	\$471.88
Tod Shenton 1, 16	\$61.02	\$55.84	\$0.00	\$0.00	\$0.00	\$23.37	\$25.65
Lee Small P2051, 20, 30	\$216.09	\$193.10	\$0.00	\$9.13	\$0.00	\$83.66	\$91.81
Medicine Lodge Ranches (Janpley)	\$162.73	\$148.92	\$0.00	\$0.00	\$0.00	\$62.33	\$68.40
Medicine Lodge Ranches (Whittaker)	\$327.15	\$369.19	\$0.00	\$0.00	\$0.00	\$139.27	\$152.83
Dusty & Susie Shifflett	\$74.67	\$68.33	\$0.00	\$0.00	\$0.00	\$28.60	\$31.39
Medicine Lodge Ranches (Steizer)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Medicine Lodge cattle 2053, 55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Medicine Lodge Grazing 7038	\$322.49	\$304.17	\$0.00	\$0.00	\$0.00	\$125.33	\$137.54
Egan Land & Cattle 7098	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals:	\$17,455.07	\$18,012.13	\$19,371.19	\$18,936.43	\$20,270.12	\$18,954.20	\$20,800.00

Water Dist.: 32-C Year: 2015 Proposed Budget

Year	Watermaster		Assistant		Other Expenses	Total Costs
	Hours	Salary	Hours	Salary		
Average						\$0.00 \$0.00 \$0.00 \$0.00

Watermaster's Proposed Budget								
2003	Season	\$0.00	\$1,800.00	Season	\$0.00	\$5,600.00	\$13,400.00	\$20,800.00

Per Unit Cost Factor for Proposed Budget

Watermaster's Proposed Budget = Unit Cost Factor

Average 5-year Cost

\$19,950.00	=	1.0525372
\$18,954.20		

Watermaster's Signature:  Date: 11.14.2014



## 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)

November 21, 2014

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

**GARY SPACKMAN**  
Director

Gregory A. Shenton  
PO Box 33  
Dubois ID 83423

Water District 32C and 32D

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.



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

Dennis M Dunn  
Sr. Water Right Agent

Enclosure

DMD:sc



## 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

November 21, 2014

Laurie Small  
PO Box 65  
Dubois ID 83423

WATER DISTRICT #32C and 32D

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

Dennis M. Dunn  
Senior Water Right Agent

DMD:sc

Enclosures



**State of Idaho**

**DEPARTMENT OF WATER RESOURCES**

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

**GARY SPACKMAN**  
Director

November 21, 2014

Clark County Auditor and Recorder  
c/o Carol Hoopes  
Clark County Courthouse  
Dubois ID 83423

RE: Water District No. #32C and 32D

Dear County Treasurer / Auditor:

Transmitted herewith is the 2014 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,

A handwritten signature in black ink that reads "Dennis M. Dunn". The signature is written in a cursive style with a large, looped 'D' at the beginning.

Dennis M Dunn  
Sr. Water Rights Agent

Enclosure

DMD:sc