

DECEMBER 26, 1996

ALLAN CHRISTENSEN, Secretary  
2920 W ARIMO RD  
ARIMO ID 83214

WATER DISTRICT # 29-B  
STREAM: GARDEN CREEK

Dear Mr. Christensen:

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

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.

Also enclosed are the adopted budget forms, Petition for Watermaster Services, Oath of Office and necessary documents for your annual meeting.

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 and insurance costs etc., please contact the Idaho State Insurance Fund. The State Insurance Fund has offices in Boise, Couer 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 withholding 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 these withholding taxes may be the responsibility of the 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,

Harold W Jones  
Water Rights Supervisor

HWJ:sc

Enclosures

(This report must be made in Triplicate and forwarded to the Department of Water Resources  
Boise, Idaho, for Approval.)

RECEIVED

DEC 17 1996

# WATERMASTER'S REPORT

Department of Water Resources  
Eastern District Office

From May 6<sup>th</sup> 1996 To July 24 1996

Water District No. 29 B

Name of Watermaster Marshall Wheatley

P. O. Address 3019 West Arimo Rd Arimo ID. 83214

## AFFIDAVIT OF WATERMASTER

STATE OF IDAHO.

COUNTY OF Bainneck } ss.

Marshall Wheatley, being first duly sworn, deposes and says

that he is (Deputy) Watermaster on Garden Creek Creek in District 29 B, having been lawfully appointed by the Director, Department of Water Resources \_\_\_\_\_

and that the volumes of water, as stated in this report, prorated by him to the several users, are correct;

that the sum of \$ 1,045 is justly due as stated.

Marshall Wheatley

(Deputy) Watermaster District No. 29 B

Subscribed and sworn to before me, this 2<sup>nd</sup> day of December, 19 96

Sydney Mae Lowry  
Notary Public.

(SEAL)

My Commission expires 1/28/00

Boise, Idaho, \_\_\_\_\_, 19 \_\_\_\_\_

I HEREBY CERTIFY, That \_\_\_\_\_

was lawfully appointed by me (Deputy) Watermaster of District No. \_\_\_\_\_, 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 Ronald Clark



Total in 24-hour Sec. Feet	Total Cost		Adopted Budget		Credits		Debits		Cost Per 24-Hr. Sec. Ft. \$
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	
<u>Days.</u>									\$ 5 Dollars per stream per Day
50	250	00							Total No. Days of Watermaster 80
27	135	00							days at \$ per day \$
48	240	00							Total No. Days of Asst. Watermaster
18	90	00							days at \$ per day \$
8	40	00							Other expenses charged pro rata \$
13	65	00							TOTAL COST \$ 1045 00
7	35	00							Total No. 24-Hour Sec. Feet. Delivered
25	125	00							Cost per 24-Hour Sec. Feet. Delivered \$
12	60	00							Wage is \$10 dollars Per Day or \$5 Dollars Per stream which ever is greater
208	1040	00							
Streams									if less than 2 streams is issued Water Master still receives \$10 dollars a Day There fore cost of water issued and cost of Water Master don't Balance By \$5 dollars.
									Rotation System was used when issuing water according to number of Days owned.
									Water was issued when called for. When water is issued the Sec. feet is not Accurately Measured on the Rotation system Due To Facilities and high Water Runoff

# Watermaster's Report

From \_\_\_\_\_, 19\_\_\_\_

To \_\_\_\_\_, 19\_\_\_\_

- OF -

\_\_\_\_\_ County, Idaho,

Dated \_\_\_\_\_, 19\_\_\_\_

STATE OF IDAHO,

COUNTY OF \_\_\_\_\_ } ss.

I hereby certify that this instrument was  
filed for record at the request of \_\_\_\_\_

this \_\_\_\_\_ day of \_\_\_\_\_,

A.D. 19\_\_\_\_.

\_\_\_\_\_  
*Ex-Officio Recorder.*

By \_\_\_\_\_  
*Deputy.*

STATE OF IDAHO, }  
COUNTY OF \_\_\_\_\_ } ss.

We, the Board of County Commissioners of \_\_\_\_\_ County,  
State of Idaho, have examined and approved the bill of \$ \_\_\_\_\_, payable to  
\_\_\_\_\_, Watermaster for District No. \_\_\_\_\_, for  
services rendered during 19\_\_\_\_, and have ordered a warrant drawn in favor of said Watermaster,  
payable out of the funds of said Water District on deposit with the County Treasurer.

ATTEST:

\_\_\_\_\_  
*Chairman of Board.*

\_\_\_\_\_  
*Clerk.*