

State of Idaho DEPARTMENT OF WATER RESOURCES

900 N. Skyline Dr., Suite A, Idaho Falls, Idaho 83402-1718 - (208) 525-7161- Fax (208) 525-7177

EASTERN REGION

DIRK KEMPTHORNE GOVERNOR

> KARL J. DREHER DIRECTOR

FEBRUARY 7, 2001

CAROL HOOPES PO BOX 65 DUBOIS ID 83423

WATER DISTRICT #32-D STREAM: BIRCH CREEK

Dear Mrs. Hoopes:

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 week 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, 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 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,

warold W. Jones Water Right Supervisor

нwэ:dn

Enclosure



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KARL J. DREHER DIRECTOR

FEBRUARY 7, 2001

CLARK COUNTY AUDITOR AND RECORDER C/O CAROL HOOPES CLARK COUNTY COURTHOUSE DUBOIS ID 83423

RE: WATER DISTRICT NO: 32-D WATERMASTER: Gregory A. Shenton

Dear Gentlemen:

Transmitted herewith is the Watermaster's Report and claim for services along with the Proposed Budget for 2001 for the above mentioned Water District.

The various items 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,

Harold W. Jones

Water Rights Supervisor

Enclosure

HWJ:dn



From: March 1, 2000 To: March 1, 2001

Water Dist.: 32-D
Source: Birch Creek
Tributary to: Sinks
County: Clark

Secretary: Carol Hoops

Watermaster:

Gregory A. Shenton

PO Box 33

Dubois, Idaho 83423 (208) 374-5274

Assistant Watermaster: Bart A. May

Department of Water Resources Eastern Region

RECEIVED

JAN 1 1 2001

AFFIDAVIT OF WATERMASTER

STATE OF IDAHO COUNTY OF CLARK

Gregory A. Shenton, being first duly sworn, deposes and says that he is (Deputy) Watermaster on Birch Creek in District 32-D, having been lawfully appointed by the Director, Department of Water Resources Karl J.Dreher 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.

	Grear C. Stentus	
Ç	Watermaster District No. 32-D	-
Subscribed and sworn to before me, this (Seal)	S 27 day of DECENDER, 20 E OULL J. QUEV Notary Public My Commission expires [-75-2005]	<u>xo</u> -
Boise, Ida	aho,, 20	
I HEREBY CERTIFY, That Gregory A	A. Shenton	
was lawfully appointed by me (Deputy) \	Watermaster of District No. 32-D, and that his bi	ill foi
	al users, as herein sworn to, is, to the best of my	
knowledge and belief, correct.	KARL BREHER	_
	Director, Department of Water Resources	
	$\mathcal{A}_{\mathbf{a}}$	

By The forms

Water Dist.: 32-D	32-D	Year:	2000	General Information	
Source:	Birch Creek			Watermaster:	Gregory A. Shenton PO Box 33
County:	Clark 26-Dec-00				Dubois, Idaho 83423 (208)374-5274
Secretary	Secretary: Carol Hoopes				
Minimum Charge:	arge:	0.00	J		

Water Dist.: 32-D Year: 2000 Monthly Flow Totals

90.50CZ1	2144.03	2093.41	2045.88	2018.56	2013.16	2193.02	0.00	24-hour Sec. Ft. Totals:
12500 00								
/20.99	116.26	116.93	123.37	122.88	118.11	123.44		Mac Wagoner
	32.37	56.38	80.21	67.18	50.85	37.58		Mrs. C.A. Wagoner
_	1995.40	1920.10	1842.30	1828.50	1844.20	2032.00		Reno Ditch Company
Sec. Ft.	October	September	August	July	June	May	April	A S S S S S S S S S S S S S S S S S S S
24-hour						,		Water Heer
Total		Season	et for Irrigation	our Second Fe	Monthly Totals of 24-hour Second Feet for Irrigation Season	Monthly		

Water Dist∷ 32-D	
Year:	
2000	
Watermaster's Report	

Totals:							Mac Wagoner	Mrs. C.A. Wagoner	Reno Ditch Company		Water ∪ser	
12508.06							720.99	324.57	11462.50	Sec. Feet	24-hour	Total
\$9,140.03							\$526.85	\$237.17	\$8,376.01	Cost	Total	
\$9,875.00							\$823.24	\$514.13	\$8,537.63	Budget	Adopted	
\$734.97							\$296.39	\$276.96	\$161.62		Credit	
(\$0.00)											Debit	

Water Dist: 32-D Other expenses charged pro rata: Total Salary of Watermaster: Total Salary of Assistant Watermaster: Year: OR per season amount: OR per season amount: 2000 hours at hours at Cost per 24-hour Sec. Foot: \$4,400.00 \$4,740_03 Total for season: Watermaster's Report Total for season: per hour per hour Total Cost: \$0.7307312 \$4,400.00 \$9,140.03 \$4,740.03 \$0.00