



State of Idaho

DEPARTMENT OF WATER RESOURCES

900 N. Skyline Dr., Suite A, Idaho Falls, ID 83402-1718 • Phone: (208) 525-7161 FAX: (208) 525-7177

EASTERN REGION

DIRK KEMPTHORNE  
Governor

KARL J. DREHER  
Director

DECEMBER 18, 2001

CLARK COUNTY TREASURER/AUDITOR  
C/O CAROL HOOPES  
PO BOX 266  
DUBOIS ID 83423

RE: WATER DISTRICTS NO: 32-C AND 32-D  
WATERMASTER: GREG SHENTON

Dear Gentlemen:

Transmitted herewith is the Watermaster's Reports and claim for services along with the Proposed Budgets for 2002 for the above mentioned Water Districts.

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



State of Idaho

# DEPARTMENT OF WATER RESOURCES

900 N. Skyline Dr., Suite A, Idaho Falls, ID 83402-1718 • Phone: (208) 525-7161 FAX: (208) 525-7177

EASTERN REGION

DIRK KEMPTHORNE  
Governor

KARL J. DREHER  
Director

DECEMBER 18, 2001

Carol Hoopes  
Po box 65  
Dubois id 83423

WATER DISTRICTS #32-C & 32-D  
STREAM: MEDICINE LODGE CREEK AND BIRCH CREEK

Dear Ms. 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.

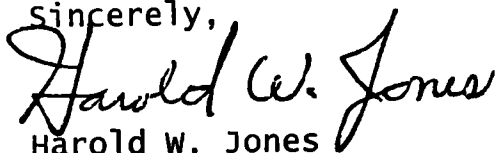
During the 1993 legislative session, the legislature enacted a new law which amends Section 42-619(9), Idaho Code and removes the independent financial audit requirement for most state water districts. The new law, referenced by Section 67-450B, Idaho Code (copy enclosed) identifies minimum audit requirements 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 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,



Harold W. Jones  
Water Right Supervisor

HWJ:dn

Enclosure

# WATERMASTER'S REPORT

RECEIVED

DEC 17 2001

Department of Water Resources  
Eastern Region

From: March 1, 2001 To: March 1, 2002  
Water Dist.: 32-D  
Source: Birch Creek  
Tributary to: Sinks  
County: Clark  
Secretary: Carol Hoopes

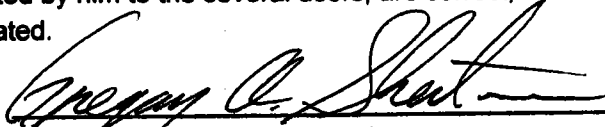
Watermaster: Gregory A. Shenton  
PO Box 33  
Dubois, Idaho 83423  
(208) 374-5274

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 (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.

  
Watermaster District No. 32-D

Subscribed and sworn to before me, this 3 day of December, 2001

  
Notary Public

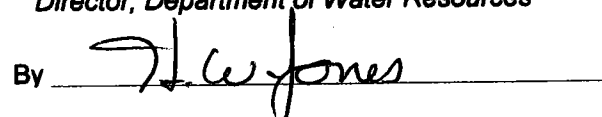
My Commission expires 1-25-05



Boise, Idaho, \_\_\_\_\_, 2001

I HEREBY CERTIFY, That Gregory A. Shenton was lawfully appointed by me (Deputy) Watermaster of District No. 32-D, 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-D Year: 2001

General Information

Source: Birch Creek

Watermaster:

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

Tributary to: Clark

Date: 27-Nov-01

Secretary: Carol Hoopes

Minimum Charge: 0.00





