



State of Idaho

DEPARTMENT OF WATER RESOURCES

900 N. SKYLINE DR., SUITE A, IDAHO FALLS, ID 83402-1718

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EASTERN REGION

DIRK KEMPTHORNE  
Governor

KARL J. DREHER  
Director

January 26, 2005

Clark County Auditor & Recorder  
C/O Carol Hoopes  
Clark County Courthouse  
Dubois Id 83423

RE: WATER DISTRICT NO: #32-D

Dear Gentlemen:

Transmitted herewith is the Watermaster's Report and claim for services along with the Proposed Budget for 2004 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,

A handwritten signature in cursive script that reads "Dennis M. Dunn".

Dennis M Dunn  
Senior Water Rights Agent

Enclosure

DMD:jk

January 26, 2005

Gregory A. Shenton  
P O Box 33  
Dubois, ID 83423

WATER DISTRICT #32-D

Dear Mr. Shenton:

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.

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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".

Dennis M Dunn  
Senior Water Right Agent

DMD:jk

Enclosure

# WATERMASTER'S REPORT

From: March 1, 2005 To: March 1, 2006  
Water Dist.: 32-D  
Source: Birch Creek  
Tributary to: Sinks  
County: Clark  
Secretary: Carol Hoops

RECEIVED

DEC 14 2005

Department of Water Resources  
Eastern Region

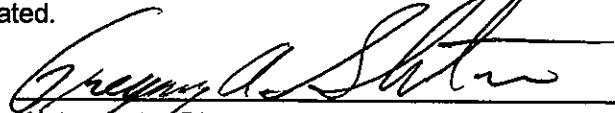
Watermaster: Greg A. Shenton  
PO Box 33  
Dubois, Idaho 83423  
(208)374-5230

Assistant Watermaster: Brett G. Murdock

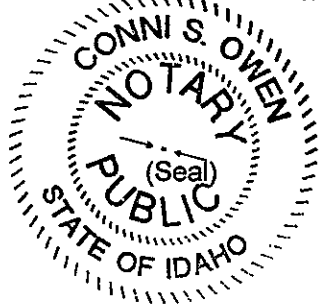
## AFFIDAVIT OF WATERMASTER


STATE OF IDAHO  
COUNTY OF CLARK

Greg 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 28<sup>th</sup> day of November, 2005



  
Notary Public

My Commission expires 1-25-11

Boise, Idaho, 9 January 2006, 2005

I HEREBY CERTIFY, That Greg 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 Dennis M. Duma

Water Dist.: 32-D		Year: 2005		General Information	
Source:	Birch Creek	Watermaster:		Gregory A. Shenton	
Tributary to:				PO Box 33	
County:	Clark			Dubois, Idaho 83423	
Date:	30-Nov-05			(208)374-5274	
Secretary:	Carol Hoopes				
Minimum Charge:		0.00			

Water Dist: 32-D Year: 2005 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	
Reno Ditch Company		1626.40	1521.50	1472.70	1495.20	1497.20	1624.20	9237.20
Mac Wagoner, Pass Creek		0.00	0.00	0.00	7.86	13.02	11.84	32.72
Mac Wagoner		124.00	120.00	124.00	124.00	120.00	124.00	736.00
Brandl Terr								0.00
24-hour Sec. Ft. Totals:	0.00	1750.40	1641.50	1596.70	1627.06	1630.22	1760.04	10005.92



Total Salary of Watermaster: hours at <input type="text"/> per hour OR per season amount: <input type="text"/> \$6,400.00	Total Salary of Assistant Watermaster: hours at <input type="text"/> per hour OR per season amount: <input type="text"/> \$0.00
Total for season: <input type="text"/> \$0.00	
Other expenses charged pro rata: <input type="text"/> \$0.00	
Total Cost: <input type="text"/> \$6,400.00	
Cost per 24-hour Sec. Foot: <input type="text"/> \$0.6396213	