



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 9, 2006

Carol Hoopes
P. O. Box 65
Dubois, ID 83423

WATER DISTRICT #32-D

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.

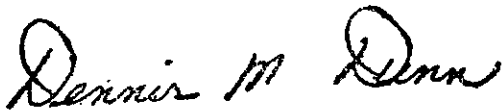
During the 1993 legislative session, the legislature enacted a new law which amends Section 42-619(9), Idaho Code and removes the independent financial audit requirement for most state water districts. The new law, referenced by Section 67-450B, Idaho Code (copy enclosed) identifies minimum audit requirements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

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

Dennis M Dunn
Senior Water Right Agent

DMD:jlk

Enclosure

WATERMASTER'S REPORT

From: March 1, 2006 To: March 1, 2007

Water Dist.: 32-D

Source: Birch Creek

Tributary to: Sinks

County: Clark

Secretary: Carol Hoops

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

Assistant Watermaster: Brett G. Murdock

RECEIVED


JAN 12 2007

Department of Water Resources
Eastern Region

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 12th day of December, 2006



Notary Public

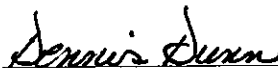
My Commission expires 10/31/11



Boise, Idaho, 17 Jan 2006 2007, 2006

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 

Water Dist.: 32-D	Year: 2006	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: 2006 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		1585.70	1456.30	1472.20	1520.00	1564.50	1619.70	9218.40
Mac Wagoner, Pass Creek		0.00	2.64	19.12	23.86	24.04	24.34	94.00
Mac Wagoner		96.00	120.00	124.00	124.00	120.00	124.00	708.00
Brandi Terri								0.00
24-hour Sec. Ft. Totals:	0.00	1681.70	1578.94	1615.32	1667.86	1708.54	1768.04	10020.40

Water Dist.: 32-D Year: 2006 Watermaster's Report

Water User	Total 24-hour Sec. Feet	Total Cost	Adopted Budget	Credit	Debit
Reno Ditch Company	9218.40	\$5,887.76	\$5,904.38	\$16.62	
Mac Wagoner, Pass Creek	94.00	\$60.04	\$86.75	\$26.71	
Mac Wagoner	708.00	\$452.20	\$408.87		(\$43.33)
Brandi Terri	0.00	#DIV/0!	\$0.00	#DIV/0!	#DIV/0!
Totals:	10020.40	\$6,400.00	\$6,400.00	\$26.71	(\$43.33)

Total Salary of Watermaster:		
<input type="text"/>	hours at	<input type="text"/> per hour
OR per season amount:	<input type="text" value="\$6,400.00"/>	<input type="text" value="\$6,400.00"/>
Total Salary of Assistant Watermaster:		
<input type="text"/>	hours at	<input type="text"/> per hour
OR per season amount:	<input type="text"/>	Total for season: <input type="text" value="\$0.00"/>
Other expenses charged pro rata:	<input type="text" value="\$0.00"/>	Total for season: <input type="text" value="\$0.00"/>
Total Cost:		<input type="text" value="\$6,400.00"/>
Cost per 24-hour Sec. Foot:		<input type="text" value="\$0.6386971"/>