



State of Idaho  
DEPARTMENT OF WATER RESOURCES

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

EASTERN REGION

February 11, 1998

PHILIP E. BATT  
GOVERNOR

KARL J. DREHER  
DIRECTOR

CLARK COUNTY AUDITOR AND RECORDER  
CLARK COUNTY COURTHOUSE  
DUBOIS ID 83423

RE: WATER DISTRICT NO: 31, 32-C, AND 32-D  
WATERMASTER: GREG SHENTON

Dear Gentlemen:

Transmitted herewith is the Watermaster's Report and claim for services along with the Proposed Budget for 1998 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*  
by *sc*  
HAROLD W JONES  
Water Rights Supervisor

Enclosure

HWJ:sc



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PHILIP E. BATT  
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KARL J. DREHER  
DIRECTOR

CAROL HOOPES, Secretary  
CLARK COUNTY COURTHOUSE  
DUBOIS ID 83423

WATER DISTRICT #32-D  
STREAM: 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.

Also enclosed are the Adopted Budget form, 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 *by sc*  
Water Rights Supervisor

HWJ:sc

Enclosures

**WATERMASTER'S REPORT**

**RECEIVED  
FEB 05 1998**

From: March 1, 1997 To: March 1, 1998  
Water Dist.: 32-D  
Source: Birch Creek  
Tributary to: Sinks  
County: Clark  
Secretary: Carol Hoops

Department of Water Resources  
Eastern Region

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

Assistant Watermaster: Gregory A. Shenton

**AFFIDAVIT OF WATERMASTER**

STATE OF IDAHO  
COUNTY OF CLARK

Donald W. 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.

*Gregory A. Shenton*  
Deputy Watermaster, District No. 32-D

Subscribed and sworn to before me, this 5<sup>th</sup> day of February 1998.

*William D. Jevonne*  
Notary Public

(Seal)

My Commission expires 9-30-2003

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

I HEREBY CERTIFY, That Donald W. 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 *Ronald D. Clark*

Water Dist.:	32-D	Year:	1997	General Information
Source:	Birch Creek	Watermaster:	Donald W. Shenton	
Tributary to:			PO Box 33	
County:	Clark		Dubois, Idaho 83423	
Date:	15-Nov-97		(208)374-5230	
Secretary:	Carol Hoops	Assistant Watermaster:	Gregory A. Shenton	
Minimum Charge:				0.00





Total Salary of Watermaster:	
<input type="text"/>	hours at <input type="text"/> per hour
OR per season amount:	<input type="text"/> \$4,200.00
	<input type="text"/> \$4,200.00
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"/> \$0.00
Other expenses charged pro rata:	
	<input type="text"/> \$4,767.21
	Total for season: <input type="text"/> \$4,767.21
Total Cost: <input type="text"/> \$8,967.21	
Cost per 24-hour Sec. Foot: <input type="text"/> \$1,193.8770	