

FEBRUARY 10, 1997

CAROL HOOPES, Secretary
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 and the Proposed Budget.

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 forms, 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
Water Rights Supervisor

HWJ:sc

Enclosures

RECEIVED

DEC 20 1996

Department of Water Resources
Eastern Region

WATERMASTER'S REPORT

From: March 1, 1996 To: March 1, 1997
Water Dist.: 32-D
Source: Birch Creek
Tributary to: Sinks
County: Clark
Secretary: Carol Hoops

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.

Donald W. Shenton
Watermaster District No. 32-D

Subscribed and sworn to before me, this 19 day of December, 1996

[Signature]
Notary Public

(Seal)

My Commission expires 9-30-97

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 _____

Water Dist	32-D	Year	1996	General Information	
Source:	Birch Creek			Watermaster:	Donald W. Shenton
Tributary to:					PO Box 33
County:	Clark				Dubois, Idaho 83423
Date:	20-Oct-96				(208)374-5230
Secretary:	Carol Hoops			Assistant Watermaster:	Gregory A. Shenton
Minimum Charge:		0.00			

Water Dist.: 32-D Year: 1996 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	
Birch Creek Ranches		0.00	0.00	4.00	8.00	24.00	57.00	93.00
Mrs. C.A. Wagoner		35.00	87.00	69.00	69.00	62.00	62.00	384.00
Mac Wagoner		120.00	120.00	124.00	124.00	120.00	117.00	725.00
Birch Creek Ranches		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Newman Ranch		438.00	453.00	476.00	471.00	338.00	54.00	2230.00
Newman Ranch (Lic.)		162.00	193.00	143.00	103.00	81.00	0.00	682.00
D and D Ranches		386.00	610.00	632.00	684.00	591.00	635.00	3538.00
D and D Ranches (Lic.)		75.00	106.00	80.00	234.00	146.00	128.00	769.00
Birch Creek Ranches		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Birch Creek Ranches		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24-hour Sec. Ft. Totals:	0.00	1216.00	1569.00	1528.00	1693.00	1362.00	1053.00	8421.00

Water Dist.: 32-D Year: 1996 Watermaster's Report

Water User	Total 24-hour Sec. Feet	Total Cost	Adopted Budget	Credit	Debit
Birch Creek Ranches	93.00	\$95.65	\$1,230.57	\$1,134.92	
Mrs. C.A. Wagoner	384.00	\$394.94	\$277.37		(\$117.57)
Mac Wagoner	725.00	\$745.66	\$812.00	\$66.34	
Birch Creek Ranches	0.00	\$0.00	\$14.85	\$14.85	
Newman Ranch	2230.00	\$2,293.56	\$2,633.41	\$339.85	
Newman Ranch (Lic.)	682.00	\$701.44	\$105.33		(\$596.11)
D and D Ranches	3538.00	\$3,638.83	\$3,996.49	\$357.66	
D and D Ranches (Lic.)	769.00	\$790.92	\$254.98		(\$535.94)
Birch Creek Ranches	0.00	\$0.00	\$0.00		
Birch Creek Ranches	0.00	\$0.00	\$0.00		
Totals:	8421.00	\$8,661.00	\$9,325.00	\$1,913.62	(\$1,249.62)

Water Dist: 32-D Year: 1996 Watermaster's Report

<p>Total Salary of Watermaster</p> <p>hours at <input type="text"/> per hour</p> <p>OR per season amount <input type="text"/></p> <p>Total for season: <input type="text"/></p> <p>\$4,000.00</p>	<p>Total Salary of Assistant Watermaster</p> <p>hours at <input type="text"/> per hour</p> <p>OR per season amount <input type="text"/></p> <p>Total for season: <input type="text"/></p> <p>\$0.00</p>	<p>Other expenses charged pro rata</p> <p><input type="text"/></p> <p>Total for season: <input type="text"/></p> <p>\$4,661.00</p>	<p>Total Cost: <input type="text"/></p> <p>\$8,661.00</p> <p>Cost per 24-hour Sec. Foot <input type="text"/></p> <p>\$1.0285002</p>
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