



State of Idaho

DEPARTMENT OF WATER RESOURCES

Eastern Region, 900 North Skyline Drive, Suite A • Idaho Falls, Idaho 83402-1718

Phone: (208) 525-7161 • Fax: (208) 525-7177 • Web Site: www.idwr.idaho.gov

C. L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Interim Director

October 21, 2011

Water District 32D
Greg Shenton - Watermaster
PO Box 33
Dubois ID 83423-0033

RE: Requesting Watermaster's Report / Daily Record Books

Dear Watermaster:

In accordance with Chapter 6, Section 42-614 of the Idaho Code, and department regulations, the Watermaster of each district is required to submit an annual report to the Department of Water Resources. You should forward a copy to the County Treasurer, if applicable. Please be certain all of the report is complete.

In accordance with Chapter 6, Section 42-615 of the Idaho Code: Proposed budget for succeeding year. Each watermaster shall, at least fourteen (14) days prior to the annual meeting of the water users of the water district, also prepare a proposed budget for the succeeding year, together with a distribution of the amount of the budget to the respective water users, using the actual deliveries for the past irrigation season or seasons, as the basis for distribution. The proposed budget and distribution shall be submitted to the water users for consideration and approval at the next annual water meeting.

This report must be forwarded to the Secretary of the last Annual Water User's Meeting of your District.

We are enclosing sufficient forms for filling out the Watermaster's Report and the Proposed Budget.

Do not fail to send the Watermaster's Daily Record Books along with the Watermaster Report.

Sincerely,

Dennis M Dunn
Sr. Water Resource Agent

DMD:sc



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C. L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Interim Director

January 9, 2012

Greg Shenton
PO Box 33
Dubois ID 83423

Water District 31, 32C and 32D

Dear Watermaster:

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) 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 water master 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". The signature is written in dark ink and is positioned above the printed name.

Dennis M Dunn
Sr. Water Right Agent

Enclosure

DMD:sc



State of Idaho

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C. L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Interim Director

January 9, 2012

Lori Small
PO Box 33
Dubois ID 83423

WATER DISTRICT #31, 32C and 32D

Dear Secretary:

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,

A handwritten signature in cursive script that reads "Dennis M. Dunn". The signature is written in dark ink and is positioned above the printed name and title.

Dennis M. Dunn
Senior Water Right Agent

DMD:sc

Enclosures



State of Idaho

DEPARTMENT OF WATER RESOURCES

Eastern Region, 900 North Skyline Drive, Suite A • Idaho Falls, Idaho 83402-1718

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January 9, 2012

C. L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Interim Director

Clark County Auditor and Recorder
C/O Carol Hoopes
PO Box 205
Dubois ID 83423

RE: Water District No 31, 32C, 32D

Dear County Treasurer / Auditor:

Transmitted herewith is the 2011 Watermaster's Report and claim for services for the above mentioned Water District.

The various times 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". The signature is written in dark ink and is positioned above the printed name and title.

Dennis M Dunn
Sr. Water Rights Agent

Enclosure

DMD:sc

WATERMASTER'S REPORT

RECEIVED

DEC 05 2011

Department of Water Resources
Eastern Region

From: March 1, 2011 To: March 1, 2012
Water Dist.: 32-D
Source: Birch Creek
Tributary to: Sinks
County: Clark
Secretary: Lori Small

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

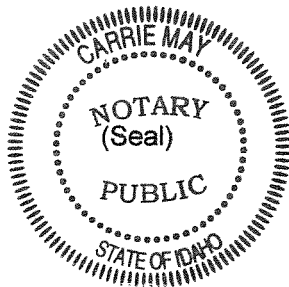
Greg A. Shenton, being first duly sworn, deposes and says that he is (Deputy) Watermaster on Birch Creek in District 32-D, having been lawfully appointed by the Director, Department of Water Resources David Tuthill and that the volumes of water, as stated in this report, prorated by him to the several users, are correct; that the sum of \$ 0 is justly due as stated.

Brett G. Murdock
Watermaster District No. 32-D

Subscribed and sworn to before me, this 5th day of December, 2011

Carrie May
Notary Public

My Commission expires 10/31/17



Boise, Idaho, January 9, 2012

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.

David Tuthill
Director, Department of Water Resources

By Jennifer W. Dunn

Water Dist.: 32-D Year: 2011

General Information

Source: Birch Creek

Watermaster:

Gregory A. Shenton

Tributary to:

Clark

PO Box 33

County:

05-Dec-11

Dubois, Idaho 83423

Date:

(208)374-5274

Secretary: Lori Small

Minimum Charge: 0.00

Water Dist.: 32-D		Year: 2011		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			1674.00	1545.00	1674.00	1674.00	1521.10	1648.40	9736.50		
Mac Wagoner, Pass Creek			53.58	48.10	40.10	71.30	69.00	30.00	312.08		
Mac Wagoner			98.40	120.00	124.00	124.00	124.00	114.22	704.62		
Brandi Terri									0.00		
24-hour Sec. Ft. Totals:		0.00	1825.98	1713.10	1838.10	1869.30	1714.10	1792.62	10753.20		

Water User	Total 24-hour Sec. Feet	Total Cost	Adopted Budget	Credit	Debit
Reno Ditch Company	9736.50	\$5,794.89	\$5,845.30	\$50.41	
Mac Wagoner, Pass Creek	312.08	\$185.74	\$70.78		(\$14.96)
Mac Wagoner	704.62	\$419.37	\$483.93	\$64.56	
Brandi Terri	0.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Totals:	10753.20	\$6,400.00	\$6,400.01		(\$0.00)

<p>Total Salary of Watermaster:</p> <p><input type="text"/> hours at <input type="text"/> per hour</p> <p>OR per season amount: <input type="text"/> \$6,400.00</p> <p><input type="text"/> \$6,400.00</p>	
<p>Total Salary of Assistant Watermaster:</p> <p><input type="text"/> hours at <input type="text"/> per hour</p> <p>OR per season amount: <input type="text"/></p> <p>Total for season: <input type="text"/> \$0.00</p>	
<p>Other expenses charged pro rata:</p> <p><input type="text"/> \$0.00</p> <p>Total for season: <input type="text"/> \$0.00</p>	
<p>Total Cost: <input type="text"/> \$6,400.00</p> <p>Cost per 24-hour Sec. Foot: <input type="text"/> \$0.5951717</p>	