



**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](http://www.idwr.idaho.gov)

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C. L. "BUTCH" OTTER  
Governor

GARY SPACKMAN  
Interim Director

December 13, 2010

Clark County Auditor and Recorder  
C/O Carol Hoopes  
Clark County Courthouse  
PO Box 266  
Dubois ID 83423

RE: Water District No 32-C and 32-D

Dear County Treasurer / Auditor:

Transmitted herewith is the Watermaster's Report and claim for services along with the Proposed Budge for 2010 for the above mentioned Water Districts.

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,

Dennis M Dunn  
Sr. Water Rights Agent

Enclosure

DMD:sc



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**C. L. "BUTCH" OTTER**  
Governor

**GARY SPACKMAN**  
Interim Director

December 13, 2010

Greg Shenton  
PO Box 33  
Dubois ID 83423

Water District 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,

Dennis M Dunn  
Sr. Water Right Agent

Enclosure

DMD:sc



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**C. L. "BUTCH" OTTER**  
Governor

**GARY SPACKMAN**  
Interim Director

December 13, 2010

Lori Small  
PO Box 33  
Dubois ID 83423

WATER DISTRICT #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,

Dennis M. Dunn  
Senior Water Right Agent

DMD:sc

Enclosures

# WATERMASTER'S REPORT

From: March 1, 2010 To: March 1, 2011  
Water Dist.: 32-D  
Source: Birch Creek  
Tributary to: Sinks  
County: Clark  
Secretary: Lori Small

RECEIVED

DEC 01 2010

Department of Water Resources  
Eastern Region

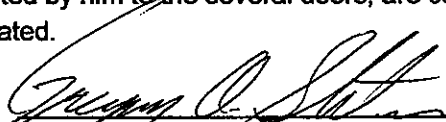
Watermaster: Greg A. Shenton  
PO Box 33  
Dubois, Idaho 83423  
(208)374-5230

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 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.

  
Watermaster District No. 32-D

Subscribed and sworn to before me, this 12<sup>th</sup> day of November, 2010



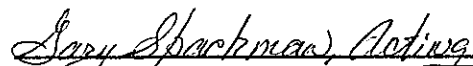
  
Notary Public

My Commission expires

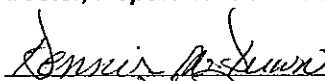
10/31/11

Boise, Idaho, December 2,, 2010

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

  
Sr Water Resource Agent

Water Dist.: 32-D	Year: 2010	General Information	
Source: Birch Creek		Watermaster:	Gregory A. Shenton
Tributary to:			PO Box 33
County: Clark			Dubois, Idaho 83423
Date: 12-Nov-10			(208)374-5274
Secretary: Lori Small			
Minimum Charge:	0.00		

Water Dist.: 32-D	Year: 2010	Monthly Flow Totals					
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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		1519.00	1470.00	1528.30	1438.40	1496.00	1550.00	9001.70
Mac Wagoner, Pass Creek		15.50	45.00	46.50	38.75	38.75	14.00	198.50
Mac Wagoner		102.40	120.00	124.00	124.00	124.00	114.22	708.62
Brandi Terri								0.00
24-hour Sec. Ft. Totals:	0.00	1636.90	1635.00	1698.80	1601.15	1658.75	1678.22	9908.82



Water Dist.: 32-D	Year: 2010	Watermaster's Report
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Water User	Total 24-hour Sec. Feet	Total Cost	Adopted Budget	Credit	Debit
Reno Ditch Company	9001.70	\$5,814.10	\$5,865.04	\$50.94	
Mac Wagoner, Pass Creek	198.50	\$128.21	\$48.33		(\$79.88)
Mac Wagoner	708.62	\$457.69	\$486.62	\$28.93	
Brandi Terri	0.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Totals:	9908.82	\$6,400.00	\$6,400.00		(\$0.00)

Water Dist.: 32-D

Year: 2010

Watermaster's Report

Total Salary of Watermaster:

hours at  per hour

OR per season amount:

Total Salary of Assistant Watermaster:

hours at  per hour

OR per season amount:

Total for season:

Other expenses charged pro rata:

Total for season:

Total Cost:

Cost per 24-hour Sec. Foot: