WATERMASTER'S REPORT

From: March 1, 2013 To: March 1, 2014

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

RECEIVED

DEC 19 2013

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 Devid 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.

Boise, Idaho, Signa A Stepton, 2013

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 Denner Dewal

Source:
Tributary to:
County:
Date: Water Dist.: 32-D Secretary: Lauri Small Clark 11-Dec-13 Birch Creek Year: 0.00 Watermaster: General Information Gregory A. Shenton PO Box 33 Dubois, Idaho 83423 (208)374-5274

Minimum Charge:

Mac Wagoner Brandi Terri Reno Ditch Company Mac Wagoner, Pass Creek 24-hour Sec. Ft. Totals: Water User April May 1661.60 124.00 48.00 Monthly Totals of 24-hour Second Feet for Irrigation Season **June** 1517.90 42.10 120.00 **July** 1677.60 124.00 50.74 August 1743.30 124.00 49.60 September 1775.70 124.00 51.00 October 1835.00 47.00 121.90 Total 24-hour Sec. Ft. 288.44

Water Dist.: 32-D Year: 2013 Monthly Flow Totals

Reno Ditch Company
Mac Wagoner, Pass Creek
Mac Wagoner
Brandi Terri Water User Totals: Total 24-hour Sec. Feet 10211.10 288.44 737.90 # 11237.44 \$6,400.00 Total Cost \$5,815.47 \$164.27 \$420.25 #DIV/0! Adopted Budget \$5,830.51 \$111.10 \$458.38 #DIV/0! \$6,400.00 \$38.13 #DIV/0! Credit \$15.04 #DIV/0! Debit

Water Dist.: 32-D

Year:

2013

Watermaster's Report

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Other expenses charged pro rata: Total Salary of Assistant Watermaster: Total Salary of Watermaster: OR per season amount: OR per season amount: hours at hours at Cost per 24-hour Sec. Foot: \$0.00 Total for season: Total for season: per hour Total Cost: per hour \$0.5695247 \$6,400.00 \$6,400.00 \$0.00 \$0.00

Water Dist.: 32-D

Year:

2013

Watermaster's Report

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Department of Water Resources Eastern Region

WATERMASTER'S PROPOSED BUDGET

For 2014

Water District No.: 32-D

Stream: Camas Creek, Beaver Creek, and Mud Lake

Name of Watermaster: Gregory A. Shenton

Name of Deputy Watermaster: Brett G. Murdock

Post Office Address: P.O. Box 33

Dubois, Idaho 83423

Name of Secretary: Lori Small

Post Office Address: P.O. BOX 33

Dubois, Idaho 83423

In conformity with the above statute, I hereby submit a proposed budget for the season of 2014.

Gregory A. Shenton, Watermaster

Reno Ditch Company
Mac Wagoner, Pass Creek
Mac Wagoner
Brandi Terri Water User Totals: 2008 7,401.50 84.22 8199.42 713.70 2009 9,136.30 45.48 720.00 9901.78 24HR C.F.S. 2010 9,001.70 198.50 708.62 9908.82 9,736.50 312.08 704.62 10753.20 2011 2012 10,211.10 288.44 737.90 11237.44 Average 5-year Cost Next Year's
Budget
\$5,822 27
\$118.87
\$458.85 Proposed \$6,400.00

Proposed Budget

Water Dist.: 32-D

Year

2014

Water Dist.: 32-D Average 2014 Year Season Watermaster
Hours Salary Watermaster's Proposed Budget Year: 2001 Watermaster's Proposed Budget Average 5-year Cost Year: Total 2014 Per Unit Cost Factor for Proposed Budget Hours Assistant Salary п It Proposed Budget Unit Cost Factor Total Date: Other Expenses \$6,400.00 Total
Costs
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00 į 20_

Watermaster's Signature:

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DEC 1 9 2013

Department of Water Resources
Eastern Region

MONTH MAY 2013 WATERRIGHT # C.F.S. 1 2 3 4 5 5 6 7 8 9 10 11 12 13 14 15 TOTAL	1833.60	TOTAL												-										
MAILY RECOrd Book 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 Total		64.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	2 4.00	3 4.00				4.00		DECREE	A THE RESIDENCE AND A SECOND S	GONER	MAC WA
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RECORD BOOK		857.60	53.60	53.60	53.60	53.60	53.60	53.60	53.60	53.60	53.60	53.60	53.60	0 53.60	53.60	53.60	53.60	53.60	77.06		DECREE	NY	I CH COMPA	RENOU
RECORD BOOK																			C.F.S.	RIGHT#	WATER			NAME
K DAILY RECORD BOOK	MONTHLY	TOTAL	3	30	29	28	27	26	25													2013	MAY	MONTH
K DAILY RECORD BOOK		60.00		4.00	4.00	4.00	4.00	4.00		9 4.00	3 4.00	3 4.00	4.00	0 4.00	0 4.0	0 4.0	1		4.00		DECREE		GONER	MAC WA
H CREEK DAILY RECORD BOOK H MAY 2013 WATER RIGHT # C.F.S. DECREE 77.06 53.60 53				0.54	0.54	0.54	0.54	0.54	0.54	4 0.54	1 0.5	1 0.54	1 0.54	4 0.54	4 0.5	4 0.5	4 0.5		1.50		DECREE	s Creek	GONER pas	MRS. WA
H CREEK DAILY RECORD BOOK H MAY 2013 WATER RIGHT # C.F.S. 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15	the state of the s	804.00		53.60	53.60	53.60	53.60	53.60	53.60	53.60	53.60) 53.60) 53.60	0 53.60	0 53.6	0 53.6	ງ 53.6	53.60	77.06		DECREE	NY	TCH COMPA	RENO DI
H CREEK DAILY RECORD BOOK 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15	The second secon							The state of the s											C.F.S.	RIGHT#	WATER			NAME
BIRCH CREEK DAILY RECORD BOOK		TOTAL				ದ	12	1			7	0)					_					2013	MAY	MONTH
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																				BOOK	CORD	AILY RE	CREEK I	BIRCH

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C.F.S. 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 TOTAL C.F.S. 77.06 53.60 53.60 53.60 53.60 48.10 48.10 48.10 48.10 48.10 48.10 48.10 48.10 1.00 1.00 1.00 1.00 1.00 1.00 1.00		60.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	1		0 4.0	0 4.0	0 4.0	0 4.0	4.0	DECREE		MAC WAGONER
C.F.S. 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 TOTAL 77.06 53.60 53.60 53.60 53.60 48.10 48.10 48.10 48.10 48.10 48.10 48.10 48.10 1.00 1.00 1.00 1.00 1.00 1.00 1.00		29.00	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	l l		0 1.0	0 1.0	0 1.0	0 1.0	-i.cn	DECREE		MRS. WAGONER pass creek
C.F.S. 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 77.06 53.60 53.60 53.60 53.60 48.10 48.10 48.10 48.10 48.10 48.10 48.10 1.50 0.62 0.62 0.62 0.62 0.62 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.0		768.90	53.60	53.60	53.60 8	53.60	53.60	53.60	53.60	53.60	53.60	53.60	0 44.30	0 44.3	0 48.1	0 48.1	6 48.1	77.0	DECREE		RENO DITCH COMPANY
C.F.S. 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 C.F.S. 77.06 53.60 53.60 53.60 53.60 48.10 48.10 48.10 48.10 48.10 48.10 48.10 48.10 1.50 0.62 0.62 0.62 0.62 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.0	TOTALS																	C.F.S	WATER RIGHT#		NAME
C.F.S. 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 77.06 53.60 53.60 53.60 53.60 48.10 48.10 48.10 48.10 48.10 48.10 48.10 48.10 48.10 1.00 1.00 1.00 1.00 1.00 1.00 1.00	MONTHLY	TOTAL	30	29	28	27	26	25							7 1	6				2013	MONTH June
C.F.S. 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 7 7.06 53.60 53.60 53.60 53.60 48.10 48.10 48.10 48.10 48.10 48.10 48.10 48.10 48.10 1.00 1.00 1.00 1.00 1.00 1.00 1.00		60.00	4.00	4.00	4.00	4.00	4.00	4.00		4.00	4.00	3 4.0C	1		0 4.0	0 4.0	7	4.0	DECREE		MAC WAGONER
C.F.S. 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 77.06 53.60 53.60 53.60 53.60 48.10 48.10 48.10 48.10 48.10 48.10 48.10 48.10 48.10 48.10	-	13.10	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2 1.00	2 0.62	32 0.6	12 0.6	2 0.6		1.5	DECREE		MRS. WAGONER pass Creek
C.F.S. 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15		749.00	48.10	48.10	48.10	48.10	48.10	48.10	48.10	48.10) 48.10) 48.10	0 53.60	50 53.6	10 53.t	0 53.6		77.0	DECREE		RENO DITCH COMPANY
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OK .																			CORD BOOK	DAILY RE	BIRCH CREEK DAILY RECORD BOOK

BIRCH CREEK DAILY RECORD BOOK	RECORD BOOK																			
MONTH July 20	2013		_	2	ω	4	5	თ	7	8	9	10	1	12	1 3	14	υ ·		TOTAL	
NAME	WATER RIGHT #	C.F.S.				-														
RENO DITCH COMPANY	DECREE	77.06 53.60 53.60 53.60 53.60 54.20 54.20 54.20 54.20 54	3.60 5	3.60 5	3.60	3.60	54.20	54.20	54.20	54.20	20	54.20	54.20	54.20	54.20	54.20	54 20		810.60	
MRS. WAGONER pass Creek	DECREE	1.50	0.82	0.82	0.82	0.82	0.86	0.86	0.86 0.86	0.86	.86	0.86	0.86	0.86	0.86	0.86	0.86		12.74	
MAC WAGONER	DECREE	4.00 4.00 4.00 4.00 4.00 4.00 4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00 4.00 4.00 4.00 4.00 4.00	4.00	4.00	4.00	4.00	4.00		60.00	differ such in the till the triplate constant annual stage of the
MONTH July 2013	13		16	17	18	19	20	21	22	23	24	25	26	27	28	29	30		TOTAL	31 TOTAL MONTHLY
NAME	WATER RIGHT #	C.F.S.	_									-			and the same of the same			i		TOTALS
RENO DITCH COMPANY	DECREE	77.06 5	4.20 53	3.60 5	3.60 5	3.60 5	53.60	53.60	53.60	53.60	54.70	54.70	54.70	54.70	54.70	54.70	54.70	54.70		1677.60
MRS WAGONER pass creek	DECREE	1.50	0.86 (0.92	0.92	0.92	0.92	0.92	0.92	0.92	0.92	0.92	0.92	0.92	0.92	0.92	0.92	0.92	38.00	50.74
MAC WAGONER	DECREE	4.00 4.00 4.00 4.00 4.00 4.00 4.00 4.00	4.00	1.00	00	4.00	4.00	4. 8	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	64.00	124.00
			-	_	_			_											TOTAL	1852.34

H CREEK DAILY RECORD BOOK 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 H August 2013 WATER RIGHT # C.F.S. 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15	1916.90	TOTAL	_																					
K DAILY RECORD BOOK t 2013 WATER RIGHT # C.F.S. WATER RIGHT # C.F.S. DECREE 1.50 0.92 0.92 0.92 0.92 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.0		64.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	m	DECR		SONER	MAC WAC
K DAILY RECORD BOOK The property of the control of		35.00	1.00	1.00	1.00	1.00	1.00	8	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.50	m	DECR	s creek	GONER pas	MRS. WA
K DAILY RECORD BOOK I 2 3 4 5 6 7 8 9 10 11 12 13 14 15 MPANY DECREE 77.06 54.70 54.70 54.70 54.70 54.70 57.00 57.00 57.00 57.00 57.00 57.00 57.00 57.00 57.00 57.00 57.00 57.00 57.00 57.00 58.20 <t< td=""><td></td><td>896.20</td><td>54.70</td><td>54.70</td><td>54.70</td><td>54.70</td><td>54.70</td><td>54.70</td><td>54.70</td><td>54.70</td><td>54.70</td><td>54.70</td><td>58.20</td><td>58.20</td><td>58.20</td><td>58.20</td><td>58.20</td><td>58.20</td><td>77.06</td><td>m</td><td>DECR</td><td>NY</td><td>CH COMPA</td><td>RENO DI</td></t<>		896.20	54.70	54.70	54.70	54.70	54.70	54.70	54.70	54.70	54.70	54.70	58.20	58.20	58.20	58.20	58.20	58.20	77.06	m	DECR	NY	CH COMPA	RENO DI
K DAILY RECORD BOOK t 2013 WATER RIGHT # C.F.S. MPANY DECREE 77.06 54.70 57.00 57.00 57.00 57.00 57.00 57.00 57.00 57.00 57.00 57.00 57.00 58.20 58.20 58.20 58.20 58.20 1.0	TOTALS																		C.F.S.	R RIGHT #	WATE			NAME
K DAILY RECORD BOOK 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 THE STATE OF	MONTHLY	TOTAL	3	30	29	28	27	26	25	24	23	22				18	17	16				2013	August	HTNOM
K DAILY RECORD BOOK t 2013 WATER RIGHT # C.F.S. MPANY DECREE 77.06 54.70 54.70 54.70 54.70 57.00 57.00 57.00 57.00 57.00 58.20 58.20 58.20 58.20 59.20		60.00		4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	THE STATE OF THE S	DECK		GONER	MAC WA
H CREEK DAILY RECORD BOOK H August 2013		14.60		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.92	0.92	0.92	0.92	0.92	1.50		DECR	ss Creek	GONER pas	MRS. WA
H CREEK DAILY RECORD BOOK H August 2013	1	847.10		58.20	58.20	58.20	57.00	57.00	57.00	57.00	57.00	57.00	57.00	54.70	54.70	54.70	54.70	54.70	77.06	Ē	DECR	YNY	TCH COMP/	RENO DI
H CREEK DAILY RECORD BOOK 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15																			C.F.S.	R RIGHT #	WATE			NAME
BIRCH CREEK DAILY RECORD BOOK		TOTAL			14	<u>ئ</u>	12	1	6	9	8	7		ر ت	4	w	2	_				2013	August	MONTH
BIRCH CREEK DAILY RECORD BOOK		The state of the s																						
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124.00	TOTAL																						
	64.00) 4.0	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00		4.00	4.00	4.00	4.00	4.00	4.00	4.00		DECREE		ONER	MAC WAGONER
.00 51.00	36.00	1.0	1.00	1.00	1.00	1.00	1.8	1.00	1.00	1.00	1.00	1.00	1.00	1.00 1.00 1.00 1.00 1.00	1.00	1.00	1.00	1.50		DECREE		MRS. WAGONER pass creek	MRS. WAG
.40 1775.70	920.40) 58.2	58.20	58.20	58.20	57.00 58.20 58.20 58.20 58.20 58.20	58.20	57.00	57.00	57.00	57.00	57.00	57.00	77.06 58.20 57.00 57.00 57.00 57.00 57.00 57.00 57.00	57.00	57.00	58.20	77.06		DECREE		RENO DITCH COMPANY	RENO DIT
TOTALS																		C.F.S.	GHT#	WATER RIGHT #			NAME
31 TOTAL MONTHLY	107/		30	29	28	27	26	25	24	23	22	21	20	19	18	17	16				2013	September	MONTH
.00	60.	0	4.0	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00		DECREE		ONER	MAC WAGONER
00	15.00	ی	1.00	1.00	1.00	1.00	1.00	1.50 1.00 1.00 1.00 1.00 1.00 1.00 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.50		DECREE		MRS. WAGONER pass Creek	MRS. WAC
.30	855.30	ی) 58.20	58.20	58.20	58.20	58.20	58.20	57.00	57.00	57.00	57.00	57.00	57.00	54.70	54.70	54.70	77.06		DECREE		RENO DITCH COMPANY	RENO DIT
																		C.F.S.	GHT#	WATER RIGHT #			NAME
AL .	TOTAL	51	15	14	13	12	1	10	9	80	7	6	5	4	ω	2	_		the design into the state of the	A STATE OF THE STA	2013	September	MONTH
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BIRCH CREEK DAILY RECORD BOOK	RECORD BOOK																			
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MONTH October 20	2013			-	2	3	42	5 6	53	7 8	9	10		12	13	14	15		TOTAL	
NAME	WATER RIGHT #	# C.F.S.		-																
RENO DITCH COMPANY	DECREE	77.00	58.2	77.06 58.20 58.20 58.20 59.30 59.30 59.30 59.30 59.30 59.30 59.30 59.30 59.30 59.30 59.30 59.30	0 58.20	0 59.30	ງ 59.30) 59.3(59.30	59.30	59.30	59.30	59.30	59.30	59.30	59.30	59.30		886.20	
MRS, WAGONER pass Creek	k DECREE	1.50	8	0 1.00	0 1.00	0 1.00	ت 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		15.00	
MAC WAGONER	DECREE	4.00		4.00	0 4.00	0 4.00	4.00 4.00	4.00	4.00	4.00	4		4.00	4.00	4.00	4.00	4.00		60.00	
MONTH October 20	2013		_	16	7 18	8 19	9 20	21	22	23	24	25	26	27	28	29	30	ű	TOTAL	31 TOTAL MONTHLY
	WATER RIGHT #	C.F.S.										-								TOTALS
RENO DITCH COMPANY	DECREE	77.06	59.30	0 59.30	0 59.30	D 59.30) 59.30	59.30	59.30	59.30	59.30	59.30	59.30 59.30 59.30 59.30 59.30 59.30 59.30 59.30 59.30 59.30 59.30 59.30 59.30	59.30	59.30	59.30	59.30	59.30	948.80	1835.00
MRS. WAGONER pass creek	DECREE	1.50	1.00	1.00	1.00	1.00	1.00	J												
MAC WAGONER	DECREE	4.00		4.00	0 4.00	0 4.00	4.00	4.0	4.00	4.00 4.00	4.00	4.00	4.00	4.00	4.00	3.30	4.00 3.30 3.30 3.30	3.30		121.90
And the state of t	The second secon																		TOTAL	2003.90



State of Idaho DEPARTMENT OF WATER RESOURCES

900 N Skyline Dr., Ste A, Idaho Falls, Idaho 83402-1718 Phone: (208) 525-7161 FAX: (208) 525-7177 www.idwr.idaho.gov

December 20, 2013

C.L. "BUTCH" OTTER Governor

> GARY SPACKMAN Director

Gregory 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 statue, 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.

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 week 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,

Sr. Water Right Agent

Enclosure

DMD:sc



State of Idaho DEPARTMENT OF WATER RESOURCES

900 N Skyline Dr., Ste A, Idaho Falls, Idaho 83402-1718 Phone: (208) 525-7161 FAX: (208) 525-7177 www.idwr.idaho.gov

> C.L. "BUTCH" OTTER Governor

> > GARY SPACKMAN
> > Director

December 20, 2013

Lori Small PO Box 65 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



State of Idaho DEPARTMENT OF WATER RESOURCES

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> C.L. "BUTCH" OTTER Governor

> > GARY SPACKMAN Director

December 20, 2013

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

RE: Water District No. #32C and 32D

Dear County Treasurer / Auditor:

Transmitted herewith is the 2013 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,

Dennis M Dunn

Sr. Water Rights Agent

Enclosure

DMD:sc