



State of Idaho

## DEPARTMENT OF WATER RESOURCES

900 N. Skyline Dr., Suite A, Idaho Falls, ID 83402-1718 • Phone: (208) 525-7161 FAX: (208) 525-7177

EASTERN REGION

DIRK KEMPTHORNE  
Governor

KARL J. DREHER  
Director

January 28, 2004

CAROL HOOPES  
PO BOX 65  
DUBOIS IDAHO 83423

WATER DISTRICT #31

Dear CAROL:

Enclosed herewith is a copy of the Watermaster's Annual Report for the past season.

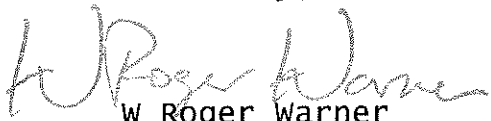
The same has been prepared by the watermaster and approved by this Department in conformity with Sections 42-610, 42-614 and 42-615, Idaho Code.

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, 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 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,

  
W Roger Warner  
Water Right Supervisor

WRW:ck

Enclosure

# WATERMASTER'S REPORT

From: March 1, 2004 To: March 1, 2004

Water Dist.: 31

Source: Beaver & Camas Creek, Mud Lake

Tributary to: Mud Lake

County: Clark & Jefferson

Secretary: Carol Hoopes

Watermaster: Gregory A. Shenton  
PO Box 33  
Dubois, Idaho 83423  
(208)374-5274

Assistant Watermaster: Brett Murdock  
PO Box 302  
Dubois, Idaho 83423  
(208) 374-5389

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JAN 27 2004

Department of Water Resources  
Eastern Region

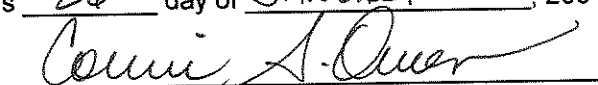
## AFFIDAVIT OF WATERMASTER

STATE OF IDAHO  
COUNTY OF CLARK

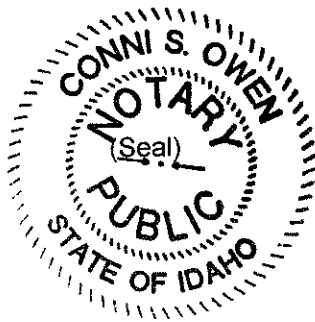
Gregory A. Shenton, being first duly sworn, deposes and says that he is Watermaster on Beaver, Camas Creek, Mud Lake in District 31, having been lawfully appointed by the Director, Department of Water Resources Karl J. Dreher and that the volumes of water, as stated in this report, prorated by him to the several users, are correct; that the sum of \$17,841.76 is justly due as stated.

  
Watermaster District No. 31

Subscribed and sworn to before me, this 26<sup>th</sup> day of JANUARY, 2004


  
Notary Public

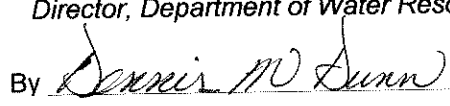
My Commission expires 1-25-05



Boise, Idaho, 28 January, 2004

I HEREBY CERTIFY, That Gregory A. Shenton  
was lawfully appointed by me Watermaster of District No. 31, 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.:	31	Year:	2003	General Information	
Source:	Beaver, Camas, Mud Lake			Watermaster:	Gregory A. Shenton
Tributary to:	Sinks				PO Box 33
County:	Clark & Jefferson				Dubois, Idaho 83423
Date:	23-Jan-04				(208)374-5274
Secretary:	Carol Hoopes			Assistant Watermaster:	Brett Murdock
					PO Box 302
					Dubois, Idaho 83423
					(208)374-5389
Minimum Charge:	0				

[illegible]



Mud Lake Water Users	0.00	0.00	0.00	0.00	0.00	0.00	43310.00	43310.00
Level Canal 2, 9	0.00	0.00	0.00	0.00	0.00	0.00	2809.50	2809.50
Dobson Ranch 99, 106	0.00	0.00	0.00	0.00	0.00	0.00	917.00	917.00
Van Burtenshaw/potter 107	0.00	0.00	0.00	0.00	0.00	0.00	237.50	237.50
Ray Lake 104, 105	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Burtenshaw 13, 129	0.00	0.00	0.00	0.00	0.00	0.00	308.50	308.50
24-hour Sec. Ft. Totals:	1605.74	3510.22	2276.47	1021.85	610.33	545.10	48508.48	58078.19

Water Dist.: 31      Year: 2003      Watermaster's Report

Water User	Total 24-hour Sec. Feet	Total Cost	Adopted Budget	Credit	Debit
Lewis Merrill 14, 15	154.60	\$265.27	\$374.33	\$109.06	
Tom McCullough 16	294.20	\$504.81	\$500.59		(\$4.22)
Anna Turman 18, 146	146.50	\$251.38	\$173.74		(\$77.64)
Larsen Farms 22	0.00	\$0.00	\$93.64	\$93.64	
City of Dubois 23, 63	101.12	\$173.51	\$302.33	\$128.82	
Sheep Station	415.50	\$712.95	\$0.00		(\$712.95)
Nat.Gaurdian LLD 30, 101	188.00	\$322.58	\$335.86	\$13.28	
Valeria Maxwell/Judy wagoner 61-	50.02	\$85.83	\$608.73	\$522.90	
Ken Torgerson 63	4.50	\$7.72	\$69.16	\$61.44	
Ken Torgerson 31, 7045	0.00	\$0.00	\$61.91	\$61.91	
Blaine Grover 63, 92	15.03	\$25.79	\$172.58	\$146.79	
Lynn Lent 67	6.10	\$10.47	\$15.58	\$5.11	
Union Pacific (Spencer) 92	42.32	\$72.62	\$73.52	\$0.90	
Union Pacific (Humphrey) 92	27.60	\$47.36	\$47.97	\$0.61	
Jack Webster 100	0.00	\$0.00	\$16.54	\$16.54	
Frederiksen Bros. 100	6.00	\$10.30	\$230.63	\$220.33	
Mickelsen, Gassor 102	191.50	\$328.59	\$328.61	\$0.02	
Clark Bros. 102	168.50	\$289.12	\$310.59	\$21.47	
Evan Huntsmen 111	249.90	\$428.80	\$443.52	\$14.72	
City of Spencer 142	36.80	\$63.14	\$63.11		(\$0.03)
Neil Savage 146	298.75	\$512.62	\$586.20	\$73.58	
Haggenbarth Livestock (3) 147	429.00	\$736.11	\$559.35		(\$176.76)
Haggenbarth Livestock rattlesnake	230.00	\$394.65	\$448.75	\$54.10	
Mickelson Farms rattlesnake	260.50	\$446.99	\$421.01		(\$25.98)
Clark Co Stock Growers license	0.00	\$0.00	\$0.00		
Evan Huntsmen license	0.00	\$0.00	\$0.00		
P&R Ranch license	99.75	\$171.16	\$209.46	\$38.30	
Orville Vadnais 3	0.00	\$0.00	\$0.00		
John Larick 6	7.15	\$12.27	\$79.50	\$67.23	
Richard Burke 8, 37, 38	481.82	\$826.74	\$1,292.01	\$465.27	
Jim Cruise 10	87.10	\$149.45	\$150.70	\$1.25	
Jack Hamilton (Ching) 11, 131	150.50	\$258.24	\$302.46	\$44.22	
Jack Hamilton 29	3.20	\$5.49	\$26.57	\$21.08	
Dean Zollinger 15, 58	0.00	\$0.00	\$7.77	\$7.77	
Lyle Taylor 123	0.00	\$0.00	\$18.69	\$18.69	



Shippin Brothers 17	0.00	\$0.00	\$23.46	\$23.46	
George Perschon 24	83.00	\$142.42	\$40.42		(\$102.00)
Don Burtenshaw, Cwood 31	284.00	\$487.31	\$475.19		(\$12.12)
Rand Dixon 31	15.50	\$26.60	\$76.02	\$49.42	
U.S. Sheep Station	181.10	\$310.74	\$0.00		(\$310.74)
Hillman Bros. 40, 41	254.00	\$435.83	\$119.15		(\$316.68)
Dean Crane 42	82.80	\$142.07	\$70.60		(\$71.47)
David Hirschi 43	24.50	\$42.04	\$48.69	\$6.65	
G.E. Garner 49, 50, 51	96.10	\$164.90	\$325.12	\$160.22	
Joe Knotwell 60	0.00	\$0.00	\$15.26	\$15.26	
Jacobs Farms 80	82.80	\$142.07	\$65.72		(\$76.35)
Harold Siddoway 34	82.80	\$142.07	\$86.85		(\$55.22)
Harold Siddoway 69	110.80	\$190.12	\$151.59		(\$38.53)
Harold Siddoway 29	6.90	\$11.84	\$33.64	\$21.80	
Max Siddoway E.Camas 29	35.00	\$60.06	\$69.47	\$9.41	
Robert Huskinson 73, 74	0.00	\$0.00	\$3.89	\$3.89	
Frederiksen Bros. 76	47.80	\$82.02	\$130.49	\$48.47	
Frederiksen Bros. 91	9.00	\$15.44	\$25.44	\$10.00	
Sid Brown 135	0.00	\$0.00	\$5.30	\$5.30	
Don Burtenshaw 64-66	1142.58	\$1,960.52	\$2,063.32	\$102.80	
Don Burtenshaw 87	54.74	\$93.93	\$138.09	\$44.16	
Don Burtenshaw 126	0.00	\$0.00	\$758.03	\$758.03	
Don Burtenshaw 154D	0.00	\$0.00	\$295.75	\$295.75	
Boyd McCormick 103	0.00	\$0.00	\$0.00		
Barbara Brown 108	0.00	\$0.00	\$191.51	\$191.51	
Dyle Robertson 108	0.00	\$0.00	\$21.73	\$21.73	
Tom Vadnais 109	0.00	\$0.00	\$0.00		
Robert Johns 112	0.00	\$0.00	\$0.00		
Virgil Mangun 127	0.00	\$0.00	\$44.38	\$44.38	
Don Burtenshaw, Ching 134, 151	354.50	\$608.28	\$395.94		(\$212.34)
Larry Harrop 135	0.00	\$0.00	\$0.00		
Haggenbarth Livestock (D)	67.05	\$115.05	\$512.31	\$397.26	
Haggenbarth Livestock 4-A	69.00	\$118.40	\$209.04	\$90.64	
Ferguson Farms 159, 151	0.00	\$0.00	\$0.00		
Egbert, Lee, Savage 154B	422.00	\$724.10	\$550.87		(\$173.23)
Enid Hunter	0.00	\$0.00	\$10.60	\$10.60	
Kieth Seipert	8.40	\$14.41	\$1.98		(\$12.43)
Larson Farms 4, 27, 13	0.00	\$0.00	\$0.00		
Larson Farms 55, 59	0.00	\$0.00	\$1.79	\$1.79	
Camas Wildlife	2545.86	\$4,368.37	\$0.00		(\$4,368.37)

Keith Shuldberg 7	289.50	\$496.75	\$510.23	\$13.48	
Mud Lake Water Users	43310.00	\$74,314.48	\$72,624.61		(\$1,689.87)
Level Canal 2, 9	2809.50	\$4,820.75	\$4,461.17		(\$359.58)
Dobson Ranch 99, 106	917.00	\$1,573.46	\$1,489.00		(\$84.46)
Van Burtenshaw/potter 107	237.50	\$407.52	\$276.67		(\$130.85)
Ray Lake 104, 105	0.00	\$0.00	\$0.00		
Burtenshaw 13, 129	308.50	\$529.35	\$1,059.69	\$530.34	
Totals:	58078.19	\$99,654.83	\$95,708.42	\$5,065.41	(\$9,011.82)

Water Dist.: 31

Year: 2003

Watermaster's Report

Total Salary of Watermaster:

hours at

per hour

OR per season amount:

\$28,840.00

Total for season:

\$28,840.00

Total Salary of Assistant Watermaster:

hours at

per hour

OR per season amount:

\$21,000.00

Total for season:

\$21,000.00

Other expenses charged pro rata:

\$48,347.05

Total for season:

\$48,347.05

Total Cost:

\$99,654.83

Cost per 24-hour Sec. Foot:

1.7158735

## COST SUMMARY

Amount paid 12/31/03	\$83,248.24
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## BALANCE TO BE PAID

Misc. Expense	\$600.00
Salary -Jan\Feb	\$8,306.70
Milage	\$3,657.15
Fica	\$572.56
Retirement	\$811.58
Life Insurance	\$27.80
Med. Insurance	<u>\$2,430.80</u>
Balance to be Paid	\$16,406.59
Balance Paid	<u>\$83,248.24</u>
Total	\$99,654.83