



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 WEB SITE: www.idwr.state.id.us

EASTERN REGION

DIRK KEMPTHORNE
Governor

KARL J. DREHER
Director

January 26, 2005

Gregory A. Shenton
P O box 33
Dubois, ID 83423

WATER DISTRICT #31

Dear Mr. Shenton:

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.

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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 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:jk

Enclosure



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January 26, 2005

DIRK KEMPTHORNE
Governor

KARL J. DREHER
Director

Clark County Auditor & Recorder
C/O Carol Hoopes
Clark County Courthouse
Dubois id 83423

RE: WATER DISTRICT NO: #31

Dear Gentlemen:

Transmitted herewith is the Watermaster's Report and claim for services along with the Proposed Budget for 2004 for the above mentioned Water District.

The various items 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
Senior Water Rights Agent

Enclosure

DMD:jk

WATERMASTER'S REPORT

From: March 1, 2004 To: March 1, 2005
Water Dist.: 31
Source: Beaver & Camas Creek, Mud Lake
Tributary to: Mud Lake
County: Clark & Jefferson
Secretary: Carol Hoopes

RECEIVED
JAN 12 2006
Department of Water Resources
Eastern Region

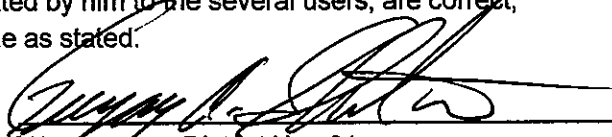
Watermaster: Gregory A. Shenton
PO Box 33
Dubois, Idaho 83423
(208)374-5274

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

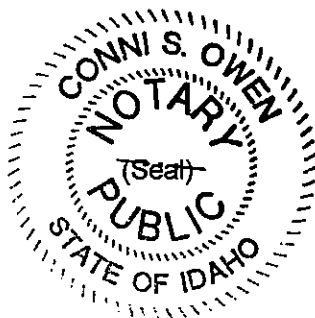
AFFIDAVIT OF WATERMASTER

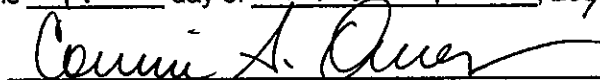
STATE OF IDAHO
COUNTY OF CLARK

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 \$14,607.71 is justly due as stated.


Watermaster District No. 31

Subscribed and sworn to before me, this 11th day of JANUARY, 2006

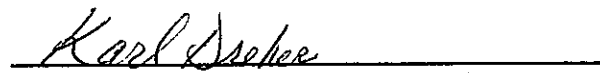



Notary Public

My Commission expires 1-25-11

Boise, Idaho, 12 January 2006, 2005

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: 2005	General Information	
Source: Beaver, Camas, Mud Lake		Watermaster:	Gregory A. Shenton PO Box 33 Dubois, Idaho 83423 (208)374-5274
Tributary to: Sinks			
County: Clark & Jefferson		Assistant Watermaster:	Brett Murdock PO Box 302 Dubois, Idaho 83423 (208)374-5389
Date: 20-Dec-05			
Secretary: Carol Hoopes			
Minimum Charge:	0		

[illegible]

Keith Shuldberg 7	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	254.00	254.00
Mud Lake Water Users	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39022.00	39022.00
Level Canal 2, 9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2429.50	2429.50
Dobson Ranch 99, 106	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	547.50	547.50
Van Burtenshaw/potter 107	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.50	7.50
Ray Lake 104, 105	0.00	0.00	0.00	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	0.00	0.00	0.00	200.00	200.00
24-hour Sec. Ft. Totals:	1624.11	5385.59	5479.76	2302.28	1881.78	1163.80	43081.46	60918.78			

Water User	Total 24-hour Sec. Feet	Total Cost	Adopted Budget	Credit	Debit
Lewis Merrill 14, 15	170.20	\$278.97	\$382.32	\$103.35	
Tom McCullough 16	263.00	\$431.08	\$579.77	\$148.69	
Anna Turman 18, 146	194.80	\$319.29	\$222.00		(\$97.29)
Larsen Farms 22	0.00	\$0.00	\$0.00		
City of Dubois 23, 63	154.00	\$252.42	\$174.90		(\$77.52)
Sheep Station	715.50	\$1,172.76	\$0.00		(\$1,172.76)
Nat.Gaurdian LLD 30, 101	434.35	\$711.93	\$373.66		(\$338.27)
Valeria Maxwell/Judy wagoner 61-	594.10	\$973.77	\$98.09		(\$875.68)
Ken Torgerson 63	130.20	\$213.41	\$1.70		(\$211.70)
Ken Torgerson 31, 7045	230.95	\$378.54	\$0.00		(\$378.54)
Blaine Grover 63, 92	28.58	\$46.84	\$19.85		(\$26.99)
Lynn Lent 67	9.20	\$15.08	\$14.08		(\$1.00)
Union Pacific (Spencer) 92	35.19	\$57.68	\$78.74	\$21.06	
Union Pacific (Humphrey) 92	18.45	\$30.24	\$51.37	\$21.13	
Jack Webster 100	5.20	\$8.52	\$0.00		(\$8.52)
Frederiksen Bros. 100	292.82	\$479.95	\$2.27		(\$477.68)
Mickelsen, Gassor 102	199.00	\$326.18	\$375.36	\$49.19	
Clark Bros. 102	684.00	\$1,121.13	\$333.17		(\$787.95)
Evan Huntsmen 111	322.00	\$527.78	\$556.97	\$29.19	
City of Spencer 142	36.80	\$60.32	\$68.41	\$8.10	
Neil Savage 146	600.60	\$984.43	\$728.88		(\$255.55)
Haggenbarth Livestock (3) 147	708.20	\$1,160.79	\$767.38		(\$393.42)
Haggenbarth Livestock rattlesnake	307.00	\$503.20	\$490.02		(\$13.18)
Mickelson Farms rattlesnake	260.50	\$426.98	\$513.10	\$86.12	
Clark Co Stock Growers license	127.50	\$208.98	\$0.00		(\$208.98)
Evan Huntsmen license	127.50	\$208.98	\$0.00		(\$208.98)
P&R Ranch license	149.50	\$245.04	\$206.72		(\$38.33)
Orville Vadnais 3	0.00	\$0.00	\$0.00		
John Larick 6	0.00	\$0.00	\$24.99	\$24.99	
Richard Burke 8, 37, 38	1200.44	\$1,967.61	\$837.28		(\$1,130.33)
Jim Cruise 10	92.90	\$152.27	\$163.42	\$11.15	
Jack Hamilton (Ching) 11, 131	423.00	\$693.33	\$348.01		(\$345.32)
Jack Hamilton 29	35.95	\$58.92	\$36.63		(\$22.30)
Dean Zollinger 15, 58	78.00	\$127.85	\$0.00		(\$127.85)
Lyle Taylor 123	0.00	\$0.00	\$0.00		

Shippin Brothers 17	0.00	\$0.00	\$50.86	\$50.86	
George Perschon 24	61.20	\$100.31	\$82.11		(\$18.20)
Don Burlenshaw, Ching 134, 151	471.00	\$772.00	\$486.96		(\$285.04)
Rand Dixon 31	39.60	\$64.91	\$37.57		(\$27.33)
U.S. Sheep Station	91.00	\$149.16	\$0.00		(\$149.16)
Hillman Bros. 40, 41	0.00	\$0.00	\$282.13	\$282.13	
Dean Crane 42	104.23	\$170.84	\$80.14		(\$90.70)
David Hirschi 43	74.20	\$121.62	\$61.98		(\$59.64)
G.E. Garner 49, 50, 51	299.14	\$490.31	\$121.32		(\$368.99)
Joe Knotwell 60	3.60	\$6.90	\$29.97	\$24.07	
Jacobs Farms 80	147.33	\$241.48	\$87.33		(\$154.15)
Harold Siddoway east 34	152.05	\$249.22	\$99.40		(\$149.82)
Harold Siddoway west 69	126.00	\$206.52	\$166.79		(\$39.73)
Harold Siddoway ching 29	92.40	\$151.45	\$13.05		(\$138.40)
Max Siddoway E: Camas 29	278.30	\$456.15	\$91.04		(\$365.11)
Robert Huskinson 73, 74	0.00	\$0.00	\$0.00		
Frederiksen Bros. 76	0.00	\$0.00	\$99.33	\$99.33	
Frederiksen Bros. 91	3.50	\$5.74	\$3.41		(\$2.33)
Sid Brown 135	0.00	\$0.00	\$0.00		
River Bend Ranch 64-66	1894.20	\$3,104.74	\$1,577.80		(\$1,526.94)
River Bend Ranch 87	166.60	\$273.07	\$68.63		(\$204.44)
River Bend Ranch 126	306.60	\$502.54	\$451.75		(\$50.79)
River Bend Ranch 154D	0.00	\$0.00	\$14.00	\$14.00	
Boyd McCormick 103	10.80	\$17.70	\$0.00		(\$17.70)
Barbara Brown 108	0.00	\$0.00	\$175.76	\$175.76	
Dyle Robertson 108	0.00	\$0.00	\$0.00		
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	\$0.00		
Don Burlenshaw, cottonw. 31	144.00	\$236.03	\$384.08	\$148.05	
Larry Harrop 135	0.00	\$0.00	\$0.00		
Haggenbarth Livestock (D)	227.00	\$372.07	\$165.53		(\$206.54)
Haggenbarth Livestock 4-A	338.66	\$555.09	\$169.91		(\$385.18)
Ferguson Farms 159, 151	0.00	\$0.00	\$0.00		(\$677.70)
Egbert, Lee, Savage 154B	600.00	\$983.45	\$305.74		
Enid Hunter	0.00	\$0.00	\$0.00		
Kleth Seipert	0.00	\$0.00	\$30.42	\$30.42	
Larson Farms 4, 27, 13	0.00	\$0.00	\$0.00		
Larson Farms 55, 59	0.00	\$0.00	\$1.89	\$1.89	
Camas Wildlife	4124.44	\$6,760.27	\$0.00		(\$6,760.27)

Keith Shuldberg 7	254.00	\$416.33	\$570.99	\$154.67	
Mud Lake Water Users	38022.00	\$63,959.99	\$79,814.63	\$15,854.65	
Level Canal 2, 9	2429.50	\$3,982.13	\$5,237.12	\$1,254.99	
Dobson Ranch 99, 106	547.50	\$897.39	\$1,667.19	\$769.80	
Van Burenshaw/potter 107	7.50	\$12.29	\$390.50	\$378.21	
Ray Lake 104, 105	0.00	\$0.00	\$0.00		
Burenshaw 13, 129	200.00	\$327.82	\$823.38	\$495.56	
Totals:	60845.78	\$99,730.80	\$101,091.82	\$20,237.35	(\$18,876.33)

Total Salary of Watermaster:		
hours at	per hour	
OR per season amount:		
		\$30,000.00
	Total for season:	\$30,000.00
Total Salary of Assistant Watermaster:		
hours at	per hour	
OR per season amount:		
		\$22,000.00
	Total for season:	\$22,000.00
Other expenses charged pro rata:		
		\$47,730.80
	Total for season:	\$47,730.80
Total Cost:		
		\$99,730.80
Cost per 24-hour Sec. Foot:		
		1.6371109