## 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 #32-C

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 week 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:jk

Enclosure

# State of Idaho DEPARTMENT OF WATER RESOURCES

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EASTERN REGION 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: #32-C** 

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 REPOR

From: March 2005 to March 2006

Water Dist.: 32-C

Source: Medicine Lodge Creek

Tributary to: Sinks County: Clark

Secretary: Carol Hoopes

Watermaster:

Gregory A. Shenton

PO Box 33

Dubois, Idaho 83423 (208)374-5274

Assistant Watermaster: Brett Murdock

### **AFFIDAVIT OF WATERMASTER**

STATE OF IDAHO COUNTY OF CLARK

Gregory A.Shenton, being first duly sworn, deposes and says that he is (Deputy) Watermaster on MEDICINE LODGE CREEK 32-C, 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 \$0 is justly due as stated.

Subscribed and sworn to before me, this 28

My Commission expires

RECEIVED

DEC 1 4 2005

Department of Water Resources Eastern Region

Boise, Idaho, 2 / January 2006 Gregory A.Shenton

I HEREBY CERTIFY, That

was lawfully appointed by me (Deputy) Watermaster of District No. 32-C, 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

Water Dist.:	32-C	Year:	2005	General Information	
Source; Tributary to: County: Date:	Medicine Lodge Creek Sinks Clark 02-Dec-05	V		Watermaster:	Gregory A. Shenton PO Box 33 Dubois, Idaho 83423 (208)374-5230
Secretary:	Carol Hoopes			Assistant Watermaster:	Brett Murdock
Minimum Charge:	.: de:				

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Water User         April           Lee Small P2051, 20, 30         0.00           Kyle, Tod, John 4         0.00           Middle Creek Ranch 4         0.00           Grant Ashcraft 13         0.00           Thomas Edan 19         0.00           Dean Shenton 4A         0.00           Brion Egan 4-B         0.00           Brion Egan Land and Cattle 9,14         0.00           Jack Webster P32, 2019, 2076         0.00           Jack Webster P32, 2019, 2076         0.00           Argora Ranch 12         0.00           Argora Ranch 8 rights         0.00           Thomas Eden P32, 7009, 7010, 2         0.00           Brion Egan 9A-13A         0.00           On Key         0.00           George Whittaker P11819, 7, 8         0.00           Medicine Lodge Ranches 27         0.00           Medicine Lodge Ranches 27         0.00	May 83.93 31.00 35.64 122.28 91.25 91.25 56.00 0.00 74.90 74.90	Monthly Totals of 24-hour Second Feet for Irrigation Season  June July August 111.84 113.05 31.00 24.18 31.00	ur Second Feet fo	r Irrigation Seaso	1 1		Total 24-hour
b. 30 4 4 4 4 6 9,14 6 9,14 8 7009, 7010, 2 7009, 7010, 2 7009, 7010, 2 7009, 7010, 2 7009, 7010, 2 7009, 7010, 2 7009, 7010, 2 7009, 7010, 2 7009, 7010, 2	W W	June 99.20 31.00					12 T
5, 30 4 4 19 9,14 19 9,14 10 8 7009, 7010, 2 71819, 7, 8 10hes 27 10hes 27		31.00	- 21	August	September	October	Sec. H.
44 le 9,14 le 9,14 le 7009, 2076 7009, 7010, 2 rhos (Max)		31.00	111.84	113.05	96.00	99.20	603.22
8 2019, 2076 2019, 2076 7009, 7010, 2 7009, 7010, 2 7009, 7010, 2 7009, 7010, 2 7009, 7010, 2 7009, 7010, 2 7009, 7010, 2 70100, 2 7010, 2 7010, 2 7010, 2 7010, 2 7010, 2 7010, 2 7010, 2 70100, 2 70100, 2 70100, 2 70100, 2 70100, 2 70100, 2 70100, 2 701000, 2 701000, 2 701000, 2 701000, 2 701000, 2 701000, 2 701000, 2 701000, 2 701000, 2 701000, 2 701000, 2 7010000, 2 7010000, 2 7010000, 2 7010000, 2 7010000, 2 70100000, 2 70100000, 2 70100000000, 2 7010000000000000000000000000000000000			24.18	31.00	25.80	15.50	158.48
s 2019, 2076 S 7009, 7010, 2 11819, 7, 8 11819, 7, 8 1198, 27 11989, 7, 8 11889, 7, 8 11889, 7, 8 11889, 7, 8 11889, 7, 8 1188		100.44	97.56	77.80	54.40	10.80	376.64
attle 9,14 attle 2, 2019, 2076 hts  P11819, 7, 8 anches 27		149.42	135.74	139.10	112.04	139.72	798.30
attle 9,14 attle 2, 2019, 2076 4, 2009, 7010, 2 A P11819, 7, 8 anches 27		209.25	183.03	109.74	106.20	74.58	774.05
attle 9,14 attle 2,2019,2076 2,7009,7010,2 4 P11819,7,8 anches 27		279.00	279.00	254.89	246.46	231.32	1464.67
		76.50	91.26	104.50	72.60	37.80	382.66
		108.50	107.00	102.50	102.30	108.50	584.80
		38.70	28.00	00.00	3.40	3.60	73.70
		104.16	98.30	104.16	36.18	89.16	506.86
		159.34	159.34	159.34	150.06	159.34	946.76
	_	283.95	293.29	225.08	191.94	270.68	1393.81
	4.80	9:30	88.40	66.50	41.74	62.70	273.44
		104.16	96.99	45.06	27.00	19.50	294.58
		283.03	283.03	283.03	273.90	228.25	1552.80
	269.74	317.34	187.74	62.00	41.80	58.50	937.12
P11819, 7, 8 nches 27		67.25	72.42	28.53	6.64	00:0	182.04
80 3		0.00	3.80	5.89	00.0	0.00	9.69
1 2		62.00	35.00	00.0	00.0	00:00	157.00
	110.00	124.00	108.00	62.00	00.0	0.00	404.00
=		93.00	90.00	93.00	0.00	41.60	392.60
		162.75	162.75	41.25	00:00	0.00	507.20
16 0.0		56.00	62.62	6.64	0.00	00.00	149.59
. 30	00'0	44.40	24.90	00.0	00.00	0.00	69.30
(tarpley) 0.0	00.00	22.00	54.00	32.00	00'0	0.00	108.00
Dusty & Susie Shifflett	90.09	74.40	38.02	0.00	00.0	0.00	172.42
Medicine Lodge Grazing	75.84	148.80	33.60	0.00	0.00	0.00	258.24
Grant Ashcraft 7150	22.84	27.43	10.56	0.00	0.00	0.00	60.83
Jack Webster	00:0	84.27	30.01	0.00	0.00		114.28
Taylor Ranch	61.02	315.27	162.78	0.00	00.00	0.00	539.07
24-hour Sec. Ft. Totals: 0.00	2101.89	3634.86	3123.13	2147.06	1588.46	1650.75	14246.15

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(\$118.64) (\$205.57) (\$642.70) (\$3,939.81) (\$307.88) (\$136.25) (\$404.46) (\$376.23) (\$72.52)(\$238.52)(\$154.55)(\$11.55)(\$128.51) (\$377.82) (\$137.78)(\$69.45)(\$557.37)Debit \$287.18 \$5,905.04 \$24.18 \$32.98 \$909.62 \$388.25 \$204.68 \$654.85 \$225.56 \$845.28 \$141.91 \$95,66 \$265.85 \$1,164.88 \$664.17 Credit Waternaster's Report \$0.00 \$0.00 \$365.48 \$62.48 \$0.00 \$58.67 \$77.20 \$91.84 \$226.88 \$40.57 \$13.17 \$0.00 \$0.00 \$18,950.00 \$2,038.38 \$2,050.00 \$530.68 \$638.39 \$3,016.18 \$878.75 \$1,374.03 \$1,294.32 \$975.94 \$1,888.14 \$551.88 \$963.07 \$120,85 \$10.12 \$1,268.47 \$414.51 Adopted Budget \$72.52 \$82.62 \$128.76 \$87.87 \$136.25 \$16,984.77 \$1,661.75 \$351.21 \$217.03 \$187.18 \$481.66 \$468.07 \$604.70 \$307.88 \$642.70 \$188.95 \$449.04 \$951.76 \$922.85 \$1,746.23 \$697.22 \$604.30 \$1,128.76 \$326.00 \$1,851.30 \$1,117.27 \$11.55 \$178.35 \$205.57 \$719.18 \$456.22 Total Cost 1552.80 937.12 9.69 404.00 392.60 507.20 149.59 108.00 172.42 258.24 60.83 114.28 539.07 774.05 506.86 946.76 182.04 157.00 69.30 14246.15 158.48 73.70 1393.81 294.58 2005 603.22 1464.67 273.44 376.64 798.30 382.66 584.80 Total 24-hour Sec. Feet Thomas Eden P32, 7009, 7010, 2 Medicine Lodge Ranches (tarpley George Whittaker P11819, 7, 8 Medicine Lodge Ranches (May) Jack Webster P32, 2019, 2076 Totals: Medicine Lodge Ranches 27 Year: Egan Land and Cattle 9,14 Lee Small P2051, 20, 30 ee Small P2051, 20, 30 Medicine Lodge Grazing Water User Middle Creek Ranch 4 Dusty & Susie Shifflett Egan Land and Cattle Taylor Ranch 8 rights Dean Shenton 1, 16 Brion Egan 9A-13A Gerald Holmes 4B Grant Ashcraft 13 Dean Shenton 4A Thomas Edan 19 Argora Ranch 12 Argora Ranch 17 Kyle, Tod, John 4 Brion Egan 4-B Grant Ashcraft Brion Egan 11 Jack Webster Jack Webster Taylor Ranch Don Key 32-C Water Dist.:

hours at \$1,800.00 Total for season:  \$5,600.00 Total for season:  \$5,600.00 Total for season:  Total for season:  Total for season:	Water Dist.: 32-C Year: 2005		2005		Watermaster's Report		
\$1,800.00 Total for season:  \$5,600.00 Total for season:  \$9,584.77 Total for season:  Total for season:			Total Salary of Watermaster:		per hour		
Watermaster:  hours at \$5,600.00  Total for season:  \$9,584.77  Total for season:			OR per sea	ason amount:	\$1,800.00 Total for season:	\$1,800.00	
ason amount: \$5,600.00   per hour			Total Salary of Assistant V	Vatermaster:			
ason amount: \$5,600.00  Total for season:  \$9,584.77  Total for season:				hours at	per hour		
\$9,584.77 Total for season: Total Cost:			OR per se	ason amount:	\$5,600.00 Total for season:	\$5,600.00	
Total Cost:		Other e:	xpenses charged pro rata:		\$9,584.77 Total for season:	\$9,584.77	
Cost per 24-hour Sec. Foot: 11,1922338				Cost pr		\$16,984.77	