



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

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.

Page 2

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.

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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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Sincerely,

Dennis M. Dunn  
Senior Water Right Agent

DMD:sc

Enclosures



State of Idaho

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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 Budget 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

# WATERMASTER'S REPORT

From: March 2010 to March 2011  
Water Dist.: 32-C  
Source: Medicine Lodge Creek  
Tributary to: Sinks  
County: Clark  
Secretary: Lori Small

RECEIVED

DEC 01 2010

Department of Water Resources  
Eastern Region

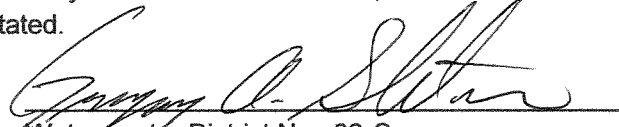
Watermaster: Gregory A. Shenton  
PO Box 33  
Dubois, Idaho 83423  
(208)374-5274

Assistant Watermaster: Brett Murdock

## AFFIDAVIT OF WATERMASTER

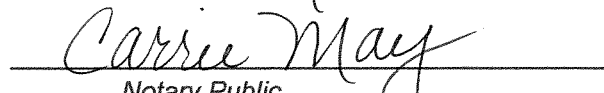
STATE OF IDAHO  
COUNTY OF CLARK

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 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-C

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, 14 Dec 2010, 2010

I HEREBY CERTIFY, That Gregory A. Shenton 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

By   
Sr Water Resource Agent

Water Dist.:	32-C	Year:	2010	General Information
Source:	Medicine Lodge Creek			
Tributary to:	Sinks			
County:	Clark			Watermaster:
Date:	12-Nov-10			Gregory A. Shenton PO Box 33 Dubois, Idaho 83423 (208)374-5230
Secretary:	Lori Small			Assistant Watermaster: Brett Murdock
Minimum Charge:				

Water User	Monthly Totals of 24-hour Second Feet for Irrigation Season												Total 24-hour Sec. Ft.
	April	May	June	July	August	September	October						
Lee Small P2051, 20, 30	0.00	85.24	96.00	99.20	99.20	82.01	97.61	559.26					
Kyle, John 4	0.00	31.00	30.00	31.00	31.00	30.00	31.00	184.00					
Middle Creek Ranch 4	0.00	55.08	97.20	100.44	100.44	76.80	37.20	467.16					
Grant Ashcraft, 13	0.00	82.08	143.10	125.50	54.82	57.91	63.55	526.96					
Cletus Hamilton 19	0.00	0.00	75.00	77.50	77.50	75.00	54.50	359.50					
Tod Shenton 4A	0.00	82.14	166.50	172.05	172.05	166.50	125.51	884.75					
Tod Shenton 4B	0.00	42.00	75.00	77.50	41.50	16.65	2.25	254.90					
Brion Egan 4-B	0.00	81.92	105.00	108.50	108.50	99.00	93.90	596.82					
Egan Land and Cattle 9,14	0.00	44.00	60.00	62.00	26.00	0.00	0.00	192.00					
Egan Land and Cattle	0.00	91.92	100.80	104.16	104.16	100.80	104.16	606.00					
Jack Webster P32, 2019, 2076	0.00	159.34	154.20	159.34	159.34	154.20	153.70	940.12					
Jack Webster	0.00	245.02	248.44	268.68	258.26	232.20	108.72	1361.32					
Brion Egan 11	0.00	77.00	105.00	108.50	105.50	61.21	14.98	472.19					
Argora Ranch 12	0.00	51.00	69.18	73.32	46.50	45.00	46.50	331.50					
Taylor Ranch 8 rights	0.00	247.12	163.80	169.26	169.26	157.59	162.13	1069.16					
Cletus Hamilton P32, 7009, 7010,	0.00	168.50	195.00	201.50	239.46	199.62	145.16	1149.24					
Brion Egan 9A-13A	0.00	66.00	90.00	93.00	75.00	0.00	0.00	324.00					
Don Key	0.00	0.00	2.85	0.00	0.00	0.00	0.00	2.85					
George Whittaker P11819, 7, 8	0.00	62.00	60.00	34.00	0.00	0.00	0.00	156.00					
Medicine Lodge Ranches 27	0.00	48.00	116.00	68.00	0.00	0.00	0.00	232.00					
Medicine Lodge Ranches (May)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
Argora Ranch 17	0.00	18.00	168.00	56.00	0.00	0.00	0.00	242.00					
Tod Shenton 1, 16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
Lee Small P2051, 20, 30	0.00	0.00	17.60	4.80	0.00	0.00	0.00	22.40					
Medicine Lodge Ranches (tarpley)	0.00	18.00	40.00	12.00	0.00	0.00	0.00	70.00					
Medicine Lodge Ranches (whittak)	0.00	0.00	58.00	42.00	0.00	0.00	0.00	100.00					
Dusty & Susie Shifflett	0.00	0.00	28.26	1.57	0.00	0.00	0.00	29.83					
Medicine Lodge Ranches (steizer)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
Medicine Lodge cattle 2053.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
Medicine Lodge Grazing 7038	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
Egan Land & Cattle 7098	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
24-hour Sec. Ft. Totals:	0.00	1755.36	2464.93	2249.82	1868.49	1554.49	1240.87	11133.96					



Water User	Total 24-hour Sec. Feet	Total Cost	Adopted Budget	Credit	Debit
Lee Small P2051, 20, 30	559.26	\$904.75	\$1,092.91	\$188.16	
Kyle, John 4	184.00	\$297.67	\$316.77	\$19.10	
Middle Creek Ranch 4	467.16	\$755.76	\$789.26	\$33.51	
Grant Ashcraft 13	526.96	\$852.50	\$1,107.99	\$255.49	
Cletus Hamilton 19	359.50	\$581.59	\$630.91	\$49.32	
Tod Shenton 4A	884.75	\$1,431.32	\$1,650.09	\$218.77	
Tod Shenton 4B	254.90	\$412.37	\$605.33	\$192.96	
Brion Egan 4-B	596.82	\$965.51	\$1,088.94	\$123.42	
Egan Land and Cattle 9,14	192.00	\$310.61	\$165.39		(\$145.22)
Egan Land and Cattle	606.00	\$980.37	\$1,016.15	\$35.79	
Jack Webster P32, 2019, 2076	940.12	\$1,520.89	\$1,770.50	\$249.61	
Jack Webster	1361.32	\$2,202.30	\$2,191.83		(\$10.47)
Brion Egan 11	472.19	\$763.89	\$556.93		(\$206.96)
Argora Ranch 12	331.50	\$536.29	\$539.56	\$3.27	
Taylor Ranch 8 rights	1069.16	\$1,729.65	\$3,048.70	\$1,319.05	
Cletus Hamilton P32, 7009, 7010,	1149.24	\$1,859.20	\$1,258.08		(\$601.12)
Brion Egan 9A-13A	324.00	\$524.16	\$189.57		(\$334.59)
Don Key	2.85	\$4.61	\$4.35		(\$0.26)
George Whittaker P11819, 7, 8	156.00	\$252.37	\$203.43		(\$48.94)
Medicine Lodge Ranches 27	232.00	\$375.32	\$347.89		(\$27.43)
Medicine Lodge Ranches (May)	0.00	\$0.00	\$246.56	\$246.56	
Argora Ranch 17	242.00	\$391.50	\$485.23	\$93.73	
Tod Shenton 1, 16	0.00	\$0.00	\$62.75	\$62.75	
Lee Small P2051, 20, 30	22.40	\$36.24	\$61.78	\$25.54	
Medicine Lodge Ranches (tarpley)	70.00	\$113.24	\$110.28		(\$2.96)
Medicine Lodge Ranches (whittak)	100.00	\$161.78	\$47.02		(\$114.76)
Dusty & Susie Shifflett	29.83	\$46.26	\$84.24	\$35.98	
Medicine Lodge Ranches (stelzer)	0.00	\$0.00	\$104.47	\$104.47	
Medicine Lodge cattle 2053.55	0.00	\$0.00	\$0.00		
Medicine Lodge Grazing 7038	0.00	\$0.00	\$156.00	\$156.00	
Egan Land & Cattle 7098	0.00	\$0.00	\$17.07	\$17.07	
<b>Totals:</b>	<b>11133.96</b>	<b>\$18,012.13</b>	<b>\$19,950.00</b>	<b>\$3,430.57</b>	<b>(\$1,492.70)</b>

Total Salary of Watermaster:		hours at	per hour
		<input type="text"/>	<input type="text"/>
	OR per season amount:	<input type="text"/>	<input type="text"/>
	Total for season:	<input type="text"/>	<input type="text"/>
Total Salary of Assistant Watermaster:		hours at	per hour
		<input type="text"/>	<input type="text"/>
	OR per season amount:	<input type="text"/>	<input type="text"/>
	Total for season:	<input type="text"/>	<input type="text"/>
Other expenses charged pro rata:			
		<input type="text"/>	<input type="text"/>
	Total for season:	<input type="text"/>	<input type="text"/>
Total Cost:		<input type="text"/>	<input type="text"/>
Cost per 24-hour Sec. Foot:		<input type="text"/>	<input type="text"/>