

State of Idano

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

MARCH 24, 2003

LEO AMY 1398 HWY 22 HOWE ID 83244

WATER DISTRICTS: #33

STREAM: LITTLE LOST RIVER

Dear Mr. Amy:

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 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, 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.

Sinterely,

Harold W. Jones

Water Right Supervisor

HWJ:dn

Enclosure

(This report must be made in Triplicate and forwarded to the Department of Water Resources Boise, Idaho, for Approval.)

WATERMASTER'S REPORT

| From April 15 | , 2002 | To October 31 | , 2002 |
|--|----------------------------|-----------------------------------|---|
| Water District No. 33 | | | |
| Name of Watermaster <u>David S.</u> | Andreason | | |
| Address 3794 Little Lost River | Hwy. Howe | , ID 83244-0031 | |
| AF | FIDAVIT OF | WATERMASTER | |
| STATE OF IDAHO | | | |
| COUNTY OF Butte } | SS. | | |
| David S. Andreason (Deputy) Watermaster on Little by the Director, Department of V | Lost Cr Vater Resources | eek in District 33, having be | en lawfully appointed |
| and that the volumes of water, a correct; that the sum of \$ | is justly du | (Deputy) Watermas | Judicason eter District No. 33 |
| Subscribed and sworn to before to see the second state of the seco | | Trilly S Notar | , 2003 <i>Mc</i> Iffer <i>y Public</i> pires <u>/-27-200</u> , 2003 |
| I HERODY CERTIFY, Twas lawfully appointed by me (D | Γhat | and Andreson | |
| services rendered prorated to the and belief, correct. | e several users, | as herein sworn to, is, to the bo | est of my knowledge |
| | | Director, Department of | f Water Resources |

| # | | Water | Description of Land | | | |
|-----|-------------------------|---------------------|---------------------|------|----------|-------------|
| | Owner or Ditch | Right Ident. No. | Subdivision | Sec. | Twp. | Rge. |
| 1. | Mays, R. R. | | | | | |
| 2. | Mays, R. R. | Pump | | | | |
| 3. | Pancheri, Inc. | O'Maley | | | | |
| 4. | Isham Farms | | | | | |
| 5. | Amy, Leo | | | | | |
| 6. | Mays Land & Livestock | | | _ | ļ | |
| 7. | Mays Land & Livestock | Cowgill | | | | |
| 8. | Mays Land & Livestock | Pump | | | | |
| 9. | Pancheri, Inc. | Hartmann | | | | |
| 10. | Pancheri, Inc. | Pump | | | <u> </u> | |
| 11. | Pancheri, Inc. | Badger Cr. | | | | |
| 12. | Pancheri, Inc. | Pump | | | | |
| 13. | McAffee, Travis | Sermon | | | | |
| 14. | Pancheri, Inc. | Harshbarger | | | | |
| 15. | Woodie Land & Livestock | | | | | <u> </u> |
| 16. | Weeks, Dennis | Pearson | : | | | |
| 17. | Pancheri, Inc. | Harshbarger Pump | | | | |
| 18. | Weeks, Dennis | Thomas | | | | |
| 19. | Norris, Robert | | | | | |
| 20. | Hawley, Vance | Hollis | | | | |
| 21. | Hawley, Venice | | · | | ļ | |
| 22. | Hawley, L. R. | | | | | |
| 23. | Sage Willow | Knollin | | | | |
| 24. | Blaine County Canal | | | | | |
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| Owner or Ditch | Water | Description of Land | | | | |
|---------------------|---|--|---|--|---|--|
| | Right Ident. No. | Subdivision | Sec. | Twp. | Rge. | |
| Blaine County Canal | Knollin | | | | | |
| Blaine County Canal | Basinger | | | | | |
| Ross, Rocky | | | | | | |
| Crill Ranch | | | | | | |
| Pancheri, Inc. | Reed Place | | | | | |
| Oar, Jack | Brabec | | | | | |
| Waymire, Keith | McDaniel | | | | | |
| Andreason, Daryl | R. Amy | | | | | |
| Waymire, Margaret | | | | | | |
| Andreason, James O. | | | | | | |
| Andreason, James O. | | | | | | |
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| | Blaine County Canal Blaine County Canal Ross, Rocky Crill Ranch Pancheri, Inc. Oar, Jack Waymire, Keith Andreason, Daryl Waymire, Margaret Andreason, James O. | Owner or Ditch Right Ident. No. Blaine County Canal Basinger Ross, Rocky Crill Ranch Pancheri, Inc. Oar, Jack Waymire, Keith Andreason, Daryl Waymire, Margaret Andreason, James O. | Owner or DitchRight Ident. No.SubdivisionBlaine County CanalKnollinBlaine County CanalBasingerRoss, RockyCrill RanchPancheri, Inc.Reed PlaceOar, JackBrabecWaymire, KeithMcDanielAndreason, DarylR. AmyWaymire, MargaretAndreason, James O. | Owner or DitchRight Ident. No.SubdivisionSec.Blaine County CanalKnollinBlaine County CanalBasingerRoss, Rocky | Owner or DitchRight Ident. No.SubdivisionSec.Twp.Blaine County CanalKnollin——Blaine County CanalBasinger——Ross, Rocky———Crill Ranch———Pancheri, Inc.Reed Place——Oar, JackBrabec——Waymire, KeithMcDaniel——Andreason, DarylR. Amy——Waymire, Margaret———Andreason, James O.———Andreason, James O.———Inc.————Inc.————Inc.————Inc.— | |

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Debits Adopted Credits Total Total in Cost Per 24-Hr. Sec. Ft. \$ 1.638933 24-hour Cost **Budget (\$) (\$) (\$) (\$)** (Sec. Feet) 424.73 Total No. Days of Watermaster 408.36 669.27 1094.00 620.49 \$15750.00 467.82 766.73 146.24 210 days at \$75 per day Total No. Days of Asst. Watermaster 58.68 541.76 887.91 946.59 0 1113.28 1824.59 1366.53 458.06 0 days at \$0 per day \$ 8332.00 198.03 Other expenses charged pro rata 498.70 817.34 619.31 \$24082.00 **TOTAL COST** 1407.18 2306.27 2536.69 230.42 20.23 Total No. 24-Hr. Sec. Feet Delivered 14693.70 390.72 370.49 238.40 \$1.638933 829.29 Cost per 24-Hr. Sec. Feet Delivered 1111.12 1821.05 991.76 312.80 512.66 770.60 257.94 **Payroll Deposits** \$ 1957.00 748.95 736.96 1207.83 458.88 108.00 State Tax \$ 42.00 177.00 325.32 148.32 1107.59 733.13 Office (PO Box/Stamps) \$ 40.00 675.80 374.46 219.31 Treasurer's Salary \$ 400.00 158.40 259.61 478.92 985.98 23.96 Kimball Construction \$ 5173.00 601.60 962.02 \$ 20.00 551.00 903.05 867.47 35.58 **River Supplies** \$ 700.00 151.64 Workers Comp. Ins. 228,20 374.00 222.36 Total \$ 8332.00 557.28 913.34 137.49 775.85 62.26 119.50 195.85 258.11 128.22 210.14 203.05 7.09 118.99 204.54 85.55 72.60 780.81 256.60 420.55 360.26 227.80 373.35 719.44 346.09 1729.27 600.26 1055.12 1129.01 860.96 1411.06 1724.83 313.77

Total in Total Adopted **Credits Debits** 24-hour Cost Budget **(\$) (\$)** Cost Per 24-Hr. Sec. Ft. \$ 1.638933 (Sec. **(\$) (\$)** Feet) 370.98 608.01 1416.51 808.50 484.28 793.70 2351.48 1557.78 122.70 236.03 34.93 201.10 0 0 0 0 627.84 1028.99 785.60 243.39 0 0 88.03 88.03 0 65.34 65.34 0 389.84 638.92 475.54 163.38 0 0 4.43 4.43 194.36 203.66 318.54 114.88 49.21 66.24 108.56 59.35 14693.70 24081.97 23275.97 5066.34 5872.34

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