

RECEIVED

MAR 24 2014

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

Department of Water Resources  
Eastern Region

## WATERMASTER'S REPORT

From April 1, 2013 To October 31, 2013

Water District No. 33

Name of Watermaster David S. Andreason

Address 3794 Little Lost River Hwy. Howe, ID 83244-0031

### AFFIDAVIT OF WATERMASTER

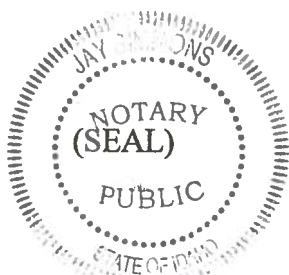
STATE OF IDAHO

COUNTY OF Butte } ss.

David S. Andreason, being first duly sworn, deposes and says that he is  
(Deputy) Watermaster on Little Lost Creek in District 33, having been lawfully appointed  
by the Director, Department of Water Resources  
and that the volumes of water, as stated in this report, prorated by him to the several users, are  
correct; that the sum of \$ \_\_\_\_\_ is justly due as stated.

David S. Andreason  
(Deputy) Watermaster District No. 33

Subscribed and sworn to before me, this 7<sup>th</sup> day of March, 2014



Jay S. Johnson  
Notary Public

My Commission expires 6-10-2019

Bonnieville County  
Boise, Idaho, March 24, 2014

I HEREBY CERTIFY, That David S. Andreason  
was lawfully appointed by me (Deputy) Watermaster of District No. \_\_\_\_\_, 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.

Greg Packman  
Director, Department of Water Resources

By David S. Andreason

#	Owner or Ditch	Water Right Ident. No.	Description of Land			
			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					
7.	Mays Land & Livestock	Cowgill				
8.	Mays Land & Livestock	Pump				
9.	Pancheri, Inc.	Hartmann				
10.	Pancheri, Inc.	Pump				
11.	Pancheri, Inc.	Badger Cr.				
12.	Pancheri, Inc.	Pump				
13.	McAfee, Travis	Sermon				
14.	Pancheri, Inc.	Harshbarger				
15.	Woodie Land & Livestock					
16.	Weeks, Dennis	Pearson				
17.	Pancheri, Inc.	Harshbarger Pump				
18.	Weeks, Dennis	Thomas				
19.	Norris, Robert					
20.	Hawley, Vance	Hollis				
21.	Hawley, Venice					
22.	Hawley, L. R.					
23.	Pancheri Inc.	Knollin Ranch				
24.	Blaine County Canal					
25.	Blaine County Canal	Knollin				

[illegible]

Total in 24-hour (Sec. Feet)	Total Cost (\$)	Adopted Budget (\$)	Credits (\$)	Debits (\$)	Cost Per 24-Hr. Sec. Ft. \$2.98702	
556.72	1662.93	1618.21		44.72	Total No. Days of Watermaster	
166.48	497.28	390.04		107.24	212 days at \$98 per day	\$20776.00
472.64	1411.79	1427.03	15.24		Total No. Days of Asst. Watermaster	0
1471.94	4396.71	2742.38		1654.33	0 days at \$0 per day	\$0
103.72	309.81	256.32		53.49	Other expenses charged pro rata	\$16398.00
1615.46	4825.41	3717.47		1107.94	TOTAL COST	\$37174.00
172.84	516.28	471.23		45.05	Total No. 24-Hr. Sec. Feet Delivered	12445.15
961.08	2870.77	1714.88		1155.89	Cost per 24-Hr. Sec. Feet Delivered	\$2.98702
361.88	1080.94	1336.23	255.29			
0	0	341.21	341.21		Payroll Deposits	\$2743.00
258.32	771.61	421.25		350.36	State Tax	\$ 179.00
437.66	1307.30	472.49		834.81	Office (PO Box/Stamps)	\$ 85.00
207.00	618.31	817.28	198.97		Contract Labor	\$3258.00
449.30	1342.07	1230.25		111.82	River Supplies	\$8624.00
692.48	2068.45	1312.71		755.74	Workers Comp. Ins.	\$ 872.00
203.66	608.34	385.40		222.94	Beaver Payments	\$ 595.00
0	0	527.60	527.60		Bank Fees	\$ 42.00
162.80	486.29	385.84		100.45	Total	\$16398.00
163.66	488.86	387.44		101.42		
81.40	243.14	296.72	53.58			
346.40	1034.70	1111.22	76.52			
447.88	1343.80	822.44		521.36		
428.16	1278.92	1137.78		141.14		
107.57	321.31	2162.08	1840.77			
648.22	1936.25	1878.33		57.92		

<b>Total in 24-hour (Sec. Feet)</b>	<b>Total Cost (\$)</b>	<b>Adopted Budget (\$)</b>	<b>Credits (\$)</b>	<b>Debits (\$)</b>	<b>Cost Per 24-Hr. Sec. Ft. \$2.98702</b>
373.24	1114.88	2556.21	1441.33		
125.00	373.38	378.24	4.86		
0	0	0	0	0	
972.00	2903.38	1158.64		1744.74	
0	0	0	0	0	
99.76	297.99	82.01		215.98	
274.92	821.19	736.83		84.36	
0	0	0	0	0	
52.76	157.60	235.54	77.94		
30.20	90.21	104.56	14.35		
12445.15	37179.90	32615.87	4847.66	9411.70	

RECEIVED

MAR 24 2014

(This report must be made in duplicate, one copy to be forwarded to the Department of Water Resources, Boise, Idaho, and one copy to the Secretary of the last Annual Water User's Meeting of your District.)

Department of Water Resources  
Eastern Region

## Watermaster's Proposed Budget

FOR 2014

Water District No. 33

Stream Little Lost River

Name of Watermaster David S. Andreason

Address 3794 Little Lost River Hwy. Howe, ID 83244-0031

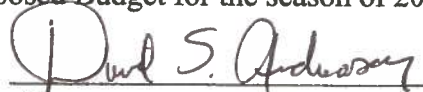
Name of Secretary Rick Pancheri

Address Howe, ID 83244

### Section 42-615 - IDAHO CODE ANNOTATED

PROPOSED BUDGET FOR SUCCEEDING YEAR - Said Watermaster shall on or before November fifteenth in each year, also prepare and file with the secretary of said water meeting a proposed budget for the succeeding year, together with a distribution of the amount of said budget to the respective water users, using the actual deliveries for the past irrigation season or seasons, as the basis for said distribution as hereinabove provided, which said proposed budget and distribution shall be submitted to the water users for consideration and approval at the next annual water meeting.

In conformity with the above statute, I hereby submit a proposed Budget for the season of 2014.

  
David S. Andreason, Watermaster



#	Owner or Ditch	Water Right Ident. No.	Description of Land			
			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					
7.	Mays Land & Livestock	Cowgill				
8.	Mays Land & Livestock	Pump				
9.	Pancheri, Inc.	Hartmann				
10.	Pancheri, Inc.	Pump				
11.	Pancheri, Inc.	Badger Cr.				
12.	Pancheri, Inc.	Pump				
13.	McAffee, Travis	Sermon				
14.	Pancheri, Inc.	Harshbarger				
15.	Woodie Land & Livestock					
16.	Weeks, Dennis	Pearson				
17.	Pancheri, Inc.	Harshbarger Pump				
18.	Weeks, Dennis	Thomas				
19.	Norris, Robert					
20.	Hawley, Vance	Hollis				
21.	Hawley, Venice					
22.	Hawley, L. R.					
23.	Pancheri Inc.	Knollin Ranch				
24.	Blaine County Canal					
25.	Blaine County Canal	Knollin				

[illegible]



#						Average Cost for 5 Yr. Period	Proposed Next Year's Budget  100%
	2009	2010	2011	2012	2013		
1.	1329.55	2159.13	1622.18	1877.12	1662.93	1730.18	1730.18
2.	634.00	0	164.15	559.07	497.28	370.90	370.90
3.	1092.12	1673.68	1368.37	1700.99	1411.79	1449.39	1449.39
4.	2227.74	3231.81	2815.86	3149.84	4396.71	3164.39	3164.39
5.	249.35	346.87	195.53	302.75	309.81	280.86	280.86
6.	3176.34	4550.33	3413.07	4804.11	4825.41	4153.85	4153.85
7.	251.16	633.50	499.83	660.77	516.28	512.31	512.31
8.	1580.52	1968.47	1366.34	1916.71	2870.77	1940.56	1940.56
9.	1151.94	1857.00	1277.89	1627.76	1080.94	1399.11	1399.11
10.	306.99	0	39.59	0	0	69.32	69.32
11.	314.96	841.01	384.86	343.51	771.61	531.19	531.19
12.	384.47	0	506.52	899.48	1307.30	619.55	619.55
13.	705.95	994.36	715.91	1040.06	618.31	814.92	814.92
14.	799.48	1185.06	1647.50	1178.02	1342.07	1230.43	1230.43
15.	1137.13	1282.20	1148.43	1724.76	2068.45	1472.19	1472.19
16.	323.11	433.96	347.61	503.73	608.34	443.35	443.35
17.	0	878.94	0	1074.93	0	390.77	390.77
18.	317.95	449.61	385.96	516.09	486.29	431.18	431.18
19.	316.20	451.74	388.58	519.19	488.86	432.91	432.91
20.	170.91	446.79	290.19	360.80	243.14	302.37	302.37
21.	852.52	1534.28	1198.88	1292.00	1034.70	1182.48	1182.48
22.	646.40	827.46	1001.52	921.02	1343.80	948.04	948.04
23.	886.49	1070.38	1086.15	1737.57	1278.92	1211.90	1211.90
24.	2095.39	1677.94	2492.30	3023.05	321.31	1921.99	1921.99

#						Average Cost for 5 Yr. Period	Proposed Next Year's Budget  100%
	2009	2010	2011	2012	2013		
25.	1485.55	2305.05	2311.18	2195.87	1936.25	2046.78	2046.78
26.	2339.46	2583.59	3936.75	1685.48	1114.88	2332.03	2332.03
27.	291.58	395.09	471.93	433.95	373.38	393.19	393.19
28.	0	0	0	0	0	0	0
29.	838.16	1235.32	1091.87	1526.33	2903.38	1519.01	1519.01
30.	0	0	0	0	0	0	0
31.	84.71	0	0	269.08	297.99	130.36	130.36
32.	586.12	968.81	631.70	819.88	821.19	765.54	765.54
33.	0	0	0	0	0	0	0
34.	202.07	228.63	280.30	242.28	157.60	222.18	222.18
35.	71.68	107.91	103.04	120.23	90.21	98.61	98.61
<b>Total:</b>	26850.00	36328.92	33183.99	39026.42	37179.90	34511.84	34511.84

WATERMASTER				ASSISTANT WATERMASTER				Other Expense	Total Costs
Year	Days	Salary	Total	Days	Salary	Total	Total		
2009	201	93.00	18693.00	0	0	0	0	8157.00	26850.00
2010	216	95.00	20520.00	0	0	0	0	15808.93	36328.93
2011	204	95.00	19380.00	0	0	0	0	13804.00	33184.00
2012	216	95.00	20520.00	0	0	0	0	18506.50	39026.50
2013	212	98.00	20776.00	0	0	0	0	16398.00	37174.00
Average	210	95.00	19978.00	0	0	0	0	14534.89	34512.69
WATERMASTER'S PROPOSED BUDGET									
Next Year	209	100.00	20900.00	0	0	0	0	16279.90	37179.90



## State of Idaho

### DEPARTMENT OF WATER RESOURCES

900 N Skyline Dr., Ste A, Idaho Falls, Idaho 83402-1718

Phone: (208) 525-7161 FAX: (208) 525-7177 [www.idwr.idaho.gov](http://www.idwr.idaho.gov)

March 24, 2014

C.L. "BUTCH" OTTER  
Governor

GARY SPACKMAN  
Director

David S. Andreason  
3794 Little Lost River Hwy  
Howe ID 83244-0031

Water District 33

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.

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,

A handwritten signature in black ink, reading "Dennis M. Dunn". The signature is written in a cursive style with a large, stylized "D" at the beginning.

Dennis M Dunn  
Sr. Water Right Agent

Enclosure

DMD:sc



## State of Idaho

### DEPARTMENT OF WATER RESOURCES

900 N Skyline Dr., Ste A, Idaho Falls, Idaho 83402-1718

Phone: (208) 525-7161 FAX: (208) 525-7177 [www.idwr.idaho.gov](http://www.idwr.idaho.gov)

C.L. "BUTCH" OTTER  
Governor

GARY SPACKMAN  
Director

March 24, 2014

Rick Pancheri  
PO Box 46  
Howe ID 83244

WATER DISTRICT #33

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.

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, 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 black ink, appearing to read "Dennis M. Dunn". The signature is fluid and cursive, with the first name "Dennis" being more prominent than the last name "Dunn".

Dennis M. Dunn  
Senior Water Right Agent

DMD:sc

Enclosures