



State of Idaho

DEPARTMENT OF WATER RESOURCES

900 N. Skyline Dr., Suite A, Idaho Falls, Idaho 83402-1718 - (208) 525-7161- Fax (208) 525-7177

EASTERN REGION

March 9, 1999

DIRK KEMPTHORNE
GOVERNOR

KARL J. DREHER
DIRECTOR

MR. LEO AMY
HC 65 BOX 2113
HOWE, ID. 83244

WATER DISTRICT #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.

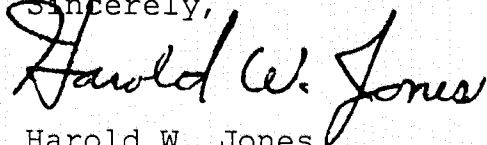
During the 1993 legislative session, the legislature enacted a new law which amends Section 42-619(9), Idaho Code and removes the independent financial audit requirement for most state water districts. The new law, referenced by Section 67-450B, Idaho Code (copy enclosed) identifies minimum audit requirements 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 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, 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.

Sincerely,



Harold W. Jones
Water Right Supervisor

HWJ:dn

Enclosure



State of Idaho

DEPARTMENT OF WATER RESOURCES

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EASTERN REGION

DIRK KEMPTHORNE
GOVERNOR

JANUARY 26, 1999

KARL J. DREHER
DIRECTOR

Mr. Dave Andreason
P.O. Box 31
Howe, ID. 83244

RE: Water District 33 Little Lost River

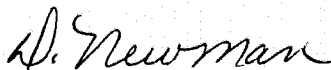
Dear Mr. Andreason:

This is just a reminder that we have not yet received the 1998 Watermasters' Report, the daily record books for 1998, or the Proposed Budget for 1999. If possible, these should all be turned in before the annual meeting for your water district.

The annual packet containing the needed forms was sent to you early in November, 1998. If you need additional forms please contact our office.

Thank you for your help.

Sincerely,


Darlene Newman
Office Secretary

RECEIVED
APR 2 1999
Department of Water Resources
Eastern Region

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

WATERMASTER'S REPORT

From April 1, 1998 To October 31, 1998

Water District No. 33

Name of Watermaster David S. Andreason

P. O. Address P. O. Box 31 Howe, ID 83244

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.

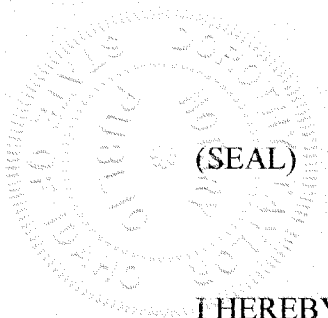
David S. Andreason
(Deputy) Watermaster District No. 33

Subscribed and sworn to before me, this 1st day of March, 1999

Dorothy Taylor
Notary Public

My Commission expires 06-14-00

Boise, Idaho, _____, 19____



I HEREBY CERTIFY, That DAVID S. ANDREASON
was lawfully appointed by me (Deputy) Watermaster of District No. 33, 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.

KARL J. DREHER
Director, Department of Water Resources

By H. C. Jones

#	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.	Sermon, Roy					
14.	Pancheri, Inc.	Harshbarger				
15.	Woodie Land & Livestock					
16.	Weeks, Dennis	Pearson				
17.	Weeks, Dennis	Pump				
18.	Weeks, Dennis	Thomas				
19.	Norris, Robert					
20.	Hawley, Vance	Hollis				
21.	Hawley, Venice					
22.	Hawley, L. R.					
23.	Sage Willow	Knollin				
24.	Blaine County Canal					
25.	Blaine County Canal	Knollin				
26.	Blaine County Canal	Basinger				
27.	Ross, Rocky					

Total in 24-hour (Sec. Feet)	Total Cost (\$)	Adopted Budget (\$)	Credits (\$)	Debits (\$)	Cost Per 24-Hr. Sec. Ft. \$,9627323	
1176.06	1132.23	1004.52		127.71	Total No. Days of Watermaster	
0	0	182.17	182.17		214 days at \$67 per day	\$14,338
1035.20	996.62	936.31		60.31	Total No. Days of Asst. Watermaster	
1263.84	1216.74	1297.12	80.38		0 days at \$ 0 per day	\$0
587.80	565.89	599.15	33.26		Other expenses charged pro rata	8308.67
2385.68	2296.77	1929.22		367.55	TOTAL COST	22646.67
358.86	345.49	250.13		95.36	Total No. 24-Hr. Sec. Feet Delivered	23523.33
807.40	777.31	1268.64	491.33		Cost per 24-Hr. Sec. Feet Delivered	\$
1063.24	1023.62	815.99		207.63		
342.20	329.45	391.26	61.81		Payroll Deposits	\$2,063.26
446.40	429.76	388.62		41.14	State Tax	\$118.00
248.52	239.26	339.41	100.15		Office (PO Box/Stamps)	\$69.91
543.00	522.76	451.13		71.63	Headgate Repair	\$220.00
1078.48	1038.29	872.21		166.08	Kimball Construction	\$4752.50
796.40	766.72	763.67		3.05	Headgate Purchases	\$425.00
212.80	204.87	228.12	23.25		Workers Comp. Ins.	\$660.00
0	0	0	0	0		
261.96	252.20	214.58		37.62		
259.80	250.12	191.84		58.28		
222.20	213.92	173.14		40.78		
930.50	895.82	663.84		231.98		
740.20	712.61	639.59		73.02		
774.80	745.92	684.12		61.80		
1601.69	1542.00	2571.34	1029.34			
1332.06	1282.42	949.28		333.14		
3251.94	3130.75	1707.46		1423.29		

Total in 24-hour (Sec. Feet)	Total Cost (\$)	Adopted Budget (\$)	Credits (\$)	Debits (\$)	Cost Per 24-Hr. Sec. Ft. \$,9627323
309.50	297.97	224.14		73.83	
0	0	0	0	0	
753.84	725.75	787.25	61.50		
130.32	125.46	154.71	29.25		
47.88	46.10	34.89		11.21	
429.16	413.17	454.47	41.30		
8.40	8.09	16.96	8.87		
91.52	88.11	214.86	126.75		
31.68	30.50	57.76	27.26		
23523.33	22646.69	21457.90	2296.62	3485.41	