



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

EASTERN REGION

DIRK KEMPTHORNE  
Governor

KARL J. DREHER  
Director

MARCH 7, 2002

LEO AMY  
1398 HIGHWAY 22  
HOWE ID 83244

WATER DISTRICT #33  
STREAM: TROUT CREEK

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

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

RECEIVED  
MAR 06 2002  
Department of Water Resources  
Eastern Region

### WATERMASTER'S REPORT

From April 10, 2001 To November 7, 2001

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 25<sup>th</sup> day of February, 2002

Sharon Lee Andreason  
Notary Public

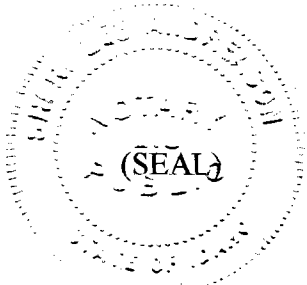
My Commission expires 8/23/2002

Boise, Idaho, \_\_\_\_\_, 2002

I HEREBY CERTIFY, That David 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 D. W. 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.	Pancheri, Inc.	Harshbarger 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				



Total in 24-hour (Sec. Feet)	Total Cost (\$)	Adopted Budget (\$)	Credits (\$)	Debits (\$)	Cost Per 24-Hr. Sec. Ft. \$ <u>1.3793606</u>	
805.14	1110.58	1144.84	34.26		Total No. Days of Watermaster	
360.24	496.90	52.26		444.64	212 days at \$72 per day	\$15,264
881.28	1215.60	900.80		314.80	Total No. Days of Asst. Watermaster	
1232.80	1700.48	1356.61		343.87	0 days at \$0 per day	\$0
564.10	778.10	611.78		166.32	Other expenses charged pro rata	\$10,074
2115.48	2918.01	2586.12		331.89	TOTAL COST	\$25,338
305.10	420.84	350.70		70.14	Total No. 24-Hr. Sec. Feet Delivered	18369.38
1088.96	1502.07	930.52		571.55	Cost per 24-Hr. Sec. Feet Delivered	\$
522.72	721.02	831.81	110.79			
499.46	688.94	366.60		322.34	Payroll Deposits	\$1,964.00
219.60	302.91	334.29	31.38		State Tax	\$61.00
617.44	851.67	276.36		575.31	Office (PO Box/Stamps)	\$59.00
276.00	380.70	525.41	144.71		Treasurer's Salary	\$400.00
696.72	961.03	975.68	14.65		Kimball Construction	\$6,310.00
811.02	1118.69	833.94		284.75	River Supplies	\$505.00
190.40	262.63	225.39		37.24	Workers Comp. Ins.	\$775.00
498.40	687.47	0		687.47	Total	\$10,074.00
175.50	242.08	268.57	26.49			
159.72	220.31	209.24		11.07		
118.80	163.87	210.75	46.88			
465.94	642.70	810.93	168.23			
541.16	746.45	708.10		38.35		
1121.28	1546.65	959.30		587.35		
1440.98	1987.63	2011.36	23.73			
458.28	632.13	1457.15	825.02			

Total in 24-hour (Sec. Feet)	Total Cost (\$)	Adopted Budget (\$)	Credits (\$)	Debits (\$)	Cost Per 24-Hr. Sec. Ft. \$ <u>1.3793606</u>
644.04	888.36	2662.85	1774.49		
186.40	257.11	235.87		21.24	
0	0	0	0	0	
652.56	900.12	762.41		137.71	
0	0	134.10	134.10		
125.28	172.81	59.39		113.42	
440.16	607.14	452.51		154.63	
0	0	5.77	5.77		
101.86	140.50	110.36		30.14	
52.56	72.50	48.01		24.49	
18369.38	25338.00	23409.78	3340.50	5268.72	