

FEBRUARY 3, 1997

CAL WHITTAKER, Secretary
PO BOX 10
LEADORE ID 83464

WATER DISTRICT # 74-Z
STREAM: BIG EIGHT MILE AND LEE CREEKS

Dear Mrs. Whittaker:

Enclosed herewith is a copy of the Watermaster's Annual Report for the past season and the Proposed Budget.

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.

Also enclosed are the adopted budget forms, Petition for Watermaster Services, Oath of Office and necessary documents for your annual meeting.

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 and 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 withholding 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 these withholding taxes may be the responsibility of the 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 Rights Supervisor

HWJ:sc

Enclosures

MINUTES OF WATER DISTRICT 74-Z ANNUAL MEETING HELD MONDAY, MARCH 4,
1996, 2:00 P.M. AT THE CITY BUILDING, LEADORE, IDAHO.

The following members of the Water District were in attendance;

Ralph McRea
Cal Whittaker

James Whittaker
Tom Udy

Leslie Young

As Chairman, Bruce McConnell was not in attendance, the meeting was called to order by Ralph McRea, who then read the minutes of last year's meeting, which was approved as written.

A discussion followed as to the need for the District to carry Worker's Compensation. It was decided that the District should have this coverage and for the Secretary to make application to the Idaho State Insurance Fund for the minimum coverage that the District would need.

With this in mind, a motion was made to keep the salary and equipment rental of the watermaster the same as it was last year, which was \$300.00 per month salary and \$450.00 per month equipment rental and to keep remuneration to the watermaster for the yearly Watermaster Report at \$40.00. Seconded and approved.

In the matter of a budget for the 1996 season, after some discussion and calculation, a motion was made by James to add 20% of the proposed budget after the credits and debits from last year's actual use were worked into it. The adjusted proposed budget was \$4,824.92 and with \$964.98 (20%) added it would come to \$5,789.90. Approved.

It was proposed and approved to again have the Lemhi County Treasurer bill and collect the District's water tax monies from the District's water users for this approved budget and then disburse the funds to the Water District's Treasurer for the payment of the District's obligations.

In the matter of hiring a watermaster for the 1996 season, a motion was made to rehire and keep Richard A. Moll as watermaster, which was unanimously approved by the members. There were no other applications for the position of watermaster.

A motion was made to retain the same dates as last year, which are to have the watermaster go on and start measuring water April 15, 1996 but may be signed on as early as April 1, 1996 if needed, at the request of one water user, in conformity with Idaho State law, and to serve until October 1, 1996, at which time he may be signed on to serve an additional length of time, but not to exceed October 31, 1996.

It was decided to retain all those items from last year's minutes pertaining to the good management and operating practices of the water district. They are:

1. That the watermaster turn in each month's records prior to getting paid each month.

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(next page please)

APR 02 1996

2. That the watermaster start measuring water at 8:00 A.M. when stream flow is on the increase, and that measurement be made between 10:00 A.M. and 12 Noon when stream flow is on the decrease, but allowing some flexibility for the watermaster to use his own discretion as to the need of the district.
3. As has always been done, all water in the creeks over and above the existing water rights be divided proportionally to the existing rights and decrees by the watermaster.
4. That the watermaster may call upon the owner for assistance in getting water into or out of a ditch.

In the selection of officers for 1996, the following were approved:

Bruce McConnell, Chairman
Cal Whittaker, Secretary/Treasurer
Leslie Young, Advisory Committee
James Whittaker, Advisory Committee
Ralph McRea, Advisory Committee

A motion was made to have the amount of assessment to each water user as shown on the adopted 1996 budget become due and payable May 1, 1996 and that amounts if not so paid shall bear interest at the rate of 10% per annum as of May 1st of the year payment is due, until paid. Approved.

As there was no other business, the meeting was adjourned at 3:00PM.

Signed Cal Whittaker
Secretary/Treasurer
Water District 74-Z

FEBRUARY 3, 1997

LEMHI COUNTY TREASURER/AUDITOR
207 COURTHOUSE
SALMON ID 83467

RE: WATER DISTRICT NO: 74-Z
WATERMASTER: BIG EIGHT MILE AND LEE CREEK

Dear Gentlemen:

Transmitted herewith is the Watermaster's Report and claim for services along with the Proposed Budget for 1997 for the above mentioned Water District.

The various items 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,

HAROLD W JONES
Water Rights Supervisor

Enclosure

HWJ:sc

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

JAN 16 1997

Department of Water Resources
Eastern District Office

WATERMASTER'S REPORT

From 15 APRIL, 1996 To 14 OCTOBER, 1996

Water District No. 742

Name of Watermaster RICHARD A. MOLL

P. O. Address P.O. Box 153, LEADORE, IDAHO 83464

AFFIDAVIT OF WATERMASTER

STATE OF IDAHO.

COUNTY OF LEWIS } ss.

RICHARD A. MOLL being first duly sworn, deposes and says that he is (~~Deputy~~) Watermaster on 616 EIGHT MILE + L&L Creek/District 742, having been lawfully appointed by the Director, Department of Water Resources KARL J. DREHER and that the volumes of water, as stated in this report, prorated by him to the several users, are correct; that the sum of \$ 40.00 is justly due as stated.

Richard A. Moll

(~~Deputy~~) Watermaster District No. 742

Subscribed and sworn to before me, this 15 day of January, 1997

Alvin Strupp
Notary Public.

(SEAL)

My Commission expires 8-14-98

Boise, Idaho, _____, 19____

I HEREBY CERTIFY, That _____

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.

Director, Department of Water Resources

By Paul D. [Signature]

DESCRIPTION OF LAND				WATER RIGHT IDENT. NO.	OWNER OR DITCH
Sec.	Twp.	Rge.	Subdivision		
				74-1855	Carl W. Hiltner
				74-0370	
				TOTAL	
				74-8195	State Tomcat
				74-0361	Frank McCallister
				74-0363	
				74-0365	
				74-0367	
				74-0364	
				74-0362	
				TOTAL	
				74-0351	H. E. Peterson
				74-0352	
				74-0344	
				74-0351	
				74-0352	
				74-0343	
				74-0343	
				TOTAL	
				74-0342	Leslie Young
				74-0347	
				74-0410	
				74-0346	
				TOTAL	
				74-0338A	Tom Coy
				74-0336	Karl Sykes
				74-0339A	Jack Anderson
				74-0348	
				74-1304B	
				74-1303	
				74-1345	
				74-1341	
				TOTAL	
				74-0350	
				74-0350	Jackell Lee
				TOTAL	

Total in 24-hour Sec. Feet	Total Cost		Adopted Budget		Credits		Debits		Cost Per 24-Hr. Sec. Ft. \$ <u>.5370134</u>
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	
48.00									Total No. Days of Watermaster
636.40									154 days at \$ 10.00 per day \$1540.00
684.40	364	11	163	10			701	01	Total No. Days of Asst. Watermaster
133.38	70	96	124	68	53	77			27 days at \$ 10.00 per day \$270.00
198.00									Other expenses charged pro rata \$3341.47
165.00									TOTAL COST \$5151.47
136.70									Total No. 24-Hour Sec. Feet. Delivered 968797
66.00									Cost per 24-Hour Sec. Feet. Delivered \$.5370134
100.80									
788.25									REPORT 40.00
17.60									TRAVEL EXP - DICK 2310.00
971.85	517	04	962	45	445	41			TRAVEL EXP - BRYANT 150.00
61.30									TRAVEL EXP - CURTIS 255.00
61.30									1810 x .0765 SOCIAL SECURITY 138.47
739.67									WORKMAN'S COMP 398.00
357.91									TELEPHONE, STAMPS ETC. SECRETARY SUPPLIES 50.00
175.06									3341.47
53.56									
77.06									
975.86	519	17	698	34	179	17			
349.88									
773.04									
101.97									
77.31									
802.70	426	78	164	10			262	68	
743.39	395	49	338	03			57	46	
553.43	294	43	138	04			156	39	
414.62									
181.30									
23.88									
44.97									
116.37									
11.89									
793.03	421	90	789	36	367	46			
44.71									
416.26									
460.97	245	24	317	89	72	65			

Watermaster's Report

From _____, 19 _____

To _____, 19 _____

- OF -

_____ County, Idaho,

Dated _____, 19 _____

STATE OF IDAHO, }
COUNTY OF _____ } ss.

I hereby certify that this instrument was

filed for record at the request of _____

this _____ day of _____,

A.D. 19 _____.

Ex-Officio Recorder.

By _____ Deputy.

Clerk.

Chairman of Board.

ATTEST:

We, the Board of County Commissioners of _____ County, State of Idaho, have examined and approved the bill of \$ _____, payable to _____, Watermaster for District No. _____, for services rendered during 19 _____, and have ordered a warrant drawn in favor of said Watermaster, payable out of the funds of said Water District on deposit with the County Treasurer.

STATE OF IDAHO,
COUNTY OF _____ }
ss.