



State of Idaho
DEPARTMENT OF WATER RESOURCES

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

EASTERN REGION

February 3, 1998

PHILIP E. BATT
GOVERNOR

KARL J. DREHER
DIRECTOR

LEMHI COUNTY TREASURER/AUDITOR
206 COURTHOUSE DR.
SALMON ID 83467

RE: WATER DISTRICT NO: 74-Q and 74-Z
WATERMASTER: RICHARD A MOLL

Dear Gentlemen:

Transmitted herewith is the Watermaster's Report and claim for services along with the Proposed Budget for 1998 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
HAROLD W JONES *by-sc*
Water Rights Supervisor

Enclosure

HWJ:sc



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PHILIP E. BATT
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DIRECTOR

CALVIN J WHITTAKER, Secretary
PO BOX 10
LEADORE ID 83464

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

Dear Mr. Whittaker:

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.

Also enclosed are the Adopted Budget form, 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
Harold W Jones *by SC*
Water Rights Supervisor

HWJ:sc

Enclosures

RECEIVED

JAN 16 1997

Department of Water Resources
Eastern District Office

(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.)

Watermaster's Proposed Budget

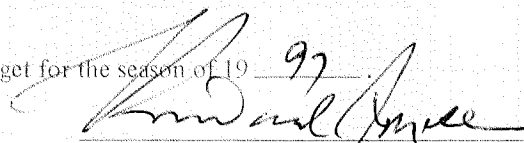
FOR 19 97

Water District No. 742
Stream BIG EIGHT MILE AND LEE CREEKS
Name of Watermaster RICHARD A. MOLL
Post Office Address P.O. Box 153, LEADORE, IDAHO 83464
Name of Secretary CAL WHITAKER
Post Office Address P.O. Box 10, LEADORE, IDAHO 83464

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 heretofore 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 19 97


Watermaster.

DESCRIPTION OF LAND	Subdivision	Water Right	OWNER OR DITCH	Ident. No.
Sec.	Twp.	Rge.		
			PA WHTHARSKA	1.
			DAVE TOMCHAK	2.
			BUSCK MC CADDILL	3.
			H.K. PETERSON	4.
			KERRIE YOUNG	5.
			TOM VOY	6.
			KARL TYLER	7.
			DAVE ANDERSON	8.
			CHARLES AKE	9.
			JAMES WHTHARSKA	10.
			ARL JURELL	11.
			FROY ANDERSON	12.
			FRAY SMITH	13.
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				35.

PAST SEASON'S COSTS

Average Cost for 5 Yr. Period

Proposed Next Year's Budget

	19.92	19.93	19.94	19.95	19.96	Average Cost for 5 Yr. Period	Proposed Next Year's Budget
1.	375 33	451 04	421 74	472 46	364 11	336 95	359 97
2.	-0-	47 14	-0-	58 07	70 96	35 23	37 64
3.	127 11	497 76	476 41	587 05	517 04	401 07	428 47
4.	339 71	447 10	455 31	546 96	519 17	461 65	493 19
5.	632 14	389 70	669 53	348 64	426 78	493 36	527 07
6.	399 07	307 86	395 70	340 53	395 49	367 73	392 85
7.	447 07	419 04	490 39	185 73	494 43	443 33	459 96
8.	466 59	411 11	489 62	508 60	421 90	379 56	405 49
9.	89 19	195 16	189 53	444 88	445 24	192 80	405 97
10.	169 07	145 35	164 96	128 96	144 66	145 80	155 26
11.	301 71	467 34	483 69	463 00	496 05	482 36	301 65
12.	-0-	113 79	128 88	134 25	91 35	70 55	75 37
13.	-0-	42 54	-0-	58 07	62 29	32 58	34 81
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34.							
35.	444 97	440 93	4930 76	4829 70	5151 47	4252 97	5077 20

Year	WATERMASTER			ASSISTANT WATERMASTER		
	Days	Salary	Total	Days	Salary	Total
19.92	156	833	1299 48	8	833	233 24
19.93	174	833	1449 97	8	833	66 64
19.94	176	1000	1760 00	8	1000	80 00
19.95	180	1000	1800 00	8	1000	80 00
19.96	154	1000	1540 00	8	1000	80 00
Average			1569 89			129 98

WATERMASTER'S PROPOSED BUDGET

Next Year	Days	Salary	Total	Other Expense	Total Costs
180	10 00	1800 00	1800 00	32 77	5077 20

1997 Budget
 5077.20
 1800.00
 2700.00
 137.20
 400.00
 400.00
 400.00

3277.20
 5077.20

