



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**

February 16, 1999

**DIRK KEMPTHORNE**  
GOVERNOR

**KARL J. DREHER**  
DIRECTOR

MR. CALVIN WHITTAKER  
P.O. 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.

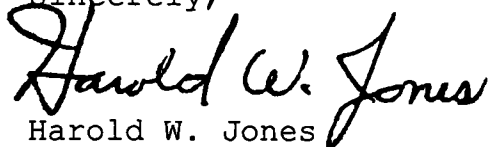
During the 1993 legislative session, the legislature enacted a new law which amends Section 42-619(9), Idaho Code and removes the independent financial audit requirement for most state water districts. The new law, referenced by Section 67-450B, Idaho Code (copy enclosed) identifies minimum audit requirements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

# WATERMASTER'S REPORT

PAGE 1

From MAY 1, 1998 To SEPT 30, 1998

RECEIVED

FEB 04 1999

Department of Water Resources  
Eastern Region

Water District No. 742

Name of Watermaster RICHARD A. MOLL

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

### AFFIDAVIT OF WATERMASTER

STATE OF IDAHO }  
COUNTY OF LEMHI } ss.

RICHARD A. MOLL, being first duly sworn, deposes and says that he is Watermaster of Water District 742, having been lawfully appointed by KARL J. DREHER, Director, Idaho Department of Water Resources, and that the volumes of water, as stated in this report and prorated by him to the water right holders of the district are correct.

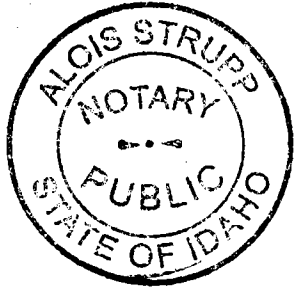
[Signature]

(Deputy) Watermaster District No. 742

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

[Signature]  
Notary Public

My Commission expires 9-8-2004



(SEAL)

Boise, Idaho, \_\_\_\_\_, 19\_\_\_\_

I HEREBY CERTIFY, that Richard Moll was lawfully appointed by me as Water Master of Water District No. 742, and that the information contained in this report, as herein sworn to, is, to the best of my knowledge and belief, correct.

Karl J. Dreher  
Director, Department of Water Resources

By [Signature]

	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1	CAL WHITAKAR	74-1855	
2		74-8370	
3		TOTAL	
4	DANK TOMCHAK	74-2195	
5	BRUCE MC CONNELL	74-0361	
6		74-0363	
7		74-0365	
8		74-0367	
9		74-0364	
10		74-0362	
11		74-0368	
12		TOTAL	
13	H. E. PETERSON	74-0351	
14		74-0352	
15		74-0344	
16		74-0351	
17		74-0352	
18		74-0343	
19		74-2323	
20		TOTAL	
21	LESLIE YOUNG	74-0342	
22		74-0347	
23		74-0410	
24		74-0346	
25		TOTAL	
26	TAM UOY	74-0338A	
27	KARL TYLER	74-0336	
28	DARE ANDERSON	74-0339A	
29		74-0348	
30		74-2304B	

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

# WATERMASTER'S REPORT

(CONTINUED)

From MAY 1 1998 To SEPT. 30 1998

Water District No. 742  
Name of Watermaster RICHARD A. MOLL  
P. O. Address P.O. Box 153, LEAOCKE, ID. 83464

### AFFIDAVIT OF WATERMASTER

STATE OF IDAHO. }  
COUNTY OF \_\_\_\_\_ } ss.

\_\_\_\_\_, being first duly sworn, deposes and says that he is (Deputy) Watermaster on \_\_\_\_\_ Creek in District \_\_\_\_\_, 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.

\_\_\_\_\_  
(Deputy) Watermaster District No. \_\_\_\_\_

Subscribed and sworn to before me, this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_

\_\_\_\_\_  
Notary Public.

(SEAL) My Commission expires \_\_\_\_\_

Boise, Idaho, \_\_\_\_\_, 19\_\_\_\_

I HEREBY CERTIFY, That \_\_\_\_\_

was lawfully appointed by me (Deputy) Watermaster of District No. \_\_\_\_\_, and that his bill



Total in 24-hour Sec. Feet	Total Cost		Adopted Budget		Credits		Debits		Cost Per 24-Hr. Sec. Ft. \$
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	
54.40									<del>           Total No. Days of Watermaster            days at \$                      per day \$            Total No. Days of Asst. Watermaster            days at \$                      per day \$            Other expenses charged pro rata \$  <b>TOTAL COST</b> \$            Total No. 24-Hour Sec. Feet. Delivered            Cost per 24-Hour Sec. Feet. Delivered \$         </del>
109.35									
--									
889.64	386	08	901	64	515	56			
44.22									
390.23									
434.45	188	54	357	70	169	16			
47.20									
348.97									
487.87									
118.12									
369.63									
475.55									
665.44									
120.83									
41.83									
23.80									
2699.24	1171	41	1375	37	203	96			
652.36	283	11	354	30	71	19			
202.37	87	82	240	79	152	97			
120.15	52	14	161	46	109	32			
9688.87	4204	75	6046	66	2210	24	368	33	

# 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.

STATE OF IDAHO, }  
COUNTY OF \_\_\_\_\_ } ss.

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





REPORTS OF WATERMASTERS. All watermasters shall make an annual report to the department of water resources prior to the expiration of the watermaster's appointment for the current year. This report shall show the total amount of water delivered by the watermaster during the preceding year, the amount delivered to each water user, the total expense of delivery and the apportionment of expenses among users and all debits and credits to be carried over to the following year. Such report shall also include records of stream flow the watermaster used or made in the process of distributing water supplies. The director may ask for other information deemed necessary in assuring proper distribution of water supplies within the district. The reports of watermasters to the department of water resources shall be filed and kept in the office of the department.

### Instructions For Completing Annual Watermaster's Report

This form has been developed to assist the watermaster in complying with some of the annual reporting requirements of Section 42-606, Idaho Code. The form provides for summary of the amount of water delivered by the watermaster to each user, the total expense of delivery and the apportionment of expenses among water users, including debits and credits. **Water distribution and hydrologic information including stream flow records, daily diversion data, water right information and water right priority cut summaries should be presented in a separate water distribution report.**

Complete this annual report form of delivery and costs as follows:

- 1) Enter water right holder name, corresponding IDWR water right number or numbers, and corresponding diversion name and/or remarks on page 2;
- 2) Enter the total amount of water delivered to each user as total 24-hour second feet under column 1, page 3. Total **24-hour second feet** is a flow rate expressed in terms of one day or 24 hours. For example, a continuous diversion of 2 cfs over 20 days would equal 40 24-hour second feet.
- 3) Under column 3, page 3, enter the amount of money assessed or billed to each user at the beginning of the year. The assessment may be found in the previous year's adopted budget report.
- 4) In the work space provided on the right hand side of page 3, add up total watermaster salary costs and expenses and enter as 'TOTAL COST'. Then divide this total cost by the total number of 24-hour second feet delivered (sum of column 1) to obtain the cost per 24 hour second feet delivered, or the unit cost factor.
- 5) Under column 2, page 3, multiply the unit cost factor (obtained in step number 4 above) by each user's total 24-hour second feet delivery in column 1 to obtain the total cost against each user.
- 6) For each user, subtract the total cost amount in column 2 from the adopted budget in column 3 and enter the difference either as a credit or debit (negative differences entered as debits, positive differences entered as credits).
- 7) Sign the report before a notary public and submit the original to the appropriate regional office of the Department of Water Resources. Retain one copy for the Water District.