



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

FEBRUARY 5, 2002

LEMHI COUNTY TREASURER/AUDITOR  
206 COURTHOUSE DRIVE  
SALMON ID 83467

RE: WATER DISTRICT NO: #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 2002 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:dn



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CALVIN J WHITTAKER  
PO BOX 10  
LEADORE ID 83464

WATER DISTRICT #74-Z  
STREAM: BIG EIGHT MILE & 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.

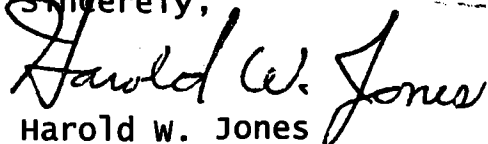
During the 1993 legislative session, the legislature enacted a new law which amends Section 42-619(9), Idaho Code and removes the independent financial audit requirement for most state water districts. The new law, referenced by Section 67-450B, Idaho Code (copy enclosed) identifies minimum audit requirements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

From 17 APRIL, <sup>2001</sup>~~19~~ To 31 OCTOBER, <sup>2001</sup>~~19~~

PAGE #1

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FEB 01 2002

Department of Water Resources  
Eastern Region

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 LEMHI } ss.

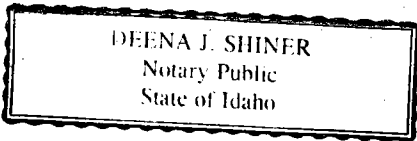
RICHARD A. MOLL, being first duly sworn, deposes and says that he is Watermaster of Water District 742, having been lawfully appointed by STATE WATER, Director, Idaho Department of Water Resources, and that the volumes of water, as stated in this report and prorated by him to the water right holders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

[Signature]

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

Subscribed and sworn to before me, this 31<sup>ST</sup> day of January, 2002  
[Signature]  
Notary Public

(SEAL)



My Commission expires 10/1/05

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.

[Signature]  
Director, Department of Water Resources

By [Signature]

WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1	CAE WHITAKER	74-1855
2		74-0370
3		TOTAL
4	DAVE TOMCIK	74-2195
5	Bruce McConnell	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	CARL ALLSWORTH	74-0342
22		74-0347
23		74-0410
24		74-0346
25		TOTAL
26	TOM UDY	74-0338A
27	KARL TYLER	74-0336
28	DAVE ANDERSON	74-0339A
29		74-0348
30		74-2304B

Total Delivery in 24-Hour Sec. Feet	Total Cost		Adopted Budget		Credits		Debits		Cost Per 24-Hr. Sec. Ft. \$ <u>941147</u>
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	
1	-								Total No. Days of Watermaster <u>199</u>
2	<del>447.92</del>								195 days at \$ 10.00 per day \$ <u>1950 00</u>
3	447.92	421 56	360 25				61 31		Total No. Days of Asst. Watermaster
4	-0-	-0-	80 35		80 35				days at \$                      per day \$ <u>-0-</u>
5	161.90								Other expenses charged pro rata \$ <u>3355 18</u>
6	43.22								<b>TOTAL COST</b> \$ <u>5305 18</u>
7	24.60								Total No. 24-Hour Sec. Feet Delivered <u>5636 93</u>
8	2.90								Cost per 24-Hour Sec. Feet Delivered \$ <u>.941147</u>
9	.30								
10	-								<u>SALARY</u> <u>1950 00</u>
11	-								<u>TRAVEL EXP.</u> <u>2925 00</u>
12	232.90	219 19	585 90		366 71				1950.00 x .0765 <u>SOCIAL SECURITY</u> <u>149 18</u>
13	37.23								<u>REPORT</u> <u>40 00</u>
14	69.23								<u>WORKMAN'S COMP</u> <u>2420 00</u>
15	155.76								<u>MISC. EXPENSE</u> <u>-0-</u>
16	136.94								<u>TOTAL OTHER EXP.</u> <u>3355 18</u>
17	76.18								<u>TOTAL COST</u> <u>5305 18</u>
18	16.50								
19	1.76								
20	525.60	494 67	493 86				81		
21	47.58								
22	353.16								
23	92.38								
24	61.37								
25	904.49	851 26	450 30				400 96		
26	406.29	382 38	337 55				44 83		
27	253.89	238 95	211 56				27 39		
28	209.31	2608 01	25 19 77		447 06		2072 71		
29	43.20		-447 06				2608 01		
30	1.20		2072 71						