



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

DIRK KEMPTHORNE  
GOVERNOR

KARL J. DREHER  
DIRECTOR

FEBRUARY 16, 1999

LEMHI COUNTY TREASURER/AUTDITOR  
206 COURTHOUSE DRIVE  
SALMON, ID. 83467

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

Dear Gentlemen:

Transmitted herewith is the Watermaster's Report and claim for services along with the Proposed Budget for 1999 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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EASTERN REGION

February 16, 1999

DIRK KEMPTHORNE  
GOVERNOR

KARL J. DREHER  
DIRECTOR

MS. JUDITH AMONSON  
P.O. BOX 51  
LEMHI, ID. 83465

WATER DISTRICT #74-Q  
STREAM: MILL CREEK

Dear Ms. Amonson:

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.

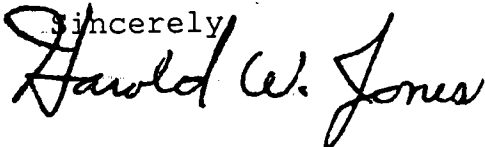
During the 1993 legislative session, the legislature enacted a new law which amends Section 42-619(9), Idaho Code and removes the independent financial audit requirement for most state water districts. The new law, referenced by Section 67-450B, Idaho Code (copy enclosed) identifies minimum audit requirements 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 MAY 22, 1998 To OCTOBER 16, 1998

RECEIVED  
FEB 04 1999

Department of Water Resources  
Eastern Region

Water District No. 74Q  
Name of Watermaster RICHARD A. MOLL  
P.O. Address P.O. Box 153, LEADORE, IDAHO 83464

### AFFIDAVIT OF WATERMASTER

STATE OF IDAHO }  
                          } ss.  
COUNTY OF LEMHI }

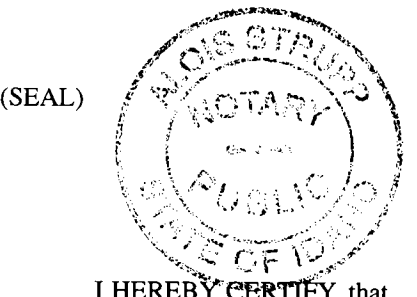
RICHARD A. MOLL, being first duly sworn, deposes and says that he is Watermaster of Water District 74Q, having been lawfully appointed by KARL J. DREHER, Director, Idaho Department of Water Resources, and that the volumes of water, as stated in this report and prorated by him to the water right holders of the district are correct.

[Signature]  
(Deputy) Watermaster District No. \_\_\_\_\_

Subscribed and sworn to before me, this 4<sup>th</sup> day of Feb., 1999

[Signature]  
Notary Public

My Commission expires 9-8-2004



I HEREBY CERTIFY, that Richard Moll was lawfully appointed by me as Water Master of Water District No. 74Q, and that the information contained in this report, as herein sworn to, is, to the best of my knowledge and belief, correct.

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

Karl J. Dreher  
Director, Department of Water Resources

By [Signature]

	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1	LEADORE GRAZING	74-0278	
2	J. C. AMONSON	74-0279A	
3		74-0406A	
4		74-0407A	RESERVOIR
5		74-0280	
6		TOTAL	
7	W. A. SLYOER	74-0279B	
8		74-0406B	
9		74-0407B	RESERVOIR
10		74-1123	
11		TOTAL	
12	R. E. CARLSON	74-0282A	
13		74-0283A	
14		74-0284A	
15		74-0288A	
16		74-0289	
17		74-0286	
18		TOTAL	
19	R. L. TYLER	74-0282B	
20		74-0283B	
21		74-0284B	
22		74-2156	
23		TOTAL	
24	ROBERT AMONSON	74-0285	
25	ED PETERSON	74-0288B	
26		74-0287	
27		TOTAL	
28	MS FARLAND LIVESTOCK	74-2159	
29	SCOTT TYLER	74-0955	
30	AMOS STRUPP	74-2294	

Total Delivery in 24-Hour Sec. Feet	Total Cost		Adopted Budget		Credits		Debits		Cost Per 24-Hr. Sec. Ft. \$ .7107009
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	
444.12	315	64	233	96	81	68			Total No. Days of Watermaster
333.06									81 days at \$ 10.00 per day \$ 810 00
172.57									Total No. Days of Asst. Watermaster
— 0 —									0 days at \$ 10.00 per day \$ — 0 —
366.01									Other expenses charged pro rata \$1676 97
871.64	619	47	503	42	116	05			<b>TOTAL COST \$2486 97</b>
333.06									Total No. 24-Hour Sec. Feet Delivered 3499 32
172.58									Cost per 24-Hour Sec. Feet Delivered \$.7107009
— 0 —									
— 0 —									DICK MOLL - SALARY 810.00
505.64	359	36	230	10	129	26			" " - TRAVEL EXP 1215.00
137.12									" " <sup>10765</sup> Soc Security 61.97
215.56									SECRETARY SERVICES 100.00
74.79									WORKMAN'S Comp 300.00
104.42									OTHER EXPENSES — 0 —
187.13									<b>TOTAL EXPENSES 2486.97</b>
124.83									
843.85	599	72	120	77			602	05	
137.12									
215.56									
74.79									
17.79									
445.26	316	45	417	82			101	37	
164.06	116	60	299	77			183	17	
121.06									
2.37									
123.43	87	72	184	41			96	69	
— 0 —	— 0 —		112	01			112	01	
46.50	33	05	115	39			82	34	
54.82	38	96	201	35			162	39	

**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.