



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 *by sc*
Water Rights Supervisor

Enclosure

HWJ:sc



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PHILIP E. BATT
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KARL J. DREHER
DIRECTOR

JUDY AMONSON, Secretary
PO BOX 153
LEADORE 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.

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 *by sc*
Water Rights Supervisor

HWJ:sc

Enclosures

WATERMASTER'S REPORT

From MAY 19, 1997 To SEPT. 30, 1997

Water District No. 740
Name of Watermaster RICHARD A. MOLL
P.O. Address P.O. BOX 153, LEAFORE, IDAHO 83464

AFFIDAVIT OF WATERMASTER

RECEIVED

JAN 28 1998

Department of Water Resources
Eastern Region

STATE OF IDAHO }
COUNTY OF LEMHI } ss.

RICHARD A MOLL, being first duly sworn, deposes and says that he is Watermaster of Water District 740, 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.

Richard A. Moll
(Deputy) Watermaster District No. 740

Subscribed and sworn to before me, this 27th day of January, 1998
Alvin Stepp
Notary Public

(SEAL)

My Commission expires 8-14-98

Boise, Idaho, _____, 19____

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

Director, Department of Water Resources
By Richard A. Moll

WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
LEADORE GRAZING	74-0278	
J. C. AMONSON	74-0279A	
	74-0406A	
	74-0407A	
	74-0280	
	TOTAL	
W.A. SNYDER	74-0279B	
	74-0406B	
	74-0407B	
	74-1123	
	TOTAL	
R. E. CARLSON	74-0282A	
	74-0283A	
	74-0284A	
	74-0288A	
	74-0289	
	74-0286	
	TOTAL	
R. L. TYLER	74-0282B	
	74-0283B	
	74-0284B	
	74-2156	
	TOTAL	
ROBERT AMONSON	74-0285	
ED PETERSON	74-0288B	
	74-0287	
	TOTAL	
McFARLAND LIVESTOCK	74-2159	
SCOTT TYLER	74-0955	
AMOS STRUPP	74-2294	
	GRAND TOTAL	

Total Delivery in 24-Hour Sec. Feet	Total Cost		Adopted Budget		Credits		Debits		Cost Per 24-Hr. Sec. Ft. \$.6012685
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	
452.40	272	02	338	58	66	56			Total No. Days of Watermaster
339.98									76 days at \$ 10.00 per day \$ 760 00
204.72									Total No. Days of Asst. Watermaster
398.80									0 days at \$ 10.00 per day \$ —
943.50	567	30	754	60	187	30			Other expenses charged pro rata \$ 1696 14
315.94									TOTAL COST \$2456 14
184.82									Total No. 24-Hour Sec. Feet Delivered 4084 93
—									Cost per 24-Hour Sec. Feet Delivered \$.6012685
500.76	301	09	449	87	148	78			
89.57									
155.42									TRAVEL EXPENSE 1140.00
71.59									SOCIAL SECURITY 58.14
179.20									SECRETARY SERVICES 100.00
250.54									WORKMAN'S COMP. 398.00
267.20									1696.14
1013.52	609	40	578	01			31	39	
115.81									
203.59									
86.26									
26.10									
431.76	259	60	345	15	85	55			
238.70	743	52	146	68	3	16			
154.80									
6.40									
161.20	96	92	120	25	23	33			
89.28	53	68	24	22			29	46	
93.19	56	03	31	79			24	24	
160.62	96	58	11	99			84	59	
4084.93	2456	14	2801	14	514	68	169	68	

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.