



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

JANUARY 31, 2001

JUDY AMONSON  
PO 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 26 APRIL, 2000 To 15 OCTOBER, 2000

RECEIVED

JAN 25 2001

Department of Water Resources  
Eastern Region

Water District No. 740

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.

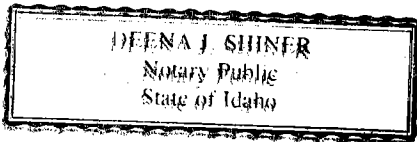
RICHARD A. MOLL, being first duly sworn, deposes and says that he is Watermaster of Water District 740, having been lawfully appointed by KARL J. DREHER, Director, Idaho Department of Water Resources, and that the volumes of water, as stated in this report and prorated by him to the water right holders of the district are correct.

[Signature]

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

Subscribed and sworn to before me, this 22<sup>nd</sup> day of January, 2001

[Signature]  
Notary Public



(SEAL)

My Commission expires Oct 1, 2005

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

I HEREBY CERTIFY, that Richard Moll was lawfully appointed by me as Water Master of Water District No. 740, 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

SCANNED

By [Signature] DEC 09 2004

	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. SNYDER	74-0279B	
8		74-0406B	
9		74-0407B	RESERVOIR
10		74-1123	
11		TOTAL	
12	R.K. 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 FARLANO LIVESTOCK	74-2159	
29	SCOTT TYLER	74-0955	
30	STRUPP	74-2294	

Total Delivery in 24-Hour Sec. Feet	Total Cost		Adopted Budget		Credits		Debits		Cost Per 24-Hr. Sec. Ft. \$ <u>1.4280508</u>
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	
414.49	591	91	411	03			180	88	Total No. Days of Watermaster
289.74									87 days at \$15.00 per day \$1305.00
149.67									Total No. Days of Asst. Watermaster
78.09									days at \$ per day \$
298.39									Other expenses charged pro rata \$1865.33
815.89	1165	13	768	40			396	73	<b>TOTAL COST</b> \$3170.33
265.22									Total No. 24-Hour Sec. Feet Delivered 2220.04
129.42									Cost per 24-Hour Sec. Feet Delivered \$1.4280508
78.08									
—									DICK MOLL - SALARY 1305.00
472.72	675	07	483	80			191	27	" " - TRAVEL 1522.50
58.59									" " - S/PAC. <sup>0765</sup> 99.83
95.11									SECRETARY SERVICES 100.00
36.33									WORKMAN'S COMP 143.00
39.02									ADDITIONAL EXP. —
56.16									TOTAL OTHER EXP 1865.33
—									TOTAL EXPENSES 3170.33
285.21	407	29	928	28	520	99			
58.60									
95.12									
36.31									
—									
190.03	271	38	332	78	61	40			
8.93	12	75	182	82	170	07			
32.77									
—									
32.77	46	80	251	11	204	31			
—	—		20	59	20	59			
—	—		43	79	43	79			
—	—		77	40	77	40			

SCANNED  
DEC 09 2004



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EASTERN REGION

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KARL J. DREHER  
DIRECTOR

JANUARY 31, 2001

LEMHI COUNTY TREASURER/AUDITOR  
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 2001 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