



**State of Idaho**

**DEPARTMENT OF WATER RESOURCES**

Eastern Region, 900 North Skyline Drive, Suite A • Idaho Falls, Idaho 83402-1718

Phone: (208) 525-7161 • Fax: (208) 525-7177 • Web Site: [www.idwr.idaho.gov](http://www.idwr.idaho.gov)

**C. L. "BUTCH" OTTER**  
Governor

**GARY SPACKMAN**  
Interim Director

January 9, 2012

John Amonson  
PO Box 51  
Lemhi ID 83465

Water District 74Q

Dear Watermaster:

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) 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.

Page 2

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 water master 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, Coeur 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,

A handwritten signature in cursive script that reads "Dennis M. Dunn".

Dennis M Dunn  
Sr. Water Right Agent

Enclosure

DMD:sc



State of Idaho

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C. L. "BUTCH" OTTER  
Governor

GARY SPACKMAN  
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January 9, 2012

Judy Amonson  
PO Box 51  
Lemhi ID 83465

WATER DISTRICT #74Q

Dear Secretary:

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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.

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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.

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Sincerely,

A handwritten signature in cursive script, appearing to read "Dennis M. Dunn".

Dennis M. Dunn  
Senior Water Right Agent

DMD:sc

Enclosures



State of Idaho

## DEPARTMENT OF WATER RESOURCES

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January 9, 2012

C. L. "BUTCH" OTTER  
Governor

GARY SPACKMAN  
Interim Director

Lemhi County Treasurer  
206 Courthouse Dr  
Salmon ID 83467

RE: Water District No 74Q, 74B

Dear County Treasurer / Auditor:

Transmitted herewith is the 2011 Watermaster's Report and claim for services for the above mentioned Water District.

The various times 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,



Dennis M Dunn  
Sr. Water Rights Agent

Enclosure

DMD:sc

# WATERMASTER'S REPORT

RECEIVED

DEC 15 2011

Department of Water Resources  
Eastern Region

From MAY 7 2011 To SEPTEMBER 30 2011

Water District No. 74Q

Name of Watermaster JOHN AMONSON

P.O. Address P.O. BOX 51 LEMHI, ID 83465

## AFFIDAVIT OF WATERMASTER

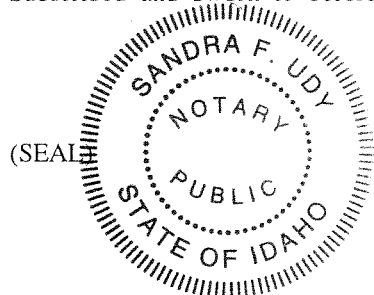
STATE OF IDAHO }  
COUNTY OF LEMHI } ss.

JOHN AMONSON, being first duly sworn, deposes and says that he is Watermaster of Water District 74Q, having been lawfully appointed by GARY SPACKMAN, 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.

John Amonson

(Deputy) Watermaster District No. 74Q

Subscribed and sworn to before me, this 12 day of December, 2011



Sandra F. Udy  
Notary Public

My Commission expires 09/18/2014

Boise, Idaho, January 3, 2012

I HEREBY CERTIFY, that John Anderson 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.

Gary Spackman  
Director, Department of Water Resources

By Sennis Sunn

WATER RIGHT OWNER

IDWR  
WATER RIGHT  
IDENT No.

DIVERSION NAME / REMARKS

1	J. MARTELL	74-0278	DC
2	J.C. AMONSON	74-0279A	DC
3		74-0406A	DC
4		74-0407A	DC
5		74-0280	DC
6		TOTAL	
7	M. WALKER	74-0279B	DC
8		74-0406B	DC
9		74-0407B	DC
10		TOTAL	
11	WA SNYDER	74-1123	MILLER
12	N. CARLSON	74-0282A	JOHNSON - CARLSON
13		74-0283A	JOHNSON - CARLSON
14		74-0284A	JOHNSON - CARLSON
15		74-0288A	CARLSON
16		74-0289	CARLSON
17		74-0286	KLUESNER - PETERSON
18		TOTAL	
19	S. JOHNSON	74-0282B	JOHNSON - CARLSON
20		74-0283B	JOHNSON - CARLSON
21		74-0284B	JOHNSON - CARLSON
22		74-2156	ROCKPILE
23		TOTAL	
24	R. AMONSON	74-0285	HANSON
25	E. PETERSON	74-0288B	KLUESNER - PETERSON
26		74-0287	KLUESNER - PETERSON
27		TOTAL	
28	MCFARLAND LIVESTOCK	74-2159	KAUER
29	S. TYLER	74-0955	STODDARD
30	V. STRUPP	74-2294	STRUPP

1		2		3		4		5				
Total Delivery in 24-Hour Sec. Feet	Total Cost		Adopted Budget		Credits		Debits		Cost Per 24-Hr. Sec. Ft. \$ .9204737			
	\$	cts.	\$	cts.	\$	cts.	\$	cts.				
0	0		491	60	491	60			Total No. Days of Watermaster 75			
337.08									75 days at \$ 17.50 per day \$1312 50			
218.15									Total No. Days of Asst. Watermaster 13			
46.77									13 days at \$ 17.50 per day \$ 227 50			
378.32									Other expenses charged pro rata \$ 2263 50			
980.32	902	36	1189	20	286	84			TOTAL COST \$3803 95			
331.68									Total No. 24-Hour Sec. Feet Delivered 4132 60			
213.69									Cost per 24-Hour Sec. Feet Delivered \$.9204737			
46.77												
592.14	545	05	570	80	25	75			J. AMONSON SALARY 1312.50			
0	0		2	80	2	80			(ASSIST. TO WM) T. AMONSON SALARY 227.50			
93.48									# 1540.00			
180.72									J. AMONSON TRAVEL 1312.50			
148.74									(ASSIST. TO WM) T. AMONSON TRAVEL 227.50			
200.51									# 1540.00			
471.68												
314.59									W.M. + ASSIST. SAL + TRAV. 3080.00			
1409.72	1297	61	896	80			400	81	FICA (EMPLOYER) 261.61			
67.24									MEDIC 22.34			
131.20									SECT. SALARY 200.00			
91.66									STATE INS. FUND 240.00			
18.90									W.D. 74 Q TOTAL COST # 3803.95			
309.00	284	43	398	40	113	97						
140.34	129	18	112	40			16	78				
253.29												
68.14												
321.43	295	87	197	20			98	67				
124.84	114	91	48	40			66	51				
93.31	85	89	34	00			51	89				
1461.50	148	66	58	40	0		90	26				
4137.100	2802.96		4000.00		920	96	7711.07					



SECTION 42-606 IDAHO CODE

**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.