



## State of Idaho

# DEPARTMENT OF WATER RESOURCES

900 N. Skyline Dr., 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)

EASTERN REGION

C. L. "BUTCH" OTTER  
Governor

DAVID R. TUTHILL, JR.  
Director

February 5, 2008

John Amonson  
PO Box 51  
Lemhi ID 83465

Water District 74Q

Dear Mr. 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) 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.

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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,

  
Dennis M Dunn  
Sr. Water Right Agent

Enclosure

DMD:sc



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February 5, 2008

Lemhi County Treasurer / Auditor  
206 Courthouse Dr  
Salmon Id 83467

RE: Water District No 74-Q

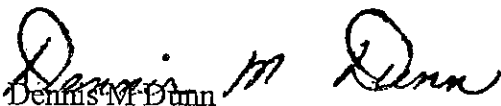
Dear County Treasurer / Auditor:

Transmitted herewith is the Watermaster's Report and claim for services along with the Proposed Budge for 2008 for the above mentioned Water Districts.

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

From MAY 9, 192008 To OCTOBER 7, 192008

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.

RECEIVED

NOV 13 2008

Department of Water Resources  
Eastern Region

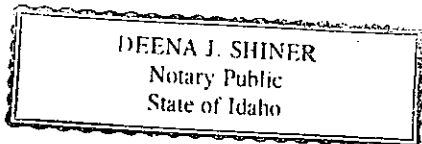
JOHN AMONSON, being first duly sworn, deposes and says that he is Watermaster of Water District 74Q, having been lawfully appointed by DAVID R. TUTHILL, Jr., Director, Idaho Department of Water Resources, and that the volumes of water, as stated in this report and prorated by him to the water right holders of the district are correct.

John Amonson  
(Deputy) Watermaster District No. 74Q

Subscribed and sworn to before me, this 11th day of November, 192008

Deena J. Shiner  
Notary Public

(SEAL)



My Commission expires 10-1-2011

Boise, Idaho, 17 December, 192008

I HEREBY CERTIFY, that John Amonson 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.

David Tutthill Jr.  
Director, Department of Water Resources

By Deena J. Shiner

	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	RESERVOIR
5		74-0280	DC
②		TOTAL	
7	WA. SNYDER	74-0279B	DC
8		74-0406B	DC
9		74-0407B	RESERVOIR
10		74-1123	MILLER
③		TOTAL	
12	R.E. CARLSON	74-0282A	TYLER-CARLSON
13		74-0283A	TYLER-CARLSON
14		74-0284A	TYLER-CARLSON
15		74-0288A	CARLSON
16		74-0289	CARLSON
17		74-0286	KLUESNER-PETERSON
④		TOTAL	
19	M. TYLER	74-0282B	TYLER-CARLSON
20		74-0283B	TYLER-CARLSON
21		74-0284B	TYLER-CARLSON
22		74-2156	ROCK PILE
⑤		TOTAL	
⑥	R. AMONSON	74-0285	HANSON
25	E. PETERSON	74-0288B	KLUESNER-PETERSON
26		74-0287	KLUESNER-PETERSON
⑦		TOTAL	
⑧	McFARLAND LIVESTOCK	74-2159	KAUER
⑨	S. TYLER	74-0955	STODDARD
⑩	V. STRUPP	74-2294	STRUPP

Total Delivery in 24-Hour Sec. Feet	Total Cost		Adopted Budget		Credits		Debits		Cost Per 24-Hr. Sec. Ft. \$ .97078		
	\$	cts.	\$	cts.	\$	cts.	\$	cts.			
471.22	457	45	583	20	125	75			Total No. Days of Watermaster	89	
369.68									89 days at \$ 15. <sup>00</sup> per day	\$1,335	00
199.52									Total No. Days of Asst. Watermaster	7	
56.46									7 days at \$ 15. <sup>00</sup> per day	\$ 105	00
489.33									Other expenses charged pro rata	\$ 2325	17
1114.99	1082	41	1234	00	151	59			TOTAL COST	\$3765	17
348.08									Total No. 24-Hour Sec. Feet Delivered	3878	51
181.68									Cost per 24-Hour Sec. Feet Delivered	\$ .97078	
56.46											
3.60									JOHN AMONSON SALARY #1335.00		
589.82	572	58	698	00	125	41			(ASSISTANT TO WM)		
106.28									TIM AMONSON SALARY	105.00	
187.72										# 1440.00	
86.55									OTHER EXPENSES:		
123.24									JOHN AMONSON TRAVEL #1557.50		
231.48									TIM AMONSON TRAVEL	122.50	
133.45										# 1680.00	
868.72	843	33	777	20			66	13	FICA	214.64	
107.92									MEDICARE	21.53	
190.26									SECRETARY	100.00	
86.69									STATE INS. FUND	309.00	
6.60									OTHER EXP. TOTAL:	# 2325.17	
391.47	380	03	410	00	29	97			Salary Expenses	1440.00	
129.81	126	02	145	20	19	18			TOTAL COST:	# 3765.17	
139.03											
59.42											
198.45	192	65	117	60			75	05			
41.82	40	60	15	60			25	00			
26.44	25	67	12	00			13	67			
45.77	44	43	20	40			24	03			

3878.51 3765.17 4013.20 451.90 203.88

## 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.