



State of Idaho

**DEPARTMENT OF WATER RESOURCES**

900 N. Skyline Dr., Suite A • Idaho Falls, Idaho 83402-1718

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EASTERN REGION

C. L. "BUTCH" OTTER  
Governor

DAVID R. TUTHILL, JR.  
Interim Director

January 17, 2007

Valerie Olson, Secretary  
151 Geertson Creek Rd  
Salmon, ID 83467

WATER DISTRICT #74-A

Dear Ms Olson:

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.

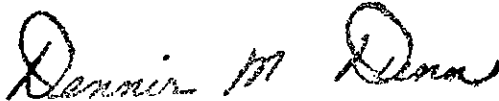
During the 1993 legislative session, the legislature enacted a new law which amends Section 42-619(9), Idaho Code and removes the independent financial audit requirement for most state water districts. The new law, referenced by Section 67-450B, Idaho Code (copy enclosed) identifies minimum audit requirements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

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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 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, 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". The signature is written in dark ink and is positioned above the printed name.

Dennis M Dunn  
Senior Water Right Agent

DMD:jlk

Enclosure

# WATERMASTER'S REPORT

From May 1, 192007 To Oct 31, 192007

Water District No. 74A

Name of Watermaster A. Verdeil Olson

P.O. Address 151 Geertson Creek RD. - Salmon, ID.

## AFFIDAVIT OF WATERMASTER

STATE OF IDAHO )  
COUNTY OF Benih. ) ss.

A. Verdeil Olson, being first duly sworn, deposes and says that he is Watermaster of Water District 74A, having been lawfully appointed by \_\_\_\_\_, 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.

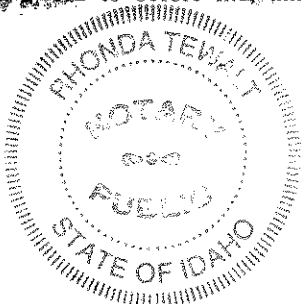
Verdeil Olson

(Deputy) Watermaster District No. 74H

Subscribed and sworn to before me, this 15 day of January, 192008

Rhonda Teuvalt  
Notary Public

(SEAL)



My Commission expires 8-25-08

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

I HEREBY CERTIFY, that A. Verdeil Olson was lawfully appointed by me as Water Master of Water District No. 74A, 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 \_\_\_\_\_

WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1 Joe/Fran Tonjmeire	74-00001-1805	
2 Verdell Olson	74-00008B-10062-0833	
3 Dave Antonelli	74-000084-00687	
4 Dale Jolley	74-00002-00005-00845-01669	
5 Dick Santos	74-00009-00515	
6 Bert Jefferies	74-02200	
7 Ramaldo Marten	74-00007-	00006-02272-00624- <sup>00918</sup>
8 Vergil Olson	74-00003	
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Total Delivery in 24-Hour Sec. Feet	Total Cost		Adopted Budget		Credits		Debits		Cost Per 24-Hr. Sec. Ft. \$ <u>1.24</u>
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	
297.18	368	50	628	81					Total No. Days of Watermaster <u>60</u>
291.86	361	91	265	81					60 days at \$ 40 . per day \$2400 00
226.95	281	42	229	81					Total No. Days of Asst. Watermaster
666.18	826	06	685	81					days at \$ per day \$
151.50	187	86	160	81					Other expenses charged pro rata \$557 40
335.35	415	83	334	81					<b>TOTAL COST</b> \$2907.40
230.99	286	43	529	81					Total No. 24-Hour Sec. Feet Delivered <u>2349 31</u>
149.30	185	13	163	81					Cost per 24-Hour Sec. Feet Delivered \$ <u>1 24</u>
2349.31									
<del>set fee for every user no matter how much is used DMD.</del>									

W/A