



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

C. L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Interim Director

October 21, 2011

Water District 74A
Verdell A Olson - Watermaster
151 Geertson Creek Rd
Salmon ID 83467

RE: Requesting Watermaster's Report / Daily Record Books

Dear Watermaster:

In accordance with Chapter 6, Section 42-614 of the Idaho Code, and department regulations, the Watermaster of each district is required to submit an annual report to the Department of Water Resources. You should forward a copy to the County Treasurer, if applicable. Please be certain all of the report is complete.

In accordance with Chapter 6, Section 42-615 of the Idaho Code: Proposed budget for succeeding year. Each watermaster shall, at least fourteen (14) days prior to the annual meeting of the water users of the water district, also prepare a proposed budget for the succeeding year, together with a distribution of the amount of the budget to the respective water users, using the actual deliveries for the past irrigation season or seasons, as the basis for distribution. The proposed budget and distribution shall be submitted to the water users for consideration and approval at the next annual water meeting.

This report must be forwarded to the Secretary of the last Annual Water User's Meeting of your District.

We are enclosing sufficient forms for filling out the Watermaster's Report and the Proposed Budget.

Do not fail to send the Watermaster's Daily Record Books along with the Watermaster Report.

Sincerely,

Dennis M Dunn
Sr. Water Resource Agent

DMD:sc



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

C. L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Interim Director

January 23, 2012

A Verdell Olson
151 Geertson Creek Rd
Salmon ID 83467

Water District 74A

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 dark ink, appearing to read "Dennis M. Dunn". The signature is fluid and cursive, with the first name "Dennis" being more prominent than the last name "Dunn".

Dennis M Dunn
Sr. Water Right Agent

Enclosure

DMD:sc



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

C. L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Interim Director

January 23, 2012

Valerie Olson
151 Geertson Creek Rd
Salmon ID 83467

WATER DISTRICT #74A

Dear Secretary:

Enclosed herewith is a copy of the Watermaster's Annual Report for the past season.

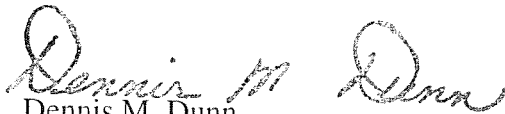
The same has been prepared by the watermaster and approved by this Department in conformity with Sections 42-610, 42-614 and 42-615, Idaho Code.

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, 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:sc

Enclosures

WATERMASTER'S REPORT

RECEIVED

JAN 19 2012

Department of Water Resources
Eastern Region

From April 1 2012 To Oct 31 2011

Water District No. 74A

Name of Watermaster A. Verdell Olson

P.O. Address 151 Geertson Creek RD

AFFIDAVIT OF WATERMASTER

STATE OF IDAHO

COUNTY OF Lemhi

ss.

Verdell 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.

x Verdell Olson

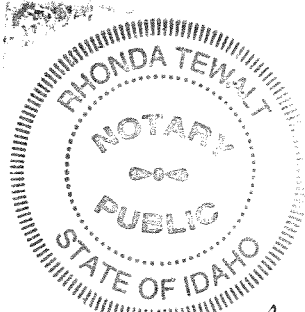
(Deputy) Watermaster District No. 74A

Subscribed and sworn to before me, this 17 day of January, 2012

Rhonda Jewalt

Notary Public

(SEAL)



My Commission expires 8-25-14

Boise, Idaho, January 19, 2012

I HEREBY CERTIFY, that A. Verdell Olson was lawfully appointed by me as Water Master of Water District No. 74-A, and that the information contained in this report, as herein sworn to, is, to the best of my knowledge and belief, correct.

Sary Spackman
Director, Department of Water Resources

By Dennis Durr

	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1	Fran Tonsmeite	74-00001-1805	
2	Verrell Olson	74-00008B-10062-0833	
3	Dave Antonelli	74-00008A-00687	
4	D. Jolley/B. Stokes	74-00002-00005-00845-01669	
5	Dick Santos	74-00009-00515	
6	Ramundo Martin	74-00007-00006-002272-00624-00918	
7	Vergil Olson	74-00003	
8	Bert Jeffers	74-02200	
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			

