



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

EASTERN REGION

C. L. "BUTCH" OTTER
Governor

DAVID R. TUTHILL, JR.
Director

January 23, 2008

Cal Whittaker, Secretary
PO Box 10
Leadore, ID 83464

WATER DISTRICT #74-Z

Dear Mr. Whittaker:

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.

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 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, appearing to read "Dennis M. Dunn".

Dennis M Dunn
Senior Water Right Agent

DMD:jgj

Enclosure

WATERMASTER'S REPORT

From May 18, 2008 To Oct 31, 2008

RECEIVED

NOV 18 2008

Water District No. 74-Z

Department of Water Resources
Eastern Region

Name of Watermaster Thomas C. Udy

P.O. Address Box 215 Leadore, Idaho 83464

RECEIVED

JAN 05 2009

Department of Water Resources
Eastern Region

AFFIDAVIT OF WATERMASTER

STATE OF IDAHO)
COUNTY OF Lemhi) ss.

Thomas C. Udy, being first duly sworn, deposes and says that he is Watermaster of Water District 74-Z, having been lawfully appointed by David 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.

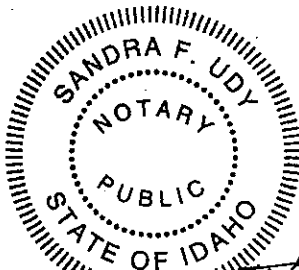
Thomas C. Udy

(Deputy) Watermaster District No. _____

Subscribed and sworn to before me, this 16th day of NOVEMBER, 2008

Sandra F. Udy
Notary Public

(SEAL)



My Commission expires 09/18/2014

Boise, Idaho, January 5, 2009, 19__

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

David Tuthill Jr.
Director, Department of Water Resources

By Lennis M. Duma

WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
Cnl Whittaker	74-1852	
	74-0370	
	Total	
David Tomchak	74-2195	
Grady Smith	74-1615	
Bruce McConnell	74-0361	
	74-0363	
	74-0365	
	74-0367	
	74-0364	
	74-0362	
	74-0368	
	Total	
Steven Johnson	74-0411	
	74-0344	
	74-0350	
	74-0351	
	74-0352	
	Total	
CARL Ellsworth	74-0342	
	74-0347	
	74-0410	
	74-0346	
	Total	
Tom Udy	74-0338A	
Kent Bird	74-0353	
KARL Tyler	74-0336	

[illegible]

	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1	DARR Anderson	74- 0339 A	
2		74- 0348	
3		74- 2303	
4		74- 2304 A	
5		74- 2304 B	
6		74- 2341	
7		74- 2345	
8		Total	
9	James Whitaker	74- 1136	
10		74- 0369	
11		74- 0337	
12		74- 0340 A	
13		74- 0340 B	
14		74- 0338 B	
15		74- 0341	
16		74- 0345	
17		74- 0349	
18		74- 0354	
19		74- 2308	
20		74- 1105	
21		74- 1106	
22		Total	
23	Ken Peterson	74- 0412	
24		74- 0343	
25		74- 2323	
26		Total	
27			
28			
29			
30			

[illegible]