



State of Idaho

DEPARTMENT OF WATER RESOURCES

900 N. Skyline Dr., Suite A, Idaho Falls, ID 83402-1718 • Phone: (208) 525-7161 FAX: (208) 525-7177

EASTERN REGION

DIRK KEMPTHORNE
Governor

KARL J DREHER
Director

DECEMBER 12, 2002

CALVIN L WHITTAKER
PO BOX 10
LEADORE ID 83464

WATER DISTRICT #74-Z
STREAM: BIG EIGHT MILE & LEE CREEKS

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.

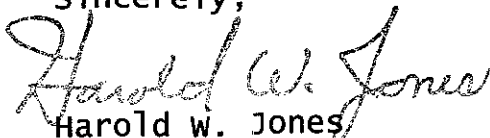
During the 1993 legislative session, the legislature enacted a new law which amends Section 42-619(9), Idaho Code and removes the independent financial audit requirement for most state water districts. The new law, referenced by Section 67-450B, Idaho Code (copy enclosed) identifies minimum audit requirements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

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, Couer 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,



Harold W. Jones
Water Right Supervisor

HWJ:dn

Enclosure

WATERMASTER'S REPORT

From April 8th ~~2002~~ To November 1st ~~2002~~

RECEIVED
DEC - 2 2002
Department of Water Resources
Eastern Region

Water District No. 74Z
Name of Watermaster Thomas C. Udy
P.O. Address Box 215 Leadore Idaho 83464

AFFIDAVIT OF WATERMASTER

STATE OF IDAHO)
) ss.
COUNTY OF LEMHI)

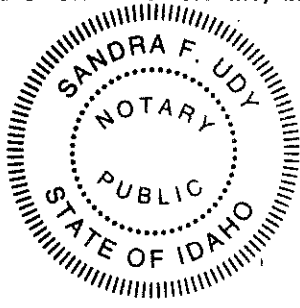
Thomas C. Udy, being first duly sworn, deposes and says that he is Watermaster of Water District 74Z, having been lawfully appointed by State Water, Director.

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 29 day of November, ~~2002~~

Sandra F. Udy
Notary Public



(SEAL)

My Commission expires 09/18/2002

Boise, Idaho, _____, 19____

I HEREBY CERTIFY, that Thomas Udy was lawfully appointed by me as Water Master of Water District No. 74-2, and that the information contained in this report, as herein sworn to, is, to the best of my knowledge and belief, correct.

Raul Dreher
Director, Department of Water Resources

SCANNED
AUG 26 2005

By T. C. Udy

| | WATER RIGHT OWNER | IDWR WATER RIGHT IDENT No. | DIVERSION NAME / REMARKS |
|----|-------------------|----------------------------------|--------------------------|
| 1 | CAL Whittaker | 74-1855 | |
| 2 | | 74-0370 | |
| 3 | | Total | |
| 4 | Dave Tomalak | 74-2195 | |
| 5 | Bruce McConnell | 74-0361 | |
| 6 | | 74-0363 | |
| 7 | | 74-0365 | |
| 8 | | 74-0367 | |
| 9 | | 74-0364 | |
| 10 | | 74-0362 | |
| 11 | | 74-0368 | |
| 12 | | Total | |
| 13 | H E Peterson | 74-0351 | |
| 14 | | 74-0352 | |
| 15 | | 74-0344 | |
| 16 | | 74-0351 | |
| 17 | | 74-0352 | |
| 18 | | 74-0343 | |
| 19 | | 74-2323 | |
| 20 | | Total | |
| 21 | Leslie Young | 74-0342 | |
| 22 | | 74-0347 | |
| 23 | | 74- 0347 0410 | |
| 24 | | 74-0346 | |
| 25 | | Total | |
| 26 | Tom Udy | 74-0338B | |
| 27 | KARL Tyler | 74-0336 | SCANNED |
| 28 | DARE Anderson | 74-0339A | AUG 26 2005 |
| 29 | | 74-0348 | |
| 30 | | 74-2304B | |

| WATER RIGHT OWNER | IDWR WATER RIGHT IDENT No. | DIVERSION NAME / REMARKS |
|-------------------|----------------------------------|--------------------------|
| 1 | 74 2303 | |
| 2 | 74-2345 | |
| 3 | (Reservoir) 74-2341 | |
| 4 | Total | |
| 5 | DARREL Nef 74-0350 | |
| 6 | 74-0350 | |
| 7 | Total | |
| 8 | James Whitaker 74-1136 | |
| 9 | 74-0369 | |
| 10 | 74-0337 | |
| 11 | 74-0340A | |
| 12 | 74-0340B | |
| 13 | 74-0338B | |
| 14 | 74-0341 | |
| 15 | 74-0349 | |
| 16 | 74-0354 | |
| 17 | 74-2308 | |
| 18 | Total | |
| 19 | Roger Ball 74-0345 | |
| 20 | Kent Bird 74-0353 | |
| 21 | Grady Smith 74-1615 | |
| 22 | | |
| 23 | | |
| 24 | | |
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SCANNED
AUG 26 2005

