



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 WEB SITE: www.idwr.state.id.us

EASTERN REGION

DIRK KEMPTHORNE
Governor

KARL J. DREHER
Director

January 28, 2005

Calvin Whittaker
P O 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.

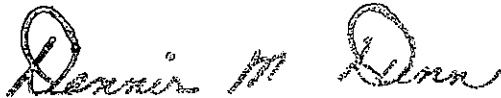
During the 1993 legislative session, the legislature enacted a new law which amends Section 42-619(9), Idaho Code and removes the independent financial audit requirement for most state water districts. The new law, referenced by Section 67-450B, Idaho Code (copy enclosed) identifies minimum audit requirements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

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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 typed name.

Dennis M Dunn
Senior Water Right Agent

DMD:jlk

Enclosure



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January 28, 2005

DIRK KEMPTHORNE
Governor

KARL J. DREHER
Director

LEMHI COUNTY TREASURER/AUDITOR
206 COURTHOUSE DRIVE
SALMON ID 83213

RE: WATER DISTRICT NO. #74-Z

Dear Gentlemen:

Transmitted herewith is the Watermaster's Report and claim for services along with the Proposed Budget for 2005 for the above mentioned Water Districts.

The various items 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
Senior Water Rights Agent

Enclosure

DMD:jlk

WATERMASTER'S REPORT

From April 22, 2005 To October 31, 2005

Water District No. 74-Z

Name of Watermaster Thomas C. Udy

P.O. Address 215 Leadone, Idaho 83464

RECEIVED
NOV 25 2005
Department of Water Resources
Eastern Region

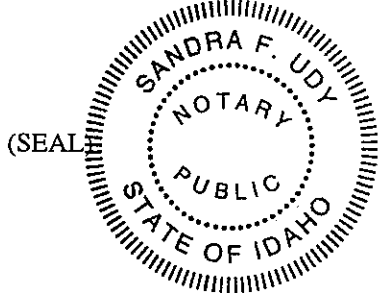
AFFIDAVIT OF WATERMASTER

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 _____, 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. 74-Z

Subscribed and sworn to before me, this 23 day of NOVEMBER, 2005



Sandra F. Udy
Notary Public

My Commission expires 09/18/2008

Boise, Idaho, 12 January 2006

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.

Karl Steker
Director, Department of Water Resources

By Dennis Deann

	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1	CAL Whittaker	74-1855	
2		74-0370	
3		TOTAL	
4	Dave Tomchak	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	AL Ruggles	74-0411	
14		74-0344	
15		74-0350	
16		74-0351	
17		74-0352	
18		TOTAL	
19	Ken Peterson	74-0412	
20		74-0343	
21		74-2323	
22		TOTAL	
23	Roger Ball	74-0345	
24	Grady Smith	74-1615	
25	Kent Bird	74-0353	
26	Tom Udy	74-0338 A	
27	Karl Tyler	74-0336	
28			
29			
30			

WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1 CARL Ellsworth	74-0342	
2	74-0347	
3	74-0410	
4	74-0346	
5	TOTAL	
6 DARE Anderson	74-0339 A	
7	74-0348	
8	74-2304 A	
9	74-2304 B	
10	74-2303	
11	74-2345	
12	74-2341	
13	Total	
14 James Whittaker	74-1136	
15	74-0369	
16	74-0337	
17	74-0340A	
18	74-0340B	
19	74-0338B	
20	74-0341	
21	74-0349	
22	74-0354	
23	74-2308	
24	74-1105	
25	74-1106	
26	Total	
27		
28		
29		
30		

