



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](http://www.idwr.state.id.us)

EASTERN REGION

DIRK KEMPTHORNE  
Governor

KARL J. DREHER  
Director

January 12, 2006

Lemhi County Treasurer/Auditor  
206 Courthouse Drive  
Salmon, ID 83467

RE: WATER DISTRICT NO. #74-Z

Dear Auditor/Treasurer:

Transmitted herewith is the Watermaster's Report and claim for services along with the Proposed Budget for 2006 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,

A handwritten signature in cursive script that reads "Dennis M. Dunn". The signature is written in black ink and is positioned above the printed name and title.

Dennis M Dunn  
Senior Water Rights Agent

Enclosure

DMD:jlk



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EASTERN REGION

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Director

January 12, 2006

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".

Dennis M Dunn  
Senior Water Right Agent

DMD;jlk

Enclosure

# WATERMASTER'S REPORT

From MAY 3<sup>rd</sup>, 2006 To October 28<sup>th</sup>, 2006

RECEIVED

DEC 19 2006

Department of Water Resources  
Eastern Region

Water District No. 74-Z

Name of Watermaster Thomas C. Udy

P.O. Address Box 215 Leadore, Idaho 83464

## AFFIDAVIT OF WATERMASTER

STATE OF IDAHO }  
COUNTY OF Benih } ss.

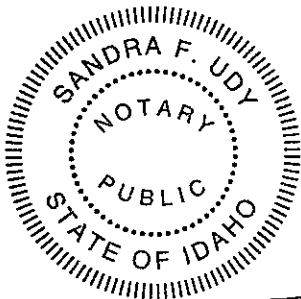
Thomas C. Udy, being first duly sworn, deposes and says that he is Watermaster of Water District 74-Z, having been lawfully appointed by \_\_\_\_\_, Director, Idaho Department of Water Resources, and that the volumes of water, as stated in this report and prorated by him to the water right holders of the district are correct.

Thomas C. Udy  
(Deputy) Watermaster District No. 74-Z

Subscribed and sworn to before me, this 18 day of DECEMBER, 19 2006

Sandra F. Udy  
Notary Public

My Commission expires 09/18/2008



(SEAL)

25 January 2007  
Boise, Idaho, Thomas C. Udy, 19 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.

Doree Tishill  
Director, Department of Water Resources

By Dennis M. Dunn

Total Delivery in 24-Hour Sec. Feet	Total Cost		Adopted Budget		Credits +		Debits -		Cost Per 24-Hr. Sec. Ft. \$ .6484		
	\$	cts.	\$	cts.	\$	cts.	\$	cts.			
23.00										Total No. Days of Watermaster	178
536.12										days at \$ 10 per day	\$ 178 00
559.12	362	<del>56</del>	308	90			53	66		Total No. Days of Asst. Watermaster	—
49.21	31	91	45	25	13	34				days at \$ per day	\$ —
49.14	31	86	44	74	12	88				Other expenses charged pro rata	\$ 3404 00
194.10										<b>TOTAL COST</b>	\$ 5184 00
75.38										Total No. 24-Hour Sec. Feet Delivered	7994 91
78.60										Cost per 24-Hour Sec. Feet Delivered	\$ .6484
32.90											
67.90											
125.55											
23.20											
597.55	387	<del>48</del> 45	391	50	4	02					
61.62											
178.01											
347.68											
178.19											
66.34											
831.84	539	<del>41</del> 37	864	60	325	19					
358.00											
267.70											
78.92											
323.38											
1028.00	666	<del>61</del> 56	1041	80	375	19					
463.24	300	<del>39</del> 36	235	92			64	47			
120.87	78	<del>38</del> 37	159	00	80	62					
7442.06	286	<del>69</del> 63	377	58	90	92					

WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1	DARE 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 Whittaker	74-1136
0		74-0369
1		74-0337
2		74-0340 A
3		74-0340 B
4		74-0338 B
5		74-0341
6		74-0345
7		74-0349
8		74-0354
9		74-2308
10		74-1105
11		74-1106
12		Total
13	Ken Peterson	74-0412
14		74-0343
15		74-2323
16		Total
17		
18		
19		

Total Delivery in 24-Hour Sec. Feet	Total Cost		Adopted Budget		Credits		Debits		Cost Per 24-Hr. Sec. Ft. \$ .6484	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.		
317.60										Cost Per 24-Hr. Sec. Ft. \$ .6484
140.40										.648453107
75.50										Total No. Days of Watermaster 178
63.00										days at \$ 10 per day \$ 1780 00
67.90										Total No. Days of Asst. Watermaster
—										days at \$ . per day \$ —
73.50										Other expenses charged pro rata \$3404 00
737.30	478	10	722	68	254	58				TOTAL COST \$5184 00
2300										Total No. 24-Hour Sec. Feet Delivered 7994 .91
331.15										Cost per 24-Hour Sec. Feet Delivered \$ .6484
577.20										
139.20										
365.75										6123.66
331.70										- 1156.74
422.84										+ 217.07
436.26										5183.99
80.10										
85.81										
52.06										
71.88										
62.12										
2979.07	1931	79	1921	69			10	10		
113.20										
19.76										
4.05										
137.01	88	84	0	00			88	84		
7994.41	5183	99	6123	66	1156	74	217	07		