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FEB 26 2014

Department of Water Resources
Eastern Region

WATERMASTER'S REPORT

From 4-15-2013, 2013 To Nov - 13, 2013Water District No. 74 FName of Watermaster David AntonelliP.O. Address 17 Schofield Ln Salmon ID 83467

AFFIDAVIT OF WATERMASTER

STATE OF IDAHO }
COUNTY OF Lemhi } ss.

David Antonelli, being first duly sworn, deposes and says that he is Watermaster of Water District 74 F, having been lawfully appointed by Pratt Creek, 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.

David Antonelli

(Deputy) Watermaster District No. _____

Subscribed and sworn to before me, this 4th day of February, 2014

Terri J. Morton
Notary Public
My Commission expires February 6, 2014

(SEAL)

Boise, Idaho, February 6, 2014

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

Greg Spackman
Director, Department of Water Resources

By Terri J. Morton

	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1	Mulkey, Leah K	74-192 / 74-2158	Mulkey Diversion
2	Stokes, Dean	74/198 / 74/856	Stokes / Snook Diversion
3	Pratt Creek Ranch	74-2119	PR1
4	Pratt Creek Ranch	74-196	PR2
5		74-197	PR2
6		74-230	PR2
7		74-757	PR2
8	Pratt Creek Ranch	74-195	PR4 - Homestead
9		74-1857	PR4 - Homestead
10	Pratt Creek Ranch	74-2019	Cliffs
11	Pratt Creek Ranch	74-753	middle Pasture
12		74-754	middle Pasture
13	Skinner	74-193	PR2
14		74-194	PR2
15		74-530	PR2
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State of Idaho

DEPARTMENT OF WATER RESOURCES

900 N Skyline Dr., Ste A, Idaho Falls, Idaho 83402-1718

Phone: (208) 525-7161 FAX: (208) 525-7177 www.idwr.idaho.gov

C.L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Director

February 9, 2014

David Antonille
17 Schofield Ln
Salmon ID 83467

Water District 74F

Dear Watermaster:

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

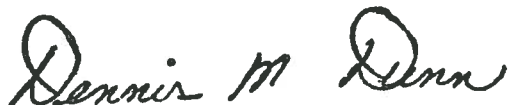
The same has been prepared by the watermaster and approved by this Department in conformity with Sections 42-610, 42-614 and 42-615, Idaho Code.

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.

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 black ink that reads "Dennis M. Dunn". The signature is written in a cursive style with a large initial "D" and a stylized "M".

Dennis M Dunn
Sr. Water Right Agent

Enclosure

DMD:sc



State of Idaho

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C.L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Director

February 9, 2014

Phil Moulton
178 Pratt Creek Rd
Salmon ID 83467

WATER DISTRICT #74F

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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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Sincerely,

A handwritten signature in black ink that reads "Dennis M. Dunn". The signature is written in a cursive style with a large, looped "D" at the beginning and a stylized "M" and "Dunn" following.

Dennis M. Dunn
Senior Water Right Agent

DMD:sc

Enclosures