

WATERMASTER'S REPORT

RECEIVED

FEB 20 2014

Department of Water Resources
Eastern Region

From April 1, 2013 To November 1, 2013

Water District No. 74G

Name of Watermaster Pat McCannaghy

P.O. Address 373 Sandy Creek Rd, Salmon, ID 83467

AFFIDAVIT OF WATERMASTER

STATE OF IDAHO }
COUNTY OF Lemhi } ss.

Pat McCannaghy, being first duly sworn, deposes and says that he is Watermaster of Water District 74G Sandy Creek, having been lawfully appointed by Larry Spackman, 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.

Pat McCannaghy

(Deputy) Watermaster District No. 37

Subscribed and sworn to before me, this 27 day of January, 2014



Shannon R. Fayle
Notary Public

My Commission expires July 2, 2018

Boise, Idaho, Feb 20, 2014

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

Larry Spackman
Director, Department of Water Resources

By Larry Spackman

	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1	Jay Bowman	74-00725	27.57
2	Deeann Crofoot	74-00199	189.14
3	Jim Dunford	74-00202	-
4	Jim Dunford	74-1799B	27.57
5		74-15551	-
6	Curtis Faepke	74-00205	88.62
7	Clayne Hansen	74-01797	87.96
8	Dave Lowery	74-04800	105.61
9		74-481	-
10	Pat McConnaghy	74-02006	76.22
11	Terry McNellis	74-00200	289.48
12		74-00405A	28.22
13	Richard Natelson	74-00201	70.20
14	Jerry Nut	74-14984	27.57
15	Ryan Swain		27.57
16	Jar Weinheimer	74-0480	27.57
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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

February 24, 2014

C.L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Director

Pat McConnaghy
373 Sandy Creek Rd, Salmon ID 83467

Water District 74G

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,


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 24, 2014

Curtis Fayle
1480 Lemhi Rd
Salmon Id 83467

WATER DISTRICT #74G

Dear Secretary:

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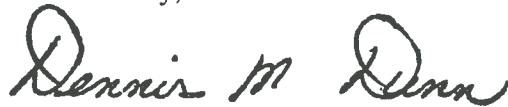
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Please note that only the statutory requirement regarding the independent financial audit has been changed. Districts handling their own fund (i.e.; districts who collect and/or disburse their own funds) must still submit their own statement of the 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 initial "D" and a stylized "M".

Dennis M. Dunn
Senior Water Right Agent

DMD:sc

Enclosures