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FEB 19 2019

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## WATERMASTER'S REPORT

Department of Water Resources  
Eastern RegionFrom April, 2018 To November 30, 2018Water District No. 74GName of Watermaster Curtis FayleMailing Address 1480 Lemhi Road, Salmon, ID 83467

## AFFIDAVIT OF WATERMASTER

STATE OF IDAHO )

COUNTY OF Lemhi )

ss.

Curtis Fayle, being first duly sworn, deposes and says that he/she is Watermaster of Water District 74G, 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/her to the water right holders of the district are correct.

Curtis Fayle  
(Deputy) Watermaster District No. 74G

Subscribed and sworn to before me, this 12<sup>th</sup> day of February, 2019

(SEAL)



Sharla Cox  
Notary Public  
My Commission expires Sept. 12, 2020  
Boise, Idaho Feb 12, 2019

I HEREBY CERTIFY, that Curtis Fayle was lawfully appointed by me as Watermaster 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.

Gary Spaulman  
Director, Department of Water Resources

By Cy Hunter Salmon Field Office

	WATER RIGHT OWNER	IDWR WATER RIGHT NO.	DIVERSION NAME/REMARKS
1	Terry McNeillis	74-00200	
2		74-00405A	
3	DeeAnn Crofoot	74-00199	
4		74-00202	
5	Richard Natelson	74-00201	
6	Curtis Fayle	74-00205	
7	Pat McCannaghy	74-02006	
8	Clayne Hanson	74-01797	
9	Jay Bowman	74-00725	
10	Emil Herbst	74-00725	Purchased Bowmans
11	Jac Weinheimer	74-04802009	
12		74-2009	Purchased Weinheimers
13	Tim Sundles	74-04806480C	
14		74-481	
15	Tim Dunford	74-1799B	Estate of
16		74-15551	Estate of Tim Dunford
17	Joseph C Miller	74-1799B	Purchased Dunfords
18	Jerry Nutt	74-14984	
19	Ryan Swan	74-1797	
20	Bart Crofoot	74-1797	Purchased Swans
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[illegible]



**State of Idaho**

**DEPARTMENT OF WATER RESOURCES**

Eastern Region • 900 N Skyline Drive, Suite A • Idaho Falls ID 83402-1718

Phone: (208) 525-7161 • Fax: (208) 525-7177

Website: [idwr.idaho.gov](http://idwr.idaho.gov) • Email: [easterninfo@idwr.idaho.gov](mailto:easterninfo@idwr.idaho.gov)

**BRAD LITTLE**

Governor

March 19, 2019

**GARY SPACKMAN**

Director

Curtis Fayle  
1480 Lemhi Rd  
Salmon ID 83467

**WATER DISTRICT #74G**

Dear Watermaster:

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

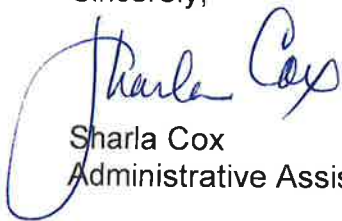
The same has been prepared by the watermaster and approved by this Department in conformity with Sections 42-610, 42-614 and 42-615, Idaho Code.

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 one hundred thousand dollars (\$100,000) has no minimum audit requirements under this section. This means that any district which handles its own money and whose budget is one hundred thousand dollars (\$100,000) 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 blue ink, appearing to read "Sharla Cox", is written over a large, loopy blue circular mark.

Sharla Cox  
Administrative Assistant

Enclosure



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**BRAD LITTLE**  
Governor

**GARY SPACKMAN**  
Director

March 19, 2019

Water District 74G  
Shannon Fayle  
1480 Lemhi Rd  
Salmon ID 83467

**WATER DISTRICT #74G**

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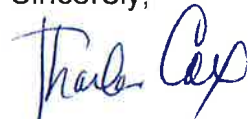
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Sincerely,



Sharla Cox  
Administrative Assistant

Enclosures