## State or Idaho

## DEPARTMENT OF WATER RESOURCES

900 N. Skyline Dr., Suite A, Idaho Falls, ID 83402-1718 • Phone: (208) 525-7161 FAX: (208) 525-7177

EASTERN REGION

DIRK KEMPTHORNE Governor KARL J. DREHER Director

January 22, 2004

STEVE CROFOOT 128 SANDY CREEK RD SALMON, IDAHO 83467

WATER DISTRICT #74-G

## Dear MR CROFOOT:

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.

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 week 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, Couer 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,

W Roger Warher Wester Right Supervisor

www:ck

Enclosure

(This report must be made in Triplicate and forwarded to the Department of Water Resources

Boise, Idaho, for Approval.)

Department of Water Resources

Eastern Region

## WATERMASTER'S REPORT

| From April /   | 2003 To October / 2003  |
|--|---|
| ,  | 2003  |
| Water District No. <u>74-6</u><br>Name of Watermaster <u>Ste</u>   | le Crofoot<br>Wdy Creek Road  |
| P. O. Address 128 S  | Hdy Creek Rund  |
|  |   |
| ,4   | FFIDAVIT OF WATERMASTER   |
| STATE OF IDAHO, COUNTY OF  | \right\{ \sigma_{\text{ss.}}  |
| Steve Crofoot  | being first duly sworn, deposes and says  |
|  | 14G Sandy Creek Creek in District 74G, having been  |
| lawfully appointed by the Director. I  | Department of Water Resources State of Iclaho   |
| and that the volumes of water, as state that the sum of \$ \( \frac{\( \frac{36.00}{\)}{\) is ju   | ated in this report, prorated by him to the several users, are correct; stly due as stated. |
|  | Stone Crofest   |
|  | (Deasty) Watermaster District No 146  |
| Subscribed and sworn to before   | me, this 12th day of January , FD 2004  |
| At the solid to th | me, this 12th day of January, 192004  |
| CHRISTIANE N. GOULD<br>NOTARY PUBLIC<br>STATE OF IDAHO   | My Commission expires 3-29-07   |
|  | Boise Idaho 21 January 2004 19  |
| I HEREBY CERTIFY, That   | Boise, Idaho, 2/ January 2004 , 19  |
|  | y) Watermaster of District No. 746, and that his bill                                       |
|  | e several users, as herein sworn to, is, to the best of my knowledge                        |
| and belief, correct.   | Director, Department of Water Resources   |
|  | By Sanis M Suna   |

|     |                                 | Water  | DESCRIPTION OF LAND |  |   |      |  |
|-----|---------------------------------|--|---------------------|--|---|------|--|
|     | OWNER OR DITCH                  | Right<br>Ident. No.  | Subdivision         | Sec.   | Twp.                                    | Rge. |  |
| 1.  | Terry MCNellis                  | 74-00200   | West FORK           |  |   |      |  |
| 2.  | Jerry MCNellis<br>Steve Crofoot | 74-00199   | Jandy               |  |   |      |  |
| 3.  | CRAIG Stahl                     | 74-00201   | SANdy               |  |   |      |  |
| 4.  | Steve Crofoot                   | 74-00202   | SANLY               |  |   |      |  |
| 5.  | Curtis Fayle                    | 74-0-0205  | SANdy               | A.P. Labourge Lab Complete   |   |      |  |
| 6.  | PAT MCCONNAGRY                  | 74.0.0482  | Sandy               |  |   |      |  |
| 7.  | Chaque HANSEN                   | 74-0-1797  | SANdy               |  |   |      |  |
| 8.  | Terry McWellis                  | 74-0-0408A   | West Fork           |  |   |      |  |
| 9,  | JAY BOWMAN                      | 74-0 0725  | SANdy               | or a manufacture of the same o |   |      |  |
| 10. | PAUL CHANTEAND                  | 74-0-6950  | West FORK           |  |   |      |  |
| 11. | Jim Dunfers                     |  | Staty               | LOCAL CONTRACTOR OF THE PARTY O |   |      |  |
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| Sec. Feet   S  | Total in 24-hour   | Total<br>Cost  |  | Adopte<br>Budget   | d  | Credi                                   | 1s       | Debits                                  |   | Debits   |  | Debits |  | Debits |  | Debits |  | Debits |  | Cost Per 24-Hr. Sec. Ft. S |  |
|--|--|--|--|--|--|---|----------|---|---|--|--|--------|--|--------|--|--------|--|--------|--|----------------------------|--|
| 1440 45 97 59 50 13 53 days at 5 per day 5668  1440 45 97 59 50 13 53 Total No. Days at Asst. Watermaster  1324 35 07 40 00 93 days at 5 per day 5  3254 103 47 49 54 54 14 Other expenses charged pro rate  2245 71 67 118 00 46 33 TOTAL COST  640 26 82 49 74 22 92 Total No. 24-Hour Sec. Feet. Delivered 17699  880 28 99 20 49 7 60 Cost per 34-Hour Sec. Feet. Delivered 18 20 49 20 49 18 27  17699 565 01 634 74 243 72 174 44 1-565 03/922708  17699 565 01 634 74 243 72 174 44 1-565 03/922708  17699 565 01 634 74 243 72 174 44 1-565 03/922708  17699 565 01 634 74 243 72 174 44 1-565 03/922708  33-6400 (142) 45 17699  34-6400 (142) 45 17699  35-6400 (142) 45 17699  35-6400 (142) 45 17699  35-6400 (142) 45 17699  35-6400 (142) 45 17699  35-6400 (142) 45 17699  35-6400 (142) 45 17699  35-6400 (142) 45 17699   | Sec. Feet  | S  | cts.   | S  | cts.   | S                                       | ets.     | S                                       | cts.                                    |  |  |        |  |        |  |        |  |        |  |                            |  |
| 1440   | 1576   | 50   | 31   | 176  | 50   | 126                                     | 19       |   |   | Total No. Days of Watermaster  |  |        |  |        |  |        |  |        |  |                            |  |
| 1,2   37   07   40   00   93   days at 8   per day   8   3,254   (03   18   49   59   54   14   Other expenses charged from rate   5   2,245   71   67   1/8   00   4/6   33   TOTAL COST   5,545   540   26   82   49   74   22   92   forail No. 24 Hour Sec. Feet. Delivered   17699   880   28   69   20   49   9443   1200   38   31   20   49   9443   18 27   20   49   20   49   18 27   1 - 565 = 0.315 22 7 05   17699   1   | 1440   | 45   | 97   | 59   | 50   | 13                                      | 53       |   |   | days at S per day S <b>565</b>   |  |        |  |        |  |        |  |        |  |                            |  |
| 3254 103 88 49 59 59 10 Other expenses charged provided in Section 24 167 118 00 46 33 TOTAL COST Section 24 160 26 82 49 74 22 92 Fotal No. 24 160 sec. Feet. Delivered 17699 880 28 89 20 49 74 22 92 76 Cost per 24 160 sec. Feet. Delivered 18 20 18 20 19 20 49 18 20 18  | 1440   | 45   | 97   | 59   | 50   | 13                                      | 53       | .,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |   | Total No. Days of Asst. Watermaster  |  |        |  |        |  |        |  |        |  |                            |  |
| 2345 71 67 118 00 46 33 TOTAL COST \$565  \$40 26 \$2 49 74 22 92 TOTAL COST 17699  \$80 28 99 20 49 7 60 Cost per 24-Hour Sec. Feet. Delivered 5 , 23  3600 (14 92 20 49 943)  1200 38 31 20 49 18 27  17699 \$65 01 634 74 243 72 174 49 1-565=031922708  17699 \$65 01 634 74 243 72 174 49 1-565=031922708  17699 \$65 01 634 74 243 72 174 49 1-565=031922708  2- (1516)(032)(503) (1440)(002) 459 79   | 1226   | 39   | 07   | 40   | 00   |   | 93       |   |   | days at S per day S  | -  |        |  |        |  |        |  |        |  |                            |  |
| \$\text{840} \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \   | 3254   | 103  | VP.  | 48   | 54   |   |          | 54                                      | 14                                      | Other expenses charged pro rata S  |  |        |  |        |  |        |  |        |  |                            |  |
| 880 28 99 20 49 7 60 Cost per 24-Hour Sec. Feet. Delivered 8 , p8 3600 (14 92 20 49 943 1200 38 31 20 49 18 27 20 49 20 45 17699 565 01 634 74 243 72 174 49 1-565= 031922708 17699 2- (1516) (*032) (*503) (*440) (*1032) 459.79 3- 61400 ADOPTED -22343 Ercidet 179,48 Diebit  |  | 17   | 67   |  | 00   | 46                                      | 33       |   | 4,5,4,5                                 | TOTAL COST S 566   |  |        |  |        |  |        |  |        |  |                            |  |
| 3600 [14 92 20 49 9443   1827   20 49 20 49   1827   17699 565 01 634 74 243 72 174 49   1-565= 031922708   17699   17 | 840  | 26   | 82   | 49   | 74   | 22                                      | 92       |   |   | Total No. 24-Hour Sec. Feet. Delivered 17699   |  |        |  |        |  |        |  |        |  |                            |  |
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| -22363 Ereict<br>179,44 Débit  |  |  |  |  |  |   |          |   |   | 2- /   |  |        |  |        |  |        |  |        |  |                            |  |
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|                  | WATER  | DESCRIPTION OF LAND       |  |   | And the second s |
|------------------|--|---------------------------|--|---|--|
| OWNER OR DITCH   | RIGHT<br>IDENT, NO.  | water bill with the total | Sec.   | Twp.                                    | Rge.   |
| Teery Mc Nellis  | 79-00200   | 176.50 +91.18 = 267.68    |  | Anadata                                 | And appropriate to the second  |
| Steve Crofoot    | 74-00199   | 99.50 +75.40 = 174.90     |  |   | **************************************   |
| Craig Stahl      | 711-00201  | 59.50 + 19.41 78,91       |  |   | 100 to 10 |
| Curtis Fayle     | 74-00205   | 49.74 +32.21 = 81.95      |  | 7 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - |  |
| Steve Crefoot    | 74-00202   |                           |  |   |  |
| PAT Me Councesty | 74-02009   | 52.50 +18.28 70.48        | ***************************************  |   |  |
| Chaque HANSEN    | 74-01797   | 49.74 +31.60 81,34        |  |   |  |
| TERRY MCNellis   | -74-02905A   | 20.49 +560 26.09          |  |   |  |
| LAY BOWMAN       | 74-00725   | 20.49 + 500 25,49         |  |   |  |
| PAUL CHAMPANA    | 74-0480  | 87.44 +30.60 118.64       |  |   |  |
| Jim Duntero      |  | 20.49 + 5.00 25149        | 77 A. C.   |   |  |
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