

March 21, 1996

STEVE CROFOOT, Secretary  
RT 1 BOX 38  
SALMON, ID 83467

RE: Water District No. 74-G

Dear Mr. Crofoot:

We acknowledge receipt of the Minutes of the Annual  
Watermaster's Election Meeting held in your district.

Now we need the Oath of Office before the watermaster can be  
officially certified in your district.

Sincerely,

Harold W Jones  
Water Rights Supervisor

HWJ:sc

74-6

Here is the paper to send  
me for watermaster.

I would like to have Dennis  
Dunn get together with me  
about setting a date in  
early April to come up & meet  
with the waterusers of Sandy Creek  
to answer question they have.

This will clear up problems  
before they develop.

Last summer Dennis was  
to come up, but never made it.  
Sure would help me.

Thank you

Steve Crofoot

756-2772

RECEIVED

MAR 28 1996

Department of Water Resources  
Eastern District Office

Since I am to be the  
new Watermaster, I would  
like to know how to become  
bonded etc to be truly  
certified

thank you

Steve Crofoot

Rt 1 Box

Salmon, Id

83467

RECEIVED

MAR 15 1986

Department of Water Resources  
Eastern Region

RECEIVED

MAR 15 1996

Department of Water Resources  
Eastern Region

Annual meeting of the  
waterusers of Sandy Creek 74-G  
was held at John McConnaghy's  
residence, March 6, 1996

those in attendance were John  
& Demoin McConnaghy, Don Hatch,  
Gary Jensen, Clayne Hansen, Curtis  
& Shannon Fayle & Steve Crofoot

Demoin McConnaghy was  
appointed Chairman & treasurer

Steve Crofoot was appointed

~~was Secretary~~

~~John McConnaghy~~ was appointed  
watermaster with ~~Steve Crofoot~~ assistant  
~~watermaster~~.

the Budget was approved

Secretary Steve Crofoot

Chairman Pat McConnaghy

March 6, 1996

FEBRUARY 5, 1997

STEVE CROFOOT, Secretary  
RT 1 BOX 38  
SALMON ID 83467

WATER DISTRICT #74-G  
STREAM: SANDY CREEK

Dear Mr. Crofoot:

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

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.

Also enclosed are the adopted budget forms, Petition for Watermaster Services, Oath of Office and necessary documents for your annual meeting.

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 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 and 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 withholding 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 these withholding taxes may be the responsibility of the 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,

Harold W Jones  
Water Rights Supervisor

HWJ:sc

Enclosures