



State of 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

DECEMBER 5, 2001

STEVE CROFOOT  
128 SANDY CREEK ROAD  
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.

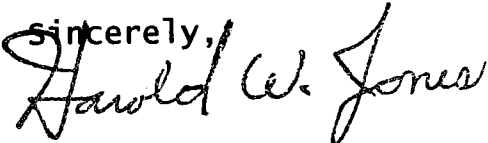
The same has been prepared by the watermaster and approved by this Department in conformity with Sections 42-610, 42-614 and 42-615, Idaho Code.

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 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, 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,  


Harold W. Jones  
Water Right Supervisor

HWJ:dn

Enclosure

# WATERMASTER'S REPORT

From 3-1, 192001 To 11-1, ~~19~~2001

RECEIVED  
DEC 04 2001

Water District No. 74-G  
Name of Watermaster Steve Crofoot  
P.O. Address 128 SANDY CREEK ROAD

Department of Water Resources  
Eastern Region

### AFFIDAVIT OF WATERMASTER

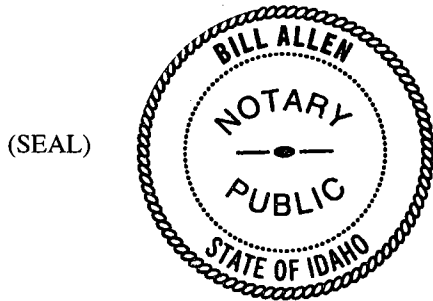
STATE OF IDAHO }  
COUNTY OF Latah } ss.

Steve Crofoot, being first duly sworn, deposes and says that he is Watermaster of Water District 74-G, 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 to the water right holders of the district are correct.

Steve Crofoot  
(Deputy) Watermaster District No. 74-G

Subscribed and sworn to before me, this 29<sup>th</sup> day of NOVEMBER, 192001

Bill Allen  
Notary Public



(SEAL)

My Commission expires 2-19-2003

Boise, Idaho, \_\_\_\_\_, 19\_\_\_\_

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

Karl J. Dreher  
Director, Department of Water Resources

By [Signature]

	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS Water bill WorkMAN's Co + total
1	Terry McNellis	74-00200	176.50 + 91.18 = 267.68
2	Steve Crofoot	74-00199	99.50 + 75.40 = 174.90
3	CRAIG Stahl	74-00201	59.50 + 19.41 = 78.91
4	Steve Crofoot	74-00202	
5	Curtis Fayle	74-00205	49.74 + 32.21 = 81.95
6	Pat McConnaghy	74-02009	52.20 + 18.28 = 70.48
7	Chapue HANSEN	74-01797	49.74 + 31.60 = 81.34
8	Merlin Fisher	74-00405A	20.49 + 5.60 = 26.09
9	Jay Bowman	74 00725	20.49 + 5.00 = 25.49
10	Paul Chartrand	74-0480	87.44 + 30.60 = 118.04
11	Jim Dunford		20.49 + 5.00 = 25.49
12			Totals
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