



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

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 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,


W. Roger Warner
Water Right Supervisor

WRW:ck

Enclosure

JAN 13 2004

(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 1 2003 To October 1 2003

Water District No. 74-G

Name of Watermaster Steve Crofoot

P. O. Address 128 Sandy Creek Road

AFFIDAVIT OF WATERMASTER

STATE OF IDAHO,

COUNTY OF Lemhi } ss.

Steve Crofoot

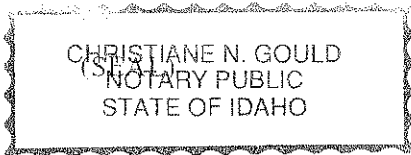
being first duly sworn, deposes and says that he is (Deputy) Watermaster on 74G Sandy Creek Creek in District 74G, having been lawfully appointed by the Director, Department of Water Resources State of Idaho and that the volumes of water, as stated in this report, prorated by him to the several users, are correct; that the sum of \$ 636.00 is justly due as stated.

Steve Crofoot

(Deputy) Watermaster District No. 74-G

Subscribed and sworn to before me, this 12th day of January, 2004

Christiane Gould
Notary Public.



My Commission expires 3-29-07

Boise, Idaho, 21 January 2004, 19__

I HEREBY CERTIFY, That Steve Crofoot

was lawfully appointed by me (Deputy) Watermaster of District No. 74-G, and that his bill for services rendered prorated to the several users, as herein sworn to, is, to the best of my knowledge and belief, correct.

Karl Dreher
Director, Department of Water Resources

By Dennis M. Dunn

	OWNER OR DITCH	Water Right Ident. No.	DESCRIPTION OF LAND			
			Subdivision	Sec.	Twp.	Rge.
1.	Terry McWells	74-00200	West Fork			
2.	Steve Crofoot	74-00199	Sandy			
3.	Craig Stahl	74-00201	Sandy			
4.	Steve Crofoot	74-00202	Sandy			
5.	Curtis Fayle	74-0-0205	Sandy			
6.	PAT MCCONNAGHY	02009 74-0-0482	Sandy			
7.	Clayve Hansen	74-0-1797	SANDY			
8.	Terry McWells	74-0-0408A	West Fork			
9.	Jay Bowman	74-0-0725	SANDY			
10.	Paul Chartrand	74-0-0450	West Fork			
11.	Jim Dunford		Sandy			
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OWNER OR DITCH	WATER RIGHT IDENT. NO.	DESCRIPTION OF LAND					
		Water bill	with ^{Subdivision} bill _{comp}	Total	Sec.	Twp.	Rge.
Terry McNellis	74-00200	176.50	+91.18	= 267.68			
Steve Crofoot	74-00199	99.50	+75.40	= 174.90			
Craig Stahl	74-00201	59.50	+19.41	78.91			
Curtis Fayle	74-00205	49.74	+32.21	= 81.95			
Steve Crofoot	74-00202	<hr/>					
PAT McCounghy	74-02009	52.50	+18.28	70.78			
Chayne HANSEN	74-01797	49.74	+31.60	81.34			
Terry McNellis	74-00905A	20.49	+5.60	26.09			
Jay Bowman	74-00725	20.49	+5.00	25.49			
Paul Chartrand	74-0480	87.44	+30.60	118.04			
Jim Dunlora		20.49	+5.00	25.49			
		Total					
		636.09	314.28	950.37			