



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 WEB SITE: www.idwr.state.id.us

EASTERN REGION

DIRK KEMPTHORNE
Governor

KARL J. DREHER
Director

January 26, 2005

Steve Crofoot
128 Sandy Creek Road
Salmon, ID 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, 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 cursive script that reads "Dennis M. Dunn".

Dennis M Dunn
Senior Water Right Agent

DMD:jk

Enclosure

WATERMASTER'S REPORT

From April 1, 192005 To October 1, 192005

RECEIVED
JAN 05 2006
Department of Water Resources
Eastern Region

Water District No. 746
Name of Watermaster Steve Crofoot
P.O. Address 128 SANDY CREEK ROAD
SALMON, ID 83467

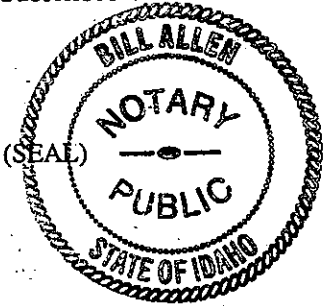
AFFIDAVIT OF WATERMASTER

STATE OF IDAHO)
COUNTY OF LEWIS) ss.

Steve Crofoot, being first duly sworn, deposes and says that he is Watermaster of Water District 74-6, 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. 74-6

Subscribed and sworn to before me, this 10th day of January, 192005



Tom Allen
Notary Public
My Commission expires 2/19/2009

Boise, Idaho, _____, 19____

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

Kael Dreher
Director, Department of Water Resources

By Dennis W. Dunn

	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS		
			water bill	WORKMENS comp	total
1	Ferry McNellis	74-00200	176.50	+ 91.18	= 267.68
2	Steve PeFoot	74-00199	99.50	+ 75.40	= 174.90
3	CRAIG STAHL	74-0201	59.50	+ 19.41	= 78.91
4	Curtis Fagle	74-00205	49.74	+ 32.21	= 81.95
5	Steve PeFoot	74-00202	<hr/>		
6	PAT MCCONNAGHY	74-02009	52.50	+ 18.28	= 70.48
7	CLAYNE HANSEN	74-01799	49.74	+ 31.60	= 81.34
8	Ferry McNellis	74-00405A	20.49	+ 5.60	= 26.09
9	JAY BOWMAN	74-00725	20.49	+ 5.00	= 25.49
0	PAUL CHARTREND	74-0480	87.44	+ 30.60	= 118.04
1	JIM DANFORD		20.49	+ 5.00	= 25.49
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Total in 24-hour Sec. Feet	Total Cost		Adopted Budget		Credits		Debits		Cost Per 24-Hr. Sec. Ft. \$ <u>0319</u>
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	
1576	50	31	176	50	126	19			Total No. Days of Watermaster
1440	45	97	59	50	13	53			days at \$ per day \$565
1440	45	97	59	50	13	53			Total No. Days of Asst. Watermaster
1224	39	07	40	00		93			days at \$ per day \$
3254	103	88	49	54			54	14	Other expenses charged pro rata \$
2245	71	67	118	00	46	33			TOTAL COST \$565
840	26	82	49	74	22	92			Total No. 24-Hour Sec. Feet. Delivered 17699
880	28	89	20	49			7	60	Cost per 24-Hour Sec. Feet. Delivered \$ 1.032
3600	114	92	20	49			94	43	<p style="text-align: center;">RECEIVED JAN 05 2006 Department of Water Resources Eastern Region</p>
1200	38	31	20	49			18	27	
			20	49	20	49			
17699	565	01	634	74	243	92	174	44	$1 - 565 = 031922708$ <u>17699</u>
									$2 - (1576)(.032) (503)$ $(1440) (.032) 459.79$
									$3 - 61400 \text{ Adopted}$ $- 22303 \text{ Credit}$ $174,44 \text{ Debit}$ <u>565.01</u>