



State of Idaho

DEPARTMENT OF WATER RESOURCES

900 N. Skyline Dr., Suite A • Idaho Falls, Idaho 83402-1718

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EASTERN REGION

C. L. "BUTCH" OTTER
Governor

DAVID R. TUTHILL, JR.
Director

January 23, 2008

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.

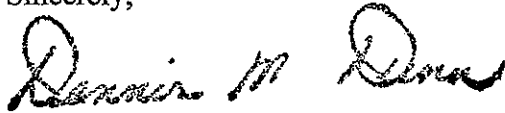
During the 1993 legislative session, the legislature enacted a new law which amends Section 42-619(9), Idaho Code and removes the independent financial audit requirement for most state water districts. The new law, referenced by Section 67-450B, Idaho Code (copy enclosed) identifies minimum audit requirements 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.

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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, appearing to read "Dennis M. Dunn".

Dennis M. Dunn
Senior Water Right Agent

DMD:jjg

Enclosure

WATERMASTER'S REPORT

RECEIVED

JAN 15 2008

Department of Water Resources
Eastern Region 2007

From 41-07, 192007 To 11-01, 192007

Water District No. 74-G
Name of Watermaster Steve Crofoot
P.O. Address 128 Sandy Cr Rd

AFFIDAVIT OF WATERMASTER

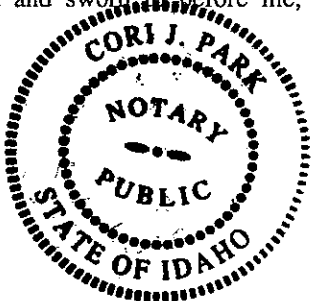
STATE OF IDAHO }
COUNTY OF _____ } ss.

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. _____

Subscribed and sworn to before me, this 14th day of January, 2008



(SEAL)

[Signature]
Notary Public

My Commission expires 6.2.2012

Boise, Idaho, 18 January 2008, 192008

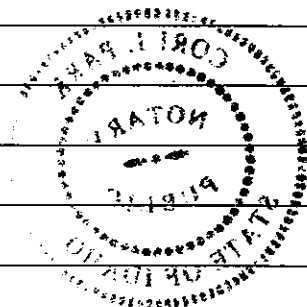
I HEREBY CERTIFY, that Steve Crofoot was lawfully appointed by me as Water Master of Water District No. 74-G, and that the information contained in this report, as herein sworn to, is, to the best of my knowledge and belief, correct.

David R Tuttle, Jr.

Director, Department of Water Resources

By Dennis M. Dunn

	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS		
			Water bill	workman	total
1	Terry McNellis	74-002006	176.50	91.18	267.68
2	Steve Crofoot	74-00199	94.50	75.40	170.90
3	Dr. Halelson	74-00201	50.00	14.41	64.41
4	Curtis Fagle	74-00205	49.74	32.21	81.95
5	Steve Crofoot	74-00202			
6	Pat McCowaghy	74-02009	52.50	18.28	70.78
7	Clayne Hansen	74-01797	49.74	31.60	81.34
8	Terry McNellis	74-00405A	20.49	5.60	26.09
9	Jay Bowman	74-00725	20.49	5.00	25.49
10	Paul Chantano	74-0480	87.44	30.60	118.04
11	Jim Dunford		20.49	5.00	25.49
12	Jerry Nutt		20.50	5.00	25.50
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1		2		3		4		5				
Total Delivery in 24-Hour Sec. Feet	Total Cost		Adopted Budget		Credits		Debits		Cost Per 24-Hr. Sec. Ft. \$.0317			
	\$	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	48	48	54			54	14	Other expenses charged pro rata \$			
2245	71	67	118	00	410	33			TOTAL COST \$565			
840	26	82	49	74	22	82			Total No. 24-Hour Sec. Feet Delivered 17699			
880	28	84	20	49			7	60	Cost per 24-Hour Sec. Feet Delivered \$.032			
3660	114	92	20	49			94	43				
1200	38	31	20	49			18	27				
			20	49	20	49						
17699	565	01	634	74	243	92	174	44	1 - 565 = .031922702			
	565	41	633	74								
									17699			
			1) 633	74								
			- 243	92					2 - (1516) (.032)			
			+ 174	44					(503) (1440) (.032)			
			564	26								
									3 61400 debit			
									- 22303 credit			
									174.44 Deb			
									565.01			