

WATERMASTER'S REPORT

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Department of Water Resources
Eastern Region

From April, 2017 To October, 2017

Water District No. 74B
Name of Watermaster Lamar Cockrell
P.O. Address 237 Lemhi Rd. Salmon, Idaho 83467

AFFIDAVIT OF WATERMASTER

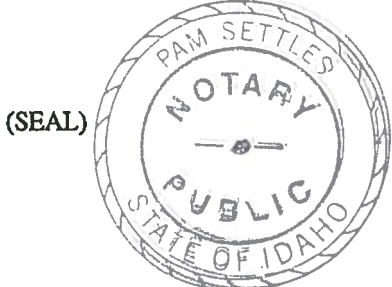
STATE OF IDAHO }
COUNTY OF Lemhi } ss.

Lamar Cockrell, being first duly sworn, deposes and says that he is Watermaster of Water District 74B, having been lawfully appointed by Gary Spackman, 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.

Lamar Cockrell
(Deputy) Watermaster District No. 74B

Subscribed and sworn to before me, this 28 day of December, 2017.

Pam Settle
Notary Public
My Commission expires 3/12/21



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

Boise, Idaho, January 2, 2018
Gary Spackman
Director, Department of Water Resources

By Lennis W. Sunn

	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1	Clyde Nelson		
2	Raymond Cockrell		
3	Raymond Cockrell		
4	Lamar Cockrell		
5	Mike + Ann Lane		
6	Z.A. Johnson		
7	Jerry Smith		
8	Charlie Simmons		
9	Charles Cockrell		
10	James Burch		
11	David Auwen		
12	John Andersen		
13	Dan Kern	no use	
14	Jack Veneros		
15	Mike Mitchell		
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			

Total Delivery in 24-Hour Sec. Feet	Total Cost		Adopted Budget		Credits		Debits		Cost Per 24-Hr. Sec. Ft. \$
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	
428.90	269	97	322	94	52	97			Total No. Days of Watermaster <i>Season</i>
632.70	398	24	387	58			10	66	
249.00	156	73	156	18				55	Total No. Days of Asst. Watermaster 00
249.00	156	73	156	35				38	days at \$ per day \$
219.60	169	70	124	51				45	19 Other expenses charged pro rata 705.00
00									TOTAL COST 1205.00
85.20	53	63	57	44	3	81			Total No. 24-Hour Sec. Feet Delivered 1914.40
<u>1914.40</u>	<u>1205.00</u>		<u>1205.00</u>		<u>56</u>	<u>78</u>	<u>56</u>	<u>78</u>	Cost per 24-Hour Sec. Feet Delivered \$ 629.4400334
20.00	20.00	20.00	20.00	00	00	00	00	00	
20.00	20.00	20.00	20.00	00	00	00	00	00	
20.00	20.00	20.00	20.00	00	00	00	00	00	
20.00	20.00	20.00	20.00	00	00	00	00	00	
doesn't want water				00	00	00	00	00	
20.00	20.00	20.00	20.00	00	00	00	00	00	
haven't been provided the new owner (previous Mike Mitchell)									
1305.00	1305.00	1305.00	1305.00						

SECTION 42-606 IDAHO CODE

REPORTS OF WATERMASTERS. All watermasters shall make an annual report to the department of water resources prior to the expiration of the watermaster's appointment for the current year. This report shall show the total amount of water delivered by the watermaster during the preceding year, the amount delivered to each water user, the total expense of delivery and the apportionment of expenses among users and all debits and credits to be carried over to the following year. Such report shall also include records of stream flow the watermaster used or made in the process of distributing water supplies. The director may ask for other information deemed necessary in assuring proper distribution of water supplies within the district. The reports of watermasters to the department of water resources shall be filed and kept in the office of the department.

Instructions For Completing Annual Watermaster's Report

This form has been developed to assist the watermaster in complying with some of the annual reporting requirements of Section 42-606, Idaho Code. The form provides for summary of the amount of water delivered by the watermaster to each user, the total expense of delivery and the apportionment of expenses among water users, including debits and credits. Water distribution and hydrologic information including stream flow records, daily diversion data, water right information and water right priority cut summaries should be presented in a separate water distribution report.

Complete this annual report form of delivery and costs as follows:

- 1) Enter water right holder name, corresponding IDWR water right number or numbers, and corresponding diversion name and/or remarks on page 2;
- 2) Enter the total amount of water delivered to each user as total 24-hour second feet under column 1, page 3. Total **24-hour second feet** is a flow rate expressed in terms of one day or 24 hours. For example, a continuous diversion of 2 cfs over 20 days would equal 40 24-hour second feet.
- 3) Under column 3, page 3, enter the amount of money assessed or billed to each user at the beginning of the year. The assessment may be found in the previous year's adopted budget report.
- 4) In the work space provided on the right hand side of page 3, add up total watermaster salary costs and expenses and enter as 'TOTAL COST'. Then divide this total cost by the total number of 24-hour second feet delivered (sum of column 1) to obtain the cost per 24 hour second feet delivered, or the unit cost factor.
- 5) Under column 2, page 3, multiply the unit cost factor (obtained in step number 4 above) by each user's total 24-hour second feet delivery in column 1 to obtain the total cost against each user.
- 6) For each user, subtract the total cost amount in column 2 from the adopted budget in column 3 and enter the difference either as a credit or debit (negative differences entered as debits, positive differences entered as credits).
- 7) Sign the report before a notary public and submit the original to the appropriate regional office of the Department of Water Resources. Retain one copy for the Water District.

IDWR OFFICES

State
322 E Front St
Boise ID 83720

REGIONAL OFFICES

Western
2735 Airport Wy
Boise ID 83705
334-2190

Southern
1341 Fillmore St Ste 200
Twin Falls, ID 83301
736-3033

Eastern
900 N Skyline Dr Ste A
Idaho Falls, ID 83402
525-7161

Northern
7600 N Mineral Dr Ste 100
Coeur D'Alene, ID 83815

WATERMASTER'S DAILY RECORD

SOURCE Kintley Creek

WATER DISTRICT 74B

MONTH(S) OF Apr - Oct, YEAR 2017

WATERMASTER Lamar Cockrell

ADDRESS Mona Cockrell

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Department of Water Resources
Eastern Region

After the irrigation season the Watermaster must forward record keeping information and the annual Watermaster report to the appropriate IDWR Regional Office

2 Month *April 2007* Source *Kirtland Co 74B*

Use cubic ft. per sec. for 24-hr periods, or 24-hr second ft. List owner of water rights, not Tenant.

Day	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method
1								
2								
3								
4								
5			1.50					
6			1.50					
7			1.50					
8			1.50					
9			1.50					
10			1.90		1.00		1.00	
11			1.70		1.00		1.00	
12			1.70		1.00		1.00	
13			1.70		1.00		1.00	
14					1.00		1.00	
15					1.00		1.00	
16					1.00		1.00	
17					1.00		1.00	
18					1.00		1.00	
19					1.00		1.00	
20					1.00		1.00	
21					1.00		1.00	
22					1.00		1.00	
23					1.00		1.00	
24					1.00		1.00	
25					1.00		1.00	
26					1.00		1.00	
27					1.00		1.00	
28					1.00		1.00	
29					1.00		1.00	
30					1.00		1.00	
31					1.00		1.00	
Total in 24 hr sec ft			10.30		21.00		21.00	

WR# *C Nelson* *R Goodrell* *R Goodrell* *L Goodrell*

Diversion Name or Owner

Diversion Name or Owner

Diversion Name or Owner

Diversion Name or Owner

Diversion Name or Owner

Diversion Name or Owner

Diversion Name or Owner

Diversion Name or Owner

Diversion Name or Owner

Diversion Name or Owner

Diversion Name or Owner

Diversion Name or Owner

Diversion Name or Owner

Diversion Name or Owner

Diversion Name or Owner

Remarks

Month Source

Use cubic ft. per sec. for 24-hr periods, or 24-hr second ft. List owner of water rights, not Tenant.

Day	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
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26								
27								
28								
29								
30								
31								

WR# *D. Lane* *J. Smith*

Diversion Name or Owner

Diversion Name or Owner

Diversion Name or Owner

Diversion Name or Owner

Diversion Name or Owner

Diversion Name or Owner

Diversion Name or Owner

Diversion Name or Owner

Diversion Name or Owner

Diversion Name or Owner

Diversion Name or Owner

Diversion Name or Owner

Diversion Name or Owner

Diversion Name or Owner

Diversion Name or Owner

Remarks

2 Month				May 2017				Source				Month				Source			
Use cubic ft. per sec. for 24-hr periods, or 24-hr second ft. List owner of water rights, not Tenant.								Use cubic ft. per sec. for 24-hr periods, or 24-hr second ft. List owner of water rights, not Tenant.											
Day	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Day	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method		
1									1										
2									2										
3									3										
4									4										
5									5										
6									6										
7									7										
8									8										
9									9										
10	3.00		9.80		2.00		2.00		10			1.20							
11	3.00		9.90		2.00		2.00		11			1.20							
12	3.00		9.90		2.00		2.00		12			1.20							
13	3.00		9.80		2.00		2.00		13			1.20							
14	3.00		10.00		2.00		2.00		14			1.20							
15	3.00		16.00		2.00		2.00		15			1.20							
16	3.00		10.00		2.00		2.00		16			1.20							
17	3.00		10.40		2.00		2.00		17			1.20							
18	3.50		10.40		2.00		2.00		18			1.20							
19	4.00		10.60		2.00		2.00		19			1.20							
20	5.00		10.80		3.00		3.00		20			1.20							
21	5.00		10.80		3.00		3.00		21			1.20							
22	5.00		10.80		3.00		3.00		22			1.20							
23	5.00		10.80		3.00		3.00		23			1.20							
24	5.00		10.80		3.00		3.00		24			1.20							
25	5.00		10.80		3.00		3.00		25			1.20							
26	5.00		10.80		3.00		3.00		26			1.20							
27	5.00		10.80		3.00		3.00		27			1.20							
28	5.00		10.80		3.00		3.00		28			1.20							
29	5.00		10.80		3.00		3.00		29			1.20							
30	5.00		10.80		3.00		3.00		30			1.20							
31	5.00		10.80		3.00		3.00		31			1.20							
Total in 24 hr sec ft		91.50		230.30		67.60		67.60		Total in 1 hr 1cft		38.60		26.40					

Remarks

WR#

C. Nelson

R. Rockwell

R. Rockwell

L. Rockwell

M. Lane

T. Smith

Owner

Owner

Owner

Owner

Owner

Owner

Owner

Owner

Owner

Owner

Owner

Owner

2 Month June 2017 Source Kitzbiedler 74B, Month Source

2 Month June 2017 Source Kitzbiedler 74B, Month Source						Use cubic ft. per sec. for 24-hr periods, or 24-hr second ft. List owner of water rights, not Tenant.					
Day	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	
1	5.00		10.80		3.00		3.00		4.00		
2	5.00		10.80		3.00		3.00		4.00		
3	5.00		10.80		3.00		3.00		4.00		
4	5.00		10.80		3.00		3.00		4.00		
5	5.00		10.80		3.00		3.00		4.00		
6	5.00		10.80		3.00		3.00		4.00		
7	5.00		10.80		3.00		3.00		4.00		
8	4.80		10.80		3.00		3.00		4.00		
9	4.40		10.80		3.00		3.00		4.00		
10	4.00		10.80		3.00		3.00		4.00		
11	4.00		10.80		3.00		3.00		4.00		
12	4.00		9.40		3.00		3.00		4.00		
13	4.00		9.40		3.00		3.00		4.00		
14	4.00		9.40		3.00		3.00		4.00		
15	4.00		9.40		3.00		3.00		4.00		
16	4.00		9.40		3.00		3.00		4.00		
17	4.00		7.40		3.00		3.00		4.00		
18	4.00		7.20		3.00		3.00		4.00		
19	4.00		7.00		3.00		3.00		4.00		
20	4.00		6.80		3.00		3.00		4.00		
21	4.00		6.80		3.00		3.00		4.00		
22	4.00		6.60		3.00		3.00		4.00		
23	4.00		6.60		3.00		3.00		4.00		
24	4.00		6.40		3.00		3.00		4.00		
25	4.00		6.40		3.00		3.00		4.00		
26	4.00		6.20		3.00		3.00		4.00		
27	4.00		6.20		3.00		3.00		4.00		
28	4.00		6.20		3.00		3.00		4.00		
29	4.00		6.00		3.00		3.00		4.00		
30	4.00		5.80		3.00		3.00		4.00		
31											
Total in 24 hr sec ft			854.40		90.00		90.00		120.00		
Total in 24 hr sec ft							36.00				

Remarks

2 Month July 2017 Source KIRBY (Pestell)

Use cubic ft. per sec. for 24-hr periods, or 24-hr second ft. List owner of water rights, not Tenant.

Day	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method
1	3.80		5.80		3.00		3.60	
2	3.50		5.50		3.00		3.00	
3	3.80		5.80		3.00		3.00	
4	3.60		5.60		3.00		3.00	
5	3.40		5.40		3.00		3.00	
6	3.30		5.30		3.00		3.00	
7	3.00		5.40		3.00		3.00	
8	2.80		5.40		2.80		2.80	
9	2.60		5.40		2.60		2.60	
10	2.40		5.40		2.40		2.40	
11	2.40		5.20		2.20		2.20	
12	2.40		5.60		2.20		2.20	
13	2.20		4.80		2.00		2.00	
14	2.20		4.60		2.00		2.00	
15	2.20		4.40		1.80		1.80	
16	2.20		4.00		1.60		1.60	
17	2.20		3.80		1.40		1.40	
18	2.20		3.60		1.20		1.20	
19	2.00		3.40		1.20		1.20	
20	2.60		3.20		1.00		1.00	
21	2.00		3.00		1.00		1.00	
22	2.00		3.50		1.00		1.00	
23	2.00		3.40		1.00		1.00	
24	2.00		2.40		1.00		1.00	
25	2.00		2.20		1.00		1.00	
26	2.00		2.00		1.00		1.00	
27	2.00		1.80		1.00		1.00	
28	2.00		1.80		1.00		1.00	
29	2.00		1.80		1.00		1.00	
30	2.00		1.60		1.00		1.00	
31	2.00		1.60		1.00		1.00	

WR#

Day

Amount (cfs)

Meas. Method

Amount (cfs)

Meas. Method

Amount (cfs)

Meas. Method

Amount (cfs)

Meas. Method

Amount (cfs)

Meas. Method

Amount (cfs)

Meas. Method

Amount (cfs)

Meas. Method

Amount (cfs)

Meas. Method

Amount (cfs)

Meas. Method

Total in 24 hr sec ft

Remarks

Month Source

Use cubic ft. per sec. for 24-hr periods, or 24-hr second ft. List owner of water rights, not Tenant.

Day	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method
1	4.00		1.20					
2	3.80		1.20					
3	3.60		1.20					
4	3.40		1.20					
5	3.20		1.20					
6	3.00		1.20					
7	2.60		1.20					
8	2.20		1.20					
9	2.00		1.20					
10	1.80		1.20					
11	1.80		1.20					
12	1.80		1.20					
13	1.60		1.20					
14	1.60		1.20					
15	1.60		1.20					
16	1.40		1.20					
17	1.40		1.20					
18	1.20		1.20					
19	1.20		1.20					
20	1.00		1.20					
21	1.00		1.20					
22	1.00							
23	1.00							
24	1.80							
25	1.80							
26	1.60							
27	1.60							
28	1.60							
29	1.60							
30	1.60							
31	1.60							

WR#

Day

Amount (cfs)

Meas. Method

Amount (cfs)

Meas. Method

Amount (cfs)

Meas. Method

Amount (cfs)

Meas. Method

Amount (cfs)

Meas. Method

Amount (cfs)

Meas. Method

Amount (cfs)

Meas. Method

Amount (cfs)

Meas. Method

Amount (cfs)

Meas. Method

Total in 24 hr sec ft

Remarks

2 Month August 2017		Source KIRSTLEY CR. 74B	
Use cubic ft. per sec. for 24-hr periods, or 24-hr second ft. List owner of water rights, not Tenant.			
WR#	Amount (cfs)	Meas. Method	Owner
1	2.00		C. Nelson
2	2.00		R. Rockwell
3	2.00		R. Rockwell
4	2.00		R. Rockwell
5	2.00		L. Cockrell
6	2.00		L. Cockrell
7	2.00		L. Cockrell
8	2.00		L. Cockrell
9	2.00		L. Cockrell
10	2.00		L. Cockrell
11	2.00		L. Cockrell
12	2.00		L. Cockrell
13	2.00		L. Cockrell
14	2.00		L. Cockrell
15	2.00		L. Cockrell
16	2.00		L. Cockrell
17	2.00		L. Cockrell
18	2.00		L. Cockrell
19	2.00		L. Cockrell
20	2.00		L. Cockrell
21	2.00		L. Cockrell
22	2.00		L. Cockrell
23	2.00		L. Cockrell
24	2.00		L. Cockrell
25	2.00		L. Cockrell
26	2.00		L. Cockrell
27	2.00		L. Cockrell
28	2.00		L. Cockrell
29	2.00		L. Cockrell
30	2.00		L. Cockrell
31	2.00		L. Cockrell
Total in 24 hr sec ft	60.20		

Remarks

Month September		Source KIRSTLEY CR. 74B	
Use cubic ft. per sec. for 24-hr periods, or 24-hr second ft. List owner of water rights, not Tenant.			
WR#	Amount (cfs)	Meas. Method	Owner
1	2.00		C. Nelson
2	2.00		C. Nelson
3	2.00		C. Nelson
4	2.00		C. Nelson
5	2.00		C. Nelson
6	2.00		C. Nelson
7	2.00		C. Nelson
8	2.00		C. Nelson
9	2.00		C. Nelson
10	2.00		C. Nelson
11	2.00		C. Nelson
12	2.00		C. Nelson
13	2.00		C. Nelson
14	2.00		C. Nelson
15	2.00		C. Nelson
16	2.00		C. Nelson
17	2.00		C. Nelson
18	2.00		C. Nelson
19	2.00		C. Nelson
20	2.00		C. Nelson
21	2.00		C. Nelson
22	2.00		C. Nelson
23	2.00		C. Nelson
24	2.00		C. Nelson
25	2.00		C. Nelson
26	2.00		C. Nelson
27	2.00		C. Nelson
28	2.00		C. Nelson
29	2.00		C. Nelson
30	2.00		C. Nelson
31	2.00		C. Nelson
Total in 24 hr sec ft	60.00		

Remarks

2 Month *October 2017* Source *RITNEY Cr. 74B*

Month Source

Use cubic ft. per sec. for 24-hr periods, or 24-hr second ft. List owner of water rights, not Tenant.						Use cubic ft. per sec. for 24-hr periods, or 24-hr second ft. List owner of water rights, not Tenant.					
Day	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Day	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)
1	1.68					1					
2	1.60					2					
3	1.65					3					
4	1.60					4					
5	1.68					5					
6	1.68					6					
7						7					
8						8					
9						9					
10						10					
11						11					
12						12					
13						13					
14						14					
15						15					
16						16					
17						17					
18						18					
19						19					
20						20					
21						21					
22						22					
23						23					
24						24					
25						25					
26						26					
27						27					
28						28					
29						29					
30						30					
31						31					
Total in 24 hr sec ft						Total in 24 hr sec ft					
8.00											

C Nelson

Remarks

Remarks

WATERMASTER'S PROPOSED BUDGETFOR 20 17

Water District No. 74B
Stream Kirtley Creek
Watermaster Name Lamar Cockrell
Mailing Address 237 Lemhi Rd.
Name of Secretary Mona Cockrell
Secretary Mailing Address 237 Lemhi Rd.

SECTION 42-615, IDAHO CODE

PROPOSED BUDGET FOR SUCCEEDING YEAR. Each watermaster shall, at least fourteen (14) days prior to the annual meeting of the water users of the water district, also prepare a proposed budget for the succeeding year, together with a distribution of the amount of the budget to the respective water users, using the actual deliveries for the past irrigation season or seasons, as the basis for distribution. The proposed budget and distribution shall be submitted to the water users for consideration and approval at the next annual water meeting.

In conformity with the above statute, I hereby submit a Proposed Budget for 2018.
(YEAR)

Lamar Cockrell
WATERMASTER

(This report must be forwarded to the Secretary of the last Annual Water User's Meeting of your District.)

	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME/REMARKS
1	Clyde Nelson		
2	Raymond Cockrell		
3	Raymond Cockrell		
4	LaMar Cockrell		
5	Mike & Ann Lane		
6	L.A. Johnson	no use	
7	Jerry Smith		
8	Charlie Simmons	no use	
9	Charles Cockrell		
10	James Burch		
11	David Auwen		
12	John Andersen		
13	DAN Kern	no use	
14	Jack Veneros		
15	Mike Mitchell?		
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			

PAST SEASON DELIVERIES					AVE. DELIVERY FOR PAST SEASONS	ESTIMATED BILLING	ADJUSTED BILLING	
1	2	3	4	5				
2015	2016	2017	20__	20__	6	7	8	
1	343.80	361.23	269.97			325.00	325.00	345.00
2	388.49	352.18	398.24			379.64	379.64	389.64
3	144.34	165.15	156.73			155.41	155.41	165.41
4	144.34	165.68	156.73			155.58	155.58	175.58
5	122.63	109.81	169.70			134.05	134.05	154.05
6	0	0	0					
7	61.40	50.95	53.63			55.32	55.32	75.32
8	1205.00	1205.00	1205.00			1205.00	1205.00	1305.00
9	20.00	20.00	20.00			20.00	20.00	40.00
10	20.00	20.00	20.00			20.00	20.00	40.00
11	20.00	20.00	20.00			20.00	20.00	40.00
12	20.00	20.00	20.00			20.00	20.00	40.00
13	0	0	0			0	0	0
14	20.00	20.00	20.00			20.00	20.00	40.00
15	20.00	20.00	0			20.00	? 20.00	? 40.00
16								
17						1325.00	1545.00	
18						20.00	-40.00	
19						1305.00	1505.00	
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								

MINIMUM USE

To each water user for secretary fee.

1505.00
don't know where to send this bill

WATERMASTER				ASSISTANT WATERMASTER, SECRETARY, STAFF, ETC.			TOTAL COSTS
YEAR	DAYS	SALARY	TOTAL	DAYS	SALARY	TOTAL	
2015		500.00			220.00		845.00
2016		500.00			220.00		825.00
2017		500.00			220.00		825.00
NEXT YEAR		500.00			220.00		825.00
WATERMASTER'S PROPOSED BUDGET							

Complete this proposed budget report form as follows:

- 1) Enter water right holder name, corresponding IDWR water right number or numbers, and corresponding diversion name and/or remarks on page 2;
- 2) If you wish to estimate next season's assessments based on the average delivery of past seasons, then enter the actual water deliveries to each user for the past two to five seasons on page 3. You have the option of using at least the past two seasons or up to five seasons for averaging. You also have the option of using last year's delivery or one year's delivery as a basis of determining assessments for the next season. Enter deliveries as total 24-hour second feet. Total 24-hour second feet is a flow rate expressed in terms of one day or 24 hours. For example, a continuous diversion of 2 cfs over 20 days would equal 40 24-hour second feet.
- 3) If using the averaging method, enter the average delivery for past seasons in column 6 of page 3. If you are not averaging, then enter each user's delivery from last year in column 5 and skip column 6.
- 4) In the work space provided at the top of this page, enter next year's proposed watermaster salary, secretary and/or staff salaries, and expenses. You may use the past season costs and expenses, or average past seasons' costs and expenses as an aid in determining next year's budget. A more detailed listing or itemization of expenses and salaries can be attached to this form.
- 5) Divide the total proposed budget amount for next year by the total past season delivery (total of column 5, page 3) or average past seasons deliveries (total of column 6, page 3) to obtain a unit cost factor.
- 6) Under column 7, page 3, multiply the unit cost factor by each user's past season or average past seasons deliveries to obtain the estimated billing for the next year.
- 7) Use column 8, page 3, to enter the adjusted billing amount if the district wishes to carryover debits and credits from the previous season. (Refer to the last watermaster report. If a user had a credit, subtract that credit from his or her estimated billing in column 7 of this report, and enter the difference or adjusted amount in column 8. If a user had a debit, then add that debit to his or her billing amount shown in column 7 and show as adjusted billing in column 8.
- 8) Sign the report and retain to present to the water users at the next annual meeting for the water district.



State of Idaho

DEPARTMENT OF WATER RESOURCES

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

Phone: (208) 525-7161 FAX: (208) 525-7177 www.idwr.idaho.gov

C.L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Director

January 5, 2018

LaMar Cockrell
237 Lemhi Rd
Salmon ID 83467

WATER DISTRICT #74B

Dear Watermaster:

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 one hundred thousand dollars (\$100,000) has no minimum audit requirements under this section. This means that any district which handles its own money and whose budget is one hundred thousand dollars (\$100,000) 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 water master 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,



Sharla Cox
Administrative Assistant

Enclosure



State of Idaho

DEPARTMENT OF WATER RESOURCES

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

Phone: (208) 525-7161 FAX: (208) 525-7177 www.idwr.idaho.gov

C.L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Director

January 5, 2018

Mona J Cockrell
237 Lemhi Rd
Salmon ID 83467-5141

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Sincerely,



Sharla Cox
Administrative Assistant

Enclosures