

FEBRUARY 26, 1997

LEMHI COUNTY TREASURER/AUDITOR
206 COURTHOUSE DR
SALMON ID 83467

RE: WATER DISTRICT NO: 74-B
WATERMASTER: LAMAR COCKRELL

Dear Gentlemen:

Transmitted herewith is the Watermaster's Report and claim for services along with the Proposed Budget for 1997 for the above mentioned Water District.

The various items in this report have been checked and have been found to be proper charges against the water users therein named. Section 42-612, 42-613 and 42-614 of the Idaho Code provides the procedure under which this claim shall be paid from the funds of the above named district.

If you have any questions, please contact us at once.

Sincerely,

HAROLD W JONES
Water Rights Supervisor

Enclosure

HWJ:sc

MARCH 6, 1996

LEMHI COUNTY TREASURER/AUDITOR
206 COURTHOUSE DR
SALMON ID 83467

RE: WATER DISTRICT NO: 74-B AND 74-W
WATERMASTER: LAMAR COCKRELL AND DAN SMITH

Dear Gentlemen:

Transmitted herewith is the Watermaster's Report and claim for services along with the Proposed Budget for 1996 for the above mentioned Water District.

The various items in this report have been checked and have been found to be proper charges against the water users therein named. Section 42-612, 42-613 and 42-614 of the Idaho Code provides the procedure under which this claim shall be paid from the funds of the above named district.

If you have any questions, please contact us at once.

Sincerely,

HAROLD W JONES
Water Rights Supervisor

Enclosure

HWJ:sc

March 13, 1997

MONA COCKRELL, Secretary
RT 1 BOX 9
SALMON ID 83467

WATER DISTRICT #74-B
STREAM: KIRTLEY CREEK

Dear Ms. Cockrell:

Enclosed herewith is a copy of the Watermaster's Annual Report for the past season and the Proposed Budget.

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.

Also enclosed are the Adopted Budget form, Petition for Watermaster Services, Oath of Office and necessary documents for your annual meeting.

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 and 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 withholding 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 these withholding taxes may be the responsibility of the 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 Rights Supervisor

HWJ:sc

Enclosures

APRIL 22, 1996

LEMHI COUNTY TREASURER/AUDITOR
206 COURTHOUSE DR
SALMON ID 83467

RE: WATER DISTRICT NO: 74-B
WATERMASTER: LAMAR COCKRELL

Dear Gentlemen:

Transmitted herewith is the Watermaster's Report and claim for services along with the Proposed Budget for 1996 for the above mentioned Water District.

The various items in this report have been checked and have been found to be proper charges against the water users therein named. Section 42-612, 42-613 and 42-614 of the Idaho Code provides the procedure under which this claim shall be paid from the funds of the above named district.

If you have any questions, please contact us at once.

Sincerely,

HAROLD W JONES
Water Rights Supervisor

Enclosure

HWJ:sc

(This report must be made in Triplicate and forwarded to the Department of Water Resources
Boise, Idaho, for Approval.)

WATERMASTER'S REPORT

From April 29 19 96 To Oct 15 19 96
(96)

Water District No. 74-B
Name of Watermaster Lamar Cockrell
P. O. Address Route 1 Box 9 Salmon

AFFIDAVIT OF WATERMASTER

RECEIVED

FEB 26 1997

STATE OF IDAHO.

COUNTY OF Lemhi } ss.

Department of Water Resources
Eastern District Office

Lamar Cockrell, being first duly sworn, deposes and says
that he is (~~Deputy~~) Watermaster on Kirtley Creek in District 74-B, having been
lawfully appointed by the Director, Department of Water Resources Karl J. Dreher
and that the volumes of water, as stated in this report, prorated by him to the several users, are correct;
that the sum of \$ 572⁰⁰ is justly due as stated.

Lamar Cockrell

(~~Deputy~~) Watermaster District No. 74-B

Subscribed and sworn to before me, this 24th day of February, 19 97

Susan E. Ziegler
Notary Public.

(SEAL)

My Commission expires 9-4-99

Boise, Idaho, _____, 19 _____

I HEREBY CERTIFY, That _____
was lawfully appointed by me (Deputy) Watermaster of District No. _____, 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.

Director, Department of Water Resources
By Ronald P. Cook

Total in 24-hour Sec. Feet	Total Cost		Adopted Budget		Credits		Debits		Cost Per 24-Hr. Sec. Ft. \$.002676837
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	
583.80	156	27	145	53			10	74	Total No. Days of Watermaster Season
563.95	150	96	197	17	47	22			days at \$ per day \$ 189 59
378.10	101	21	63	46			37	75	Total No. Days of Asst. Watermaster
252.00	67	46	65	89			1	57	days at \$ per day \$
276.40	73	99	62	07			11	92	Other expenses charged pro rata \$ 382 41
0	0	0	19	15	19	15			TOTAL COST \$ 572 00
82.60	22	11	17	72			4	39	Total No. 24-Hour Sec. Feet. Delivered 2136 85
0	0	0	0	0			0	0	Cost per 24-Hour Sec. Feet. Delivered \$.002676837
2,136.85	572	00	572	00	66	37	66	37	

Watermaster's Report

From _____, 19____

To _____, 19____

- OF -

_____ County, Idaho,

Dated _____, 19____

STATE OF IDAHO,

COUNTY OF _____ } ss.

I hereby certify that this instrument was
filed for record at the request of _____

this _____ day of _____,

A.D. 19____.

Ex-Officio Recorder.

By _____
Deputy.

STATE OF IDAHO, }
COUNTY OF _____ } ss.

We, the Board of County Commissioners of _____ County,
State of Idaho, have examined and approved the bill of \$ _____, payable to
_____, Watermaster for District No. _____, for
services rendered during 19____, and have ordered a warrant drawn in favor of said Watermaster,
payable out of the funds of said Water District on deposit with the County Treasurer.

ATTEST:

Chairman of Board.

Clerk.