



**State of Idaho**

**DEPARTMENT OF WATER RESOURCES**

Eastern Region, 900 North Skyline Drive, Suite A • Idaho Falls, Idaho 83402-1718  
Phone: (208) 525-7161 • Fax: (208) 525-7177 • Web Site: [www.idwr.idaho.gov](http://www.idwr.idaho.gov)

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C. L. "BUTCH" OTTER  
Governor

GARY SPACKMAN  
Interim Director

February 5, 2010

Lemhi County Treasurer / Auditor  
206 Courthouse Dr  
Salmon ID 83467

RE: Water District No 74B

Dear County Treasurer / Auditor:

Transmitted herewith is the Watermaster's Report and claim for services along with the Proposed Budge for 2009 for the above mentioned Water Districts.

The various times 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,

Dennis M Dunn  
Sr. Water Rights Agent

Enclosure

DMD:sc



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C. L. "BUTCH" OTTER  
Governor

GARY SPACKMAN  
Interim Director

February 5, 2010

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 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 funds (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.

Page 2

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,

Dennis M Dunn  
Sr. Water Right Agent

Enclosure

DMD:sc



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**EASTERN REGION**

**C. L. "BUTCH" OTTER**  
Governor

**DAVID R. TUTHILL, JR.**  
Director

February 10, 2009

Lemhi County Treasurer/Auditor  
206 Courthouse Dr.  
Salmon, ID 83467

RE: WATER DISTRICT NO. #74-B

Dear Treasurer/Auditor:

Transmitted herewith is the Watermaster's Report and claim for services along with the Proposed Budget for 2009 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,

Dennis M. Dunn  
Senior Water Rights Agent

DMD:jgj

Enclosures

# Watermaster's Proposed Budget

RECEIVED

JAN 29 2009

Department of Water Resources  
Eastern Region

FOR 19 2009

Water District No. 74B  
Stream Kirtley Creek  
Name of Watermaster Lamar Cockrell  
Post Office Address 237 Lemhi Rd. Salmon, Idaho 83467  
Name of Secretary Mona Cockrell  
Post Office Address 237 Lemhi Rd. Salmon, Idaho 83467

## SECTION 42-615, IDAHO CODE

PROPOSED BUDGET FOR SUCCEEDING YEAR. Each watermaster shall, at least thirty (30) days prior to the annual meeting of the water users of the water district, also prepare and file with the department of water resources a proposed budget for the succeeding year, together with a distribution of the amount of said budget to the respective water users, using the actual deliveries for the past irrigation season or seasons, as the basis for said distribution as hereinabove provided, which said proposed budget and distribution shall be submitted to the water users for consideration and approval at the next annual meeting.

In conformity with the above statute, I hereby submit a Proposed Budget for the season of 19 2008

Lamar Cockrell  
Watermaster

(This report must be made in duplicate, one copy to be forwarded to the appropriate regional office of the Idaho Department of Water Resources, and one copy 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	Ann Lane		
6	Z. A. Johnson	74-2074 - SPLIT WITH ANDERSON'S AUWEN & VENERO	
7	Helen Smith		
8	Charlie Simmons		
9	Charles Cockrell		
10	James Burch		
11	Marcia Anderson		
12	John Anderson		
13	Dave Auwen		
14	Jack Veneros		
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PAST SEASON DELIVERIES					Avg. Delivery for Past Seasons 6	Estimated Billing 7	Adjusted Billing 8	
1	2	3	4	5				
19_____	19_____	192006	192007	192008				
1			183.14	199.50	275.74	219.46	256.61	276.61
2			166.36	157.24	233.06	185.55	216.88	226.88
3			286.99	286.26	389.23	320.93	362.21	372.21
4			106.66	103.86	187.29	132.60	174.29	194.29
5			92.95	78.65	157.64	109.75	146.76	166.76
6			0	0				
7			30.03	39.11	73.40	47.73	68.31	88.31
8			0	0				
9			5.87	6.72	5.35	5.98	20.00	40.00
10			872.00	872.00	2.41	2.41	20.00	40.00
11					5.22	5.22	20.00	40.00
12					5.22	5.22	20.00	40.00
13					5.22	5.22	20.00	40.00
14					5.22	5.22	20.00	40.00
15					1345.00	1045.19		\$1565.00
16								
17								
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(Charged pro rata)  
new budget total is  
Mar. 2008 at water meeting

stated in the water review  
with a \$30.00 minimum

Plus 20.00 ea. water review for Secretary

(Charged pro rata)  
new budget stated in  
Mar. 2008 at water meeting

stated in her water bills  
with a \$30.00 minimum

Plus 30.00 ea. water user for Secretary

WATERMASTER				ASSISTANT WATERMASTER, SECRETARY, STAFF, ETC.				OTHER EXPENSES		TOTAL COSTS	
YEAR	DAYS	SALARY	TOTAL	DAYS	SALARY	TOTAL					
192006		189.59	189.59			100.00		682.41		972.00	
192007		189.59	189.59			100.00		682.41		972.00	
192008		500.00	500.00			220.00		845.00		1545.00	
19		500.00	500.00								
AVERAGE											
WATERMASTER'S PROPOSED BUDGET											
NEXT YEAR		500.00	500.00			220.00		845.00		1545.00	

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 years 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 years 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 carry over 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 submit the original to the appropriate regional office of the Department of Water Resources. Retain one copy for the Water District.