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WATERMASTER'S REPORT

JAN 17 2014

Department of Water Resources Eastern Region

From APRIL 14th , 20/3 To OCT 20 ,20/3
Water District No. 748 Name of Watermaster LAMAR COCKRELL P.O. Address 337 LEMHI ROAD.
AFFIDAVIT OF WATERMASTER
STATE OF IDAHO State of IDAHO
LAMAR COCKREII, 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. Lama Cockrell
Subscribed and sworn to before me, this 16 day of January 2014. Notary Public
My Commission expires 3/10/2015
Boise, Idaho, January / 20/4 Boise, Idaho, January / 20/4 was lawfully appointed by me as Water Master
of Water District No. 743, and that the information contained in this report, as herein sworn to, is, to the best of my
knowledge and belief, correct. Say Spacknow Director, Department of Water Resources
1 Separation of Mater Resources

Tā	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1	CLYDE NELSON		
2	RAYMOND COCKRELL		
3	RAYMOND COCKPELL		
4	LAMAR COCKREII		
5	ANN LANE		
6	Z.A. Johnson estate?		
7	Helen Smith estate	TerrySmith	
8	CHAPLIE SIMMONS	/	
9	CHARLES COKREII		
10	JAMES BURCH		
11	MARCIA ANDERSEN C	STATE -	
12	JOHN HNDERSEN		
13	DAVID AUWEN		
14	JACK VENEROS		
15	MIKE MITCHELL		
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17 18			
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5 Total Delivery Total Cost Adopted Budget Credits Debits Cost Per 24-Hr. Sec. Ft. \$ 1.0424145 955. in 24-Hour Sec. Feet cts. \$ cts. Total No. Days of Watermaster 33 360 days at \$ per day Total No. Days of Asst. Watermaster days at \$ per day Other expenses charged pro rata 6 TOTAL COST Total No. 24-Hour Sec. Feet Delivered 8 Cost per 24-Hour Sec. Feet Delivered 3 OO 6 9 0 1 2 3 5 б

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.

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JAN 17 2014

WATERMASTER'S PROPOSED BUDGET Region

FOR 20/4

Water District No. 748
Stream KIRTLEY CREEK
Watermaster Name LAMAR COCKRELL
Mailing Address 237 LEMHI ROAD SALMON IDAHD
Name of Secretary MONA COCKRELL
Secretary Mailing Address 237 LEMHI ROAD SaLMON IDAHO

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 2014.

(YEAR)

WATERMASTER

Dated: 1-16-014

(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
CLYDE NELSON	7 .	
3 Phymond Cocke		
4 LAMAR COCKPEL	L	
5 ANN LANE		
6 ZA. JOHNSON ES	TATEY -	
RELENSIMIH -	JERRYSMITH	
OHARLIE SIMMON	5	
10 TAMES BUDGH	-22	
11 MARCIA ANDERSE	N ESTATE	
12 JOHN ANDERSEN		
13 DAVE AUWEN		
15 L, "MIKE" MITCHEL	,	
16 MIRE MIJETEL	-	
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2013	Season	500 00			20 075		245 00	1585 00
2013	Season				340 00		845,00	1585100
			WAT	WATERMASTER'S PROPOSED BUDGET	POSED BUDGET			
NEXT YEAR		500.00			240 00		845 00	15.85 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;
- 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 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 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.

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 KIRTLEY CREEK

WATER DISTRICT 748

MONTH(S) OF HOT - HUG , YEAR 2013

WATERMASTER LAMBR OCKREUL

ADDRESS 237 LEMHI ROAD

SALMON, IDAHO

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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

Rules for Record Keeping

- Use the daily record book or personal spreadsheet.
- Use a separate daily record book for each stream you administer. Do not mix the users of several streams into one daily record.
- 3. If the Water being delivered is measured and the headgate set on a particular day, record the flow in cubic feet per second in the proper grid space. If water diverted at a particular diversion is not measured on a given day, but you believe that water continues to be delivered without a change in the flow or head gate setting, place an "A" in the grid space for that day. The "A" represents that the previous flow and head gate setting is "assumed." An "A" must always be preceded by an actual numerical flow rate.
- 4. If the water being delivered is not actually measured, enter an "E" in the grid space under the column meas method for the particular day that the flow rate is estimated. An "E" should always follow an estimated numerical flow that is observed and set in the field.
- 5. If water is not being delivered, enter a "0" (zero) in the proper grid space. If the water right is cut off because of unavailability of water, a zero may be entered in the grid space corresponding to the day the right could no longer be satisfied, and all subsequent days when water is not deliverable may be designated with a horizontal line through the grids that represent the days of non delivery.
- A blank grid space; means that the watermaster has no knowledge of the amount of water being delivered on that day. A grid should never be blank while the watermaster is delivering water.
- 7. If possible, please list the water right no. in the daily record rather than a number assigned by the district or by the decree. Future users of the records will likely look for a water right reference. If there are multiple rights at diversion, please list the most senior right first. You may supplement this book with a list of water rights by priority for each diversion.
- 8. Record unusual or noteworthy happenings. For instance, if a senior downstream right holder's water right is no longer available because the creek dries up upstream, and junior upstream right holders are allowed to divert remaining water upstream, this event should be recorded on the day it happens.
- If necessary or requested, watermasters should submit a separate water rights list or reference sheet that associates water rights with current owners or diversion names.

Remarks

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REMARKS

IDWR OFFICES

Boise ID 83720 322 E Front St State

REGIONAL OFFICES

2735 Airport Wy **Boise ID 83705** 334-2190 Western

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

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

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

WATERMASTER'S DAILY RECORD

SOURCE KICHLEY CREEK

MONTH(S) OF SEPT, OPT, YEAR 2013

WATER DISTRICT 1/9

WATERMASTER LAMBE COKRELL

ADDRESS 237 LEMHI ROAD

SALMON, IDAKO 83461

RECEIVED

JAN 17 2014

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

Rules for Record Keeping

- Use the daily record book or personal spreadsheet.
- Use a separate daily record book for each stream you administer. Do not mix the users of several streams into one daily record.
- 3. If the Water being delivered is measured and the headgate set on a particular day, record the flow in cubic feet per second in the proper grid space. If water diverted at a particular diversion is not measured on a given day, but you believe that water continues to be delivered without a change in the flow or head gate setting, place an "A" in the grid space for that day. The "A" represents that the previous flow and head gate setting is "assumed." An "A" must always be preceded by an actual numerical flow rate.
- 4. If the water being delivered is not actually measured, enter an "E" in the grid space under the column meas method for the particular day that the flow rate is estimated. An "E" should always follow an estimated numerical flow that is observed and set in the field.
- 5. If water is not being delivered, enter a "0" (zero) in the proper grid space. If the water right is cut off because of unavailability of water, a zero may be entered in the grid space corresponding to the day the right could no longer be satisfied, and all subsequent days when water is not deliverable may be designated with a horizontal line through the grids that represent the days of non delivery.
- 6. A blank grid space; means that the watermaster has no knowledge of the amount of water being delivered on that day. A grid should never be blank while the watermaster is delivering water.
- 7. If possible, please list the water right no. in the daily record rather than a number assigned by the district or by the decree. Future users of the records will likely look for a water right reference. If there are multiple rights at diversion, please list the most senior right first. You may supplement this book with a list of water rights by priority for each diversion.
- 8. Record unusual or noteworthy happenings. For instance, if a senior downstream right holder's water right is no longer available because the creek dries up upstream, and junior upstream right holders are allowed to divert remaining water upstream, this event should be recorded on the day it happens.
- If necessary or requested, watermasters should submit a separate water rights list or reference sheet that associates water rights with current owners or diversion names.

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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

January 17, 2014

C.L. "BUTCH" OTTER Governor

> GARY SPACKMAN Director

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 statue, 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 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 week 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



State of Idaho DEPARTMENT OF WATER RESOURCES

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

C.L. 'BUTCH' OTTER Governor

> GARY SPACKMAN Director

January 17, 2014

Mona Cockrell 237 Lemhi Rd Salmon Id 83467

WATER DISTRICT #74B

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Sincerely,

Dennis M. Dunn

Senior Water Right Agent

DMD:sc

Enclosures



State of Idaho DEPARTMENT OF WATER RESOURCES

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

C.L. "BUTCH" OTTER Governor

GARY SPACKMAN Director

January 17, 2014

Lemhi County Treasurer / Auditor 206 Courthouse Dr Salmon ID 83467

RE: Water District No. #74B

Dear County Treasurer / Auditor:

Transmitted herewith is the 2013 Watermaster's Report and claim for services for the above mentioned Water District.

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