

WATERMASTER'S REPORT

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DEC 30 2014

Department of Water Resources
Eastern Region

From April 2014 To Sept. 2014

Water District No. 74B
Name of Watermaster Lamar Cockrell
P.O. Address 237 Lemhi Road

AFFIDAVIT OF WATERMASTER

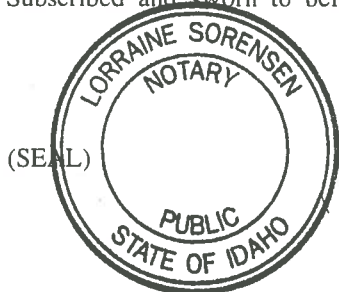
STATE OF IDAHO }
COUNTY OF Lemhi } ss.

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. 74

Subscribed and sworn to before me, this 29th day of December, 2014



Lorraine Sorensen
Notary Public

My Commission expires 4/10/18

Boise, Idaho, December 30, 2014

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.

Gary Spackman
Director, Department of Water Resources

By Dennis Dunn

	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	ZA JOHNSON		
7	Helen or Jerry SMITH		
8	CHARLIE SIMMONS		
9	CHARLES COCKRELL		
10	JAMES BURCH		
11	DAVID AUWEN		
12	JOHN ANDERSEN		
13	DAN KERN		
14	JACK VENEROS		
15	MIKE MITCHELL		
16			
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20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			

1

2

3

4

5

Total Delivery in 24-Hour Sec. Feet	Total Cost		Adopted Budget		Credits		Debits		Cost Per 24-Hr. Sec. Ft. \$
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	
379.00	263.79		304 35		40 56				Cost Per 24-Hr. Sec. Ft. \$ 6960087795
606.40	422.06		366 96				55 10		Total No. Days of Watermaster
228.50	159.04		181 79		22 75				days at \$ per day \$ 500 ⁰⁰
228.50	159.04		182 71		23 67				Total No. Days of Asst. Watermaster
202.70	141.08		133.20				7 88		days at \$ per day \$
									Other expenses charged pro rata \$ 845 ⁰⁰
									TOTAL COST \$ 1345 ⁰⁰
86.20	59.99		35.99				24 00		Total No. 24-Hour Sec. Feet Delivered 1731.30
1205.00	1205.00								Cost per 24-Hour Sec. Feet Delivered \$ 6960087795
minimum use	20.00		20 00						
minimum use	20.00		20 00						
"	20.00		20 00						
"	20.00		20 00						
"	20.00		20 00						
"	20.00		20 00						
"	20.00		20 00						
1731.30	1345 ⁰⁰		1345 ⁰⁰		86 98		86 98		

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 KIRTLEY CREEK

WATER DISTRICT 74B

MONTH(S) OF Apr - Sept, YEAR 2014

WATERMASTER LAMAR LOCKRELL

ADDRESS 237 LEMHI ROAD
SALMON, IDAHO 83461

RECEIVED

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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

1. Use the daily record book or personal spreadsheet.
2. 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 means 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.

Month	APRIL	2014	Source	KIRLEY CREEK
Use cubic ft. per sec. for 24-hr periods, or 24-hr second ft. List owner of water rights, not Tenant.				
	Diversion Name or Owner	Diversion Name or Owner	Diversion Name or Owner	Diversion Name or Owner
	Clyde Nelson Raymond Carter / Ray Carter / Lamar Carter			
WR#				
Day	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method
1				
2				
3				
4				
5				
6				
7				
8				
9	60		1.00	1.00
10	60		1.00	1.00
11	60		1.00	1.00
12	60		1.00	1.00
13	60		1.00	1.00
14	60		1.00	1.00
15	60		1.00	1.00
16	60		1.00	1.00
17	60		1.00	1.00
18	40	1.00	1.00	1.00
19	40	1.00	1.00	1.00
20	1.00	1.00	1.00	1.00
21	2.00	3H	1.00	1.00
22	2.00		1.00	1.00
23	2.00		1.00	1.00
24	2.00		1.00	1.00
25	2.00		1.00	1.00
26	2.00		1.00	1.00
27	2.00		1.00	1.00
28	2.00		1.00	1.00
29	2.00		1.00	1.00
30	2.00		1.00	1.00
31				
Total in 24 hr sec ft	27.20	3.00	22.00	22.00
Remarks				

2	Month	May	2014	Source	Kintley Creek				
	Use cubic ft. per sec. for 24-hr periods, or 24-hr second ft. List owner of water rights, not Tenant.								
	Diversion Name or Owner		Diversion Name or Owner		Diversion Name or Owner		Diversion Name or Owner		

Month	May		Source	Kintley Creek	
Use cubic ft. per sec. for 24-hr periods, or 24-hr second ft. List owner of water rights, not Tenant.					
	Diversion Name or Owner	Diversion Name or Owner	Diversion Name or Owner	Diversion Name or Owner	Diversion Name or Owner
	A. Lane	Johnson	Smith	Simmons	
WR#	Day	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method
	1				
	2				
	3				
	4				
	5	1.20		1.00	mix water
	6	1.20		1.00	getting water
	7	1.20		1.00	0
	8	1.40		1.00	
	9	1.40		1.00	
	10	1.50		1.00	
	11	1.60		1.00	
	12	1.60		1.00	
	13	1.70		1.00	
	14	1.70		1.00	
	15	1.80		1.00	
	16	1.80		1.00	
	17	1.80		1.00	
	18	1.80		1.00	
	19	1.80		1.00	
	20	1.80		1.00	
	21	2.00		1.00	
	22	2.40		1.00	
	23	2.80		1.00	
	24	3.00		1.00	
	25	3.50		1.00	
	26	4.00		1.00	
	27	4.00		1.00	
	28	4.00		1.00	
	29	4.00		1.00	
	30	4.00		1.00	
	31	4.00		1.00	
	Total in 24 hr sec ft	63.00		29.00	0
Remarks					

MIN. WATER user getting water

2 Month <u>May 2014</u> Source <u>Kirtley Creek</u>						Month <u>June 2014</u> Source <u>W. Mitchell</u>					
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					
2						2					
3						3					
4						4					
5						5					
6						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					

Remarks

Remarks

Month	June	2014	Source	Kirtley Creek	Month	June	2014	Source	Kirtley Creek
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.				
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
C. Nelson	R. Doctrell	R. Doctrell	L. Doctrell		A Lane	Z. A. Johnson	S. Smith	S. Simmons	
Day	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Day	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method
1	4.00		11.50		1	4.00		1.20	
2	4.00		11.50		2	4.00		1.20	
3	4.00		11.50		3	4.00		1.20	
4	4.00		11.50		4	4.00		1.20	
5	4.00		11.50		5	4.00		1.20	
6	4.00		11.50		6	4.00		1.20	
7	4.00		11.50		7	4.00		1.20	
8	4.00		11.50		8	4.00		1.20	
9	4.00		11.50		9	4.00		1.20	
10	4.00		11.50		10	4.00		1.20	
11	4.00		11.50		11	4.00		1.20	
12	4.00		11.50		12	4.00		1.20	
13	4.00		11.50		13	4.00		1.20	
14	4.00		11.50		14	4.00		1.20	
15	4.00		11.50		15	4.00		1.20	
16	4.00		11.50		16	4.00		1.20	
17	4.00		11.50		17	4.00		1.20	
18	4.00		11.50		18	4.00		1.20	
19	4.00		11.50		19	4.00		1.20	
20	4.00		11.50		20	4.00		1.20	
21	4.00		11.50		21	4.00		1.20	
22	4.00		11.50		22	4.00		1.20	
23	4.00		11.50		23	4.00		1.20	
24	4.00		11.50		24	4.00		1.20	
25	4.00		11.50		25	4.00		1.20	
26	4.00		11.50		26	4.00		1.20	
27	4.00		11.50		27	4.00		1.20	
28	4.00		11.50		28	4.00		1.20	
29	4.00		11.50		29	4.00		1.20	
30	4.00		11.50		30	4.00		1.20	
31					31				
Total in 24 hr sec ft	132.00		320.50		90.00		90.00		

Remarks

Remarks

0.00

00

35-80

102.00

90.00

320.50

132.00

2 Month June

Source Kirtley Creek

Month June

Source Kirtley Creek

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.

Diverison Name or Owner

Diverison Name or Owner

C. Cockfield J. Burch D. Auden T. Andersen

D. Kern J. Penneras M. Mitchell

WR#

WR#

Day 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

1 rain main water risers

1 are getting water

2

2

3

3

4

4

5

5

6

6

7

7

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Total in 24 hr sec ft

Total in 24 hr sec ft

Remarks

Remarks

2 Month	July 2014	Source	Kintley Creek		
Use cubic ft. per sec. for 24-hr periods, or 24-hr second ft. List owner of water rights, not Tenant.					
Diversion Name or Owner	Diversion Name or Owner	Diversion Name or Owner	Diversion Name or Owner	Diversion Name or Owner	Diversion Name or Owner
C. Nelson R. Lockrell R. Lockrell L. Lockrell					
Day	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)
1	2.40		9.20		2.20
2	2.40		9.00		2.20
3	2.40		8.50		2.20
4	2.40		8.00		2.20
5	2.40		7.50		2.20
6	2.40		7.00		2.20
7	2.20		6.40		2.00
8	2.20		6.00		1.90
9	2.20		5.50		1.80
10	2.20		5.00		1.70
11	2.20		4.50		1.60
12	2.00		4.00		1.50
13	2.00		4.00		1.50
14	2.00		4.00		1.30
15	2.00		4.00		1.20
16	2.00		4.00		1.10
17	2.00		4.00		1.00
18	2.00		3.80		1.00
19	2.00		3.40		1.00
20	2.00		3.00		1.00
21	2.00		2.60		1.00
22	2.00		2.00		1.00
23	2.00		1.60		1.00
24	2.00		1.40		1.00
25	2.00		1.00		1.00
26	2.00		.80		1.00
27	2.00		.60		1.00
28	2.00		.60		1.00
29	2.00		.45		1.00
30	2.00		.40		1.00
31	2.00		gone		1.00
Total in 24 hr sec ft	65.40		122.20		43.80
Remarks					

Month	July 2014	Source	Kintley Cr.		
Use cubic ft. per sec. for 24-hr periods, or 24-hr second ft. List owner of water rights, not Tenant.					
Diversion Name or Owner	Diversion Name or Owner	Diversion Name or Owner	Diversion Name or Owner	Diversion Name or Owner	Diversion Name or Owner
Ann Lane Z.A. Johnson Smith Simmons					
Day	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)
1	2.00				1.00
2	2.00				1.00
3	2.00				1.00
4	2.00				1.00
5	2.00				1.00
6	2.00				1.00
7	1.60				1.00
8	1.60				1.00
9	1.60				1.00
10	1.60				1.00
11	1.60				1.00
12	1.60				1.00
13	1.60				1.00
14	1.60				1.00
15	1.40				1.00
16	1.20				1.00
17	1.00				1.00
18	1.00				1.00
19	1.00				1.00
20	1.00				.80
21	1.00				.80
22	1.00				.80
23	1.00				.80
24	.80				.80
25	.70				.80
26	.60				.80
27	.50				.80
28	.40				.80
29	.30				.80
30	.20				.80
31	gone				.80
Total in 24 hr sec ft	37.70				21.40
Remarks					

2 Month July 2014 Source Kintley Dr.

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

Diversion Name or Owner C. Coakell J. Burch David Houder J. Andersen

VR#

Day	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method
-----	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------

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10								
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16								
17								
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19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								

water gone for 11

Total in 24 hr sec ft

Month July 2014 Source Kintley Dr.

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

Diversion Name or Owner Don Kern J. Veneros M. Mitchell

VR#

Day	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method	Amount (cfs)	Meas. Method
-----	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------

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20								
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24								
25								
26								
27								
28								
29								
30								
31								

minimum water users

Total in 24 hr sec ft



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 9, 2015

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 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 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,

A handwritten signature in cursive script that reads "Dennis M. Dunn". The signature is written in black ink and is positioned below the word "Sincerely,".

Dennis M Dunn
Sr. Water Right Agent

Enclosure

DMD:sc



State of Idaho

DEPARTMENT OF WATER RESOURCES

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

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C.L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Director

January 9, 2015

Mona J Cockrell
237 Lemhi Rd
Salmon ID 83467

WATER DISTRICT #74B

Dear Secretary:

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

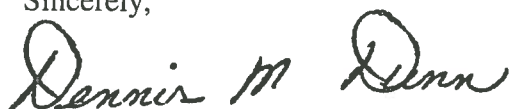
The same has been prepared by the watermaster and approved by this Department in conformity with Sections 42-610, 42-614 and 42-615, Idaho Code.

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.

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 black ink that reads "Dennis M. Dunn". The signature is written in a cursive style with a large, stylized "D" at the beginning and a long, sweeping underline.

Dennis M. Dunn
Senior Water Right Agent

DMD:sc

Enclosures