WATERMASTER'S REPORT

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April 10 20:16 To October 15 Water District No. 748 Name of Watermaster Lamor Cockrell

P.O. Address 237 Lemhi Road, Salmon, Idahn 83467 AFFIDAVIT OF WATERMASTER STATE OF IDAHO COUNTY OF Lemhi ss. La Mar 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. 746 Subscribed and sworn to before me, this 19th day of December, 2016 My Commission expires 4/10/18 (SEAL) Boise, Idaho, Secenther 20 . 2016 I HEREBY CERTIFY, that 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.

Total Delivery Total Cost Adopted Budget Credits Debits Cost Per 24-Hr. Sec. Ft. \$ 87847/96908 in 24-Hour Sec. Feet cts. \$ cts. Total No. Days of Watermaster 5RASOTA \$500.00 days at \$ per day Total No. Days of Asst. Watermaster days at \$ per day Other expenses charged pro rata TOTAL COST Total No. 24-Hour Sec. Feet Delivered Cost per 24-Hour Sec. Feet Delivered 00 00 0 0 20 00 want 0 33

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. PO Box 83720 Boise, ID 83720-0098 208-287-4800

REGIONAL OFFICES

Western

2735 Airport Way Boise, ID 83705 208-334-2190

Southern

650 Addison Ave W. Ste 500 Twin Falls, ID 83301 208-736-3033

Eastern

900 N. Skyline Dr. Ste A Idaho Falls, ID 83402 208-525-7161

Northern

7600 N. Mineral Dr. Ste 100 Coeur d'Alene, ID 83815 208-762-2800

WATERMASTER'S DAILY RECORD

	SOURCE .
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	746

WATER DISTRICT

MONTH(S) OF HOR- OCT YEAR 30/6

WATERMASTER Jaman Cockroll

ADDRESS 237 Lemhi Rd.

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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.

Source

- 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 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 you have no knowledge of the amount of water being delivered on that day. A grid should never be blank while you, as watermaster, are delivering water.
- 7. If possible, list the water right number 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 a 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, you should submit a separate water rights list or reference sheet that associates water rights with current owners and diversion names.

Remarks

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WATERMASTER'S PROPOSED BUDGE Heler Resources FOR 20/1 - 20/7

Water District No. 74B

Stream Rintley Creek

Watermaster Name LaMar Cock rell

Mailing Address 237 Nemni Road Salmon Tdaho

Name of Secretary Nona J. Cockrell
Secretary Mailing Address 331 Nemhi Road, Salmon, Idaho 83467

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 2017.

(YEAR)

Dated:/2/19/16

(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 Cackrell		
3	Raymond Cockrell		
4	LaMar Cockrell		
5	Mike + Ann Lane		
6	7.A. Johnson		
7	Jerry Smith		
8	Charlie Simmons		
10	Charles Cockrell		
11	James Burch		
12	David Auwen		
13	John Andersen	0 1	
14	Dan Kern	retuses to	Pay - no use
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WATERMASTER	SALARY	500 00	500 00	20 002)			500 00
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	YEAR	2014 Section	2015	2016				NEXT YEAR 2017

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.



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

December 22, 2016

LaMar Cocireil 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 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,

Sharla Cox

Administrative Assistant

Enclosure



State of Idaho DEPARTMENT OF WATER RESOURCES

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

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Sincerely,

Sharla Cox

Administrative Assistant

Enclosures