WATERMASTER'S REPORTECTIVED

MAY 0 8 2015

epartment of Water Resources

	a - 1 kd		Department of Water Resources Eastern Region			
From January 1		To Dec	ember	31		以
\mathcal{J}	II					
Water District No. 13-5						
Name of Watermaster Michael L. Tin	au				1 v	
P.O. Address 2114 Lago liberty Rd	3	ld 8324	11	il a succession of the success		1
STATE OF IDAHO } COUNTY OF Canaa }	FIDAVIT OF	WATERMAST	ER			
Michael Tingey District 13-5, having		st duly sworn, appointed by				ter of Water, Director,
Idaho Department of Water Resources, and that the	he volumes of	water, as stated	d in this rep	oort and pror	ated by him	to the water
right holders of the district are correct.	*	1			ter District N	ر <u>135 </u>
Subscribed and sworn to before me, this 5 th	day of	AY &	om m	Notary F	Public	
(SEAL) NO,	n a	# # #	My Comm	-	s 8-21-20)
I HEREBY CERTIFY, that Modal	1. Talou				8 2015	
10 0		dontained in thi		3	ted by me as	
	is illiormation	contained in thi	is report, as	nerem swor	i io, is, io th	s dest of my
knowledge and belief, correct.		2	Director,	Department	of Water Reso	ources

	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1	Nathan Hole	11-624, 634, 625 635	Rasmussen Ditch
2	John Tedroe		& Rasmussen Ditch, Michelan Ditch
3	Martha Bassett	11-642 643	Solo
4	Gene Rasmussen	11-640, 641	Solo
5	Michael Tingen	11.627, 628, 624,630	Mickelson Ditch
6	0)	651, 632, 646	Mickelan Ditch
7		18"/645	Mendenhall Diten
8	Frank Swenson	28" 11-637	Mickelson Diten
9	Charles Barlow	11-649, 650:631,657	Mendennall Diton
10		655, 656, 633	Mendenhall Ditch
11	Roger Michelson	7"/11-645	Mendenhall Pitch
12	Stare Tinigray	11-647	Mendenhall Ditch
13	Max Nichols	11-644, 20"/645	Mendenhall Ditch
14		45"/658 37.5/	Collins
15	Drayne Mendenhall	11-652,653,654	Mendenhall Ditch
16	Riley Mickelson	45"/11-658,37"/659	Collins
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Total Delivery Total Cost Adopted Budget Credits Debits in 24-Hour Cost Per 24-Hr. Sec. Ft. \$____ Sec. Feet \$ cts. \$ \$ cts. cts. 80 30 80 Total No. Days of Watermaster 2 62 38 62 \$ 12000 days at \$ per day 3 76 76 Total No. Days of Asst. Watermaster 4 68 8 68 days at \$ \$ 20 00 per day 5 88 54 88 Other expenses charged pro rata 6 TOTAL COST 7 Total No. 24-Hour Sec. Feet Delivered 8 6 72 6 72 Cost per 24-Hour Sec. Feet Delivered 48 72 9 48 12 3 36 3 36 870 70 3 23 80 23 80 28 00 5 28 00 15 96 96 280 00 280 00 9 5 Φ

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.



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

May 11, 2015

Michael L Tingey 2114 Lago Liberty Rd Grace ID 83241

Water District 13S

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



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> C.L. "BUTCH" OTTER Governor

> > GARY SPACKMAN
> > Director

May 11, 2015

Water District 13S Ruth Tingey 115 Hwy 34 Grace ID 83241

WATER DISTRICT #13S

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Sincerely,

Sharla Cox

Administrative Assistant

Enclosures



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C.L. "BUTCH" OTTER Governor

GARY SPACKMAN Director

May 11, 2015

Water District 13S Ruth Tingey 115 Hwy 34 Grace ID 83241

RE: Water District 13S

Dear Watermaster / Secretary:

We are still waiting for the following forms to be sent to our office. Please keep in mind that until all these forms are approved by this office, no watermaster can be officially appointed.

- () Watermaster Report (2014 irrigation season)
- (X) Annual Meeting Minutes (2015)
- (X) Adopted Budget (2015)

Since we need all of these forms in the office before we can certify the watermaster, please get them to us as soon as possible.

Sincerely,

Sharla Cox

Administrative Assistant



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> C.L. "BUTCH" OTTER Governor

May 11, 2015

GARY SPACKMAN
Director

Caribou County Treasurer / Auditor Box 507 Soda Springs ID 83276

RE: Water District No. #13S

Dear County Treasurer / Auditor:

Transmitted herewith is the 2014 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,

Sharla Cox

Administrative Assistant

Enclosure