WATERMASTER'S REPORT

From January 1 2016	o to December	. 70 16
	RECEIVED	
	FEB 2 7 2017	
Water District No. 13 S	Department of Water Resources Eastern Region	s
Name of Watermaster Michael Tingy		<u> </u>
P.O. Address 214 Lago liberty Rd 1	grace 1d 83241	
	WHICH and recover	
AFFIDAVIT (OF WATERMASTER	
STATE OF IDAHO }		
COUNTY OF Carba ss.		
Michael Twarey, being	first duly sworn, deposes and says that he is Watern	master of Water
District 13.8, having been lawful	lly appointed by Karl J Drehev	, Director,
Idaho Department of Water Resources, and that the volumes	of water, as stated in this report and prorated by h	im to the water
right holders of the district are correct.		
	Mell hos	
	(Deputy) Watermaster District	1 No. <u>135</u>
Subscribed and sworn to before me, this 23 ^{-d} day of Fe		
Subscribed and sworn to before me, this do day of re	Gommon Le	
ATARLE .	Notary Public	
(SEAL) OTARY PUBLIC OF THE OF	My Commission expires 8/21	/20
PUBLICATION		
THE OF IDENTIFY	Boise, Idaho, Jesmany 2	7_,20/7
I HEREBY CERTIFY, that Michael Tinyry	was lawfully appointed by me	
of Water District No. 23.	on contained in this report, as herein sworn to, is, to	the best of my
knowledge and belief, correct.		
	Sary Shaokinon Director Department of Water R	
	Director/Department of Water R	lesources
	By Terrais Ayens	

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	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1	Nathan Hate	11-1024, 634, 625, 635	Rasmussen Ditch
2	John Tedroe	11-139, 656-12"/137 13	- Rassmussen Ditth Mickelson Ditch
3	Martha Bassett	11-642, 643	Solo
4	Ofene Rasmussen	11-640, 641	Solo
5	Michael Tingey	11.627,628,624,630	Mickelson Diten
6	3 3	1051, 1032, 1046	Mickelson Ditch
7	,	18"/11-1037	Mickelson Ditch
8	Frank Swenson	28" 11-637	Mickelson Dith
9	Charles Barlow	11-649.650.631.651	Mendenhali Ditch
10		655, 656, 633	Mendenhall Ditch
11	Roger Mickelson	7"/11-645	Mendenhall Ditan
12	Steve Tingey	11-1047	Mendenhall Diten
13	9 9	11-644, 20"/645	Mendenhali Ditch
14		45"/ 658, 37.51	Collins
15	Dwayne Mendenhall	11-652, 653, 654	Mendenhall Ditch
16	Ritey Mickelson	45"/11-158,37"/659	Collins
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2 Total Delivery Total Cost Adopted Budget Credits Debits in 24-Hour Cost Per 24-Hr. Sec. Ft. \$_____ Sec. Feet \$ cts. \$ \$ cts. \$ cts. cts. 3080 30 50 Total No. Days of Watermaster 62 62 days at \$ per day \$ 120 00 76 76 Total No. Days of Asst. Watermaster 68 8 68 days at \$ per day 54 88 54 88 Other expenses charged pro rata s 140 00 TOTAL COST w Total No. 24-Hour Sec. Feet Delivered 6 72 10 72 Cost per 24-Hour Sec, Feet Delivered 48 72 48 72 36 3/36 70 8 70 23 80 80 28 W 28 m 1596 15 96 280 W

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;
- 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.

WATERMASTER'S PROPOSED BUDGET

FOR 20__

Water District No. 13 S
Stream
Watermaster Name Michael Tingu
Mailing Address 2114 Lago liberty Rd Ovace 12 83241
Name of Secretary
Secretary Mailing Address
SECTION 42-615, IDAHO CODE
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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.
WATERMASTER
Dated: 2-20-17

(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	Nathan Hale	11-624 624 625,695	Rasmusson Ditch
2	John Tedroe	11-639, 1056, 12"/637,63	& RasmussenDiten MickelsonDoth
3	Martha Bassett	11-1042 1043	Solo
4	Ofene Rasmussen	11-1040, 1041	Solo
5 6	Michael Tingry	11-627 628, 624, 630	Mickelson Otch
7		1051, 1032, 1046	Mickelan Ditch
8		18"/11-637	Mendelhall Diter
9	Frank Shungm	28"/11-637	Milkelan Ditch
	Charles Barlin	11-649, 650, 631, 657	Meindenhall Ditan
10		1055, 10510, 1033	Mendemall Ditch
11	Roger Mickelson	7"/11-645	Mendenhall Ditch
12	Steve Tingen	11-1047	Mendenhall Datch
13	Max Nichols	11-644,20"/645	Mundenhall Ditch
14		45"/658, 37.5/	Collins
15	Disagne Mendenhall	11-652, 653, 654	Mendenhall Ditah
16	Kiky Mickelson	45"/11-658,37"/1	59 Collins
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	TOTAL COSTS					W 0615		
	OTHER EXPENSES							
TARY, STAFF, ETC.	TOTAL					30 05%		
ASSISTANT WATERMASTER, SECRETARY, STAFF, ETC.	SALARY						POSED BUDGET	
ASSISTANT V	DAYS						WATERMASTER'S PROPOSED BUDGET	
	TOTAL					280 00	WAT	
WATERMASTER	SALARY							
LVM	DAYS							
	YEAR							NEXT YEAR

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 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

February 27, 2017

Michael 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



State of Idaho DEPARTMENT OF WATER RESOURCES

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> C.L. "BUTCH" OTTER Governor

> > GARY SPACKMAN
> > Director

February 27, 2017

Ruth Tingey 115 Hwy 34 Grace ID 83241-5207

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Sincerely,

Sharla Cox

Administrative Assistant

Enclosures



State of Idaho DEPARTMENT OF WATER RESOURCES

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C.L. "BUTCH" OTTER Governor

GARY SPACKMAN Director

February 27, 2017

Caribou County Treasurer / Auditor Box 507 Soda Springs Id 83276

RE: Water District No. #13S

Dear County Treasurer / Auditor:

Transmitted herewith is the 2016 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

dministrative Assistant

Enclosure