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DEC 06 2018

Department of Water Resources
Eastern Region

WATERMASTER'S REPORT

From January, 20 18 To December, 20 18

Water District No. 135

Name of Watermaster Michael Tingey

Mailing Address 2114 Lago Liberty Rd Grace Id 83241

AFFIDAVIT OF WATERMASTER

STATE OF IDAHO)
COUNTY OF Carbon) ss.

Michael Tingey, being first duly sworn, deposes and says that he/she is Watermaster of Water District 135, 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/her to the water right holders of the district are correct.

Michael Tingey
(Deputy) Watermaster District No. 135

Subscribed and sworn to before me, this 3rd day of December, 20 18



Tom McBride
Notary Public

My Commission expires 8/31/20

Boise, Idaho December 6, 20 18

I HEREBY CERTIFY, that Michael Tingey was lawfully appointed by me as Watermaster of Water District No. 135, 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 M. Dunn

	WATER RIGHT OWNER	IDWR WATER RIGHT NO.	DIVERSION NAME/REMARKS
1	Nathan Hale	11-624, 634, 625, 635	Rasmussen Ditch
2	John Tedroe	11-639, 656, 12"/637	638 Rasmussen Ditch-Mickelson
3	Angie Mendenhall	11-642, 643	solo
4	Gene Rasmussen	11-640, 641	solo
5	Michael Tingey	11-627, 628, 624, 630	Mickelson ditch
6		651, 632, 646	Mickelson ditch
7		18"/11-637	Mendenhall ditch
8	Frank Swenson	28"/11-637	Mickelson ditch
9	Charles Barlow	11-649, 650, 631, 657	Mendenhall ditch
10		655, 656, 633	Mendenhall ditch
11	Roger Mickelson	7"/11-645	Mendenhall ditch
12	Steve Tingey	11-647	Mendenhall ditch
13	Max Nichols	11-644, 20"/645	Mendenhall ditch
14		45"/658, 37.51	collins
15	Vincent Hansen	11-652, 653, 654	Mendenhall ditch
16	Riley Mickelson	45"/11-658, 37"/659	collins
17			
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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.

WATERMASTER'S PROPOSED BUDGET

FOR 20__

Water District No. 13 S
Stream _____
Watermaster Name Michael Tingey
Mailing Address 2114 Lago Liberty Rd Grace Id 83241
Name of Secretary Ashten Tingey
Secretary Mailing Address 2114 Lago Liberty Rd Grace Id 83241

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 2019.
(YEAR)


WATERMASTER

(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, 634, 625, 635	Rasmussen ditch
2	John Tedroe	11-639, 656, 12"/637, 638	Rasmussen, Mickelson ditch
3	Angie Mendenhall	11-642, 643	Solo
4	Gene Rasmussen	11-640, 641	Solo
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PAST SEASON DELIVERIES										AVE. DELIVERY FOR PAST SEASONS		ESTIMATED BILLING		ADJUSTED BILLING	
1	2	3	4	5	6	7	8								
20__	20__	20__	20__	20__											
1												30	80	30	80
2												38	62	38	62
3												11	76	11	76
4												8	68	8	68
5												54	88	54	88
6															
7															
8												6	72	6	72
9												48	72	48	72
10															
11												3	36	3	36
12												8	70	8	70
13												23	80	23	80
14															
15												28	00	28	00
16												15	96	15	96
17												<u>280</u>	<u>00</u>	<u>280</u>	<u>00</u>
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WATERMASTER				ASSISTANT WATERMASTER, SECRETARY, STAFF, ETC.				OTHER EXPENSES	TOTAL COSTS
YEAR	DAYS	SALARY	TOTAL	DAYS	SALARY	TOTAL			
			280.00			280.00		560.00	
WATERMASTER'S PROPOSED BUDGET									
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;
- 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 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 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 6, 2018

Michael Tingey
2114 Lago Liberty Rd
Grace ID 83241

WATER DISTRICT #135

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 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

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 10, 2018

Water District 13S
Ashley Tingey
2114 Lago Liberty Rd
Grace ID 83241

WATER DISTRICT #13S

Dear Secretary:

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

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Sincerely,



Sharla Cox
Administrative Assistant

Enclosures



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 6, 2018

Caribou County Treasurer / Auditor
Box 507
Soda Springs ID 83276

RE: Water District No. #13S

Dear County Treasurer / Auditor:

Transmitted herewith is the 2018 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,

A handwritten signature in blue ink that reads "Sharla Cox". The signature is written in a cursive style with a large, looping initial 'S'.

Sharla Cox
Administrative Assistant

Enclosure