

WATERMASTER'S REPORT

From May 1 2018 To September 30 2018

Water District No. 742
Name of Watermaster Paul Jerome Maughan
P.O. Address Box 64 Leadore Idaho 83464

AFFIDAVIT OF WATERMASTER

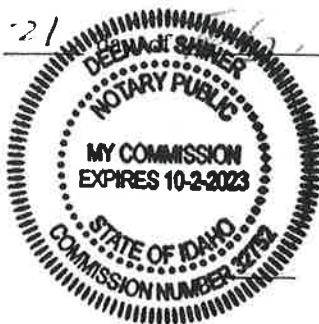
STATE OF IDAHO)
COUNTY OF LEMHI) ss.

RECEIVED
FEB 25 2019
Department of Water Resources
Eastern Region

Paul Maughan, being first duly sworn, deposes and says that he is Watermaster of Water District 742, having been lawfully appointed by Sary Spachman, 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.

Paul Maughan
(Deputy) Watermaster District No. 74-2

Subscribed and sworn to before me, this 21



Deena J. Shiner
Notary Public

(SEAL)

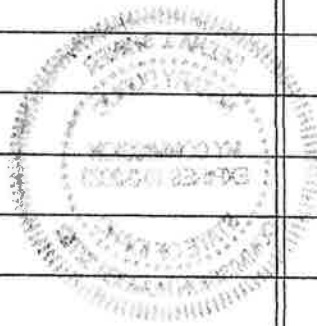
My Commission expires 10-2-2023

Boise, Idaho, Feb 27, 2019

I HEREBY CERTIFY, that Paul Maughan was lawfully appointed by me as Water Master of Water District No. 742, and that the information contained in this report, as herein sworn to, is, to the best of my knowledge and belief, correct.

Sary Spachman
(Director, Department of Water Resources)
By Dennis M. Dunn

	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1	CALVIN WHITTAKER		
2	LES UDY		
3	DAVE TOMCHAK		
4	SHANNA FOSTER		
5	BRUCE MCCONNELL		
6	STEVEN JOHNSON		
7	CARL ELLSWORTH		
8	KENT BIRD		
9	LEADORE DEER PARK RANCH LLC		
10	JAMES WHITTAKER		
11	KARL TYLER		
12	KEN PETERSON		
13	BEYELER RANCHES LLC		
14			
15			
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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.

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

Stream: Lee Creek							
Name	WR #	May	June	July	Aug	Sept	Total
McConnell	74-361	37.2	36	37.2	37.2	36	183.60
McConnell	74-363	31	30	31	31	30	153.00
McConnell	74-365	37.2	36	37.2	37.2	36	183.60
McConnell	74-367	18.6	18	18.6	18.6	18	91.80
J. Whittaker	74-369	74.4	72	74.4	74.4	72	367.20
C. Whittaker	74-370	124	120	124	124	120	612.00
McConnell	74-364	40.3	39	40.3	40.3	39	198.90
Beyeler	74-1665	16.74	16.2	16.74	16.74	16.2	82.62
McConnell	74-362	127.1	123	127.1	127.1	123	627.30
McConnell	74-368	0	0	0	0	0	0.00
J. Whittaker	74-1136	62	60	36	0	0	158.00
C. Whittaker	74-1855	62	60	18	0	0	140.00
Johnson	74-1831	7.44	7.2	3.36	0	0	18.00
Tomchak	74-2195	86.8	75.6	42	0	0	204.40
Johnson	74-949	0.62	0.6	0.36	0	0	1.58
S. Foster	74-1615	75.95	73.5	44.1	0	0	193.55
Tomchak	74-2261	31	30	18	0	0	79.00
S. Foster	74-2351	17.05	16.5	9.9	0	0	43.45
Tomchak	74-2339	31	30	18	0	0	79.00
		880.4	843.6	696.26	506.54	490.2	3417.00

Stream: Lee Creek						
Name	May	June	July	Aug	Sept	Total
McConnell	291.4	282	291.4	291.4	282	1,438.20
J. Whittaker	136.4	132	110.4	74.4	72	525.20
C. Whittaker	186	180	142	124	120	752.00
Beyeler	16.74	16.2	16.74	16.74	16.2	82.62
Johnson	8.06	7.8	3.72	0	0	19.58
Tomchak	148.8	135.6	78	0	0	362.40
S. Foster	93	90	54	0	0	237.00
Total						3,417.00

26	27	28	29	30	31	Total
2	2	2	2	2	2	62.00
1.66	1.66	1.66	1.66	1.66	1.66	51.46
3.3	3.3	3.3	3.3	3.3	3.3	102.30
0.8	0.8	0.8	0.8	0.8	0.8	24.80
2.5	2.5	2.5	2.5	2.5	2.5	77.50
4.5	4.5	4.5	4.5	4.5	4.5	139.50
3.2	3.2	3.2	3.2	3.2	3.2	99.20
2.92	2.92	2.92	2.92	2.92	2.92	90.52
0.8	0.8	0.8	0.8	0.8	0.8	24.80
2.4	2.4	2.4	2.4	2.4	2.4	74.40
3.78	3.78	3.78	3.78	3.78	3.78	117.18
1.72	1.72	1.72	1.72	1.72	1.72	53.32
6.98	6.98	6.98	6.98	6.98	6.98	216.38
7.04	7.04	7.04	7.04	7.04	7.04	218.24
7.04	7.04	7.04	7.04	7.04	7.04	218.24
5.28	5.28	5.28	5.28	5.28	5.28	163.68
3.79	3.79	3.79	3.79	3.79	3.79	117.49
1	1	1	1	1	1	31.00
3.2	3.2	3.2	3.2	3.2	3.2	99.20
2	2	2	2	2	2	62.00
2	2	2	2	2	2	62.00
4	4	4	4	4	4	124.00
2.4	2.4	2.4	2.4	2.4	2.4	74.40
4	4	4	4	4	4	124.00
1.07	1.07	1.07	1.07	1.07	1.07	33.17
1	1	1	1	1	1	31.00
2.36	2.36	2.36	2.36	2.36	2.36	73.16
2.22	2.22	2.22	2.22	2.22	2.22	68.82
0.23	0.23	0.23	0.23	0.23	0.23	7.13
0.17	0.17	0.17	0.17	0.17	0.17	5.27
0.78	0.78	0.78	0.78	0.78	0.78	24.18
0.36	0.36	0.36	0.36	0.36	0.36	11.16
1.8	1.8	1.8	1.8	1.8	1.8	55.80
0.6	0.6	0.6	0.6	0.6	0.6	18.60
1.6	1.6	1.6	1.6	1.6	1.6	49.60
1.4	1.4	1.4	1.4	1.4	1.4	43.40
3.12	3.12	3.12	3.12	3.12	3.12	96.72
0.6	0.6	0.6	0.6	0.6	0.6	18.60

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26	27	28	29	30	Total
2	2	2	2	2	60.00
1.66	1.66	1.66	1.66	1.66	49.80
3.3	3.3	3.3	3.3	3.3	99.00
0.8	0.8	0.8	0.8	0.8	24.00
2.5	2.5	2.5	2.5	2.5	75.00
4.5	4.5	4.5	4.5	4.5	135.00
3.2	3.2	3.2	3.2	3.2	96.00
2.92	2.92	2.92	2.92	2.92	87.60
0.8	0.8	0.8	0.8	0.8	24.00
2.4	2.4	2.4	2.4	2.4	72.00
3.78	3.78	3.78	3.78	3.78	113.40
1.72	1.72	1.72	1.72	1.72	51.60
6.98	6.98	6.98	6.98	6.98	209.40
7.04	7.04	7.04	7.04	7.04	211.20
7.04	7.04	7.04	7.04	7.04	211.20
5.28	5.28	5.28	5.28	5.28	158.40
3.79	3.79	3.79	3.79	3.79	113.70
1	1	1	1	1	30.00
3.2	3.2	3.2	3.2	3.2	96.00
2	2	2	2	2	60.00
2	2	2	2	2	60.00
4	4	4	4	4	120.00
2.4	2.4	2.4	2.4	2.4	72.00
4	4	4	4	4	120.00
1.07	1.07	1.07	1.07	1.07	32.10
1	1	1	1	1	30.00
2.36	2.36	2.36	2.36	2.36	70.80
2.22	2.22	2.22	2.22	2.22	66.60
0.23	0.23	0.23	0.23	0.23	6.90
0.17	0.17	0.17	0.17	0.17	5.10
0.78	0.78	0.78	0.78	0.78	23.40
0.36	0.36	0.36	0.36	0.36	10.80
1.8	1.8	1.8	1.8	1.8	54.00
0.6	0.6	0.6	0.6	0.6	18.00
1.6	1.6	1.6	1.6	1.6	48.00
1.4	1.4	1.4	1.4	1.4	42.00
0	0	0	0	0	68.64
0	0	0	0	0	13.20

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[illegible]

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Stream: Big Eight Mile							
Name	WR #	May	June	July	Aug	Sept	Total
Ellsworth	74-342	62	60	62	62	60	306.00
Ellsworth	74-347	51.46	49.8	51.46	51.46	49.8	253.98
J. Whittaker	74-337	102.3	99	102.3	102.3	99	504.90
J. Whittaker	74-340A	24.8	24	24.8	24.8	24	122.40
J. Whittaker	74-340B	77.5	75	77.5	77.5	75	382.50
Udy	74-338A	139.5	135	139.5	103.5	63	580.50
J. Whittaker	74-338B	99.2	96	99.2	51.2	0	345.60
K. Tyler	74-336	90.52	87.6	90.52	40.88	0	309.52
Ellsworth	74-410	24.8	24	24.8	8.8	0	82.40
Johnson	74-344	74.4	72	61.8	31	0	239.20
McRea	74-339A	117.18	113.4	56.7	0	0	287.28
McRea	74-339B	53.32	51.6	25.8	0	0	130.72
J. Whittaker	74-341	216.38	209.4	104.7	0	0	530.48
J. Whittaker	74-345	218.24	211.2	98.56	0	0	528.00
Johnson	74-350	218.24	211.2	98.56	0	0	528.00
Johnson	74-351	163.68	158.4	73.92	0	0	396.00
Johnson	74-352	117.49	113.7	53.06	0	0	284.25
Ellsworth	74-346	31	30	14	0	0	75.00
McRea	74-348	99.2	96	44.8	0	0	240.00
Johnson	74-343	62	60	28	0	0	150.00
J. Whittaker	74-349	62	60	28	0	0	150.00
J. Whittaker	74-1105	124	120	56	0	0	300.00
J. Whittaker	74-354	74.4	72	33.6	0	0	180.00
Kent Bird	74-353	124	120	32	0	0	276.00
J. Whittaker	74-1106	33.17	32.1	8.56	0	0	73.83
Ellsworth	74-1810	31	30	8	0	0	69.00
McRea	74-2341	73.16	70.8	18.88	0	0	162.84
J. Whittaker	74-1829	68.82	66.6	17.76	0	0	153.18
Udy	74-1007	7.13	6.9	0	0	0	14.03
Udy	74-1015	5.27	5.1	0	0	0	10.37
Udy	74-1016	24.18	23.4	0	0	0	47.58
Udy	74-1628	11.16	10.8	0	0	0	21.96
McRea	74-2304A	55.8	54	0	0	0	109.80
McRea	74-2304B	18.6	18	0	0	0	36.60
McRea	74-2303	49.6	48	0	0	0	97.60
J. Whittaker	74-2308	43.4	42	0	0	0	85.40
McRea	74-2345	96.72	68.64	0	0	0	165.36
K. Peterson	74-2323	18.6	13.2	0	0	0	31.80
		2964.22	2838.84	1534.78	553.44	370.8	8262.08

Stream: Big Eight Mile						
Name	May	June	July	Aug	Sept	Total
Ellsworth	200.26	193.8	160.26	122.26	109.8	786.38
J. Whittaker	1144.21	1107.3	650.98	255.8	198	3,356.29
Udy	187.24	181.2	139.5	103.5	63	674.44
K.Tyler	90.52	87.6	90.52	40.88	0	309.52
Johnson	635.81	615.3	315.34	31	0	1,597.45
McRea	563.58	520.44	146.18	0	0	1,230.20
Kent Bird	124	120	32	0	0	276.00
K. Peterson	18.6	13.2	0	0	0	31.80
Total						8,262.08



State of Idaho

DEPARTMENT OF WATER RESOURCES

Eastern Region • 900 N Skyline Drive, Suite A • Idaho Falls ID 83402-1718

Phone: (208) 525-7161 • Fax: (208) 525-7177

Website: idwr.idaho.gov • Email: easterninfo@idwr.idaho.gov

BRAD LITTLE

Governor

March 3, 2019

GARY SPACKMAN

Director

Paul Jerome Maughan
PO Box 64
Leadore Id 83464

WATER DISTRICT #74Z

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

Eastern Region • 900 N Skyline Drive, Suite A • Idaho Falls ID 83402-1718

Phone: (208) 525-7161 • Fax: (208) 525-7177

Website: idwr.idaho.gov • Email: easterninfo@idwr.idaho.gov

BRAD LITTLE
Governor
March 3, 2019

GARY SPACKMAN
Director

Water District 74W and 74
Douglas Beyeler
PO Box 72
Leadore ID 83464-0072

WATER DISTRICT #74W and 74Z

Dear Secretary:

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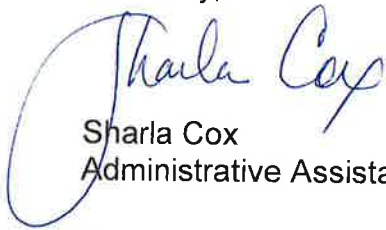
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Sincerely,

A handwritten signature in blue ink that reads "Sharla Cox". The signature is fluid and cursive, with the first name "Sharla" and the last name "Cox" clearly distinguishable.

Sharla Cox
Administrative Assistant

Enclosures



State of Idaho

DEPARTMENT OF WATER RESOURCES

Eastern Region • 900 N Skyline Drive, Suite A • Idaho Falls ID 83402-1718
Phone: (208) 525-7161 • Fax: (208) 525-7177
Website: idwr.idaho.gov • Email: easterninfo@idwr.idaho.gov

BRAD LITTLE
Governor

March 3, 2019

GARY SPACKMAN
Director

Lemhi County Treasurer / Auditor
206 Courthouse Dr
Salmon ID 83467

RE: Water District No. # 742

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,

Sharla Cox
Administrative Assistant

Enclosure