



State of Idaho

DEPARTMENT OF WATER RESOURCES

900 N. Skyline Dr., Suite A, Idaho Falls, ID 83402-1718 • Phone: (208) 525-7161 FAX: (208) 525-7177

EASTERN REGION

DIRK KEMPTHORNE
Governor

KARL J. DREHER
Director

December 22, 2003

LEMHI COUNTY TREASURER/AUDITOR
206 COURTHOUSE DRIVE
SALMON IDAHO 83467

RE: WATER DISTRICT NO. 74-W, 74-Q, 75-A & 75-C

Dear Gentlemen:

Transmitted herewith is the Watermaster's report and claim for services along with the Proposed Budget for the above mentioned Water Districts.

The various items 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,

W Roger Warner
Water Rights Supervisor

Enclosure

WRW:ck



State of Idaho

DEPARTMENT OF WATER RESOURCES

900 N. Skyline Dr., Suite A, Idaho Falls, ID 83402-1718 • Phone: (208) 525-7161 FAX: (208) 525-7177

EASTERN REGION

DIRK KEMPTHORNE
Governor

KARL J. DREHER
Director

December 23, 2003

JUDY AMONSON
PO BOX 51
LEMHI, IDAHO 83465

WATER DISTRICT #74Q

Dear MS AMONSON:

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 fifty thousand dollars (\$50,000) has no minimum audit requirements under this section. This means that any district which handles its own money and whose budget is fifty thousand dollars (\$50,000) 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 watermaster 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,

W Roger Warner
Water Right Supervisor

WRW:ck

Enclosure

WATERMASTER'S REPORT

RECEIVED

NOV 04 2003

Department of Water Resources
Eastern Region

From APRIL 9, 20 19 03 To OCTOBER 27, 20 19 03

Water District No. 74 Q

Name of Watermaster MIKE ZAHARIAS

P.O. Address PO BOX 61 LEMHI ID 83465

AFFIDAVIT OF WATERMASTER

STATE OF IDAHO }
COUNTY OF LEMHI } ss.

MIKE ZAHARIAS, being first duly sworn, deposes and says that he is Watermaster of Water District 74 Q, having been lawfully appointed by STATE WATER, 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.

[Signature]
(Deputy) Watermaster District No. 74 Q

Subscribed and sworn to before me, this 16th day of October, 2003

[Signature]
Notary Public

My Commission expires 12-14-03



Boise, Idaho, 8 December, 19 2003

I HEREBY CERTIFY, that Mike Zaharias was lawfully appointed by me as Water Master of Water District No. 74 Q, and that the information contained in this report, as herein sworn to, is, to the best of my knowledge and belief, correct.

[Signature]
Director, Department of Water Resources

By [Signature]

Total Delivery in 24-Hour Sec. Feet	Total Cost		Adopted Budget		Credits		Debits		Cost Per 24-Hr. Sec. Ft. \$ 1.1139648
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	
WEMMOLD C-1 417,41	464	98	672	53	207	55			Total No. Days of Watermaster
316,86									90 days at \$ 15 ⁰⁰ per day \$ 1,350 ⁰⁰
113,46									Total No. Days of Asst. Watermaster
41,48									days at \$ per day \$
297,23									Other expenses charged pro rata \$ 2,077 ²⁸
R. ARMONSON 769,03	856	67	1104	33	247	66			TOTAL COST \$ 3,427 ²⁸
316,87									Total No. 24-Hour Sec. Feet Delivered 3,076 ⁶⁵
124,62									Cost per 24-Hour Sec. Feet Delivered \$ 1.1139648
42,47									
4,80									
W. WENDBER 488,76	544	46	719	18	174	72			MIKE ZAHARIAS SALARY 1350 ⁰⁰
129,56									OTHER EXP:
170,22									MIKE ZAHARIAS TRAVEL EXP. 1575 ⁰⁰
78,92									S/S 103 ²⁸
87,71									SECRETARY 100 ⁰⁰
161,58									W/COMP 299 ⁰⁰
70,20									2,077 ²⁸
RE CARLSON 698,19	777	76	166	76			611	00	
129,54									TOTAL EXP 3,427 ²⁸
170,21									
78,92									
3,60									
M. TYLER 382,29	425	86	176	95			248	91	
R. ARMONSON 99,84	111	22	176	95			111	22	
94,09									
32,72									
E. PETERSON 126,81	141	26	0				141	26	
M. HVESTEL 28,47	31	71	0				31	71	
E. TYLER 24,18	26	94	0				26	94	
J. STREIB 41,67	46	42	0				46	42	

3076⁶⁵ 3,427²⁸ 2839²⁵ 629 93 1,217 46

Lemhi County Treasurer's Report of Water Master Collections

Terri J. Morton _____, Auditor
 Mike Zaharis _____, Water Master
 P.O. Box 61
 Lemhi, ID 83465
 74-Q Mill Creek, Water District

RECEIVED

AUG 07 2003

Department of Water Resources
 Eastern Region

Lemhi County, Idaho.

Dear Sirs:

I, Mary Ann Heiser, Treasurer of Lemhi County, Idaho do hereby report to your water assessments collected by me during the month of July 01, 2003 through July 31, 2003, Season of 2003, and since my last statement.

<u>Receipt No.</u>	<u>Received From</u>	<u>Water Charges</u>	<u>Other Charges</u>	<u>TOTAL PAID</u>
74-Q00001	Leadore Grazing Association	\$401.93	\$5.28	\$407.21
	TOTAL PAID	\$401.93	\$5.28	\$407.21

Dated: July 31, 2003.

Respectfully submitted,
Mary Ann Heiser, Treasurer

By: Rebecca Hays Deputy

Lemhi County Treasurer's Report of Water Master Collections

Terri J. Morton, Auditor
Mike Zaharis, Water Master
 P.O. Box 61
 Lemhi, ID 83465
74-Q Mill Creek, Water District

RECEIVED
 MAY 08 2003
 Department of Water Resources
 Eastern Region

Lemhi County, Idaho.

Dear Sirs:

I, Mary Ann Heiser, Treasurer of Lemhi County, Idaho do hereby report to your water assessments collected by me during the month of April 01, 2003 through May 05, 2003, Season of 2003, and since my last statement.

Receipt No.	Received From	Water Charges	Other Charges	TOTAL PAID
74-Q00003	W. A. Snyder	\$430.78		\$430.78
	TOTAL PAID			\$430.78

Dated: May 05, 2003.

Respectfully submitted,
Mary Ann Heiser, Treasurer

By: Rebecca Hays, Deputy

Lemhi County Treasurer's Report of Water Master Collections

Terri J. Morton _____, Auditor
Mike Zaharis _____, Water Master
 P.O. Box 61
 Lemhi, ID 83465
74-Q Mill Creek, Water District

RECEIVED
 APR 09 2003
 Department of Water Resources
 Eastern Region

Lemhi County, Idaho.

Dear Sirs:

I, Mary Ann Heiser, Treasurer of Lemhi County, Idaho do hereby report to your water assessments collected by me during the month of December 03, 2002, through March 31, 2003, Season of 2003, and since my last statement.

<u>Receipt No.</u>	<u>Received From</u>	<u>Water Charges</u>	<u>Other Charges</u>	<u>TOTAL PAID</u>
74-Q00002	J. C. Amonson	\$685.06		\$685.06
74-Q00004	R. E. Carlson	\$290.64		\$290.64
74-Q00006	E. Peterson	\$ 50.85		\$ 50.85
	TOTAL PAID			\$1,026.55

Dated: April 04, 2003.

Respectfully submitted,
Mary Ann Heiser , Treasurer

By: Rebecca Hays, Deputy