



State of Idaho

DEPARTMENT OF WATER RESOURCES

900 N. SKYLINE DR., SUITE A, IDAHO FALLS, ID 83402-1718

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EASTERN REGION

DIRK KEMPTHORNE  
Governor

KARL J. DREHER  
Director

March 11, 2005

Judy Amonson  
P O Box 51  
Lemhi ID 83465

WATER DISTRICT #74-Q

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.

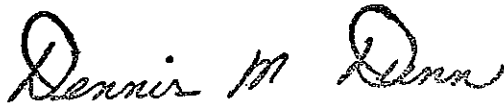
During the 1993 legislative session, the legislature enacted a new law which amends Section 42-619(9), Idaho Code and removes the independent financial audit requirement for most state water districts. The new law, referenced by Section 67-450B, Idaho Code (copy enclosed) identifies minimum audit requirements 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.

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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,

A handwritten signature in cursive script that reads "Dennis M. Dunn".

Dennis M Dunn  
Senior Water Right Agent

DMD:jlk

Enclosure

March 11, 2005

LEMHI COUNTY TREASURER/AUDITOR  
206 COURTHOUSE DRIVE  
SALMON ID 83213

RE: WATER DISTRICT NO. #74-Q

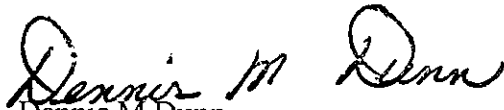
Dear Gentlemen:

Transmitted herewith is the Watermaster's Report and claim for services along with the Proposed Budget for 2005 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,

  
Dennis M Dunn  
Senior Water Rights Agent

Enclosure

DMD:jlk

# WATERMASTER'S REPORT

From APRIL 25, ~~19~~<sup>20</sup>05 To OCTOBER 5, ~~19~~<sup>20</sup>05

Water District No. 74Q  
Name of Watermaster MIKE ZAHARIAS  
P.O. Address PO BOX 61, LEMHI, ID, 83465

### AFFIDAVIT OF WATERMASTER

STATE OF IDAHO }  
COUNTY OF LEMHI } ss.

RECEIVED  
OCT 14 2005  
Department of Water Resources  
Eastern Region

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

Subscribed and sworn to before me, this 11<sup>th</sup> day of October, ~~19~~<sup>20</sup>05



[Signature]  
Notary Public

My Commission expires 1-13-2010

Boise, Idaho, 9 Jan 2006, 1906

I HEREBY CERTIFY, that Mike Zaharias was lawfully appointed by me as Water Master of Water District No. 74Q, 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]

	WATER RIGHT OWNER	IDWR WATER RIGHT IDENT No.	DIVERSION NAME / REMARKS
1	JAMES MARTELL	74-0278	
2	J.C. AMONSON	74-0279 A	
3		74-0406 A	
4		74-0407 A	RESERVOIR
5		74-0280	
6		TOTAL	
7	W.A. SNYDER	74-0279 B	
8		74-0406 B	
9		74-0407 B	RESERVOIR
10		74-1123	
11		TOTAL	
12	R.E. CARLSON	74-0282 A	
13		74-0283 A	
14		74-0284 A	
15		74-0288 A	
16		74-0289	
17		74-0286	
18		TOTAL	
19	M. TYLER	<del>74</del> -0282 B	
20		74-0283 B	
21		74-0284 B	
22		74-2156	
23		TOTAL	
24	R. AMONSON	74-0285	
25	ED PETERSON	74-0288 B	
26		74-0287	
27		TOTAL	
28	MCFARLAND LIVESTOCK	74-2159	
29	SCOTT TYLER	74-0955	
30	VINN STRUPP	74-2294	
		TOTAL	

Total Delivery in 24-Hour Sec. Feet	Total Cost		Adopted Budget		Credits		Debits		Cost Per 24-Hr. Sec. Ft. \$ .9975125
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	
470.20	469	03	789	94	320	91			Total No. Days of Watermaster 90
322.87									90 days at \$ 15 <sup>00</sup> per day \$ 1,470 00
161.42									Total No. Days of Asst. Watermaster 0
66.53									days at \$ per day \$ 0
3 8843									Other expenses charged pro rata \$ 2,227 45
939.25	936	91	1,420	74	483	83			<b>TOTAL COST</b> \$3,697 45
335.88									Total No. 24-Hour Sec. Feet Delivered 3,706 67
191.73									Cost per 24-Hour Sec. Feet Delivered \$0.9975125
66.51									
2.00									MIKE ZAHARIAS SALARY 1,470.00
596.12	594	64	922	22	327	58			
113.16									<b>OTHER EXPENSES</b>
206.60									MIKE ZAHARIAS TRAVEL EXP. 1,715.00
92.97									FICA 112.45
134.40									SECRETARY 100.00
243.51									STATE INS FUND 300.00
112.62									<b>TOTAL OTHER EXP 2,227.45</b>
902.66	900	41	161	67			738	74	
113.16									
206.59									
92.97									
0									
412.72	411	69	208	52			203	17	
192.91	192	43	0				192	43	
135.55									
32.16									
167.71	167	29	0				167	29	
15.40	15	36	0				15	36	
9.70	9	68	0				9	68	
0	0		0						

3,706.67 3,697.44 3,503.09 1,132.32 1,1326.67