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7. To establish the fiscal year of the district and to keep records of all business transactions of the district.

8. To prepare a statement of the financial condition of the district at the end of each fiscal year in a form to be prescribed by the director or by the legislative services office, and publish in at least one (1) issue of some newspaper published or in general circulation in the county or counties in which such district is located and to file a certified copy of such financial report with the director and the legislative services office on or before February 2 of each year.

9. To have an audit of the financial affairs of the district as required in section 17-145(3), Idaho Code. A certified copy of said audit shall be filed with the director on or before February 2 following the audit.

10. To obtain options upon and acquire by purchase, exchange, lease, gift, grant, bequest, devise, or otherwise, any property, real or personal, and improve any properties acquired; to receive income from such properties and to expend such income in carrying out the purposes and provisions of this chapter; to lease any of its property or interest therein in furtherance of the purposes and provisions of this chapter, provided that no contract or agreement for the acquisition, purchase or repair of personal property involving expenditure in excess of one thousand dollars (\$1000) shall be entered into without first advertising for sealed competitive bids as herein provided.

11. To have the power of eminent domain for the use of the district in the construction, operation, maintenance and upkeep of its structures, waterways, dikes, dams, basins, or any other use necessary in the carrying out of the provisions of this chapter.

12. To convey rights-of-way and easements for highways, utility roads, public utilities, and for other purposes, over district property as shall be determined by the board to be in the best interests of the district.

13. To convey by deed or otherwise in the appropriate instrument, all of the estate and interest in the district in any real or personal property. Prior to such sale or conveyance, the board shall have the property appraised by three (3) disinterested residents of the district, which appraisal shall be entered in the minutes of the board. The property may be sold at public auction or at a private sale by sealed competitive bids, as the board shall determine, to the highest cash bidder provided that in no case shall any property of a district be sold for less than its appraised value. All sales by sealed competitive bids shall be advertised as herein provided.

14. To use natural streams and to improve the same for use as a flood control structure. However, in the event that the use of the natural stream involves alteration of the stream channel, no such alteration shall be made by the district until such alteration is approved by the director.

15. To enter into contracts or agreements with the United States or any of its officers, agents, or subdivisions, or with the state or any of its officers, agents or political subdivisions, and to cooperate with such governments, persons or agencies in effectuating, promoting and accomplishing the purposes of this chapter, provided that the district has sufficient moneys on hand or in their budget for the year in which said contract is entered into, to defray the expenditure of funds called for in such contract without the creation of any indebtedness. Whenever any such contract shall by its terms require the expenditure of funds by the district in excess of the moneys on hand or the funds to be realized from the budget for the year in which said contract is entered into, then such contract may not be entered into by the district and ratified by two-thirds (2/3) of the qualified voters voting at an election to be held, subject to the provisions of section 17-145(3), Idaho Code, for that purpose according to the provisions of this chapter.

EXHIBIT

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