



State of Idaho

DEPARTMENT OF WATER RESOURCES

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SOUTHERN REGION

DIRK KEMPTHORNE
GOVERNOR

KARL J. DREHER
DIRECTOR

January 21, 2000

David Sundberg
PO Box 1
Malta, ID
83342

Water District: 43-B, Upper Raft River

Dear Mr. Sundberg;

We have received your 1999 watermaster's report and 2000 proposed budget. A copy of the approval page of the report is enclosed for your records.

If I understand your accounting system correctly, some of the district bank account is credited to individuals and some is there as general funds. In the proposed budget, the Adjusted Billing column is affected by debits & credits from last year's watermaster's report. But I don't think it matters whether the Adjusted Billing amount comes from a water user's personal funds or from money that he has on deposit with the district. I don't know if you consider the adjusted billing to be only what comes from someone's personal funds, or from both sources. You could also add a line to show any money to be taken from the district's general fund. This paragraph is not meant as a directive to do your budget in a certain way; these are just some thoughts I had on the process, which you may or may not find useful. Since I am not a trained accountant, I just have to take my best shot at understanding each district's budgeting process.

Regards,

James E. Stanton
Sr. Water Resource Agent