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FROM: Jim Stanton

DATE: 2-14-06

TO: File

SUBJECT: Water District 43-B Budgeting System

Today I had a discussion with watermaster Rick Neff about this, as he was confused as I was. It turns out that this is another district using reverse budgeting; users pay in the spring for the water they received last year. There are no debits or credits, as there is no need for an adopted budget; I am not requiring the submittal of an adopted budget for districts using this method. I will send out proposed-budget forms, as these are needed by the county for billing purposes.

With regard to the watermaster's report, it is just checked against itself (basically for math errors). The right on Reed Springs is billed as a flat fee (presently \$145), so this amount needs to be subtracted from the total cost before figuring the unit costs and the costs to the pro-rated users. Deliveries vary considerably from year to year in this district, with quite a few users not getting anything in dry years. I told Rick that all users should be listed on the report whether they got water or not.