
State of New Mexico
Lea Soil and Water Conservation District

Independent Accountants' Report on
Applying Agreed-Upon Procedures
June 30, 2013

Sandra Rush
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Clovis, New Mexico 88101

STATE OF NEW MEXICO
LEA SOIL AND WATER CONSERVATION DISTRICT

Official Roster
For the Year Ended June 30, 2013

Board of Supervisors

John Norris
Jeremy Gonzales
Rhea Howe
Brent Van Dyke
J W Spears
Ron Glass

Chair
Vice Chair
Secretary/Treasurer
Supervisor
Supervisor
Supervisor

STATE OF NEW MEXICO
LEA SOIL AND WATER CONSERVATION DISTRICT

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Independent Accountants' Report On
Applying Agreed-Upon Procedures

John Norris, Chairperson
Lea Soil and Water Conservation District
and
Honorable Hector H Balderas
New Mexico State Auditor

I have performed the procedures enumerated below for the Lea Soil and Water Conservation District (Lea SWCD), for the year ended June 30, 2013. The Lea SWCD was determined to be a Tier 4 entity under the Audit Act, Section 12-6-3 B (4) NMSA 1978 and Section 2.2.2.16 NMAC. The procedures were agreed to by the Lea SWCD through the Office of the New Mexico State Auditor. The Lea SWCD's management is responsible for the organization's accounting records. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. Our procedures and findings are as follows.

1. **Cash**

Procedures

- a) Determine whether bank reconciliations are being performed in a timely manner and whether all bank and investment statements for the fiscal year are complete and on-hand.
- b) Perform a random test of bank reconciliations for accuracy. Also, trace ending balances to the general ledger, supporting documentation and the financial reports submitted to DFA-Local Government Division (DFA-LGD).
- c) Determine whether the local public body's financial institutions have provided it with the 50% of pledged collateral on all uninsured deposits as required by Section 6-10-17 NMSA 1978, NM Public Money Act, if applicable.

Findings

- a) The Lea SWCD has one checking account and one Edward Jones account and utilizes QuickBooks to record cash transactions. All bank reconciliations are performed on a timely basis and all bank statements were complete and on-hand for the entire year.
- b) All bank reconciliations in a sample of six (6) were accurate and agreed to the QuickBooks general ledger. The Edward Jones account is not reported on the QuickBooks general ledger. The cash balance reported to DFA on June 30, 2013 was \$193,191, the cash balance on the QuickBooks general ledger was \$188,055, a difference of \$5,136. 2013-4

- c) Bank account balances did not exceed uninsured limits as of June 30, 2013 and, therefore, pledged collateral was not required on any bank account at the end of the year.

2. **Capital Assets**

Procedures

Verify that the local public body is performing a yearly inventory as required by Section 12-6-10 NMSA 1978.

Findings

Lea SWCD does maintain a capital assets inventory listing and did perform an annual inventory as required by Section 12-6-10 NMSA 1978. However the building is not listed on the capital asset inventory nor is the capital asset listing certified as correct as required by Section 12-6-10 NMSA 1978, 2013-5

3. **Revenue**

Procedures

Identify the nature and amount of revenue from sources by reviewing the budget, agreements, rate schedules, and underlying documentation:

- a) Perform an analytical review; test actual revenue compared to budgeted revenue for the year for each type of revenue.

Test 50% of the total amount of revenues for the following attributes:

- b) Amount recorded in the general ledger agrees to the supporting documentation and the bank statement.
- c) Proper recording of classification, amount, and period per review of supporting documentation and the general ledger. Perform this revenue work on the same accounting basis that the local public body keeps it accounting records on, cash basis, modified accrual basis, or accrual basis.

Findings

- a) Analytical review and test of actual revenue compared to budgeted revenue for the year for each revenue type revealed exceptions. It was not possible to agree amounts per revenue class on QuickBooks with amounts on the DFA-LGD fourth quarter report.
- b) Amounts recorded on QuickBooks general ledger did agree with deposit tickets, other supporting documentation provided and the bank statements, without any exceptions.
- c) Amounts were properly recorded on cash basis as to classification, amount and period per review of supporting documentation.

4. **Expenditures**

Procedures

Select a sample of cash disbursements and test at least 25 transactions and 50% of the total amount of expenditures for the following attributes:

- a) Determine that amount recorded as disbursed agrees to adequate supporting documentation. Verify that amount, payee, date and description agree to the vendor's invoice, purchase order, contract and check clearing amount (cancelled checks not returned), as appropriate.

- b) Determine that disbursements were properly authorized and approved in compliance with the budget, legal requirements and established policies and procedures.
- c) Determine that the bid process (or request for proposal process if applicable), purchase orders, contracts and agreements were processed in accordance with the New Mexico Procurement Code (Section 13-1-28 through 13-1-199 NMSA 1978) and State Purchasing Regulations (1.4.1 NMAC) and Regulations Governing the Per Diem and Mileage Act (2.42.2 NMAC).

Findings

- a) Tests of transactions revealed that amounts recorded as disbursed agreed to supporting documentation, with no exceptions. Amount paid, payee, date and description agreed with the vendor's invoice, purchase order, contract and check clearing amount, as appropriate.
- b) Disbursements were properly authorized and approved in compliance with the legal requirements and established policies and procedures.
- c) The bid process (or request for proposal process, if applicable), purchase orders, contracts and agreements were processed in accordance with the New Mexico Procurement Code (Section 13-1-28 through 13-1-99 NMSA 1978) and State Purchasing Regulations (1.4.4 NMAC) and Regulations Governing the Per Diem and Mileage Act (2.42.2 NMAC).

5. Journal Entries

Procedures

If non-routine journal entries, such as adjustments or reclassifications, are posted to the general ledger, test significant items for the following attribute:

- a) Journal entries appear reasonable and have supporting documentation.
- b) The local public body has procedures that require journal entries to be reviewed and there is evidence the reviews are being performed.

Findings

The Lea SWCD utilizes QuickBooks to record cash transactions. The results of our tests are as follows:

- a) No journal entries were made for the year.
- b) The Lea SWCD has procedures that require journal entries to be reviewed.

6. Budget

Procedures

Obtain the original fiscal year budget and all budget amendments made throughout the fiscal year and perform the following:

- a) Verify, through a review of the minutes and correspondence, that the original budget and subsequent budget adjustments were approved by the local public body's governing body and DFA-LGD.
- b) Determine if the total actual expenditures exceeded the final budget at the legal level of budgetary control; if so, report a compliance finding.

- c) From the original and final approved budgets and general ledger, prepare a schedule of revenues and expenditures – budget and actual on the budgetary basis used by the local public body (cash, accrual or modified accrual basis) for each individual fund.

Findings

- 1) Reviewed the minutes and correspondence, to verify that the original budget and subsequent budget adjustments were approved by the local public body's governing body and DFA-LGD. Found documentation DFA-LGD approved the budget. However board approval of the budget was not documented in the minutes. Determined there were no subsequent budget adjustments.
- b) Total actual expenditures exceeded the final budget \$96,980 at the total fund level, the legal level of budgetary control. 2013-1

Other

Procedures

If information comes to the IPA's attention (regardless of materiality) indicating any fraud, illegal acts, noncompliance, or any internal control deficiencies, disclose in the report as required by Section, 12-6-6 NMSA 1978. The findings must include the required content per Section 2.2.2.10 (1) (3) (C) NMAC.

Findings

Exceptions were found as a result of applying the procedures described above (regardless of materiality) indicating any fraud, illegal acts, or any internal control deficiencies. The district does not apply the established policy when renting equipment to farmers. The policy requires the farmer to sign a contract, then a district employee and the farmer are to inspect the equipment and document the condition, and both are to sign a checkout sheet. When the equipment is returned the policy requires a district employee and the farmer to re inspect the equipment for condition, both are required to sign the check in sheet. A sample of seven contracts revealed all seven lacked the proper documentation. 2013-2

I was not engaged to, and did not conduct an audit of financial statements or any part thereof, the objective of which would be the expression of an opinion on the financial statements or a part thereof. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the information and use of the Lea Soil and Water Conservation District, the New Mexico State Auditor's Office and the DFA-LGD and is not intended to be and should not be used by anyone other than those specified parties.

Sandra Rush CPA PC

Sandra Rush, CPA, PC

November 26, 2013

STATE OF NEW MEXICO
 LEA SOIL AND WATER CONSERVATION DISTRICT
 General Fund
 Schedule of Revenues and Expenses - Budget and Actual (Non GAAP Basis)
 For the Year Ended June 30, 2013

	Budgeted Amounts		Actuals	Variance Favorable (Unfavorable)
	Original	Final		
Revenues				
Sales				
Trees/plants/seed	\$ 2,952	\$ 2,952	\$ 22,344	\$ 19,392
Chemicals	-	-	525	525
Other	-	-	116	116
Rental				
Building lease	51,704	51,704	49,136	(2,568)
Equipment	-	-	11,592	11,592
Other	-	-	413	413
Interest	50	50	97	47
Lea County				
Funding	80,000	80,000	40,000	(40,000)
Noxious weed program	20,000	20,000	46,200	26,200
State funding / point system	14,000	14,000	12,340	(1,660)
NMACD Reclamation admin fee	-	-	26,900	26,900
Miscellaneous	89,381	89,381	-	(89,381)
Total revenues	258,087	258,087	209,663	(48,424)
Cash balance budgeted	84,239	84,239	84,239	-
Total revenues & cash balance budgeted	342,326	342,326	293,902	(48,424)
Expenditures				
Advertising	1,000	1,000	1,534	(534)
Bank charges	-	-	14	(14)
Board	-	-	15,081	(15,081)
Building/grounds maintenance	46,935	46,935	12,051	34,884
Contract services				
Accounting fees	-	-	1,068	(1,068)
Audit fees	4,000	4,000	17,789	(13,789)
Cost of goods sold	-	-	19,225	(19,225)
Fees and services	4,500	4,500	-	4,500
Educational outreach	3,500	3,500	3,615	(115)
Dues and board fees	4,500	4,500	-	4,500
Election	80	-	-	-
Insurance property / auto	-	-	2,311	(2,311)
Lea County Noxious weed program	-	-	6,807	(6,807)
Mileage and per diem	5,250	5,250	-	5,250
Postage	200	200	-	200
Office expense	11,050	11,050	4,115	6,935
Payroll				
Employee benefits	-	-	3,716	(3,716)
Payroll taxes	-	-	2,848	(2,848)
Wages	40,598	40,598	35,096	5,502
Security system	-	-	6,594	(6,594)
Utilities	-	80	6,619	(6,539)
Vehicle expense	2,000	2,000	2,075	(75)
Debt service	-	-	31,611	(31,611)
Total expenditures	123,613	123,613	172,169	(48,556)
Excess revenues over (under) expenses	\$ 218,713	\$ 218,713	\$ 121,733	\$ (96,980)

STATE OF NEW MEXICO
 LEA SOIL AND WATER CONSERVATION DISTRICT
 Bureau of Land Management
 The New Mexico Association of Conservation District's (BLM NMACD)
 Schedule of Revenues and Expenses - Budget and Actual (Non GAAP Basis)
 For the Year Ended June 30, 2013

	Budgeted Amounts		Actuals	Variance Favorable (Unfavorable)
	Original	Final		
Revenues				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
Cash balance budgeted	-	-	-	-
Total revenues & cash balance budgeted	-	-	-	-
Expenditures				
Miscellaneous	-	-	-	-
Total expenditures	-	-	-	-
Excess revenues over (under) expenses	-	-	-	-
Other sources (uses)				
BLM - NMACD Project inflow	-	-	763,852	763,852
BLM - NMACD Project outflow	-	(738,000)	(760,178)	(22,178)
Total other sources (uses)	\$ -	\$ (738,000)	\$ 3,674	\$ 741,674

STATE OF NEW MEXICO
LEA SOIL AND WATER CONSERVATION DISTRICT
Findings and Responses
Year Ended June 30, 2013

2013-1 Budget - Internal Control & Compliance - Material Weakness

Condition

The District's actual expenditures exceeded the budget \$98,980.

Criteria

Sound financial management and state regulation 6.20.2.9 (A), NMAC and state statutes 22-8-5 through 22-8-12.2, NMSA 1978, require that budgets not be exceeded at the legal level of control. The fund level is the legal level of control.

Cause

Unknown

Effect

As a result, the district is in non compliance with New Mexico law, and the control established by the use of budgets has been compromised. Continued over-expenditure of budgeted balances may result in unnecessary usage of operating funds.

Recommendation

The District must establish a policy of budgetary review when purchases are authorized and make necessary budget adjustments.

Response

The District will be watching budgets closely in the future and monitoring for these occurrences in order to make budget adjustments in a timely manner.

2013-2 Farm Equipment Rental Contracts - Internal Control & Compliance - Significant Deficiency

Condition

The District rents farm equipment to farmers. The established policy requires the farmer sign a contract and sign a pre rental inspection sheet. Upon returning the equipment the farmer and district employee is to sign a check in inspection sheet. This policy is not being followed. A sample of seven contracts revealed a lack of proper documentation on all seven contracts.

Criteria

The District should follow the established policy

Cause

Unknown

Effect

The District is not in compliance with its own policy.

Recommendation

I recommend the District require all employees follow the policy. The board should also review the contracts at the monthly meeting to verify the policy is being adhered to and proper documentation is provided.

Agency response

The District agrees.

STATE OF NEW MEXICO
LEA SOIL AND WATER CONSERVATION DISTRICT
Findings and Responses
Year Ended June 30, 2013

2013-3 Submission of the Audit Contract and Recommendation – Other

Condition

For the year ended June 30, 2013 Lea Soil and Water Conservation District did not deliver a fully completed and signed IPA Recommendation Form for Audits and the completed audit contract to the State Auditor by the July 1 deadline.

Criteria

The agency shall deliver the fully completed and signed IPA Recommendation Form for Audits and the completed audit contract to the State Auditor by the deadlines shown below. If a completed IPA Recommendation Form and audit contract are not delivered to the State Auditor by these deadlines, the auditor must include a finding of non-compliance with Paragraph (6) of Subsection G of 2.2.2.8 NMAC in the audit report. The District failed to submit their recommendation for an auditor by the deadline.

Cause

Unknown.

Effect

The District is not in compliance with Paragraph (6) of Subsection G of 2.2.2.8 NMAC for the fiscal year ended June 30, 2013.

Recommendation

A fully completed and signed IPA Recommendation Form for Audits and the completed audit contract should be submitted to the State Auditor by the July 1 deadline.

Agency response

The District agrees.

STATE OF NEW MEXICO
LEA SOIL AND WATER CONSERVATION DISTRICT
Findings and Responses
Year Ended June 30, 2013

2013-4 Cash Control - Internal Control & Compliance - Material Weakness

Condition

The Lea SWCD has one checking account and one Edward Jones account and utilizes QuickBooks to record cash transactions.

The Edward Jones account is not reported on the QuickBooks general ledger. The cash balance reported to DFA on June 30, 2013 was \$193,191, the cash balance on the QuickBooks general ledger was \$188,055, a difference of \$5,136.

Criteria

Bank statements should be reconciled to the balance in the general ledger and subsidiary ledgers as required by 6-10-2 NMSA 1978. All bank and investment accounts should be included in the general ledger.

As the oversight agency, the Local Government Division Department of Finance and Administration (DFA) requires that the District maintain accurate accounting records and file accurate and timely reports to DFA pursuant to 6-6-3 NMSA 1978.

Cause

A lack of required recordkeeping knowledge, internal control, and policies and procedures designed to detect and correct such situations and conditions.

Effect

Errors and irregularities may not be detected in a timely manner.

Recommendation

I recommend the District maintain a complete general ledger which includes all accounts. Also all reports provided to the State Department of Finance and Administration, Local Government Division should reconcile to the general ledger.

Agency response

The District agrees.

2013-5 Capital Asset Listing – Compliance and Internal Control – Significant Deficiency

Condition

For the year ended June 30, 2013, the District maintained a capital asset listing that did not contain all capital assets and it was not reconciled to the general ledger

Criteria

The State Audit Act, 12-6-10 NMSA 1978 requires that the District prepare and maintain an accurate listing of all capital assets. The District must have a capital assets management policy to provide accountability for the safeguarding of assets in accordance with GASB 34 and Section 12-2-10 NMSA 1978.

Section 12-6-10(A) NMSA 1978 requires each agency to conduct an annual physical inventory of movable chattels and equipment on the inventory list at the end of each fiscal year. The agency shall certify the correctness of the inventory after the physical inventory. This certification should be provided to the agency's auditors.

Cause

There are no procedures in place to ensure that all capital assets are accounted for in a capital asset inventory listing.

Effect

Lack of sufficient records results in assets that are not properly safeguarded. Asset identification and location are essential in the prevention of theft and loss of assets due to fraudulent activity. The financial statements of the District may be materially misstated due to the balances of capital assets being materially misstated.

Recommendation

The District should develop procedures to ensure that all capital assets are accounted for in a capital asset inventory listing.

The District should conduct an annual physical inventory of movable chattels and equipment on the inventory list at the end of each fiscal year, certify the correctness of the inventory after the physical inventory, and provide the certification the District's auditors.

Agency response

The District will develop a capital asset listing.

EXIT CONFERENCE

The report contents were discussed at an exit conference held on November 26, 2013 with the following in attendance:

Lea Soil and Water Conservation District

Rhea Howe, Board of Supervisors member
Johnna Wier, District Manager

Accounting Firm

Sandra Rush, CPA

**DEPARTMENT OF FINANCE AND ADMINISTRATION
LOCAL GOVERNMENT DIVISION
BUDGET AND FINANCE BUREAU
SOIL AND WATER CONSERVATION DISTRICT QUARTERLY FINANCIAL REPORT**

SUBMIT TO LOCAL GOVERNMENT DIVISION NOT LATER THAN ONE MONTH AFTER THE CLOSE OF EACH QUARTER. I HEREBY CERTIFY THAT THE CONTENTS IN THIS REPORT ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

S.W.C.D.: Lea SWCD
Period Ending: 06/30/13

YEAR TO DATE TRANSACTIONS PER BOOKS QUARTERLY REPORT

Fund #	FUND	UNAUDITED BEGINNING CASH BALANCE @ July 1	INVESTMENTS	REVENUES TO DATE	NET TRANSFERS	EXPENDITURES TO DATE	BOOK BALANCE END OF PERIOD	ADD: OUTSTANDING CHECKS	LESS: DEPOSITS IN TRANSIT	ADJUSTMENTS	ADJUSTED BALANCE END OF PERIOD	BALANCE PER BANK STATEMENTS	DIFFERENCE
101	GENERAL FUND	121,462.58	-	142,589.98	-	123,613.00	140,439.56	-	-	-	140,439.56	-	140,439.56
218	INTERGOVERNMENTAL GRANTS	-	-	40,000.00	-	-	40,000.00	-	-	-	-	-	-
299	OTHER	-	-	790,752.00	-	738,000.00	52,752.00	-	-	-	52,752.00	-	52,752.00
400	DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-
	GRAND TOTAL	121,462.58	-	973,341.98	-	861,613.00	233,191.56	-	-	-	193,191.56	-	193,191.56

NOTE: USE DETAIL PAGES FROM ANNUAL BUDGET FORM IF NEEDED.

*USER NOTES: (Please describe what any reserve requirements are used for.)

REVENUES	CURRENT QUARTER	YEAR TO DATE	APPROVED BUDGET	% OF BUDGET
General Fund 101				
Property Tax - Current Year	-	-	-	#DIV/0!
Property Tax - Delinquent	-	-	-	#DIV/0!
Property Tax - Penalty & Interest	-	-	-	#DIV/0!
Oil and Gas - Equipment	-	-	-	#DIV/0!
Oil and Gas - Production	-	-	-	#DIV/0!
Total Interest income From Bank Accounts and CDs	21.10	96.71	50.00	1.93
Hazardous Fuels Income	-	-	-	#DIV/0!
Grass Seed and or Tree Sales	-	21,267.77	2,952.00	7.20
Book Sales	-	-	-	#DIV/0!
Rent Revenue	14,724.05	60,968.30	51,704.00	1.18
Brush Control Materials	-	-	-	#DIV/0!
Noxious Weed Program	40,000.00	46,200.00	20,000.00	2.31
Conservation Sale Items	708.91	1,717.07	-	#DIV/0!
State Allotments	617.01	12,340.13	14,000.00	0.88
Miscellaneous	-	-	-	#DIV/0!
	-	-	-	#DIV/0!
	-	-	-	#DIV/0!
TOTAL GENERAL FUND REVENUES	56,071.07	142,589.98	88,706.00	
Intergovernmental Grants 218				
University Grants	-	-	-	#DIV/0!
Federal Grants	-	-	-	#DIV/0!
State Grants	-	-	-	#DIV/0!
Local Grants	40,000.00	40,000.00	80,000.00	0.50
Private Grants	-	-	-	#DIV/0!
Legislative Funding	-	-	-	#DIV/0!
Miscellaneous	-	-	-	#DIV/0!
TOTAL GRANT REVENUES	40,000.00	40,000.00	80,000.00	1.00
Other 299				
Contract Services	-	-	-	#DIV/0!
Educational Income	-	-	-	#DIV/0!
Charges for Services	-	-	-	#DIV/0!
Capital Outlay Funded	-	-	-	#DIV/0!
Project Income	-	-	-	#DIV/0!
Emergency Watershed Protection Program	-	-	-	#DIV/0!
Project Income	-	-	-	#DIV/0!
Project Expenses Income	-	-	-	#DIV/0!
Silent Auctions	-	-	-	#DIV/0!
Miscellaneous	53,889.00	790,752.00	89,381.00	8.85
	-	-	-	#DIV/0!
TOTAL OTHER 299	53,889.00	790,752.00	89,381.00	
Debt Service 400				
General Obligation Bonds				
General Obligation - (Property Tax)	-	-	-	#DIV/0!
Investment Income	-	-	-	#DIV/0!
Other - Misc	-	-	-	#DIV/0!
Revenue Bonds				
Bond Proceeds	-	-	-	#DIV/0!
Revenue Bonds - GRT	-	-	-	#DIV/0!
Investment Income	-	-	-	#DIV/0!
Revenue Bonds - Other	-	-	-	#DIV/0!
Miscellaneous (NMFA, BOF, etc.)				
Investment Income	-	-	-	#DIV/0!
Loan Revenue	-	-	-	#DIV/0!
TOTAL DEBT SERVICE REVENUES	-	-	-	
GRAND TOTALS REVENUES- CURRENT QTR	109,960.07	973,341.98	178,087.00	

NOTE: If this report is for the first quarter YEAR TO DATE will be the same as the CURRENT QUARTER.

SWCD:
Lea SWCD

Period Ending:

EXPENDITURES	CURRENT QUARTER	YEAR TO DATE	APPROVED BUDGET
GENERAL FUND 101			
Personnel Services, Salaries including Benefits	8,206.80	41,659.61	40,598.00
GRT Taxes	-	-	-
Mileage and Per Diem	130.09	9,004.14	5,250.00
Fees and Services	13.97	13.97	4,500.00
Office Expense	1,169.72	2,566.61	11,050.00
Building Expenses (e.g. rent/maintenance)	14,908.97	45,097.96	46,935.00
Supplies	-	-	-
Election Expense	-	-	80.00
Education expense	3,500.00	3,614.59	3,500.00
Vehicle Expense (Insurance, gas, maintenance)	601.98	3,610.91	2,000.00
Advertising, Public Relations (e.g. newsletter)	192.50	1,586.99	1,000.00
Annual Audit Expenses	-	17,789.06	4,000.00
Dues and Board Fees	750.00	6,775.00	4,500.00
Field Supplies (e.g. Salt Cedar Mechanical Removal)	-	-	-
Postage Expense	70.51	264.66	200.00
Cost Sharing Expense	-	-	-
Brush Control Expenses	-	6,527.42	-
Training and Workshops	-	-	-
Contractual Services Expenses	2,104.59	2,895.84	-
Utilities (Electricity, Natural Gas, Propane, Water, Sewer)	-	6,904.12	-
Miscellaneous (e.g. Chipper Expense)	448.05	19,225.17	-
TOTAL GENERAL FUND EXPENDITURES	32,097.18	167,536.05	123,613.00
Intergovernmental Grants Expenditures 218			
University Grants	-	-	-
Federal Grants	-	-	-
State Grants	-	-	-
Local Grants	-	-	-
Private Grants	-	-	-
Legislative Funding	-	-	-
Other	-	-	-
Total Grant Expenditures	-	-	-
Other Expenditures 299			
Loan Payments	-	-	-
Capital Outlay Expenses/Capital Projects	-	-	-
Conservation and Environmental Control Expenses	-	-	-
Bonding	-	-	-
All Other Insurance	-	-	-
Loan Program Expenses Including Loan Repayments	-	-	-
Miscellaneous Expenses	-	-	-
Other Fund 299 FROM DETAIL PAGE TAB	26,989.00	760,178.75	738,000.00
Total Other Expenditures	26,989.00	760,178.75	738,000.00
Debt Service 400			
Bond Payments Principal	-	-	-
Bond Payments- Interest	-	-	-
Other Debt Service	-	-	-
Total Debt Service Expenditures	-	-	-
TOTAL EXPENDITURES Current Quarter	59,086.18	927,714.80	861,613.00

NOTE: If this report is for the first quarter YEAR TO DATE will be the same as the CURRENT QUARTER.