

Valencia County Soil and Water Conservation District

**Independent Accountants' Report
On Applying Agreed-Upon Procedures
June 30, 2010**



Aspirion *AC
Accountants | Auditors | Consultants
Albuquerque, New Mexico

Valencia County Soil and Water Conservation District
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For the year ended June 30, 2010

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**Valencia County Soil and Water Conservation District
Official Roster
For the Year Ended June 30, 2010**

Chairman	Vacant
Vice-Chair (Acting Chairman)	Joseph Moya
Treasurer	Andrew Hautzinger
Board Supervisor	Charlie Sanchez Jr.
Board Supervisor	Abel M. Camarena
Board Supervisor	Teresa Smith de Cherif
Board Supervisor	Jose Ramon Baca
Associate Supervisor	Jim Rickey
Associate Supervisor	Elias Barela
Associate Supervisor	Carl Hullinger
Administrative Assistant	Madeline Miller

**Valencia County Soil and Water Conservation District
Schedule of Capital Grants and Expenditures
For the Year Ended June 30, 2010**

Description	Legislative Source/ Grant Dates	Grant Amount	Previously Expended	Current Expenditures	Remaining Balance
SWCC Riparian Restoration	SAP 07-4563-GF 07/01/06 to 06/30/11	\$ 42,630	\$ 21,325	\$ 7,753	\$ 13,552
Whitfield Building/ Visitors Center	SB471, 2008 STB 07/01/08 to 06/30/12	151,470	70,476	80,994	-
Rio Abajo Rail Crossing	HB885-2005 09/13/2005 to 06/30/10	<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>-</u>
		<u>\$ 294,100</u>	<u>\$ 91,801</u>	<u>\$ 188,747</u>	<u>\$ 13,552</u>



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Albuquerque, New Mexico

Independent Accountants' Report on Applying Agreed-Upon Procedures

Honorable Hector Balderas, New Mexico State Auditor
Mr. Joseph Moya, Acting Chairman
Valencia County Soil and Water Conservation District
Los Lunas, New Mexico

We have performed the procedures enumerated below, which were agreed to by the Board of Directors and Management of Valencia County Soil and Water Conservation District, solely for the purpose of reporting to the New Mexico State Auditor as of and for the year ended June 30, 2010. The procedures were agreed to by the Valencia County Soil and Water Conservation District through the NM Office of the State Auditor. The management of the Valencia County Soil and Water Conservation District is responsible for the 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 the parties specified in this report. Consequently, we 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.

The procedures and the associated findings are as follows:

GENERAL

1. We verified the Valencia County Soil and Water Conservation District's revenue calculation and tier determination using the OSA's "Form for Determining Type of Reporting Requirements" and determined that the entity required a Tier 3 Engagement. General revenues were \$9,247 and two capital projects were completed.

CASH

2. We determined that all bank reconciliations were performed in a timely manner and that all bank statements and investment/savings statements were complete and on hand without exception. All monthly bank reconciliations for the operating account were examined. Savings account statements for the periods November 2009 through June 2010 were also examined.

**Valencia County Soil and Water Conservation District
Independent Accountants' Report on Applying Agreed-Upon Procedures, (continued)**

Cash (Continued)

- (a) We performed a test of banks reconciliations for accuracy and traced the ending balances to the general ledger for all bank statements and savings accounts reconciliations. No exceptions were noted.
- (b) We determined that the balances of the operating account and the savings account at no time exceeded the insured limits provided by the FDIC of \$250,000. Therefore, pledged collateral by the financial institution not required.

CAPITAL OUTLAY

- 3. We tested all state-funded capital outlay expenditures to:
 - (a) We determined that the amount recorded as disbursed agrees to adequate supporting documentation and that the amount, payee, date and description agreed to the purchase order, contract, vendor's invoice and canceled check as appropriate. All amounts agreed and no exceptions were noted.
 - (b) We determined that the cash disbursements were properly authorized and approved in accordance with budget, legal requirements and established policies and procedures. All disbursements were properly authorized and approved.
 - (c) We determined that the bid process, purchase orders, contracts and agreements were processed in accordance with the New Mexico Procurement Code and State Purchasing Regulations. The bid process for project engineer and project contractor were tested and files were reviewed. No exceptions were noted.
 - (d) We observed the physical existence of the completed Whitfield Building/Visitor Center, the Rio Abajo Rail Crossing improvements and the Riparian Conservation Area and noted no exceptions.
 - (e) We determined that all required status reports were submitted to the state agency per terms of agreement and included documentation for all cost reimbursement items.

**Valencia County Soil and Water Conservation District
Independent Accountants' Report on Applying Agreed-Upon Procedures, (continued)**

Capital Outlay (Continued)

- (f) We determined that two of the major projects were cost reimbursement type contracts and were not funded in advance. The third project was disbursed initially during 2006 and sufficient cash balances were available at all times to fund the balance of the project.
- (g) We determined that the cash received for the award was reimbursement for amounts expended from the Entity's operating account and that the receipts of reimbursement were properly deposited to those accounts.
- (h) We determined that reimbursement requests were properly supported by costs incurred by the recipient and that payment to the third party vendor was made prior to submission for reimbursement.

REVENUE

- 4. We performed an analytical review of each type of revenue and compared each type of revenue to the budget. No exceptions were noted.
 - (a) We traced amounts recorded in the deposit books to the general ledger and to amounts reflected on the bank statements for the months of July and August 2009 and April, May and June 2010. No exceptions were noted.
 - (b) We reviewed the same transactions for proper classification amount, and period per review of the deposit books and invoice activity on the modified accrual basis of accounting. No exceptions were noted.

EXPENDITURES

- 5. We selected a sample of cash disbursements based on auditor judgment and tested that sample as follows:
 - (a) We determined that the amount recorded as disbursed agrees to adequate supporting documentation and that the amount, payee, date and description agreed to the purchase order, contract, vendor's invoice and canceled check as appropriate. All amounts agreed and we noted no exceptions.

**Valencia County Soil and Water Conservation District
Independent Accountants' Report on Applying Agreed-Upon Procedures, (continued)**

Expenditures (Continued)

- (b) We determined that the cash disbursements were properly authorized and approved in accordance with budget, legal requirements and established policies and procedures. No exceptions were noted.
- (c) We determined that the bid process, purchase orders, contracts and agreements were processed in accordance with the New Mexico Procurement Code and State Purchasing Regulations. No major projects requiring bidding were started during this accounting period.
- (d) We determined that mileage reimbursements were in accordance with the Regulations Governing the Per Diem and Mileage Act (2.42.2 NMAC), that all mileage reimbursement requests were documented and that mileage conformed to the distance chart and mileage rate without exception.

JOURNAL ENTRIES

- 6. Our review determined that no Journal entries were recorded during the fiscal year.

BUDGET

- 7. We obtained the fiscal year budget and all budget amendments made throughout fiscal year and perform the following procedures.
 - (a) We verified through review of minutes the original budget approved by the local bodies governing body and DFA-LG.
 - (b) We prepared a schedule of revenues and expenditures budget and actual, on the modified accrual basis of accounting for the governmental funds and for the proprietary funds. See the attached schedule as noted in the table of contents.

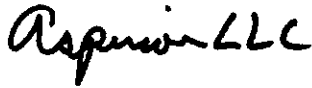
OTHER

- 8. No information came to our attention indicating any fraud or illegal acts. Instances of noncompliance and internal control deficiencies are disclosed in the findings of this report on pages 9-10 and are reported as 2010-001 Late Report and 2010-002 Noncompliance with Sec 2.2.2.8 of the NMAC .

**Valencia County Soil and Water Conservation District
Independent Accountants' Report on Applying Agreed-Upon Procedures, (continued)**

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Board of Directors of Valencia Soil and Water Conservation District, the New Mexico State Auditor and the New Mexico State Legislature and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures.



Aspirion Accounting & Consulting LLC
Albuquerque, New Mexico
November 30, 2011

**Valencia County Soil and Water Conservation District
Schedule of Findings and Responses
For the Year Ended June 30, 2010**

Current Year Findings:

2010-001 Late Report
2010-002 Noncompliance with Section 2.2.2.8 of the NMAC

**Valencia County Soil and Water Conservation District
Schedule of Findings and Responses, (Continued)
For the Year Ended June 30, 2010**

2010-001 Late Report

Statement of Condition:

The New Mexico State Auditor required the special procedures report to be completed and submitted to his office by December 1, 2010. The report is past due.

Criteria:

Governmental entities, agencies, and committees review the reports and prefer to do so in a timely manner. The SAO Rule, NMAC 2.2.2.9 A (1)(d) establishes a due date of December 1 for the audit reports of special districts.

Effect:

The report has not been submitted as required by the State Auditor.

Cause:

Confusion regarding the change in reporting standards and the implementation of the Tier reporting system created a delay in the understanding of the level of services required.

Recommendation:

The report delivery date should be complied with.

Managements Response:

An Independent Accountant has been hired to complete all required reports.

**Valencia County Soil and Water Conservation District
Schedule of Findings and Responses, (Continued)
For the Year Ended June 30, 2010**

2010-002 Noncompliance with Section 2.2.2.8 of the NMAC

Statement of Condition:

Section 2.2.2.8 of the NMAC requires the agency to submit the completed IPA recommendation form for audits and the completed insight audit contract to the state auditor by the deadline the agency and the IPA did not comply with these requirements.

Criteria:

Section 2.2.2.8 of the NMAC 2010 instituted Instituted requirements for the tiered reporting system including a requirement that IPA recommendations be submitted prior to June 1. The the organization and the IPA failed to meet these requirements in a timely manner and as a result the contracting process was not completed correctly.

Effect:

The Office of the State Auditor did not oversee the audit process retrospectively and did not approve the recommendation of Aspirion Accounting and Consulting LLC to perform the agreed-upon procedure in question because the audit process had been completed.

Cause: Confusion over the process of implementing the tiered reporting system and contracting issues with the State Auditor's office as well as communication issues lead to a breakdown in the contracting process.

Management's Response:

Management has instituted procedures to ensure that recommendations for the selection of an IPA will be submitted to the state auditor's office prior to June 1 for any year meeting the criteria for either a special procedures engagement or audit to be performed.

Valencia County Soil and Water Conservation District
Exit Conference
For the Year Ended June 30, 2010

An exit conference was held at the Entity's office in Los Lunas, New Mexico on November 30, 2011. Present were Joseph Moya, Board Chairman, Madeline Miller, Administrative Assistant, and Chris Fogel CPA representing Aspirion Accounting & Consulting, LLC.

STATE OF NEW MEXICO
 VALENCIA SOIL AND WATER CONVERSATION DISTRICT
 GOVERNMENTAL FUNDS
 STATEMENT OF REVENUES AND EXPENDITURES
 BUDGET AND ACTUAL (Modified Accrual)
 For the year ended June 30, 2010

	Budgeted Amount		Actual Modified Accrual	Variances Positive (Negative)	
	Original	Revised		Original Budget To Actual	Final Budget to Actual
Revenue					
General fund appropriation	\$ 10,000	10,000	9,247	(753)	(753)
Federal funds	597,500	597,500	301,550	(295,950)	(295,950)
	<u>607,500</u>	<u>607,500</u>	<u>310,797</u>	<u>(296,703)</u>	<u>(296,703)</u>
Expenses					
Personnel	10,000	10,000	9,247	(753)	(753)
Brush Control	77,582	77,582	77,582	-	-
Capital Expenditures	519,918	519,918	188,747	(331,171)	(331,171)
	<u>607,500</u>	<u>607,500</u>	<u>275,576</u>	<u>(331,924)</u>	<u>(331,924)</u>
Revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>35,221</u>	<u>35,221</u>	<u>35,221</u>
Other financing sources (users):					
Interest earned					
Operating transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	\$ <u>-</u>	<u>-</u>	<u>35,221</u>	<u>35,221</u>	<u>35,221</u>
Budgetary notation - cash appropriated from prior year	\$ <u>6,675</u>	<u>6,675</u>			

SEE ACCOUNTANT'S SPECIAL PROCEDURES REPORT

STATE OF NEW MEXICO
 VALENCIA SOIL AND WATER CONVERSATION DISTRICT
 PROPRIETARY FUNDS
 STATEMENT OF REVENUES AND EXPENDITURES
 BUDGET AND ACTUAL (Modified Accrual)
 For the year ended June 30, 2010

	Budgeted Amount		Actual Modified Accrual	Variances	
	Original	Revised		Positive (Negative)	
				Original Budget To Actual	Final Budget To Budget
Revenue					
Rental income	\$ 24,000	24,000	29,820	5,820	5,820
Donations			596	596	596
Administrative Fees	21,500	21,500	21,500	-	-
Public grants	15,500	15,500	16,046	546	546
	<u>61,000</u>	<u>61,000</u>	<u>67,962</u>	<u>6,962</u>	<u>6,962</u>
Expenses					
Personnel services	30,125	30,125	40,783	10,658	10,658
Travel & per diem	3,000	3,000	4,978	1,978	1,978
Grant direct costs			2,194	2,194	2,194
Supplies	500	500	1,041	541	541
Education			537	537	537
Audit	5,000	5,000	2,959	(2,041)	(2,041)
Dues & board fees	1,270	1,270	1,486	216	216
Postage	255	255	502	247	247
Utilities	800	800	773	(27)	(27)
Scholarships	1,500	1,500	2,000	500	500
Insurance	3,250	3,250	3,723	473	473
	<u>45,700</u>	<u>45,700</u>	<u>60,976</u>	<u>15,276</u>	<u>15,276</u>
Revenues over (under) expenditures	<u>15,300</u>	<u>15,300</u>	<u>6,986</u>	<u>(8,314)</u>	<u>(8,314)</u>
Other financing sources (users):					
Interest earned	1,500	1,500	1,046	(454)	(454)
Operating transfers					
	<u>1,500</u>	<u>1,500</u>	<u>1,046</u>	<u>(454)</u>	<u>(454)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ 13,800</u>	<u>13,800</u>	<u>5,940</u>	<u>(7,860)</u>	<u>(7,860)</u>
Budgetary notation - cash appropriated from prior year	<u>\$ 69,470</u>	<u>69,470</u>			

SEE ACCOUNTANT'S SPECIAL PROCEDURES REPORT

more than 30 days after the close of each quarter.
 Why verify that the contents in this report
 are and correct to the best of my knowledge.

TRANSACTIONS PER BOOKS														
FUND TITLE	FUND NUMBER	CASH BALANCE PER BOOKS July 1, 2009	REVENUES TO DATE	NET TRANSFERS	EXPENDITURES TO DATE	CASH BALANCE END OF PERIOD	CASH BALANCE END OF PERIOD	ADD OUTSTANDING CHECKS	LESS DEPOSITS IN TRANSIT	ADJUSTMENTS PLUS	ADJUSTMENTS MINUS	TOTAL	BALANCE PER BANK STATEMENT	DIFF.
Bank of America	100	3,928.67	24,747.21	17,257.98	(46,655.65)	(8,149.11)	(8,149.11)	-	-	-	-	(8,149.11)	(8,149.11)	
Bank of America	100	2,420.00	15,545.38	-	(16,148.14)	(3,002.76)	(3,002.76)	-	-	-	-	(3,002.76)	(3,002.76)	
Bank of America	100	5,074.33	173,808.65	(1,548.45)	(173,228.14)	5,074.33	5,074.33	-	-	-	-	5,074.33	5,074.33	
Bank of America	100	128.00	100,000.00	-	(100,000.00)	-	-	-	-	-	-	-	-	
CA - WWCA	5,936.31	-	-	-	(5,936.31)	5,936.31	5,936.31	-	-	-	-	5,936.31	5,936.31	
CA - WWCA	5,936.31	-	-	-	(5,936.31)	5,936.31	5,936.31	-	-	-	-	5,936.31	5,936.31	
CA ORAM (WRAP/YSWCD)	13,315.55	17,743.38	(5,506.80)	-	(27,093.22)	585.31	585.31	-	-	-	-	585.31	585.31	
WWCA ORAM Contributions - new Public Fund next	-	-	-	400.00	(32.24)	367.76	367.76	-	-	-	-	367.76	367.76	
WWCA ORAM Savings - new WWCA acct.	-	-	-	400.00	(32.24)	367.76	367.76	-	-	-	-	367.76	367.76	
5 Grant	17,539.00	-	-	-	(8,652.51)	8,886.49	8,886.49	-	-	-	-	8,886.49	8,886.49	
Halo ORAM	13,669.37	29,020.00	-	-	(15,181.41)	35,371.23	35,371.23	-	-	-	-	35,371.23	35,371.23	
Project	2,879.28	-	-	-	2,879.28	2,879.28	2,879.28	-	-	-	-	2,879.28	2,879.28	
WA (ORA URGOP)	(40.91)	7,000.00	-	-	(2,379.03)	4,620.97	4,620.97	-	-	-	-	4,620.97	4,620.97	
line Grant	14,908.64	15,000.00	-	-	(21,900.06)	8,007.78	8,007.78	-	-	-	-	8,007.78	8,007.78	
Field ORMT Grant	27.33	5,928.90	-	(4.91)	(17,194.15)	(11,242.83)	(11,242.83)	-	-	-	-	(11,242.83)	(11,242.83)	
Native Plant Society	-	700.00	-	-	(100.00)	600.00	600.00	-	-	-	-	600.00	600.00	
NRGOWTF	-	346.00	-	-	(346.00)	-	-	-	-	-	-	-	-	
Total	54,574.68	-	-	-	(346.00)	45,312.71	45,312.71	-	-	-	-	45,312.71	45,312.71	
Bank Dan Goodman CD	15,010.07	-	-	-	-	15,010.07	15,010.07	-	-	-	-	15,010.07	15,010.07	
Bank Dan Goodman Savings	3,857.19	18.81	-	-	-	4,039.00	4,039.00	-	-	-	-	4,039.00	4,039.00	
Bank FICA RET (6 mos)	227,357.37	805	-	-	(227,357.37)	227,357.37	227,357.37	-	-	-	-	227,357.37	227,357.37	
City (S) - WRB EARMARK	419,615.56	3,797.23	-	-	-	417,405.18	417,405.18	-	-	-	-	417,405.18	417,405.18	
Savings & Investment - WWCA	38,500.72	-	-	-	-	38,500.72	38,500.72	-	-	-	-	38,500.72	38,500.72	
CD - YSWCD Savings	-	-	-	-	-	18,096.80	18,096.80	-	-	-	-	18,096.80	18,096.80	

30 days after the close of each quarter.
 Why verify that the contents in this report
 are and correct to the best of my knowledge.

TRANSACTIONS PER BOOKS														
FUND TITLE	FUND NUMBER	CASH BALANCE PER BOOKS July 1, 2009	REVENUES TO DATE	NET TRANSFERS	EXPENDITURES TO DATE	CASH BALANCE END OF PERIOD	CASH BALANCE END OF PERIOD	ADD OUTSTANDING CHECKS	LESS DEPOSITS IN TRANSIT	ADJUSTMENTS PLUS	ADJUSTMENTS MINUS	TOTAL	BALANCE PER BANK STATEMENT	DIFF.
Bank Operating	100	3,928.67	24,747.21	17,257.98	(46,655.65)	(8,149.11)	(8,149.11)	-	-	-	-	(8,149.11)	(8,149.11)	
Bank Monitoring	100	2,420.00	15,545.38	-	(16,148.14)	(3,002.76)	(3,002.76)	-	-	-	-	(3,002.76)	(3,002.76)	
Bank Project Canyon	100	5,074.33	173,808.65	(1,548.45)	(173,228.14)	5,074.33	5,074.33	-	-	-	-	5,074.33	5,074.33	
Bank RR safety	100	128.00	100,000.00	-	(100,000.00)	-	-	-	-	-	-	-	-	
CA - WWCA	5,936.31	-	-	-	(5,936.31)	5,936.31	5,936.31	-	-	-	-	5,936.31	5,936.31	
CA - WWCA	5,936.31	-	-	-	(5,936.31)	5,936.31	5,936.31	-	-	-	-	5,936.31	5,936.31	
CA ORAM (WRAP/YSWCD)	13,315.55	17,743.38	(5,506.80)	-	(27,093.22)	585.31	585.31	-	-	-	-	585.31	585.31	
WWCA ORAM Contributions - new Public Fund next	-	-	-	400.00	(32.24)	367.76	367.76	-	-	-	-	367.76	367.76	
WWCA ORAM Savings - new WWCA acct.	-	-	-	400.00	(32.24)	367.76	367.76	-	-	-	-	367.76	367.76	
5 Grant	17,539.00	-	-	-	(8,652.51)	8,886.49	8,886.49	-	-	-	-	8,886.49	8,886.49	
Halo ORAM	13,669.37	29,020.00	-	-	(15,181.41)	35,371.23	35,371.23	-	-	-	-	35,371.23	35,371.23	
Project	2,879.28	-	-	-	2,879.28	2,879.28	2,879.28	-	-	-	-	2,879.28	2,879.28	
WA (ORA URGOP)	(40.91)	7,000.00	-	-	(2,379.03)	4,620.97	4,620.97	-	-	-	-	4,620.97	4,620.97	
line Grant	14,908.64	15,000.00	-	-	(21,900.06)	8,007.78	8,007.78	-	-	-	-	8,007.78	8,007.78	
Field ORMT Grant	27.33	5,928.90	-	(4.91)	(17,194.15)	(11,242.83)	(11,242.83)	-	-	-	-	(11,242.83)	(11,242.83)	
Native Plant Society	-	700.00	-	-	(100.00)	600.00	600.00	-	-	-	-	600.00	600.00	
NRGOWTF	-	346.00	-	-	(346.00)	-	-	-	-	-	-	-	-	
Total	54,574.68	-	-	-	(346.00)	45,312.71	45,312.71	-	-	-	-	45,312.71	45,312.71	
Bank Dan Goodman CD	15,010.07	-	-	-	-	15,010.07	15,010.07	-	-	-	-	15,010.07	15,010.07	
Bank Dan Goodman Savings	3,857.19	18.81	-	-	-	4,039.00	4,039.00	-	-	-	-	4,039.00	4,039.00	
Bank FICA RET (6 mos)	227,357.37	805	-	-	(227,357.37)	227,357.37	227,357.37	-	-	-	-	227,357.37	227,357.37	
City (S) - WRB EARMARK	419,615.56	3,797.23	-	-	-	417,405.18	417,405.18	-	-	-	-	417,405.18	417,405.18	
Savings & Investment - WWCA	38,500.72	-	-	-	-	38,500.72	38,500.72	-	-	-	-	38,500.72	38,500.72	
CD - YSWCD Savings	-	-	-	-	-	18,096.80	18,096.80	-	-	-	-	18,096.80	18,096.80	

30 days after the close of each quarter.
 Why verify that the contents in this report
 are and correct to the best of my knowledge.

FUND TITLE	CASH BALANCE PER BOOKS	REVENUES TO DATE	NET TRANSACTIONS	EXPENDITURES	CASH BALANCE END OF PERIOD	CASH BALANCE END OF PERIOD	ADD OUTSTANDING CHECKS	LESS DEPOSITS IN TRANSIT	ADJUSTMENTS PLUS	ADJUSTMENTS MINUS	TOTAL	BALANCE PER BANK STATEMENT	DIFF.
GF - WWCA O&M	527.89	-	-	(527.89)	0.00	0.00	-	-	-	-	0.00	-	-
GA O&M (WRP&VWCD)	15,335.55	936.98	(5,000.00)	(25,224.25)	14,392.32	14,392.32	-	-	-	-	(14,392.32)	-	-
CC Grant	17,851.66	17,851.66	(6,000.00)	(6,000.00)	16,086.00	16,086.00	-	-	-	-	16,086.00	-	-
ABSO O&M	2,879.28	17,880.00	-	(896.08)	2,051.79	2,051.79	-	-	-	-	2,051.79	-	-
FB Project	40.81	7,000.00	(4,579.14)	(2,379.95)	2,874.25	2,874.25	-	-	-	-	2,874.25	-	-
Care Grant	14,908.64	5,282.90	-	(13,985.29)	588.74	588.74	-	-	-	-	588.74	-	-
Unfud O&M Grant	27.33	700.00	(4.91)	(14,222.16)	(6,370.84)	(6,370.84)	-	-	-	-	(6,370.84)	-	-
CC - Native Plant Society	-	345.00	-	-	700.00	700.00	-	-	-	-	700.00	-	-
CC - MREGNHTF	-	-	-	(348.00)	-	-	-	-	-	-	-	-	-
Total	54,574.88	15,010.07	173,372.87	(171,238.14)	15,010.07	15,010.07	-	-	-	-	15,010.07	15,010.07	-
Bank Dan Goodman CD	3,678.87	1,763.72	-	-	3,652.19	3,652.19	-	-	-	-	3,652.19	-	-
Bank Dan Goodman Savings	223,674.06	1,684.33	-	-	227,357.32	227,357.32	-	-	-	-	227,357.32	-	-
Bank RACA Rent CD (6 mo)	435,218.12	8,307.83	-	-	443,615.95	443,615.95	-	-	-	-	443,615.95	-	-
S CD (S) - WRP Exempt	58,586.37	4.40	-	-	58,590.79	58,590.79	-	-	-	-	58,590.79	-	-
S Savings & Incurred - NH	-	-	-	-	-	-	-	-	-	-	-	-	-
CD - VSWCD Savings	-	-	-	-	-	-	-	-	-	-	-	-	-

Page 1 of 1
 Local Government Div.
 Municipal Financial City Report
 Includes all funds
 Period Ending: 12/31/2009
 Prepared by: Marlene Miller

TRANSACTIONS PER BOOKS														
FUND TITLE	FUND NUMBER	CASH BALANCE PER BOOKS	REVENUES TO DATE	NET TRANSACTIONS	EXPENDITURES	CASH BALANCE END OF PERIOD	CASH BALANCE END OF PERIOD	ADD OUTSTANDING CHECKS	LESS DEPOSITS IN TRANSIT	ADJUSTMENTS PLUS	ADJUSTMENTS MINUS	TOTAL	BALANCE PER BANK STATEMENT	DIFF.
W&A Operating	13,988.07	8,247.21	17,757.08	(12,433.12)	13,371.17	13,371.17	-	-	-	-	-	13,371.17	-	-
GF - WWCA O&M	527.89	-	-	(527.89)	0.00	0.00	-	-	-	-	-	0.00	-	-
GA O&M (WRP&VWCD)	15,335.55	462.00	(5,000.00)	(13,231.02)	2,433.47	2,433.47	-	-	-	-	-	2,433.47	-	-
CC Grant	17,851.66	17,851.66	(6,000.00)	(6,000.00)	17,851.66	17,851.66	-	-	-	-	-	17,851.66	-	-
ABSO O&M	19,889.37	13,410.00	-	(889.06)	19,581.26	19,581.26	-	-	-	-	-	19,581.26	-	-
FB Project	2,879.28	7,000.00	(4,579.14)	(2,379.95)	2,874.25	2,874.25	-	-	-	-	-	2,874.25	-	-
Care Grant	14,908.64	5,282.90	-	(13,985.29)	588.74	588.74	-	-	-	-	-	588.74	-	-
Unfud O&M Grant	27.33	700.00	(4.91)	(14,222.16)	(6,370.84)	(6,370.84)	-	-	-	-	-	(6,370.84)	-	-
CC - Native Plant Society	-	345.00	-	-	700.00	700.00	-	-	-	-	-	700.00	-	-
CC - MREGNHTF	-	-	-	(348.00)	-	-	-	-	-	-	-	-	-	-
Total	54,574.88	15,010.07	173,372.87	(171,238.14)	15,010.07	15,010.07	-	-	-	-	-	15,010.07	15,010.07	-
Bank Dan Goodman CD	3,678.87	1,763.72	-	-	3,652.19	3,652.19	-	-	-	-	-	3,652.19	-	-
Bank Dan Goodman Savings	223,674.06	1,684.33	-	-	227,357.32	227,357.32	-	-	-	-	-	227,357.32	-	-
Bank RACA Rent. CD (6 mo)	435,218.12	8,307.83	-	-	443,615.95	443,615.95	-	-	-	-	-	443,615.95	-	-
S CD (S) - WRP Exempt	58,586.37	4.40	-	-	58,590.79	58,590.79	-	-	-	-	-	58,590.79	-	-
S Savings & Incurred - NH	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CD - VSWCD Savings	-	-	-	-	-	-	-	-	-	-	-	-	-	-

TRANSACTIONS PER BOOKS												BANK RECONCILIATION		
FUND NUMBER	FUND TITLE	CASH BALANCE PER BOOKS	REVENUES TO DATE	NET TRANSFERS	EXPENDITURES TO DATE	CASH BALANCE END OF PERIOD	CASH BALANCE END OF PERIOD	ADD OUTSTANDING CHECKS	LESS DEPOSITS IN TRANSIT	PLUS ADJUSTMENTS	MINUS	TOTAL	69,459.74 BALANCE PER BANK STATEMENT	DIFF.
01	General Operating	15,335.84	17,072.71	17,000.00	(13,742.83)	3,115.91	3,115.91	-	-	-	-	3,115.91		
02	G Grant B - Montford	2,440.00	15,545.58	-	(45.39)	12,500.00	12,500.00	-	-	-	-	12,500.00		
03	SF Absecon/Leas Canyon	5,074.33	-	-	-	5,074.33	5,074.33	-	-	-	-	5,074.33		
04	Big Leas Funds - Bldg	(281.86)	157,108.57	-	(158,144.44)	870.87	870.87	-	-	-	-	870.87		
05	Big Leas Funds - RR Salary	5,838.31	-	-	-	5,838.31	5,838.31	-	-	-	-	5,838.31		
06	AGF - WPCA OLM	522.89	-	-	(522.89)	-	-	-	-	-	-	-		
07	PCA OLM (WRP/VSWCD)	15,335.84	12.00	(5,000.00)	(1,068.39)	9,278.19	9,278.19	-	-	-	-	9,278.19		
08	VCC Grant	17,651.68	6,705.00	(8,000.00)	(898.09)	12,878.28	12,878.28	-	-	-	-	12,878.28		
09	P Aging OLM	2,879.28	-	-	-	2,879.28	2,879.28	-	-	-	-	2,879.28		
10	BB Project	(45.91)	7,000.00	27.48	(1,575.81)	5,412.76	5,412.76	-	-	-	-	5,412.76		
11	IGWA (RC URGPPCP)	14,900.04	-	-	(8,400.00)	6,500.04	6,500.04	-	-	-	-	6,500.04		
12	Care Grant	27.33	5,072.89	-	(2,020.55)	3,950.77	3,950.77	-	-	-	-	3,950.77		
13	Ec - Whitefield ONRT Grant	54,574.68	-	-	-	54,574.68	54,574.68	-	-	-	-	54,574.68		
14	Bank Dan Goodman CD	16,010.07	-	-	-	16,010.07	16,010.07	-	-	-	-	16,010.07		
15	Bank Dan Goodman SAvings	3,314.75	183.00	-	-	3,498.05	3,498.05	-	-	-	-	3,498.05		
16	Bank RACA Real. CD (6 mo.)	223,433.63	104.10	-	-	223,433.63	223,433.63	-	-	-	-	223,433.63		
17	S CD(S) - WRP Esstment	432,487.29	7,425.08	-	-	439,907.37	439,907.37	-	-	-	-	439,907.37		
18	S SAvings & RR Estment - WPA	50,834.80	3.80	-	-	50,834.80	50,834.80	-	-	-	-	50,834.80		
19	S CD - VSWCD SAvings	-	-	-	-	-	-	-	-	-	-	-		
20	Total	69,459.74	183.00	17,000.00	(13,742.83)	69,459.74	69,459.74	-	-	-	-	69,459.74		

30 days after the close of each quarter.
We certify that the contents of this report
are and correct to the best of my knowledge.

Local Government Div.
Municipal Financial City Report
Revised at 1/18/08

Period Ended 6/30/2009
Prepared by Michelle Miller

TRANSACTIONS PER BOOKS										BANK RECONCILIATION				
FUND NUMBER	FUND TITLE	CASH BALANCE PER BOOKS JUNE 1, 2008	REVENUES TO DATE	NET TRANSFERS	EXPENDITURES TO DATE	CASH BALANCE END OF PERIOD	CASH BALANCE END OF PERIOD	ADD OUTSTANDING CHECKS	LESS DEPOSITS IN TRANSIT	PLUS	ADJUSTMENTS MINUS	TOTAL	BALANCE PER BANK STATEMENT	DIFF.
001	General Operating	6,678.35	22,014.25	19,697.07	(7.06)	18,985.32	18,985.32	-	-	-	-	18,985.32	18,985.32	0.00
002	Capital Construction	2.08	-	-	-	2.08	2,400.00	-	-	-	-	2,400.00	2,400.00	0.00
003	Public Works	13,400.00	-	(1,115.00)	(7,400.00)	5,074.33	5,074.33	-	-	-	-	5,074.33	5,074.33	0.00
004	Library	1,052.23	827,533.43	(10,129.99)	(614,302.20)	283.07	283.07	-	-	0.01	-	283.08	283.08	0.00
005	CA - WPCA	11,904.11	-	-	(5,907.60)	5,996.51	5,996.51	-	-	-	-	5,996.51	5,996.51	0.00
006	F - WPCA O&M	12,271.52	175.00	(3,000.00)	(8,823.63)	822.89	822.89	-	-	-	-	822.89	822.89	0.00
007	C - Grant	18,351.65	-	-	(500.00)	17,851.65	17,851.65	-	-	-	-	17,851.65	17,851.65	0.00
008	A - WRP O&M - BK Bldg.	500.72	652.86	40,000.00	(41,152.75)	15,335.55	15,335.55	-	-	-	-	15,335.55	15,335.55	0.00
009	A - ME Bldg. - VSWCD	8,258.95	245,653.63	25,000.00	(8,864.45)	13,669.37	13,669.37	-	-	-	-	13,669.37	13,669.37	0.00
010	Build O&M	2,872.28	-	(197,033.53)	(51,208.99)	2,879.28	2,879.28	-	-	-	-	2,879.28	2,879.28	0.00
011	Project	1,327.22	-	-	(1,366.13)	(40.91)	(40.91)	-	-	-	-	(40.91)	(40.91)	0.00
012	Int Grant	11,823.47	15,200.81	20,000.00	(20,282.27)	14,908.64	14,908.64	-	-	-	-	14,908.64	14,908.64	0.00
013	- Whittier ONRT Grant	71,782.28	1,830.00	(1,600.00)	(12,026.14)	27.33	27.33	-	-	-	-	27.33	27.33	0.00
014	Int. Dan Goodman CO	15,010.07	-	-	-	15,010.07	15,010.07	-	-	-	-	15,010.07	15,010.07	0.00
015	Int. Dan Goodman Services	2,851.65	179.96	-	-	3,131.61	3,131.61	-	-	-	-	3,131.61	3,131.61	0.00
016	CDRGL - WRP Eastwood	430,915.25	697.07	-	-	429,978.18	429,978.18	-	-	-	-	429,978.18	429,978.18	0.00
017	CD - VSWCD Service	16,000.00	9,730.54	-	-	50,831.00	50,831.00	-	-	-	-	50,831.00	50,831.00	0.00
018	CD - VSWCD Service	120,000.00	172.88	(15,122.88)	-	-	-	-	-	-	-	-	-	0.00
019	CD - VSWCD Service	120,000.00	-	(120,000.00)	-	-	-	-	-	-	-	-	-	0.00