WET WALNUT CREEK WATERSHED
JOINT DISTRICT NO.58, KANSAS

REGULATORY BASIS FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2023

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Wet Walnut Creek Watershed Joint District No.58

ADVERSE AND UNMODIFIED OPINIONS

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Wet Walnut Creek Watershed Joint District No. 58, Kansas, as of and for the year ended December 31, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Wet Walnut Creek Watershed Joint District No. 58 as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Wet Walnut Creek Watershed Joint District No. 58 as of December 31, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

BASIS FOR ADVERSE AND UNMODIFIED OPINIONS

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Wet Walnut Creek Watershed Joint District No. 58, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note A of the financial statement, the financial statement is prepared by Wet Walnut Creek Watershed Joint District No. 58 on the basis of

the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENT

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note A; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Wet Walnut Creek Watershed Joint District No. 58's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENT

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free of material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Wet Walnut Creek Watershed Joint District No. 58's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Wet Walnut Creek Watershed Joint District No. 58's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

SUPPLEMENTARY INFORMATION

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures - actual and budget and individual fund schedules of regulatory basis receipts and expenditures - actual and budget (Schedules 1 and 2 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note A.

Brungardt Hower
Ward Elliott & Pfeifer L.C.

Hays, Kansas
June 7, 2024

WET WALNUT CREEK WATERSHED
JOINT DISTRICT NO.58, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General funds:							
General Fund	$ 684,922	$ -	$ 436,597	$ 437,732	$ 683,787	$ 64,061	$ 747,848
Special Purpose Funds:							
Structure Maintenance Fund	1,180,272	-	22,144	-	1,202,416	-	1,202,416
Total Reporting Entity	$ 1,865,194	$ -	$ 458,741	$ 437,732	$ 1,886,203	$ 64,061	$ 1,950,264

Composition of Cash:

Certificates of Deposit:	
Bison State Bank	$ 79,000
Peoples Bank and Trust	90,000
First National Bank - Dighton	25,000
First State Bank - Ness City	201,748
SJN Bank of Kansas	244,453
First State Bank - Ransom	399,017
Farmers Bank & Trust N.A.	224,322
First State Bank - Healy	449,065
Savings Accounts:	
Bison State Bank	115,626
Farmers Bank & Trust N.A.	543
SJN Bank of Kansas	81,849
Money Market Account:	
Farmers Bank & Trust N.A.	39,641
Total Reporting Entity	$ 1,950,264

The notes to the financial statement are an integral part of this statement.

WET WALNUT CREEK WATERSHED JOINT DISTRICT NO.58

NOTES TO FINANCIAL STATEMENT

December 31, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Wet Walnut Creek Watershed Joint District No. 58, "the Watershed District" has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the regulatory basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of significant policies:

1. Reporting Entity

Shortly after the disastrous flood of September 1959, the first steering committee for studying the feasibility of a Watershed District was selected. Interested citizens held their first public meeting at the Rush Center Co-op May 8, 1961. The eighteen banks of the area provided funds for organizing the watershed. Petitions calling for a formal vote were submitted to the Secretary of State on May 16, 1963, and the first board of directors was elected July 11, 1963. On September 30, 1964, an application for federal assistance under Public Law 566 was submitted to the State Soil Conservation Committee. Approval by the State Soil Conservation Committee was granted December 18, 1964.

Members of the board of the Watershed District are elected by the public. The Board has control over hiring and firing employees, and the power to contract for purchase of land and equipment, eminent domain, and so forth. The Board is required, by an act of the state legislature, to submit an annual budget to the county commission for approval and is prohibited from spending or obligating funds in excess of the maximum amount approved by the county commission. Taxes are levied by the county commission and are collected by the county and distributed to the Watershed District. The Watershed District also receives funds and technical assistance from the Natural Resource Conservation Service under authority granted by Public Law 566. They borrow funds and issue bonded indebtedness under the Kansas Watershed District Act, Sec. 24-1209.

2. Regulatory Basis Fund types

General Fund (the chief operating fund) - Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund (Structure Maintenance Fund) – used to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

3. Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

3. Basis of Accounting -continued

a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The Watershed District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the Watershed District to use the regulatory basis of accounting.

4. Cash

Cash consists of interest-bearing checking accounts, savings accounts, and certificates of deposit. Earnings from these accounts are allocated to designated funds.

5. Property Tax Revenue

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20 and one-half on May 10. Major property tax payments to the Watershed District are received January through July and are recognized as revenue in the year received.

6. Use of Estimates

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE B – BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

a. Preparation of the budget for the succeeding calendar year on or before August 1st.

NOTE B – BUDGETARY INFORMATION – continued

b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

c. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.

d. Adoption of the final budget on or before August 25th.

If the Watershed District is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The Watershed District did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year’s accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds and trust funds.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by using internal spending limits established by the governing body.

NOTE C – DEPOSITS

The Watershed District follows the practice of pooling cash and investments of all funds. Each fund’s portion of total cash and investments is summarized by fund type in the summary statement of receipts, disbursements, and unencumbered cash.

K.S.A. 9-1401 establishes the depositories which may be used by the Watershed District. The statute requires banks eligible to hold the Watershed

NOTE C – DEPOSITS - continued

District's funds have a main or branch bank in the county in which the Watershed District is located or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Watershed District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the Watershed District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. Government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The Watershed District has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the Watershed District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the Watershed District's deposits may not be returned to it. State statutes require the Watershed District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All deposits were legally secured at December 31, 2023.

At December 31, 2023, the Watershed District's carrying amount of deposits was $1,950,264 and bank balance was $1,950,797. The bank balances were held by eight banks resulting in a concentration of credit risk. Of the bank balance, amounts were covered by federal depository insurance with additional amounts collateralized with securities held by the pledging financial institutions' agents in the Watershed District's name.

NOTE D – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Compensated Absences. The Watershed District's compensated absence policy is to pay employees for unused vacation leave and sick leave in the event of termination. Upon retirement, death or separation of employment, the employee shall be compensated by the Watershed District for all unused and accumulated vacation leave and sick leave.

Vacation days are earned based on length of service. Employment of four months during the first calendar year of employment will be considered as one year of service based on the following schedule:

NOTE D – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS - continued

Years of Service	Days Earned
Less than 1 year	1 day per calendar month worked, max of 10 days
1-4	10 days
5-11	15 days
12+	20 days

Full-time employees are eligible to accumulate sick leave and vacation days. Sick leave is earned at the rate of one workday per month, with the maximum amount of accumulated sick leave limited to 120 days. The compensation for unused vacation shall be in the form of cash, at the employee's regular rate of pay at the time of separation.

The compensation for unused sick leave shall be in the form of cash at the following rate:

Full Time	Compensation
0-23 days	None
24-59 days	33% hourly wage
60-120 days	67% hourly wage

The cost of accumulated vacation and sick leave are not recorded in the financial statement at the time the benefits are earned by the employee. The potential liability as of December 31, 2023 and 2022 is $11,306 and $9,829 respectively.

NOTE E – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description – The Watershed District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions – K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

NOTE E – DEFINED BENEFIT PENSION PLAN – continued

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the Watershed District were $12,970 for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023 the Watershed District's proportionate share of the collective net pension liability reported by KPERS was $145,427. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The Watershed District's proportion of the net pension liability was based on the ratio of the Watershed District's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

NOTE F – RISK MANAGEMENT - CLAIMS AND JUDGEMENTS

The Watershed District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Watershed District continues to carry commercial insurance for other risks of loss, including property, general liability, inland marine, workman's compensation, umbrella, automobile, line-backer and surety bond coverage. Settled claims resulting from these risks have not exceeded commercial coverage in any of the past three years.

NOTE G – ECONOMIC DEPENDENCY

As described in the nature of operations, the Watershed District is funded primarily by tax revenues received from various counties. The reduction of tax revenue from one or more counties could cause an economic hardship.

NOTE H – SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 7, 2024, which is the date on which the financial statement was issued.

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

WET WALNUT CREEK WATERSHED
JOINT DISTRICT NO.58, KANSAS

Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance-Over (Under)
General Funds:					
General Fund	$ 782,900	$ -	$ 782,900	$ 437,732	$ (345,168)
Special Purpose Funds:					
Structure Maintenance Fund	$ 1,257,920	$ -	$ 1,257,920	$ -	$ (1,257,920)

WET WALNUT CREEK WATERSHED
JOINT DISTRICT NO.58, KANSAS

GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes	$ 386,209	$ 427,117	$ 423,880	$ 3,237
Miscellaneous	64,691	278	-	278
Interest Income	3,764	9,202	-	9,202
Total Receipts	454,664	436,597	423,880	12,717
Expenditures				
Construction	-	8,193	151,300	(143,107)
Salaries, Related Taxes & KPERS	177,078	187,272	192,600	(5,328)
Professional Fees	15,411	20,265	70,000	(49,735)
Rent and Utilities	6,674	10,532	8,000	2,532
Insurance	73,038	72,602	69,000	3,602
Maintenance and Weed Control	23,988	26,853	30,000	(3,147)
Remedial Repair	63,960	-	50,000	(50,000)
Building and Equipment Purchases	19,048	45,980	75,000	(29,020)
Conservation Districts Assistance	8,000	8,000	8,000	-
Vehicle, Mileage, Equip & Building	27,519	35,221	60,000	(24,779)
Other Administration	17,449	22,814	22,000	814
Transfers Out to SMF Fund	10,000	-	47,000	(47,000)
Total Expenditures	442,165	437,732	$ 782,900	$ (345,168)
Receipts Over Expenditures	12,499	(1,135)		
Unencumbered Cash, Beginning	672,423	684,922		
Unencumbered Cash, Ending	$ 684,922	$ 683,787		

The accompanying notes are an integral part of these financial statements.

WET WALNUT CREEK WATERSHED
JOINT DISTRICT NO.58, KANSAS

STRUCTURE MAINTENANCE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Interest Income	$ 6,353	$ 22,144	$ -	$ 22,144
Transfer from General Fund	10,000	-	47,000	(47,000)
Total Receipts	16,353	22,144	47,000	(24,856)
Expenditures				
Maintenance and Weed Control	-	-	1,257,920	(1,257,920)
Total Expenditures	-	-	$ 1,257,920	$ (1,257,920)
Receipts Over Expenditures	16,353	22,144		
Unencumbered Cash, Beginning	1,163,919	1,180,272		
Unencumbered Cash, Ending	$ 1,180,272	$ 1,202,416		

The accompanying notes are an integral part of these financial statements.

SUPPLEMENTAL INFORMATION

WET WALNUT CREEK WATERSHED
JOINT DISTRICT NO.58, KANSAS

GENERAL FUND

Schedule of Other Administration Expenses
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2023	2022
Meeting Expense	$ 810	$ 501
Office Supplies	11,794	8,980
Shop Supplies	1,028	4,454
Dues and Subscriptions	5,149	754
Petty Cash	522	831
Advertising and Publications	822	790
Fees, Licenses & Permits	300	305
Miscellaneous	2,389	834
Total Other Administration Expenses	$ 22,814	$ 17,449