

WET WALNUT CREEK WATERSHED  
JOINT DISTRICT NO.58  
LACROSSE, KANSAS

REGULATORY BASIS FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2017

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*CERTIFIED PUBLIC ACCOUNTANTS  
and  
BUSINESS ADVISORS*

INDEPENDENT AUDITORS' REPORT

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

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, Lacrosse, Kansas, as of and for the year ended December 31, 2017 and the related notes to the financial statement.

**Management's Responsibility for the Financial Statement**

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note A to meet the financial reporting requirements of the State of Kansas; 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.

**Auditor's Responsibility**

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles**

As described in Note A of the financial statement, the financial statement is prepared by Wet Walnut Creek Watershed, Joint District No. 58, Lacrosse, Kansas to meet the requirements of the State of Kansas 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.

#### **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 Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the 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 Walnut Creek Watershed, Joint District No. 58, Lacrosse, Kansas, as of December 31, 2017, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Walnut Creek Watershed, Joint District No. 58, Lacrosse, Kansas, as of December 31, 2017, 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.

#### **Other Matters**

#### **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, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, (Schedules 1 and as listed in the table of contents) are presented for 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 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 27, 2018

WET WALNUT CREEK WATERSHED  
JOINT DISTRICT NO.58

Summary Statement of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2017

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Government type funds:							
General Fund	\$ 677,575	\$ -	\$ 436,110	\$ 430,098	\$ 683,587	\$ 9,088	\$ 692,675
Special Revenue Fund							
Structure Maintenance Fund	<u>946,061</u>	<u>-</u>	<u>51,951</u>	<u>-</u>	<u>998,012</u>	<u>-</u>	<u>998,012</u>
Total Reporting Entity	<u>\$ 1,623,636</u>	<u>\$ -</u>	<u>\$ 488,061</u>	<u>\$ 430,098</u>	<u>\$ 1,681,599</u>	<u>\$ 9,088</u>	<u>\$ 1,690,687</u>

Composition of Cash:

Certificates of Deposit:	
Bison State Bank	\$ 79,000
Community Bank	90,000
First National Bank - Dighton	176,166
First State Bank - Ness City	198,604
Nekoma State Bank	234,075
First State Bank - Ransom	123,052
Farmers Bank & Trust N.A. - LaCrosse	153,081
First State Bank - Healy	425,452
Savings Accounts:	
Bison State Bank	25,505
Farmers Bank & Trust N.A. - LaCrosse	61,718
Nekoma State Bank	110,621
Money Market Account:	
Farmers Bank & Trust N.A. - LaCrosse	<u>13,413</u>
Total Reporting Entity	<u>\$ 1,690,687</u>

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

NOTES TO FINANCIAL STATEMENT

December 31, 2017

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Wet Walnut Creek Watershed Joint District No. 58, "the 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 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 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 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

NOTES TO FINANCIAL STATEMENT

December 31, 2017

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

3. Basis of Accounting -continued

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 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 municipality 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 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 1<sup>st</sup>.
- b. Publication in local newspaper on or before August 5<sup>th</sup> of the proposed budget and notice of public hearing on the budget.

NOTES TO FINANCIAL STATEMENT

December 31, 2017

NOTE B - BUDGETARY INFORMATION - continued

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

d. Adoption of the final budget on or before August 25<sup>th</sup>.

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 statement is 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 the use of internal spending limits established by the governing body.

NOTE C - DEPOSITS

The 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 of cash receipts, disbursements, and unencumbered cash.

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located or in 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. 9-1042 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

NOTES TO FINANCIAL STATEMENT

December 31, 2017

NOTE C - DEPOSITS - continued

K.S.A. 12-1675 limits the 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 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 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 District's deposits may not be returned to it. State statutes require the 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, 2017.

At December 31, 2017, the District's carrying amount of deposits was \$1,690,687 and bank balance was \$1,690,687. 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 District's name.

NOTE D - INTERFUND TRANSFERS

Transfers were made from the general fund to the structure maintenance fund in the amount of \$47,000. The purpose for this transfer is to meet future expected funding demands for projects and maintenance and to allow for overflow of expenditures from year to year for stability in mill levy funding.

NOTE E - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Compensated Absences. The District's 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 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:

<u>Years of Service</u>	<u>Days Earned</u>
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

NOTES TO FINANCIAL STATEMENT

December 31, 2017

NOTE E - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS - continued

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:

<u>Full Time</u>	<u>Compensation</u>
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, 2017 and 2016 is \$4,367 and \$3,864 respectively.

NOTE F - DEFINIED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description - The 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 Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://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.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the result 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 with a 0% moratorium from the period of January 1, 2017 through September 30, 2017 for the Death and Disability

NOTES TO FINANCIAL STATEMENT

December 31, 2017

NOTE F - DEFINIED BENEFIT PENSION PLAN - continued

Program) and the statutory contribution rate was 8.46% for the fiscal year ended December 31, 2017. Contributions to the pension plan from the District were \$11,253 for the year ended December 31, 2017.

Net Pension Liability

At December 31, 2017 the District's proportionate share of the collective net pension liability reported by KPERS was \$106,635. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The District's proportion of the net pension liability was based on the ratio of the 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 these financial statements.

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](http://www.kpers.org) or can be obtained as described above.

NOTE G - LITIGATION

The District is party to various legal proceedings normally which occur in governmental operations. These legal proceedings are not likely to have a material adverse impact on the funds of the District.

NOTE H - RISK MANAGEMENT-CLAIMS AND JUDGEMENTS

The 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 District obtains coverage from commercial insurance for other risks of loss, including property, general liability, inland marine, workman's compensation, umbrella, automobile, line-backer and surety bond coverage. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years. The District does not participate in a public entity risk pool.

NOTE I - ECONOMIC DEPENDENCY

As described in the nature of operations, the 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 J - SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 27, 2018, which is the date on which the financial statement was issued.

**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**

WET WALNUT CREEK WATERSHED  
 JOINT DISTRICT NO.58

Summary of Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance- Over (Under)
Government type funds:					
General Fund	\$ 752,000	\$ -	\$ 752,000	\$ 430,098	\$ (321,902)
Special Revenue Fund					
Structure Maintenance Fund	\$ 988,962	\$ -	\$ 988,962	\$ -	\$ (988,962)

WET WALNUT CREEK WATERSHED  
JOINT DISTRICT NO.58

Schedule 2-1

GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 358,451	\$ 336,334	\$ 334,815	\$ 1,519
Miscellaneous	10	96,854	-	96,854
Interest Income	2,534	2,922	-	2,922
 Total Cash Receipts	 360,995	 436,110	 334,815	 101,295
 Expenditures				
Construction	-	-	153,300	(153,300)
Salaries, Related Taxes & KPERS	150,303	154,054	175,000	(20,946)
Professional Fees	46,584	35,109	65,000	(29,891)
Rent and Utilities	6,472	6,781	7,500	(719)
Insurance	55,274	56,412	65,000	(8,588)
Maintenance and Weed Control	6,293	10,819	25,000	(14,181)
Remedial Repair	11,707	65,368	140,000	(74,632)
Building and Equipment Purchases	21,097	12,887	20,000	(7,113)
Conservation Districts Assistance	6,000	6,000	7,200	(1,200)
Vehicle, Mileage, Equip & Building	17,006	18,395	27,000	(8,605)
Other Administration	20,219	17,273	20,000	(2,727)
Transfers Out to SMF Fund	47,000	47,000	47,000	-
 Total Expenditures	 387,955	 430,098	 \$ 752,000	 \$ (321,902)
 Receipts Over (Under) Expenditures	 (26,960)	 6,012		
 Unencumbered Cash, January 1	 704,535	 677,575		
 Unencumbered Cash, December 31	 \$ 677,575	 \$ 683,587		

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

WET WALNUT CREEK WATERSHED  
 JOINT DISTRICT NO.58

Schedule 2-2

STRUCTURE MAINTENANCE FUND

Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Cash Receipts				
Interest Income	\$ 4,099	\$ 4,951	\$ -	\$ 4,951
Transfer from General Fund	<u>47,000</u>	<u>47,000</u>	<u>47,000</u>	<u>-</u>
Total Cash Receipts	<u>51,099</u>	<u>51,951</u>	<u>47,000</u>	<u>4,951</u>
Expenditures				
Maintenance	<u>-</u>	<u>-</u>	<u>988,962</u>	<u>(988,962)</u>
Total Expenditures	-	-	<u>\$ 988,962</u>	<u>\$ (988,962)</u>
Receipts Over (Under) Expenditures	51,099	51,951		
Unencumbered Cash, January 1	<u>894,962</u>	<u>946,061</u>		
Unencumbered Cash, December 31	<u>\$ 946,061</u>	<u>\$ 998,012</u>		

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

**ADDITIONAL INFORMATION**

WET WALNUT CREEK WATERSHED  
JOINT DISTRICT NO.58

GENERAL FUND

Schedule of Other Administration Expenses

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>2,017</u>	<u>2016</u>
Meeting Expense	\$ 2,415	\$ 2,679
Office Supplies	5,263	7,692
Shop Supplies	1,938	1,912
Dues and Subscriptions	2,745	2,075
Petty Cash	1,137	1,453
Advertising and Publications	1,227	1,528
Fees, Licenses & Permits	645	881
Miscellaneous	<u>1,903</u>	<u>1,999</u>
Total Other Administration Expenses	<u>\$ 17,273</u>	<u>\$ 20,219</u>