

BUCKSKIN SANITARY DISTRICT

**REVIEW OF FINANCIAL OFFICE TRANSACTIONS AND
PRACTICES**

DECEMBER 2009

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I. Background

In relation to the termination of both the District Manager and Office Administrator, the management of Buckskin Sanitary District (District) requested Heinfeld, Meech & Co., P.C. (Firm) conduct a review of financial office transactions and practices.

Arizona Revised Statutes (ARS) and Generally Accepted Accounting Principles require that documentation substantiating financial transactions be retained by District management. We gathered all documentation kept at the District office in order to review the financial transactions made by the District under the tenure of the District Manager and Office Administrator. This documentation was reviewed and compared to financial transactions posted to the District's financial management software (QuickBooks).

II. Methodology

Our review consisted of all financial transactions made during the tenure of the District Manager and Office Administrator as recorded in the District's QuickBooks file and documented in the supporting documentation obtained from the District. The supporting documentation obtained from the District included the following:

- Bank statements and reconciliations for both the District's checking account held with Wells Fargo Bank and the District's account with the County through National Bank.
- Vendor files including invoices for a number of vendors used by the District.
- The District's annual audits for fiscal years 2005-06 and 2007-08 and various financial notes and reports done in preparation for the fiscal year 2008-09 audit.
- Personnel files for both the District Manager and the Office Administrator.
- Equipment inventory lists and a number of other asset lists.
- Various other management reports and documents such as office memos, letters, Board agendas and minutes, etc.

Interviews with the District Manager and Office Administrator were requested in a letter dated November 10, 2009 to discuss the Buckskin Sanitary District's Board of Directors decision to terminate their employment effective September 15, 2009 and the subsequent review of documents conducted by the Firm. In a response letter dated November 19, 2009, the Office Administrator declined the request for an interview. A response from the District Manager has not yet been received.

III. Summary of Findings and Recommendations

1. In general, the District did not have adequate internal control procedures in place to prevent and/or detect errors related to the processing of various accounting transactions. Additionally, the District did not have an adequate review process to ensure that all transactions were done in accordance with District policies and to ensure that management was operating with the best interests of the District in mind. Although segregation of duties may have been present, because of the personal relationship between the District Manager and Office Administrator, additional review procedures should have been in place to ensure proper fiscal management. Management did not appear to follow an expenditure process in which the Board was made aware of certain expenditures. In addition, purchase orders were not utilized to ensure that funds had been properly budgeted for prior to expenditures being made. The lack of internal controls and general lack of organization relating to the financial process created an environment which was highly susceptible to a misuse of District assets.

The deficiencies in internal controls and general operating issues we noted were consistent with the report issued by J. R. Pooler of Pooled Resources in his Project Report dated December 14, 2009 regarding the funding for the Improvement District. His report concludes that due to “the lack of documentation and not following industry standards for project management” he is unable to verify the funding status of certain projects and that the District has incurred unnecessary expenses. The resulting monetary loss that the District has suffered because of these issues can not yet be determined because of the lack of sufficient documentation.

Recommendation

The District should design and implement effective internal control procedures to ensure the financial activity as recorded in the District’s financial management software is accurate and allowable and that supporting documentation regarding all financial transactions is maintained. As part of these internal controls, due to the small staff size, the District should implement procedures to ensure that all financial transactions are properly reviewed and approved.

2. Documentation such as signed and approved contracts or approval in the Board meeting minutes regarding salaries and benefits paid to the District Manager and Office Administrator was unable to be located. Multiple discussions are noted in the Board minutes and agendas covering the period of July 1, 2008 through June 30, 2009 regarding salaries; however, no mention of the approval of salaries is noted. As a result, we are unable to verify whether or not the District Manager and Office

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Administrators were paid salaries and benefits in accordance with determinations made by the Board. The salaries paid to the District Manager and Office Administrator are presented in the tables below.

District Manager

Approximate Date Ranges Paid	Approximate yearly/hourly salary
May 2002 ~ December 2002	\$54,000/year
January 2003 ~ December 2005	\$76,000/year
January 2006 ~ July 2006	\$77,520/year
August 2006 ~ June 2007	\$79,845/year
July 2007 ~ Termination	\$82,241/year

Office Administrator

Approximate Date Ranges Paid	Approximate yearly/hourly salary
May 2002 ~ June 2002	\$14.00/hour
July 2002 ~ December 2002	\$15.40/hour
January 2003 ~ June 2004	\$18.48/hour
July 2004 ~ December 2005	\$19.04/hour
January 2006 ~ June 2006	\$19.42/hour
July 2006 ~ June 2007	\$20.00/hour
July 2007 ~ December 2008	\$20.60/hour
January 2009 ~ Termination	\$21.22/hour

Recommendation

The District should establish and maintain policies and procedures governing the approval of salaries and benefits paid to employees. Additionally, the District should implement stronger internal controls over the payroll cycle to ensure salaries and benefits are paid properly.

- Documentation supporting reimbursements paid on a regular basis to the District Manager and Office Administrator for mileage, travel, and other reimbursements was unable to be located. Because of the lack of supporting documentation, we are unable to verify whether or not these reimbursements were paid for District related expenditures, and, as such, allowable expenditures of public funds. A listing of reimbursements paid to the District Manager and Office Administrator is included in the Appendix section on pages 7 through 12.

Recommendation

Reimbursement requests supported by itemized receipts should be submitted before any payment is made to employees for official District expenditures. The District should maintain documentation to support all reimbursements and ensure reimbursements are only paid for allowable expenditures.

4. An up-to-date inventory listing of all capital asset items that coincides with amounts reported in the audited financial statements and in QuickBooks was unable to be located; however, the Board meeting minutes do mention an inspection of inventory items. As a result, we are unable to verify that all capital assets purchased by the District are still in the District's possession. Without reconciling capital asset listings to an inventory of capital assets at regular intervals, the District is unable to substantiate capital items reported in their financial statements.

Recommendation

The District should implement a review process of all capital purchases made and ensure that capital items are recorded properly in the financial management software. Additionally, the District should reconcile their capital asset listing with a physical inventory and ensure that the capital asset listing coincides with actual property in the possession of the District and make adjustments as necessary.

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IV. Appendix

District Manager

Type	Date	Num	Memo	Amount
Check	05/06/2002	202422	MILEAGE	144.18
Check	05/06/2002	202422	GENERATOR PLUG - PLANT	19.89
Check	05/06/2002	202422	BUDGET REVIEW - BOVINE & BERGERSEN	40.00
Check	05/30/2002	202427	MILEAGE	63.88
Check	05/30/2002	202427	TOZER'S GOING AWAY PARTY	200.00
Check	06/21/2002	202466	OFFICE TRASH BAGS	3.26
Check	06/21/2002	202466	MILEAGE	158.05
Check	07/25/2002	202515	POSTAGE	3.94
Check	07/25/2002	202515	STROKES W/RD	23.00
Check	07/25/2002	202515	MILEAGE	186.52
Check	07/25/2002	202515	CSUS FOUNDATION TRAINING SEMINAR	141.00
Check	08/06/2002	202527	FED EX ... BARSCREEN	13.65
Check	08/06/2002	202527	ODOR FILTER	322.87
Check	08/06/2002	202527	WATERLINE	50.48
Check	08/06/2002	202527	MILEAGE	113.15
Check	08/19/2002	202546	MILEAGE	311.71
Check	08/19/2002	202546	PINETOP, AZ SEMINAR	688.29
Check	09/23/2002	202576	EL SARAPE - PLANT MGMT	30.00
Check	09/23/2002	202576	TRI STATE SEMINAR LAUGHLIN	346.00
Check	09/23/2002	202576	ODOR FILTER	141.92
Check	09/23/2002	202576	MILEAGE	205.49
Check	10/03/2002	202580	ROTARY HAMMER	47.48
Check	10/03/2002	202580	AS BUILTS FOR ATTY ASHBY	84.00
Check	10/03/2002	202580	MILEAGE	208.42
Check	11/12/2002	202621	SENIOR MANNY'S - MANAGEMENT MTG	33.89
Check	11/12/2002	202621	MILEAGE	227.40
Check	11/26/2002	202638		264.89
Check	12/31/2002	202712	COLORADO RIVER SAND & ROCK	275.00
Check	12/31/2002	202712	MILEAGE	231.41
Check	02/04/2003	202736	STROKES & ELKS/ ENG. SELECTION COMMITTEE	44.00
Check	02/04/2003	202736	MILEAGE	222.29
Check	02/04/2003	202736	FED EX	22.33
Check	02/04/2003	202736	NO TRESPASSING SIGNS	12.23
Check	02/04/2003	202736	ODOR FILTER DUCT	50.00
Check	03/31/2003	1971	WASTEWATER SEMINAR MEALS FOR DOUG	200.00

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Check	03/31/2003	1971	WASTEWATER SEMINAR MEALS FOR ROB	200.00
Check	03/31/2003	202795	MILEAGE	109.64
Check	04/18/2003	202819	MILAGE	284.69
Check	04/18/2003	202819	GAS FOR PUMP AT POND	16.00
Check	05/14/2003	202848	MILEAGE	266.45
Check	05/14/2003	202848	FUEL FOR EQUIP. @ PONDS	96.41
Check	05/14/2003	202848	STAMPS	43.85
Check	05/14/2003	202848	DEPOSITION WITH SQUIRE, SANDERS & DEMPSEY	16.81
Check	05/19/2003	202858	MILEAGE	51.83
Check	05/19/2003	202858	GAS FOR POND PUMP	122.27
Check	06/16/2003	202894	MILAGE REIMBURSEMENT 5/19/03-6/15/03	218.28
Check	07/07/2003	202917	Mileage expense 6/16/03 to 7/06/03	172.00
Check	07/30/2003	202936	MILEAGE	237.34
Check	07/30/2003	202936	BATTERY CHARGER FOR GENERATOR	33.60
Check	08/26/2003	2046	MILEAGE REIMBURSEMENT	297.47
Check	08/26/2003	2046	PUMP HOIST RENTAL	19.57
Check	09/23/2003	202999	MILEAGE	250.39
Check	09/23/2003	202999	TRI STATE	345.00
Check	09/23/2003	202999	KINKO'S AS BUILT REPRODUCTION	12.67
Check	10/16/2003	2082	MILEAGE REIMBURSEMENT	306.96
Check	11/12/2003	203027	MILEAGE REIMBURSEMENT	231.04
Check	11/12/2003	203027	2 YEAR WEBSITE SUBSCRIPTION	380.00
Check	11/12/2003	203027	FUEL FOR GENERATOR AND BATTERY FOR PONDS	35.22
Check	12/08/2003	203049		164.56
Check	12/30/2003	203071	Trash Disposal	10.00
Check	12/30/2003	203071	Mileage	181.40
Check	01/26/2004	2145	MILEAGE	322.66
Check	03/02/2004	2168	MILEAGE REIMBURSEMENT 1/26 - 2/29/04	215.36
Check	04/06/2004	2196	MILEAGE	355.15
Check	04/06/2004	2196	EMAIL STORAGE FOR ENGINEERING DOCS	30.00
Check	06/09/2004	203216	MAY MILEAGE	266.83
Check	06/09/2004	203216	TANKS FOR AIR SCRUBBER	322.00
Check	06/09/2004	203216	EXPRESS MAIL TO SQUIRE SANDERS	13.65
Check	06/28/2004	203237	TOPOZONE SOFTWARE ASSESSMENT PLANNING	49.95
Check	06/28/2004	203237	MILEAGE FOR THE MONTH OF JUNE	364.58
Check	07/28/2004	203266	Mileage	261.71
Check	07/28/2004	203266	Engineers to Parker Strip Grill	50.00
Check	08/31/2004	203292	PRIMM HOTEL ROOM & PER DIEM	129.38
Check	08/31/2004	203292	PRIMM WW SEMINAR	45.00
Check	08/31/2004	203292	CHLORINE FOR WWTP	134.63
Check	08/31/2004	203292	MILEAGE	232.87

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Check	09/22/2004	203314	GAS FOR TRASH PUMP AT PONDS	48.70
Check	09/22/2004	203314	MILEAGE	320.83
Check	10/15/2004	203340	GAS FOR TRASH PUMP AT PONDS	18.00
Check	10/15/2004	203340	COPIES FROM COUNTY FOR PHASE III	8.00
Check	10/15/2004	203340	MILEAGE	352.95
Check	12/02/2004	203384	MILEAGE FOR 6 WEEKS	283.97
Check	12/02/2004	203384	POSTAGE	6.91
Check	12/21/2004	2372	1980 FORD F350 WWTP TRUCK	2,900.00
Check	01/05/2005	203415	5 WEEKS OF MILEAGE	265.72
Check	01/05/2005	203415	QUICK BOOKS PAYROLL TAX PRO	199.00
Check	01/05/2005	203415	SUPPLIES TO BUILD HOIST FOR WWTP TRUCK	413.87
Check	02/28/2005	203461	February Mileage	289.77
Check	07/12/2005	203562	MILEAGE REIMBURSEMENT 6/23-7/12, 2005	191.49
Check	08/03/2005	203710	ASUA SEMINAR IN PINETOP - PER DIEM	400.00
Check	08/03/2005	203710	MILEAGE FROM 7/13/05 - 8/8/05	285.89
Check	10/17/2005	203786	WEB SITE DOMAIN SPACE/NAME RENEWAL 2 YEARS	359.99
Check	10/02/2006	204060	CERTIFIED MAILING OF EASEMENT LETTERS	23.20
Check	10/02/2006	204060	LUNCH MEETING WITH CHAIRMAN OF THE BOARD	24.00
Check	10/02/2006	204060	MILEAGE FOR MONTH OF SEPTEMBER 2006	295.40
Check	06/04/2007	204307	603.6 MILES TRAVELED FOR THE MONTH OF MAY 2007	302.00
General Journal	06/30/2007	GDK07-14	Accrue wages for 6/25-6/30/07 paid in July	1,535.49
General Journal	06/30/2007	GDK07-14	Accrue wages for 6/25-6/30/07 paid in July	866.00
General Journal	07/01/2007	GDK07-14R	Accrue wages for 6/25-6/30/07 paid in July	3,369.49
Check	07/03/2007	204338	2 TRIPS TO PHOENIX - ENGINEERS & ATTY	348.00
Check	07/31/2007	204367	JULY MILEAGE EXPENSE	279.55
Check	07/31/2007	204367	BSD EMAIL SUBSCRIPTION	19.95
Check	08/27/2007	204398	FUEL CHARGES TO FLAGSTAFF SEMINAR W/WWTP OPERATOR	75.00
Check	08/27/2007	204398	MEAL CHARGE TO FLAGSTAFF SEMINAR W/WWTP OPERATOR	42.45
Check	08/27/2007	204398	MAIL PER TO RURAL DEVELOPMENT	7.75
Check	08/27/2007	204398	NORTON INTERNET SECURITY SOFTWARE FOR COMPUTERS	52.79
Check	08/27/2007	204398	77.8 MILES TRAVELED FOR THE MONTH OF AUGUST 2007	38.90
Check	09/24/2007	204414	760.6 MILES FOR SEPTEMBER 07	380.30
Check	10/22/2007	204448	1091.7 MILES TRAVEL REIMB. 10/1-21/07	545.70
Check	11/20/2007	204471	BI ANNUAL WEBSITE RENEWAL	
Check	11/20/2007	204471	BUCKSKINSANITARYDISTRICT.COM	359.99
Check	12/03/2007	204480	2 PERSON PER DIEM & MILEAGE FOR SEMINAR	482.50
Check	12/03/2007	204482	MILEAGE REIMBURSEMENT 10/22-11/29/07	176.20
Check	01/11/2008	204522	MILEAGE RIEMBURSEMENT 12-3-07 THRU 1-11-08	89.90
Check	01/11/2008	204526	DC TRIP 1/29-30/08 2 FLIGHT TKTS	1,400.00
Check	01/11/2008	204526	DC TRIP 1/29-30-08 MEALS	96.00

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Check	01/11/2008	204526	DC TRIP 1/29-30-08 LODGING & TRAVEL	704.00
Check	01/23/2008	204531	ADDITIONAL FLIGHT COSTS	646.00
Check	04/11/2008	204606	PROPOSED AIRFAIR DOUG & GARY HANSEN 6/11-13/08	1,400.00
Check	04/11/2008	204606	PROPOSED LODGING DOUG & GARY HANSEN 6/11-13/08	905.00
Check	04/15/2008	204611	JANUARY 12 - APRIL 11, 2008 MILEAGE REIMBURSEMENT	533.20
Check	05/15/2008	204642	MILEAGE REIMBURSEMENT 4/5/08-5/15/08	268.10
Check	06/02/2008	204654	AIRFARE BALANCE	123.82
Check	06/02/2008	204654	PER DIEM LESS ADVANCE	310.59
Check	06/02/2008	204654	MILEAGE TO AIRPORT (344 MI)	172.00
Check	06/02/2008	204654	PARKING @ AIRPORT	32.00
Check	06/02/2008	204654	CAB FARE	60.00
Check	06/17/2008	204674	769.2 MILES 5/19-6/16/08 @ \$0.50	389.10
Check	08/18/2008	205056	668 MILES @ \$0.585	390.78
Check	08/18/2008	205056	28.6 MILES @ \$0.50	14.30
Check	08/18/2008	205056	POSTAGE REIMBURSEMENT	1.01
Check	08/18/2008	205056	CABLE FOR MIXER TO RECORDER	12.92
Check	08/18/2008	205056	DISTRICT EMAIL ACCOUNT	19.95
Check	09/11/2008	205082	MILEAGE REIMBURSEMENT 8/18 - 9/11	313.79
Check	09/11/2008	205082	TRI STATE SEMINAR: STEVE & DOUG TRAINING	140.00
Check	09/11/2008	205082	CERTIFIED MAIL - 10 LIEN DOCUMENTS	53.20
Check	09/11/2008	205082	2 DAYS PER DIEM TRI STATE SEMINAR	328.00
Check	09/11/2008	205082	MILEAGE 336 MI TRI STATE SEMINAR	196.56
Check	10/17/2008	205116	468.4 MILES @ \$0.585/MI	274.01
Check	10/17/2008	205116	CERT. MAIL RET. RECPT REQ. LIEN SALE NOTICES	54.54
Check	11/18/2008	205153	115 MILES @ \$0.585/MILE 10/21 - 11/7	66.70
Check	11/18/2008	205153	NORTON ANTI-VIRUS OA COMPUTER	49.99
Check	11/18/2008	205153	ADOBE PROGRAM DM COMPUTER	99.99
Check	01/14/2009	205201	MILEAGE REIMB. 11/19/08 - 1/13/09 299.4 MILES @ 0.585/MI	175.15
Check	01/14/2009	205201	3 DAYS MEAL PER DIEM FOR DC TRIP 2/10 - 2/12/09	160.00
Check	01/14/2009	205201	3 DAYS LODGING PER DIEM FOR DC TRIP 2/10-2/12/09	627.00
Check	01/14/2009	205201	MILEAGE REIMB. 2/10 & 2/12/09 342.76MI @ 0.585/MI	200.52
Check	01/14/2009	205201	3 DAYS CAB/SUBWAY PER DIEM	60.00
Check	02/24/2009	205230	JAN. 15 - FEB 24, 2009 MILEAGE	600.71
Check	04/03/2009	205270	MILEAGE RIEMB. 2/25 - 4/2/09	446.44
Check	04/21/2009	205282	DISTRICT MILEAGE REIMB. 4/3-21/2009	432.30
Check	04/21/2009	205282	MILEAGE TO/FROM AIRPORT FOR SALT LAKE CONFERENCE	198.00
Check	04/21/2009	205282	MEALS FOR 2 DAYS SALT LAKE CONFERENCE	94.50
Check	04/21/2009	205282	LODGING FOR 1 NIGHT SALT LAKE CONFERENCE	102.00
Check	05/13/2009	205313	PER DIEM FOR MEALS DC TRIP MAY 18-21, 2009	160.00
Check	05/13/2009	205313	PER DIEM FOR LODGING DC TRIP MAY 18-21, 2009	627.00

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Check	05/13/2009	205313	MILEAGE REIMBURSEMENT ROUNDTrip TO PHX AIRPORT	200.52
Check	05/13/2009	205313	CAB/SUBWAY FAIR FOR DC TRIP MAY 18-21, 2009	60.00
Check	05/13/2009	205313	MILEAGE REIMBURSEMENT 4/28-5/13/09	218.46
Check	05/26/2009	205331	MILEAGE REIMBURSEMENT 5/13/09 - 5/26/09	267.41
Check	06/30/2009	205366	JUNE 12-24, 2009 MILEAGE	112.00
Check	08/04/2009	205413	659.7 MILES @ .55/MI 7/20-29/09	362.84
				<u>41,847.89</u>

Office Administrator

Type	Date	Num	Memo	Debit
Check	02/07/2003	202745		132.60
Check	03/07/2003	202767	CERTIFIED MAIL - LIEN SALE NOTICES	41.85
Check	03/31/2003	202806	RECORDING FEE FOR 7 ASSESSMENT LIENS	10.00
Check	03/31/2003	202806	COPY OF 11/00 55 PAGE RECORDING	55.00
Check	07/02/2003	2017	CERTIFIED MAIL;RET RECPT REQ. DISCONNECT NOTICES	44.20
Check	08/26/2003	202960	MILEAGE FOR AUGUST 2003	44.93
Check	06/22/2004	203230	MAY AND JUNE MILEAGE @ \$0.365	132.79
Check	06/22/2004	203230	BOOK OF 20 - \$0.37 STAMPS	7.40
Check	06/22/2004	203230	LIEN RELEASE FEE - COUNTY RECORDER	10.00
Check	01/04/2005	203412	MILEAGE 7/1/04 - 12/31/04	204.71
Check	02/28/2005	203447	JANUARY MILEAGE EXPENSES	74.24
Check	02/28/2005	203458	February Mileage	56.13
Check	02/28/2005	203458	8 Cert/Ret Mailing Shortage from 2/10/05	16.00
Check	07/12/2005	203563	MILEAGE REIMBURSEMENT JUNE 2005 154 MILES	62.33
Check	08/02/2005	203709	107.4 MILES@.405PM - JULY 2005	43.50
Check	06/04/2007	204308	151.4 MILES TRAVELLED	75.70
Check	06/04/2007	204308	2007 QUICKBOOKS PAYROLL UPDATE	216.11
Check	06/04/2007	204308	CERT. MAIL/RET. REC. REQ. : ROSE EASEMENT	5.77
General Journal	06/30/2007	GDK07-14	Accrue wages for 6/25-6/30/07 paid in July	800.00
Check	07/03/2007	204337	JUNE MILEAGE FOR DISTRICT ERRANDS	108.60
Check	07/31/2007	204374	JULY MILEAGE	58.45
Check	08/23/2007	204397	AUGUST MILEAGE 119.4 MILES	59.70
Check	10/09/2007	204429	158.3 MILES TRAVELED IN SEPTEMBER 07	79.15
Check	10/16/2007	204445	REIMBURSEMENT FOR 10 LIEN SALE NOTICES TO LITIGANTS	52.10
Check	11/05/2007	204454	OCTOBER MILEAGE REIMBURSEMENT	109.70
Check	12/03/2007	204481	NOVEMBER MILEAGE REIMBURSEMENT	113.70
Check	01/02/2008	204513	DECEMBER 07 MILEAGE REIMBURSEMENT	40.10
Check	02/11/2008	204551	JANUARY MILEAGE REIMBURSEMENT	44.80
Check	03/10/2008	204575	MILEAGE REIMBURSEMENT FOR FEBRUARY 2008	128.20

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Check	04/01/2008	204594	March Mileage Reimbursement	64.50
Check	05/02/2008	204626	APRIL '08 MILEAGE REIMBURSEMENT	68.80
Check	06/02/2008	204657	MAY '08 MILEAGE REIMBURSEMENT @ \$0.50/MI	133.20
Check	07/18/2008	205027	161 MILES @ \$0.50/MILE	80.15
Check	08/01/2008	205044	JULY '08 MILEAGE OF 83.2 @ GOV'T RATE OF \$0.585/MI	48.67
Check	09/08/2008	205067	207.6 MILES @ \$0.585/MILE	121.45
Check	10/02/2008	205101	2 - CERT. RET. RECPT. REQ. LIEN SALE NOTICES	10.64
Check	10/02/2008	205101	SEPTEMBER 08 MILEAGE 176.5 MILES @ \$0.585/MI	103.19
Check	11/03/2008	205137	249.9 MILES @ \$0.585/MILE	143.85
Check	12/08/2008	205165	180 MILES @ \$0.585/MILE	105.30
Check	01/14/2009	205194	DECEMBER MILEAGE REIMB. 144.9 MI @ 0.585/MI	84.77
Check	02/12/2009	205222	JANUARY MILEAGE REIMB. 117.7 MI @ \$0.55/MI	64.74
Check	03/09/2009	205237	FEBRURARY MILEAGE REIMB. 113 MILES @ \$0.55/MI	62.15
Check	04/03/2009	205271	MARCH 2009 MILEAGE REIMBURSEMENT	57.20
Check	05/06/2009	205293	APRIL 2009 MILEAGE REIMBURSEMENT 74.7 MILES @ \$0.55/MI	41.09
Check	06/02/2009	205345	MAY '09 MILEAGE REIMBURSEMENT	88.39
Check	08/04/2009	205412	23.6 MILES TO P/U MAIL AND POST AGENDA 7/27/09 @ .55/MI	12.98
				<u>4,118.83</u>