



Garrison Diversion  
Conservancy District  
P.O. Box 140  
Carrington, ND 58421

Garrison Diversion  
Conservancy District  
2009 Annual Report



Water – Our Common Bond



## Executive Letter

Ever since we held our first meeting in July, 1955, Garrison Diversion Conservancy District has been committed to making smart decisions about our most valuable resource: water. We continue that charge today with the help of representatives from 28 counties across North Dakota, each bringing a passion for and dedication to improving the quality of life for all our citizens.

Water is our common bond and our organization's foundation. Each year, Garrison Diversion Conservancy District approaches each decision with our mission as a guiding force: to provide a reliable, high quality and affordable water supply to benefit the people of North Dakota.

In 2009, we saw improvements, developments and progress in many areas of focus.

The Matching Recreation Grant Program awarded over \$250,000 to recreation projects within the district, benefitting residents and visitors to our state. This demonstrates Garrison Diversion's commitment to provide recreation opportunities within North Dakota.

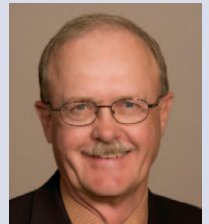
Garrison Diversion moved forward with the right-of-way acquisition process and also received 18 signed Agreements of intent to enter into a water service contract for a supplemental water supply as outlined in the Red River Valley Water Supply Project. We are closer than ever to providing the Valley with an affordable and reliable supplemental water supply.

Nearly \$50 million in federal funding was secured for municipal, rural and industrial water supply development in North Dakota. Many North Dakotans will now be able to experience clean, reliable and high quality water for the first time in their homes and businesses.

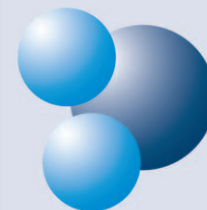
North Dakota is often spotlighted as a state that knows how to get things done right; on how to ensure stable and exciting future growth through patience, collaboration, education and communication. The staff and directors of Garrison Diversion Conservancy District understand North Dakota's water development legacy and will continue to be responsible stewards for our greatest resource that bonds our collective success – a reliable water supply.



*John Leininger*  
John Leininger  
Chairman



*Dave Koland*  
Dave Koland  
General Manager



**Garrison Diversion's mission: To provide a reliable, high quality and affordable water supply to benefit the people of North Dakota.**

## Garrison Diversion Board of Directors



**Back Row (L-R):** David Johnson, Benson County; Norman Haak, Dickey County; Jon Lindgren, Cass County; Ken Vein, Grand Forks County; Kelly Klosterman, Richland County; Richard Fugleberg, Steele County; E. Ward Koeser, Williams County; Warren (Bud) Lyons, Ransom County; Dr. Bill Krivarchka, Traill County.

**Middle Row (L-R):** Steve Metzger, Foster County; Jim Burbidge, Renville County; Dan Marquart, Nelson County; Charles Richter, Eddy County; John Leininger, Griggs County; Bill Ongstad, Wells County; Kenny Rogers, Bottineau County.

**Front Row (L-R):** Alan Walter, Ward County; John Peyerl, Ramsey County; Jeff Breker, Sargent County; Rick Anderson, McLean County; Ken Royse, Burleigh County; Thomas Olson, Stutsman County; Dennis Wendel, LaMoure County; Roger Bischoff, Barnes County.

**Not Pictured:** Richard Cayko, McKenzie County; Cliff Hanretty, McHenry County; LeRoy Johnson, Pierce County; Tim Schindler, Sheridan County.

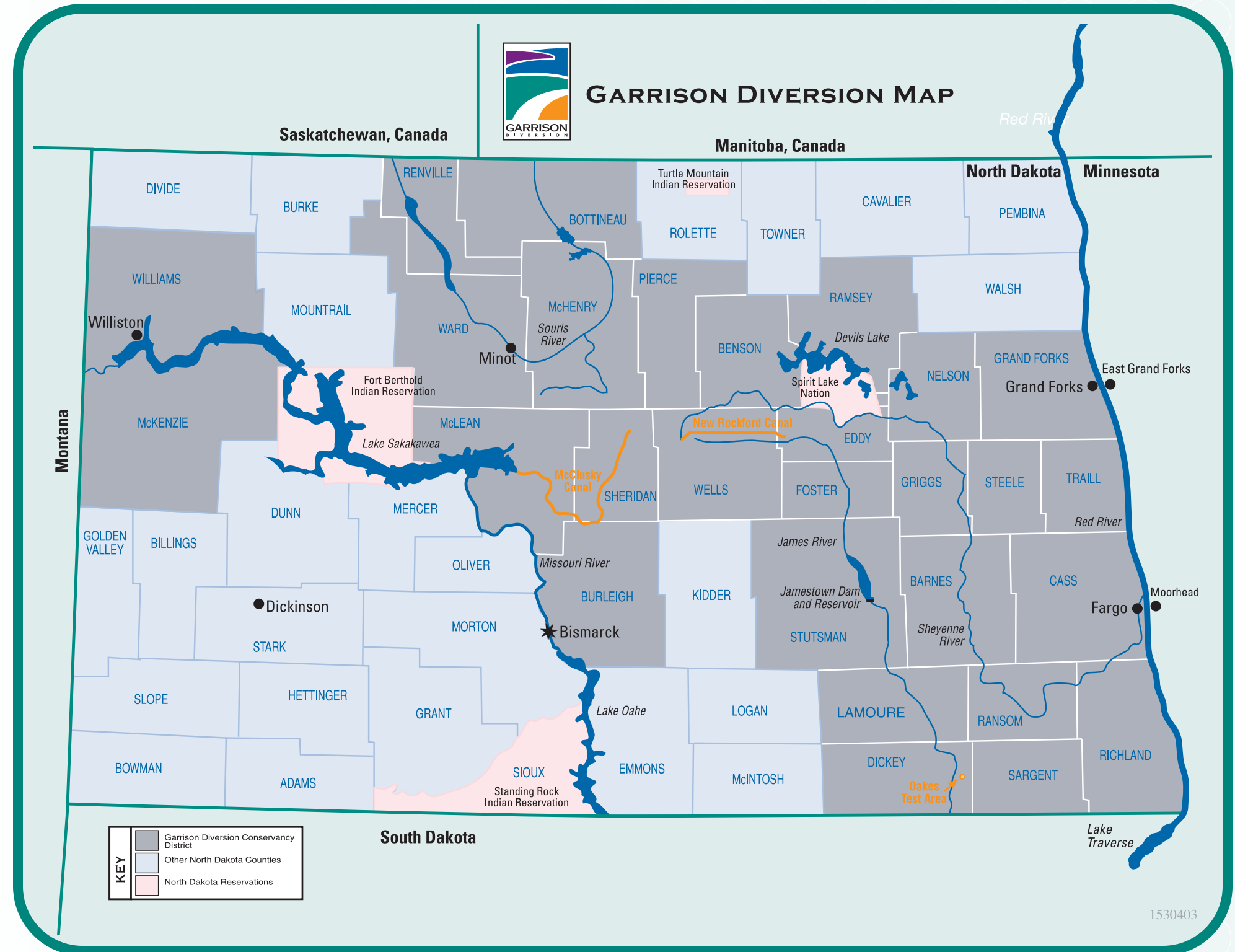
## Garrison Diversion Staff



**Back Row (L-R):** Dave Peterson, Michelle Werner, John Schuh, Scott Mehring, Curt Olson, Charnell Haak, Duane Anstrom, Sue Stein, Darren Murray and Tom Wagner.

**Middle Row (L-R):** Julee Erdmann, Marlene Smith, Roger Longnecker, Ernie Mathias, Jerry Baker, Kerry Beckman, Vern Lasher, Dale Esser, Marty Koeplin, Jerry Kellar, Terry Schindler, Roger Mindt and Renae Duchscherer.

**Front Row (L-R):** Benjamin Dockter, Geoff Theurer, Stacey Gussiaas, Lisa Schafer, Merri Mooridian, Dave Koland, Kim Cook, Kip Kovar, Judy Allmaras and David Johnson.





*“There are many areas within the scope of this project that were previously unable to find an adequate amount of quality water to supply their farming, ranching, and household needs,” says Doug Neibauer, executive director of the South Central Regional Water District. “The communities and rural residents are extremely excited about having a quality water supply available, because finding a usable water source for household use has been nearly impossible without the help of these MR&I funds.”*

## Municipal, Rural and Industrial (MR&I)

Garrison Diversion’s mission is to provide a reliable, high quality and affordable water supply to benefit the people of North Dakota. Through the state MR&I program, jointly administered by Garrison Diversion and the State Water Commission, funding is provided to deliver valuable water to homes and businesses across the state.

U.S. Senator Byron Dorgan secured nearly \$50 million for water supply development in North Dakota in 2009. The state MR&I program received approximately \$25 million, as well as the tribal MR&I program.

Tremendous progress was seen in “on-the-ground” construction, as Garrison Diversion disbursed \$24.7 million in MR&I funds to previously awarded grants.

In addition, the North Dakota Rural Water Systems Association received funding from Garrison Diversion, allowing for the completion of 30 drought management plans for water systems in the Red River Valley.

Funds from the American Recovery and Reinvestment Act of 2009 also made a positive impact to North Dakota’s water infrastructure. Design was begun on water treatment plants for South Central Regional Water District in Emmons County and Southwest Pipeline Project’s Oliver, Mercer, North Dunn service areas.

Garrison Diversion, state leaders and residents of North Dakota are tied together with a common bond - the goal to bring high quality and affordable water to homes and businesses throughout the state.

### MR&I federal funding recipients in 2009?:

#### State MR&I Programs

- All Seasons Rural Water (Upham) - \$492,000
- City of Garrison - \$1.368 million
- Tri-County Water District (Lakota Water Supply) - \$492,000
- Northwest Area Water Supply (NAWS) - \$9.84 million
- North Central Rural Water Consortium - \$984,000
- South Central Regional Water District Phase I - \$2.952 million

- Southwest Water Pipeline - \$3.936 million
- Traill Regional Rural Water - \$984,000
- Walsh Rural Water District - \$984,000
- Williston Water System - \$1.968 million

#### Tribal MR&I Programs

- Three Affiliated Tribes - \$9.245 million
- Standing Rock Sioux Tribe - \$10.618 million
- Spirit Lake Tribe - \$4.296 million
- Turtle Mountain Band of Chippewa - \$65,000
- Trenton Indian Service Area - \$212,000

## Operations and Maintenance

Each year, the Operations and Maintenance (O&M) staff at Garrison Diversion works diligently to ensure the Garrison Diversion Unit (GDU) facilities are properly maintained for current and future utilization.

In the spring of 2009, high water caused serious problems around the state. People were united, fighting the high waters. Garrison Diversion O&M efforts were focused primarily on fighting the flood of 2009. Efforts were made at Fargo, the Arrowwood National Wildlife Refuge in east central North Dakota, and the Jamestown Dam to prevent record flood waters from damaging or destroying critical structures. O&M crews began battling flood waters in March when they were deployed to Fargo and ended their flood fighting efforts in June when waters at the Jamestown Dam returned to normal operating levels. After flood waters receded at Arrowwood and the Jamestown Dam, Garrison Diversion's O&M staff also helped remove raised dikes and rebuild roads damaged by high waters.

Along with routine maintenance, the O&M crew completed extensive work at the Arrowwood National Wildlife Refuge and cleaned 2,000 feet of the James River bypass channel with Garrison Diversion's large bulldozers and excavators.

O&M employees assisted the Bureau of Reclamation with road repairs for Fort Berthold Rural Water. Five miles of road from the water treatment plant to the water intake at Lake Sakakawea were repaired.

The North Dakota Game and Fish Department received assistance from Garrison Diversion O&M in repairing levees and water control structures damaged by spring flooding at Painted Woods Lake.

Garrison Diversion also provided assistance to the North Dakota State Water Commission by operating the Devils Lake Outlet and completing water sampling, mowing, spraying and intake work.

Routine maintenance completed by Garrison Diversion's O&M crew consists of water operations, painting and coating structures, road maintenance, vegetative management and building and equipment maintenance at the McClusky Canal, New Rockford Canal and Oakes Test Area.



*"Our O&M employees show their skills while completing a large variety of projects," says **Dave Koland**, Garrison Diversion's general manager. "They are critical in keeping GDU facilities running smoothly and play a vital role in the success of the Garrison Diversion Unit."*

*"The Garrison Diversion O&M crew always does an excellent job for us," says **Tom Volk**, the operator of Snake Creek Pumping Plant.*



## Red River Valley Water Supply Project

Residents of the Red River Valley share a common bond over water - sometimes in abundance, other times scarce. Relying on the drought-prone Red River as their primary water supply could be detrimental to residents of the Red River Valley if the Valley were to face a severe drought similar to the 1930s. During a 1930s-type drought, current water supplies would be unable to meet the basic household needs of Red River Valley residents. The Red River Valley Water Supply Project (Project) is essential for the scarce times so that basic household needs can be supplied with a clean, reliable water supply.

The Project will provide a supplemental water supply to meet the needs of residents in eastern North Dakota. The Project will use the McClusky Canal and a buried pipeline to bring treated Missouri River water east to Lake Ashtabula, which will serve as a regulating reservoir. Water will be released down the Sheyenne River from Baldhill Dam and eventually flow into the Red River, providing the Red River Valley with a much needed, reliable supply of drinking water.

Progress continued on the Project throughout 2009. In January, the Secretary of Interior signed a memorandum that stated the identified treatment of Missouri River water for the Project was adequate to meet the requirements of the Boundary Waters Treaty of 1909.

The right-of-way acquisition process was initiated to secure the 150-foot-wide right-of-way along the proposed pipeline route, which runs through Sheridan, Wells, Foster and Griggs Counties. Approximately 264 parcels of land were negotiated with 173 landowners.

By the end of 2009, 18 water systems in the Red River Valley signed Agreements of Intent to enter into a water service contract for a supplemental water supply when the Project is completed.

Garrison Diversion also provides support for the Lake Agassiz Water Authority, including facilitation of quarterly meetings, administration, legal and engineering services.

*“The need for a supplemental water supply to the Red River Valley has been known and studied for many years,” says Bruce Furness, chairman of the Lake Agassiz Water Authority and former mayor of Fargo. “Now, a solution which is technically feasible, economically possible, and politically acceptable has been identified. All of us need to work to finalize this effort which began more than 50 years ago.”*

## Agricultural and Natural Resources

Agriculture and irrigation have been objectives of the Garrison Diversion Conservancy District for nearly 50 years, and in 2009, those objectives were unchanged. Funds dedicated by Garrison Diversion's Agriculture and Natural Resources Committee were distributed to aid the North Dakota Irrigation Association, NDSU Oakes Irrigation Research Site, NDSU Irrigation Specialist Position and NDSU Extension Irrigation Research and Outreach Program.

Farmers share a common bond over water - worries of too much or too little. As irrigators, they no longer have to rely on Mother Nature to provide adequate water, as they are able to regulate the water to their crops. At the Oakes Test Area, water was delivered to 4,382 acres of cropland during the 2009 growing season. The Oakes Test Area is authorized to irrigate 5,000 acres of cropland. An average of 5.2 inches of water per acre was used to irrigate crops such as onions, potatoes, corn and beans.

The Dakota Water Resources Act of 2000 states the title transfer of the Oakes Test Area must happen within two years of the Record of Decision for the Red River Valley Water Supply Project. A cost of service study associated with the title transfer was completed to determine the feasibility of maintaining the Oakes Test Area after a title transfer. Rewrite – include Dickey Sargent

Garrison Diversion assists with the maintenance of the Audubon and Arrowwood National Wildlife Refuges, Lonetree Wildlife Management Area, Kraft Slough and scattered Fish and Wildlife tracts, showing their dedication to protect, enhance and preserve North Dakota's natural resources.

*"The option to irrigate is great, not having to rely on Mother Nature all of the time. Irrigating adds some extra work with the additional maintenance and monitoring of equipment and fields, but it's definitely an easier water method than the alternative in dryer years," says Gary Visto.*  
*"We're fortunate to be able to utilize the Oakes Test Area."*



*"Research originating from the Oakes Irrigation Research Site is critical to the future of irrigation in North Dakota," says Kenny Rogers, the 2009 Agriculture and Natural Resources Committee co-chairman. "This research enables farmers to expand their knowledge on alternative crops that can be successfully grown in North Dakota."*

## Recreation

North Dakotans value having abundant recreation opportunities within their reach. Garrison Diversion is committed to enhancing recreation opportunities within North Dakota and is proud to assist its member counties with recreation development through the Matching Recreation Grant Program. Through the Matching Recreation Grant Program, Garrison Diversion has awarded over \$3.26 million to project recipients since 1990. Funds from matching grants make recreation projects more affordable for communities within the district.

Recreation areas associated with water are particularly popular among visitors. In partnership with the Bureau of Reclamation, the Chain of Lakes recreation area along the McClusky Canal saw significant improvements. Enhancements were made at East Park Lake, including the installation of a handicap fishing pier, sidewalk, concrete parking pad and a handicap accessible fish cleaning station and RV dump site. Parking and access to restrooms were also made handicap accessible. Two-hundred feet of beach line was constructed at East Park Lake as well.



*Kathy Duttonhefner, of Menoken, spends nearly every summer weekend camping with her family at New Johns Lake. "It's an awesome place to camp," she says. "We love the large campsites right on the water, sandy beaches, wide open spaces, and the closeness to Bismarck. There is nothing else like it in our area."*

### 2009 Matching Recreation Grant recipients:

#### Barnes County

- Enhancing the existing trail and developing additional segments on the North Country Trail

#### Benson County

- Construction of new restrooms at Spirit Lake Park
- Completion of the 4-H Multi-Purpose building in Maddock

#### Bottineau County

- New playground equipment at the Newburg City Park

#### Dickey County

- Playgym at Pheasant Lake

#### Grand Forks County

- Campsite sewer hookups at the Fordville Dam RV Park

#### McLean County

- Construction of a restroom facility and surfacing materials around playground equipment at Wilderness Park in Garrison

#### Nelson County

- New campground construction at Stump Lake Park

#### Ransom County

- Updates at the Sandager Park canteen and restroom area

#### Renville County

- Playground development and campground improvements at Mouse River Park

#### Richland County

- Development of the Hankinson American Legion Natural Resource Learning Center

#### Steele County

- Addition to the Golden Lake Pavilion
- New bathhouse construction at Golden Lake

#### Stutsman County

- Birding Drives Dakota brochures and informational kiosks located in Jamestown and Carrington

#### Traill County

- Construction of a new shelter at Island Park in Mayville

#### Ward County

- Restroom upgrades at Old Settlers Park

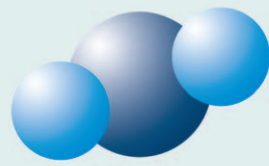
#### Wells County

- Completion of the water supply project at the Fessenden Golf Course

#### Williams County

- Construction of community built playground in Williston
- Eighteen new electrical hookups at Little Beaver Bay Campground





## Management's Discussion and Analysis

### Introduction

The North Dakota legislature created the Garrison Diversion Conservancy District (Garrison Diversion) in 1955 to utilize the water behind Garrison Dam for the benefit of the citizens of North Dakota. The 28 North Dakota counties that comprise the district each elect a citizen to the Garrison Diversion Board of Directors and levy a one-mill property tax to support its operations. Annual federal appropriations provide funding for the operations, maintenance and replacement (OM&R) of the McClusky Canal, New Rockford Canal and Oakes Test Area; funding of the municipal, rural and industrial program (MR&I) and the Red River Valley Water Supply Project (RRVWSP). Our headquarters are located in Carrington, North Dakota. Operation and maintenance offices are located in McClusky, New Rockford and Oakes, North Dakota. Currently, Garrison Diversion has 36 full-time and seasonal employees.

### Overview of the Financial Statements

This discussion and analysis serves as an introduction to Garrison Diversion's basic financial statements, comprised of three components: 1) district-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also contains other supplementary information, in addition to the basic financial statements themselves.

Garrison Diversion's primary focus has changed from irrigation to a multi-purpose project, with emphasis on the development and delivery of municipal, rural and industrial water supplies. Garrison Diversion's initiatives also include natural resources and recreation development, Red River Valley Water Supply Project and the enhancement of high value irrigation.

### District-wide financial statements

The *district-wide financial statements* provide readers with a broad overview of Garrison Diversion's finances, in a manner similar to a private-sector business.

The *statement of net assets* presents information on all of Garrison Diversion's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of Garrison Diversion is improving or deteriorating.

The *statement of activities* presents information showing how the Garrison Diversion's net assets changed during the most recent fiscal year. Changes in net assets are reported under the modified cash basis of accounting.

### GARRISON DIVERSION NET ASSETS

	Dec. 31, 2009	Dec. 31, 2008
<b>ASSETS</b>		
Cash	\$18,143,100	\$13,537,458
Investments	4,993,700	4,993,700
Land	173,667	173,667
Land Improvements	826,740	709,638
Buildings	1,142,147	840,946
Equipment	3,241,024	2,936,842
Less Accumulated Depreciation	(2,759,546)	(2,620,922)
<b>Total Assets</b>	<b>\$25,760,832</b>	<b>\$20,571,329</b>
<b>LIABILITIES</b>		
Due to Employees	\$3,816	\$3,720
Compensated Absences	272,109	257,656
<b>Total Liabilities</b>	<b>\$275,925</b>	<b>\$261,376</b>
<b>NET ASSETS</b>		
Invested in Fixed Assets	\$2,624,032	\$2,040,171
Operating Fund	1,379,397	1,244,270
O&M Emergency Fund	813,500	813,500
Deficiency Fund	804,146	804,146
Project Development Fund	916,554	916,554
Special Purpose Fund	17,650,155	12,616,609
Unrestricted Fund	2,484,853	1,874,703
<b>Total Net Assets</b>	<b>\$26,672,637</b>	<b>\$20,309,953</b>

### Assets, Liabilities and Net Assets:

The *Statement of Assets, Liabilities and Net Assets*, as shown above, lists total net assets of \$26,672,637 and \$20,309,953 for the fiscal years ended December 31, 2009, and December 31, 2008, respectively. The increase in Cash was mainly due to the difference between the MR&I Appropriation (\$29,069,208) and MR&I expenses (\$24,594,597) of \$4,474,611 (see the Statement of Activities chart below). This increase in the MR&I fund was also the main reason for the increase in net assets compared to last fiscal year's net assets. The Special Purposes fund shown in the table above is the total fund balances of the MR&I and OM&R funds (see page 13).

Under the Modified Cash Basis of accounting used by Garrison Diversion, the appropriation for the MR&I program is recognized as revenue in the year it is received and the expenditure in the year it is actually paid to reimburse an eligible expenditure by a project sponsor. Normally that expenditure is not until 1-2 years after the appropriation was recognized as revenue. (Projects receive approval to begin construction after the money for the project is deposited in the MR&I Program Fund bank account.)

### GARRISON DIVERSION STATEMENT OF ACTIVITIES

	Dec. 31, 2009	Dec. 31, 2008
<b>PROGRAM EXPENSES</b>		
General Fund	\$2,647,602	\$2,059,124
Municipal, Rural and Industrial	24,594,597	17,664,484
Operations, Maintenance and Replacement	3,011,398	3,170,858
Red River Valley Water Supply Project	2,719,683	7,886
<b>Total District Activities</b>	<b>\$32,973,280</b>	<b>\$22,902,079</b>
<b>PROGRAM REVENUES</b>		
General Fund		
Taxes	\$1,688,734	\$1,610,069
Interest on Investments	213,225	457,866
DWRA Recreation Program	25,606	149,000
Leases	2,625	2,625
Miscellaneous	164,287	51,034
MR&I Appropriation	29,069,208	26,018,269
Operations, Maintenance and Replacement	4,698,817	3,572,093
Red River Valley Water Supply Project	2,285,732	--
<b>Total Revenue</b>	<b>\$38,148,234</b>	<b>\$31,860,956</b>
Revenue Over (Under) Expenses	5,174,954	8,958,877
<b>NET ASSETS, BEGINNING OF YEAR</b>	<b>20,309,953</b>	<b>11,351,076</b>
<b>NET ASSETS, END OF YEAR</b>	<b>\$25,484,907</b>	<b>\$20,309,953</b>



## Statement of Activities

### Program Expenses

Total expenses for all programs in the fiscal years ended December 31, 2009, and December 31, 2008, were \$32,973,280 and \$22,902,079 respectively. This is an increase of 43.98%, or \$10,071,201. The increase from fiscal year 2008 was the net result of \$588,478 increased expenses in the General Fund, a \$6,930,113 increase in municipal, rural & industrial (MR&I) expenses, a \$159,187 decrease in operations, maintenance & replacement (OM&R) expenses and a \$2,711,797 increase in Red River Valley Water Supply Project expenses.

### Program Revenue

Total revenues for fiscal years ended December 31, 2009, and December 31, 2008, were \$38,148,234 and \$31,860,956, respectively. This is an increase of 19.73%, or \$6,287,278. The increase from fiscal year 2008 was the net result of a \$176,117 decrease in General Fund revenue, a \$3,050,939 increase in MR&I revenue, a \$1,126,724 increase in OM&R revenue and an increase of \$2,285,732 in Red River Valley Water Supply revenue.

### Red River Valley Water Supply Project

The Record of Decision for this project was not signed in 2009. Funds from the State of North Dakota and from the Lake Agassiz Water Authority were used to move the project forward. No Federal funds were received in 2009 for this project.

### Capital Assets

Garrison Diversion's investment in capital assets as of December 31, 2009 and December 31, 2008, amount to \$2,624,032 and \$2,040,171 (net of accumulated depreciation), respectively. This investment in capital assets includes the headquarters building site, maintenance buildings at McClusky, Oakes and New Rockford, equipment to maintain our facilities such as mowers, sprayers and tractors, and construction equipment and vehicles to maintain the Garrison Diversion Unit canals and associated structures including dozers, loaders and other related vehicles. We also carry as an asset recreational development at the Devils Lake State Park System, which includes Grahams Island, Black Tiger Bay and Shelters Grove. Improvements to the various buildings and office equipment are also carried as assets.

Major capital assets purchased during the current fiscal year included the following:

- 2009 Chevrolet Traverse
- 2009 Volvo EC 330CL Excavator
- 2009 CAT 950H Wheel Loader
- 2009 CAT D6T LGP Dozer
- Geothermal Heating System - McClusky
- Final Costs on New Rockford Shop Residing
- Canon ImageRunner C5045 Digital Copier
- 2009 Polaris Ranger ATV
- Crisafulli Pump
- 2009 Chevrolet Silverado
- Fish Cleaning Station
- RV Dump Site
- 2 Pickup Sprayers
- Homestead Sprayer
- 2 – 2010 Interstate Cargo Trailers
- 2009 Grasshopper 930D Mower
- Oakes Site Office Roof
- Oakes Pumping Plant Roof

Major capital assets retired or traded during the current fiscal year included the following:

- 2005 Chevrolet TrailBlazer
- 2005 VolvoEC 330BLC Excavator
- 2006 CAT 950HWheel Loader
- CAT D6M LGP Dozer
- McClusky Boiler Heating System
- 2002 Chevrolet S10 Pickup

### Personnel

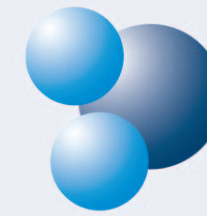
Administrative staff changes included: Patrick Bulzomi hired as temporary summer employee replacing Adam Harildstad.

Operations and Maintenance staff changes included: Scott Skjerva hired as a temporary summer employee at McClusky.

Garrison Diversion does not have any business-type activities that generate significant amounts of revenue.

### Requests for Information

This financial report provides a general overview of Garrison Diversion's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Garrison Diversion Conservancy District, PO Box 140, Carrington, ND 58421



## General Fund Income and Expenditures

Statement of General Fund Revenues and Expenditures for the fiscal year ending December 31, 2008.

Income Budget	Budget FY 2008	Actual FY 2008
Municipal, Rural & Industrial Administration	\$133,756	\$133,756
Operations & Maintenance Administration	606,498	606,498
Red River Valley Water Supply Project	701	701
Interest Income	207,732	207,732
DWRA Recreation Revenue	149,000	149,000
Lease Income	2,625	2,625
Tax Levy	1,479,095	1,479,095
State Aid Distribution	130,974	130,974
Miscellaneous Income	51,034	51,034
<b>Total Income</b>	<b>\$2,761,415</b>	<b>\$2,761,415</b>

Expense Budget	Budget FY 2008	Actual FY 2008
Directors Per Diem	\$56,210	\$56,210
Directors Expenses	93,185	93,185
Employees Salaries	624,700	624,700
Employees Expenses	96,976	64,440
Payroll Taxes and Benefits	233,174	233,165
Operations Expenses	185,602	142,866
Research	250,000	240,000
Public Education	137,529	67,746
Professional Services	589,164	293,031
Legal	100,000	39,195
Maintenance & Repair	50,000	26,537
Irrigation District Expenses	55,068	41,117
Capital Purchases	115,000	49,062
Recreation Matching	260,000	185,968
Natural Resources Trust	20,789	20,789
<b>Total Expenses</b>	<b>\$2,867,397</b>	<b>\$2,178,011</b>