



**Thomas A. Schweich**  
Missouri State Auditor

---

# CONSERVATION

## Department of Conservation



---

December 2013  
Report No. 2013-136

---

<http://auditor.mo.gov>



**Thomas A. Schweich**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the Department of Conservation

### Salary Increases

The Missouri Department of Conservation (MDC) provided pay raises not provided to other state employees. In July 2012, most state employees earning less than \$70,000 per year were granted a 2 percent cost of living adjustment and were authorized an annual increase of \$500 effective January 1, 2014. The Conservation Commission authorized a 2 percent cost of living adjustment to most employees with 18 or more months of service in July 2012; but then also authorized another 2 percent increase effective July 1, 2013, and an anniversary hire date increase of 2 percent during fiscal year 2013, and another anniversary hire date raise of 2 percent in fiscal year 2014. The MDC also provided a total of \$54,036 in increases to 2 deputy directors and 4 division chiefs (who also received the annual and anniversary increases), and gave the department director (who did not receive the other increases) salary increases totaling \$20,004 (a nearly 17 percent increase).

### Conflicts of Interest

Two commissioners did not report serving as board members of not-for-profit organizations on their financial disclosure statements, as required by state law. The MDC contracts with both not-for-profit organizations.

### Elk Restoration Update

As reported in our prior audit, the MDC did not prepare a complete and accurate estimate of costs to reintroduce elk in the state. The approved project budget anticipated spending \$411,000 to bring 150 elk into Missouri, but as of June 30, 2011, the MDC had spent \$1,230,000 to reintroduce elk. Two years later, excluding salaried personnel costs, the MDC has now spent \$3,381,615 (including \$1,424,186 from federal grants and private donations) to release 129 elk.

In the areas audited, the overall performance of this entity was **Good**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

**All reports are available on our Web site: [auditor.mo.gov](http://auditor.mo.gov)**

---

# Department of Conservation

## Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Management Advisory Report - State Auditor's Findings	1. Salary Increases .....4 2. Conflicts of Interest .....6 3. Elk Restoration Update .....8
---	---

---

Organization and Statistical Information	10
---	----

---

Appendixes

	Combined Statement of Receipts, Disbursements, Other Financing Uses, and Changes in Cash and Investments	
A-1	Year Ended June 30, 2012 .....	11
A-2	Year Ended June 30, 2011 .....	12
B	Comparative Statement of Appropriations and Expenditures, Years Ended - June 30, 2012 and 2011.....	13
C	Comparative Statement of Expenditures (From Appropriations), Years Ended - June 30, 2012, 2011, 2010, 2009 and 2008.....	14
D	Statement of Changes in General Capital Assets, Years Ended - June 30, 2012 and 2011 .....	15



# THOMAS A. SCHWEICH

## Missouri State Auditor

Honorable Jeremiah W. (Jay) Nixon, Governor  
and  
Conservation Commission  
and  
Robert L. Ziehmer, Director  
Department of Conservation  
Jefferson City, Missouri

We have audited certain operations of the Department of Conservation, in fulfillment of our duties under Chapter 29, RSMo. The scope of our audit included, but was not necessarily limited to, the years ended June 30, 2012 and 2011. The objectives of our audit were to:

1. Evaluate the department's internal controls over significant management and financial functions.
2. Evaluate the department's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and operations, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the department, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the department's management and was not subjected to the procedures applied in our audit of the department.

For the areas audited, we identified (1) no significant deficiencies in internal control, (2) noncompliance with a legal provision and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the Department of Conservation.



Thomas A. Schweich  
State Auditor

The following auditors participated in the preparation of this report:

Deputy State Auditor:	Harry J. Otto, CPA
Director of Audits:	John Luetkemeyer, CPA
Audit Manager:	Dennis Lockwood, CPA
In-Charge Auditor:	Toni Wade
Audit Staff:	Mariam Ahmedbani
	Sara Lewis, CPA
	Nicole Meltabarger, M.Acct., CPA
	Sherrye Lesmes

---

# Department of Conservation Management Advisory Report State Auditor's Findings

---

## 1. Salary Increases

The Department of Conservation (MDC) provided pay raises not provided to other state employees.

In July 2012, most state employees earning less than \$70,000 per year received a 2 percent cost of living adjustment. The budget approved by the General Assembly authorized an annual increase of \$500 (\$42 per month) for state employees effective January 1, 2014. The Conservation Commission authorized a 2 percent cost of living adjustment to most employees with 18 or more months of service in July 2012. The MDC reported this 2 percent pay raise resulted in a \$1 million increase in personnel service cost annually. However, the Conservation Commission authorized three additional salary increases to most employees not received by state employees, and provided additional increases to some employees:

- During fiscal year 2013, most MDC employees received another 2 percent raise effective during the pay period employees reached their anniversary hire date.
- Effective July 1, 2013, the commission authorized an additional 2 percent increase for most employees.
- During fiscal year 2014, most MDC employees are authorized to receive another 2 percent raise effective during the pay period employees reach their anniversary hire date.
- During fiscal year 2013, the MDC provided market adjustment increases totaling \$74,040 annually to 7 employees. The MDC indicated the market adjustments were made to adjust the salaries of employees to competitive levels.

Included in the market adjustment increases were salary increases of \$10,008 in July 2012 and \$9,996 in January 2013 for the department director, a total increase of nearly 17 percent. Only one of the other 15 state department directors received a salary increase, and that increase was about 2 percent. Two deputy directors and 4 division chiefs received the other market adjustment increases. The department director did not receive the annual and anniversary increases.

Although Article IV, Section 42 of the Missouri Constitution grants the Conservation Commission the authority to establish employee compensation, given the recent state budget constraints and other state employees generally not receiving such pay increases, the Conservation Commission and the MDC should reevaluate the reasonableness and necessity for these salary increases.



Department of Conservation  
Management Advisory Report - State Auditor's Finding

---

## Recommendation

The Conservation Commission discontinue providing pay increases over and above those provided to other state employees.

## Auditee's Response

*As stated in the State Auditor's findings, Article IV, Section 42 of the Missouri Constitution grants the Conservation Commission (Commission) the authority to establish employee compensation at the Department. The Commission views staff compensation as an important investment in ensuring the Department is a national leader in forest, fish, and wildlife management. The Department and Commission regularly review our Total Rewards philosophy and practices to maintain the ability to attract and retain high-quality staff, while effectively managing personal service expenditures.*

*The Department's Total Rewards philosophy involves looking at all funds directed to personal service (e.g., salary, health care, retirement, annual and sick leave) to ensure a true compensation picture. Looking at only one component and then making comparisons with other organizations can result in misleading information regarding an individual's total compensation package or the agency's total personal service costs. The Department's total personal service cost at the end of fiscal year 2012, even with the national/state climate of rising health care, retirement, etc., was \$7.1 million lower than in fiscal year 2009. The Commission continues to proactively monitor, manage, and implement accountable personal service decisions based on a Total Rewards philosophy.*

*This committed focus of considering all areas of personal service costs allows the Commission and Department to allocate resources in an informed, accountable, and transparent method while also employing staff with the necessary knowledge, skills, and abilities to address conservation challenges. Total Rewards incorporates employee salaries, benefits (e.g., health and life insurance, disability, leave, and retirement contributions), and opportunities for professional growth.*

*As one example of how reviewing only salary and making comparisons might be misleading, Department employees have received no benefit from the many actions taken by state government to support/fund the Missouri Consolidated Health Care Plan (MCHCP). Should the Department choose to participate in MCHCP, the additional cost to the Commission would be approximately \$9 million annually. Rather, as part of the agency's Total Rewards package, the Department participates in a separate health insurance plan administered through the Conservation Employees' Benefits Plan. This choice, along with periodic plan design changes, continues to serve both the Commission and employees in a beneficial way. True, premiums paid by employees are not matched to the level of state employees in MCHCP and the Department's plan calls for more active wellness participation; however, tough decisions to structure a health plan that is*



---

Department of Conservation  
Management Advisory Report - State Auditor's Finding

---

*more cost effective while providing staff a valued benefit will continue to prove beneficial and free up personal service dollars for other agency priorities.*

*Pay plans and market adjustments referenced in the audit finding were made with extensive communication and decision by the Commission.*

*The Department's employee pay plans in 2012 and 2013 met three important objectives: 1) restoring some of the purchasing power employees lost during the prior four years of no pay raises; 2) recognizing and rewarding staff for being wise consumers of health care services; and 3) allowing individual employees the option to determine where adjustments could be best invested.*

*As in other state agencies, the Department administers reclassifications and market adjustments in order to ensure the Department remains externally competitive and internally equitable. A total of 25 reclassifications and/or market adjustments, not just the 7 selected to be included in the audit report, were approved by the Commission in fiscal year 2013. Market adjustments are approved to ensure salary ranges are competitive with similar positions at other comparable employers competing for similar talent and job duties. Automatic career advancements, such as step or merit increases, are not utilized at the Department as they are in many other state agencies. Instead, the Commission and Department reclassify positions or adjust salary ranges of positions when appropriate.*

*The fiscal year pay plans and individual market adjustments referenced in the audit were approved by the Commission after extensive consideration of all aspects of the Department's Total Rewards program. These actions help ensure the Department is able to attract and retain high-quality staff, while effectively managing personal service expenditures.*

## Auditor's Comment

We did not take exception to the reclassifications noted in MDC's response because these resulted in changes in job responsibilities and job titles. Most other state agencies provided similar salary increases in these situations. However, as noted in the audit finding, the market adjustment increases were not provided by other state agencies.

---

## 2. Conflicts of Interest

The MDC did not ensure relationships between commission members and related organizations were reported on financial disclosure statements filed with the Missouri Ethics Commission.

Commission members and various department officials file financial disclosure statements with the Missouri Ethics Commission as required by Section 105.483(4), RSMo. However, one commissioner did not report serving as a non-voting ex-officio board member of a not-for-profit





---

Department of Conservation  
Management Advisory Report - State Auditor's Finding

---

foundation, and another commissioner did not report serving on the board of directors of a not-for-profit federation.

The MDC contract with the non-for-profit foundation requires the foundation to provide aid and advance the missions, objectives, and programs of the Commission by seeking financial support from private and philanthropic sources; sponsoring educational and public awareness programs supporting forest, fish, wildlife and habitat issues; managing and administering gifts, grants, bequests, and devises received by the foundation in accordance with their terms and as deemed prudent by the foundation; and establishing criteria for and administering the disbursement of grants from the foundation. In addition, the MDC processes citizen donations made on behalf of the foundation in order to obtain the conservation specialty license plates. The MDC reported approximately 82 percent of the payments issued to the foundation were from citizen donations. The MDC paid this entity \$144,875 during the 2 years ended June 30, 2012.

The MDC contracts with the not-for-profit federation require the federation to administer the Operation Game Thief, Share the Harvest, and the Teaming with Wildlife programs. The MDC reported approximately 75 percent of the payments issued to the federation are related to the Share the Harvest program, which reimburses deer processing facilities for processing venison donated to the program by hunters or were reimbursements to the federation for citizen rewards under the Operation Game Thief program. The MDC paid this entity \$403,995 during the 2 years ended June 30, 2012.

Section 105.485.2(7), RSMo requires officials to report on their financial disclosure statements the name and address of each not-for-profit corporation and each association, organization, or union, whether incorporated or not, except not-for-profit corporations formed to provide church services, fraternal organizations or service clubs from which the officer or employee draws no remuneration, in which such person was an officer, director, employee or trustee at any time during the year covered by the statement, and for each such organization, a general description of the nature and purpose of the organization.

## Recommendation

The MDC should stress to department officials through additional training or other communication the importance of completely and accurately reporting all conflicts of interest and subjective perceptions of conflicts of interest.

## Auditee's Response

*The Department is not legally responsible for ensuring compliance by individuals required to file personal financial interest statements under section 105.483, RSMo. This fact is clearly communicated in 105.492, RSMo. Given this fact, the Department disagrees that this is an appropriate audit finding.*



Department of Conservation  
Management Advisory Report - State Auditor's Finding

*The Department does appreciate the Auditor's Office, during the exit interview, openly communicating this finding does not indicate any serious or actual conflict occurred. The finding only highlights the importance of complete reporting by volunteer citizen commissioners.*

*The Department notified all Commission members when this information was first brought to its attention in April 2013. Individual Commissioners promptly updated their financial disclosure statements with the Missouri Ethics Commission as appropriate. The Department disagrees with the suggestion that the Commissioners' involvement with the organizations identified created a conflict of interest.*

### 3. Elk Restoration Update

Our prior audit, Report No. 2011-120, issued December 2011, noted the MDC did not prepare a complete and accurate estimate of costs to reintroduce elk in the state. The Conservation Commission had approved the elk restoration project and the project budget of about \$411,000 to bring 150 elk into Missouri, but as of June 30, 2011, the MDC had spent \$1,230,000.

As of June 30, 2013, MDC elk restoration project costs, excluding salaried personnel costs, totaled \$3,381,615 since the project's inception and the MDC received federal grants and private donations totaling \$1,424,186 toward the project costs. The MDC has released 129 elk in the elk restoration zone as of June 30, 2013. MDC officials indicated the exact number of free-ranging elk at any specific time is difficult to determine due to mortality and births after release, but estimated about 115 elk were alive as of June 2013. The MDC indicated it has no plans at this time to bring additional elk into Missouri.

#### Auditee's Response

*The Department appreciates staff from the State Auditor's office clarifying, during the exit interview, that the "Elk Restoration Update" is not a current audit finding. As a result of this not being an audit finding, your staff indicated a Department response was optional. After consideration, the Department has chosen to provide a response to help ensure the public is informed on the Commission's position.*

*As defined in the Elk Restoration Plan, the estimated operational cost for trapping, holding, relocating, testing, and monitoring elk in fiscal year 2011 was approximately \$411,000 in Department funds. A total of \$363,033 was actually expended by the Department during fiscal year 2011 for operational costs associated with elk restoration. As openly discussed with the Commission, the budget submitted with the Elk Restoration Plan only included Department operational costs for the remainder of fiscal year 2011. The Commission was fully informed of all pertinent and relevant information at the time the elk restoration decision was approved. In addition, the Commission continues to review accomplishments, expenditures, and planning activities each fiscal year.*



---

Department of Conservation  
Management Advisory Report - State Auditor's Finding

---

*The dollar figures reported by the audit are misleading. For example, the \$1.23 million cost in fiscal year 2011 included all staff time, habitat work that benefits all wildlife, road maintenance to ensure public access, landowner technical assistance, and landowner cost-share services, etc., within the approximate 225,000 acre restoration zone. The majority of those services would be incurred regardless of elk restoration efforts. Staff and visitors to the area have noted wildlife, including turkey, deer, bobcats, coyotes, and bear, in addition to elk, in the area benefiting from the habitat improvements. Habitat work occurred well before elk restoration activities and will occur well after initial restoration steps are completed. The stated dollar amounts include one-time costs for building pens that will be used over the lifetime of the project. Road improvements made in Missouri have and will continue to enhance public access and associated economic benefits to the area for decades.*

**Auditor's Comment**

The \$3,381,615 elk restoration project cost, which the MDC response indicates is misleading, was provided by the MDC upon our request. The majority of these costs were captured by an accounting code the MDC specifically established to help track elk restoration costs. The MDC discontinued tracking restoration costs effective September 1, 2013.

---

# Department of Conservation

## Organization and Statistical Information

---

The Department of Conservation is constitutionally created pursuant to Article IV, Sections 40(a) and 46. The general functions of the department are to control, manage, restore, conserve, and regulate all bird, fish, game, forestry, and wildlife resources of the state. At June 30, 2012, the department owned 791,794 acres and leased or managed another 203,393 acres of land in the state.

The department is headed by a four-member bipartisan commission, appointed by the governor with the advice and consent of the senate. They serve without compensation for staggered 6-year terms.

### Commission Members at June 30, 2012

Commissioner	Term Expires
Don Johnson	July 1, 2013
Becky L. Plattner	July 1, 2013
Don C. Bedell	July 1, 2015
James T. Blair, IV	July 1, 2017

During the 2 years ended June 30, 2012, William F. (Chip) McGeehan also served on the Commission. The Commission appoints a director who serves as the administrative officer of the Department of Conservation. The director appoints other employees and is assisted by 2 deputy directors with programs carried out by the divisions of fisheries, forestry, wildlife, protection, private land services, resource sciences, outreach and education, design and development, administrative services, and human resources.

Robert L. Ziehmer was appointed Director effective January 15, 2010. At June 30, 2012, the department had 1,413 salaried and 462 hourly employees.

Appendix A-1

Department of Conservation  
 Combined Statement of Receipts, Disbursements, Other Financing Uses,  
 and Changes in Cash and Investments  
 Year Ended June 30, 2012

	Conservation Commission Fund	Federal Stimulus Conservation	Total
<b>RECEIPTS</b>			
Sales and use tax	\$ 100,633,226	0	100,633,226
Permit sales	32,849,480	0	32,849,480
Sales, rentals and leases	7,480,667	0	7,480,667
Federal reimbursements	25,141,633	1,262,205	26,403,838
Interest	308,776	16	308,792
Donations, refunds and miscellaneous	3,252,550	0	3,252,550
Total Receipts	<u>169,666,332</u>	<u>1,262,221</u>	<u>170,928,553</u>
<b>DISBURSEMENTS</b>			
Personal service	62,979,467	0	62,979,467
Employee fringe benefits	23,118,805	0	23,118,805
Operations	62,953,316	1,262,205	64,215,521
Capital improvements and acquisitions	12,112,625	0	12,112,625
Total Disbursements	<u>161,164,213</u>	<u>1,262,205</u>	<u>162,426,418</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS BEFORE OTHER FINANCING USES	<u>8,502,119</u>	<u>16</u>	<u>8,502,135</u>
<b>OTHER FINANCING USES</b>			
Appropriations exercised by other state agencies			
OA - Insurance and legal expense	970,334	0	970,334
OA - Worker's compensation	25,710	0	25,710
OA - Unemployment insurance	169,384	0	169,384
Office of the State Auditor	45,635	0	45,635
Department of Revenue	530,850	0	530,850
Total	<u>1,741,913</u>	<u>0</u>	<u>1,741,913</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS AND OTHER USES	<u>6,760,206</u>	<u>16</u>	<u>6,760,222</u>
CASH AND INVESTMENTS, JULY 1	<u>45,058,358</u>	<u>50</u>	<u>45,058,408</u>
CASH AND INVESTMENTS, JUNE 30	<u>\$ 51,818,564</u>	<u>66</u>	<u>51,818,630</u>

Appendix A-2

Department of Conservation  
 Combined Statement of Receipts, Disbursements, Other Financing Uses,  
 and Changes in Cash and Investments  
 Year Ended June 30, 2011

	Conservation Commission Fund	Federal Stimulus Conservation	Total
<b>RECEIPTS</b>			
Sales and use tax	\$ 95,897,721	0	95,897,721
Permit sales	31,587,043	0	31,587,043
Sales, rentals and leases	8,825,875	0	8,825,875
Federal reimbursements	22,653,214	4,832,067	27,485,281
Interest	303,972	49	304,021
Donations, refunds and miscellaneous	2,180,176	0	2,180,176
Total Receipts	<u>161,448,001</u>	<u>4,832,116</u>	<u>166,280,117</u>
<b>DISBURSEMENTS</b>			
Personal service	63,378,178	0	63,378,178
Employee fringe benefits	22,100,929	0	22,100,929
Operations	51,507,216	4,832,067	56,339,283
Capital improvements and acquisitions	12,541,649	0	12,541,649
Total Disbursements	<u>149,527,972</u>	<u>4,832,067</u>	<u>154,360,039</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS BEFORE OTHER FINANCING USES	<u>11,920,029</u>	<u>49</u>	<u>11,920,078</u>
<b>OTHER FINANCING USES</b>			
Appropriations exercised by other state agencies			
OA - Insurance and legal expense	1,174,986	0	1,174,986
OA - Worker's compensation	31,169	0	31,169
OA - Unemployment insurance	117,897	0	117,897
Office of the State Auditor	45,444	0	45,444
Department of Revenue	499,861	0	499,861
Total	<u>1,869,357</u>	<u>0</u>	<u>1,869,357</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS AND OTHER USES	<u>10,050,672</u>	<u>49</u>	<u>10,050,721</u>
CASH AND INVESTMENTS, JULY 1	<u>35,007,686</u>	<u>1</u>	<u>35,007,687</u>
CASH AND INVESTMENTS, JUNE 30	<u>\$ 45,058,358</u>	<u>50</u>	<u>45,058,408</u>

Appendix B

Department of Conservation  
Comparative Statement of Appropriations and Expenditures

	2012			2011		
	Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances
<b>CONSERVATION COMMISSION FUND</b>						
Conservation Programs	\$ 145,467,841	131,737,672	13,730,169	145,534,841	122,377,134	23,157,707
MDC Construction	0	0	0	9,230,580	7,510,085	1,720,495
Statewide Construction	83,314,891	16,222,180	67,092,711 *	6,685,109	6,685,108	1
Total Conservation Commission Fund	<u>228,782,732</u>	<u>147,959,852</u>	<u>80,822,880</u>	<u>161,450,530</u>	<u>136,572,327</u>	<u>24,878,203</u>
<b>FEDERAL STIMULUS CONSERVATION FUND</b>						
Conservation Forestry	1,500,000	1,262,205	237,795 *	5,899,372	4,832,067	1,067,305
Total Federal Stimulus Conservation Fund	<u>1,500,000</u>	<u>1,262,205</u>	<u>237,795</u>	<u>5,899,372</u>	<u>4,832,067</u>	<u>1,067,305</u>
Total All Funds	<u>\$ 230,282,732</u>	<u>149,222,057</u>	<u>81,060,675</u>	<u>167,349,902</u>	<u>141,404,394</u>	<u>25,945,508</u>

\* Biennial appropriations set up in fiscal year 2012 are re-appropriations to fiscal year 2013. After the fiscal year-end processing has been completed, the unexpended fiscal year 2012 appropriation balance for a biennial appropriation is established in fiscal year 2013. Therefore, there is no lapsed balance for a biennial appropriation at the end of fiscal year 2012.

Appendix C

Department of Conservation  
 Comparative Statement of Expenditures (From Appropriations)

		Year Ended June 30,				
		2012	2011	2010	2009	2008
Salaries and wages	\$	62,410,101	62,852,205	67,995,879	70,586,696	69,334,485
Benefits		9,943,744	9,174,857	10,786,377	7,848,136	7,751,371
Travel, in-state		1,337,865	1,171,278	1,355,333	1,322,592	1,344,758
Travel, out-of-state		249,204	177,500	227,026	274,159	228,750
Fuel and utilities		1,888,316	2,028,161	1,882,350	1,911,194	1,841,985
Supplies		21,369,752	18,228,477	17,332,235	19,061,760	19,817,090
Professional development		513,644	587,584	585,176	617,011	574,010
Communication service and supplies		1,533,094	1,484,852	1,459,002	1,338,618	1,352,666
Services:						
Professional		10,508,100	9,253,191	8,173,714	8,648,917	10,578,052
Housekeeping and janitorial		1,020,679	985,109	981,669	1,080,249	1,009,635
Maintenance and repair		2,958,997	2,607,557	2,417,043	2,003,950	1,829,131
Equipment:						
Computer		2,832,650	1,697,738	1,853,299	949,987	3,299,013
Motorized		6,638,607	2,060,546	3,450,951	4,778,442	5,235,419
Office		422,598	131,147	71,459	89,002	217,124
Other		1,133,920	1,052,663	984,005	1,073,019	2,591,388
Property and improvements		12,112,625	12,541,649	12,377,777	15,653,041	9,068,865
Building lease payments		435,921	499,026	534,614	540,137	517,578
Equipment rental and leases		1,672,948	1,488,392	1,847,248	1,860,693	1,979,073
Miscellaneous expenses		1,689,330	1,558,641	1,965,719	1,865,302	1,627,237
Refunds		192,470	180,346	160,188	162,442	194,357
Program distributions		8,357,492	11,643,475	7,361,014	7,944,170	10,948,345
Total Expenditures	\$	<u>149,222,057</u>	<u>141,404,394</u>	<u>143,802,078</u>	<u>149,609,517</u>	<u>151,340,332</u>



Appendix D

Department of Conservation  
Statement of Changes in General Capital Assets

	<u>Equipment</u>	<u>Buildings</u>	<u>Land</u>	<u>Construction in Progress</u>	<u>Software and Misc. Intangible Assets</u>	<u>Total General Capital Assets</u>
BALANCE, July 1, 2010	\$ 83,917,128	112,439,082	327,823,192	3,308,190	2,084,233	529,571,825
Adjustments	0	0	0	5,014 <sup>(2)</sup>	0	5,014
Additions	5,067,690	538,780	4,951,377	6,462,697	0	17,020,544
Dispositions	<u>(4,082,081)</u>	<u>(211,466)</u>	<u>(7,850)</u>	<u>(385,000)</u>	<u>0</u>	<u>(4,686,397)</u>
BALANCE, June 30, 2011	84,902,737	112,766,396	332,766,719	9,390,901	2,084,233	541,910,986
Adjustments	41,051 <sup>(1)</sup>	0	0	(457,276) <sup>(3)</sup>		(416,225)
Additions	9,043,743	8,517,335	5,099,595	3,878,596	386,471	26,925,740
Dispositions	<u>(2,863,530)</u>	<u>(684,236)</u>	<u>(11,577)</u>	<u>(6,431,000)</u>		<u>(9,990,343)</u>
BALANCE, June 30, 2012	\$ <u>91,124,001</u>	<u>120,599,495</u>	<u>337,854,737</u>	<u>6,381,221</u>	<u>2,470,704</u>	<u>558,430,158</u>

(1) Adjustment to correct vehicle preparation costs and additional equipment

(2) Adjustment for infrastructure project resulting in added value

(3) Adjustment for infrastructure repair projects originally included in error