

REPORT OF THE  
STATE AUDITOR of MINNESOTA

880295

EAST AGASSIZ SOIL AND WATER CONSERVATION DISTRICT  
TWIN VALLEY, MINNESOTA

FOR THE YEAR ENDED JUNE 30, 1987



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**ARNE H. CARLSON**

State Auditor  
St. Paul, Minnesota

REPORT OF THE STATE AUDITOR  
ON THE  
FINANCIAL AFFAIRS  
OF  
EAST AGASSIZ SOIL AND WATER CONSERVATION DISTRICT  
TWIN VALLEY, MINNESOTA  
FOR THE YEAR ENDED JUNE 30, 1987

ARNE H. CARLSON  
State Auditor  
Saint Paul, Minnesota

EAST AGASSIZ SOIL AND WATER CONSERVATION DISTRICT  
TWIN VALLEY, MINNESOTA

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EAST AGASSIZ SOIL AND WATER CONSERVATION DISTRICT  
TWIN VALLEY, MINNESOTA

ORGANIZATION

	<u>Position</u>	<u>Term Expires</u>
Supervisors		
Wally Bernhardson	Chairman	December 1990
Lowell Moen	Vice Chairman	December 1990
David Mickelson	Secretary	December 1992
Donald Skaurud	Treasurer	December 1988
Albert Meline	Reporter	December 1988
Employees		
Mark Christianson	District Technician	Indefinite
Rhoda L. Pantaleo	District Secretary	indefinite

has been  
District  
January 15, 1988



# STATE OF MINNESOTA

OFFICE OF THE STATE AUDITOR  
SUITE 400  
525 PARK STREET  
SAINT PAUL 55103

ARNE H. CARLSON  
STATE AUDITOR

296-2551

## AUDITOR'S OPINION

The Honorable David Mickelson, Chairman  
and Board of Supervisors  
East Agassiz Soil and Water  
Conservation District  
100 Main Avenue East  
Twin Valley, Minnesota 56584

We have examined the general purpose financial statements of the East Agassiz Soil and Water Conservation District as of and for the year ended June 30, 1987, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the general purpose financial statements referred to above present fairly the financial position of the East Agassiz Soil and Water Conservation District at June 30, 1987, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as supplemental information in the table of contents is presented for purposes of additional analysis and is not a required part of the District's general purpose financial statements. The supplemental information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

A handwritten signature in cursive script that reads "Arne H. Carlson".

ARNE H. CARLSON  
State Auditor

January 15, 1988

**GENERAL PURPOSE FINANCIAL STATEMENTS**

EAST AGASSIZ SOIL AND WATER CONSERVATION DISTRICT  
TWIN VALLEY, MINNESOTA

EXHIBIT A

COMBINED BALANCE SHEET  
GENERAL FUND AND ACCOUNT GROUPS  
JUNE 30, 1987

	Account Groups			Total (Memorandum Only)
	General Fund	General Fixed Assets	General Long-Term Debt	
<u>Assets</u>				
Cash				
Checking accounts	\$ 16,966	\$ -	\$ -	\$ 16,966
Investments	95,994	-	-	95,994
Accounts receivable	9,540	-	-	9,540
Due from other governments	10,680	-	-	10,680
Interest receivable	1,592	-	-	1,592
Amount to be provided for compensated absences	-	-	8,823	8,823
Fixed assets	-	34,187	-	34,187
Total Assets	<u>\$ 134,772</u>	<u>\$ 34,187</u>	<u>\$ 8,823</u>	<u>\$ 177,782</u>
<u>Liabilities and Fund Equity</u>				
Liabilities				
Accounts payable	\$ 1,337	\$ -	\$ -	\$ 1,337
Compensated absences	-	-	8,823	8,823
Deferred revenue	34,480	-	-	34,480
Total Liabilities	<u>\$ 35,817</u>	<u>\$ -</u>	<u>\$ 8,823</u>	<u>\$ 44,640</u>
Fund Equity				
Investment in general fixed assets	\$ -	\$ 34,187	\$ -	\$ 34,187
Fund balance - unreserved, undesignated	98,955	-	-	98,955
Total Fund Equity	<u>\$ 98,955</u>	<u>\$ 34,187</u>	<u>\$ -</u>	<u>\$ 133,142</u>
Total Liabilities and Fund Equity	<u>\$ 134,772</u>	<u>\$ 34,187</u>	<u>\$ 8,823</u>	<u>\$ 177,782</u>

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

EAST AGASSIZ SOIL AND WATER CONSERVATION DISTRICT  
TWIN VALLEY, MINNESOTA

EXHIBIT B

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 1987

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental			
County grant	\$ 35,100	\$ 29,746	\$ (5,354)
State grant	56,935	33,130	(23,805)
Federal grant	<u>78,000</u>	<u>1,752</u>	<u>(76,248)</u>
Total intergovernmental	\$ <u>170,035</u>	\$ <u>64,628</u>	\$ <u>(105,407)</u>
Charges for services	<u>\$ 21,600</u>	<u>\$ 19,737</u>	<u>\$ (1,863)</u>
Miscellaneous			
Interest	\$ 6,000	\$ 4,729	\$ (1,271)
Other	<u>5,455</u>	<u>3,431</u>	<u>(2,024)</u>
Total miscellaneous	\$ <u>11,455</u>	\$ <u>8,160</u>	\$ <u>(3,295)</u>
Total Revenues	<u>\$ 203,090</u>	<u>\$ 92,525</u>	<u>\$ (110,565)</u>
<b>Expenditures</b>			
District operations			
Personal services	\$ 45,600	\$ 46,423	\$ (823)
Other services and charges	12,300	8,805	3,495
Supplies	1,000	909	91
Capital outlay	<u>3,800</u>	<u>129</u>	<u>3,671</u>
Total district operations	\$ <u>62,700</u>	\$ <u>56,266</u>	\$ <u>6,434</u>
Project expenditures			
District and Strommen Dam project	\$ 19,350	\$ 14,842	\$ 4,508
State	43,040	11,808	31,232
Federal	<u>78,000</u>	<u>-</u>	<u>78,000</u>
Total project expenditures	\$ <u>140,390</u>	\$ <u>26,650</u>	\$ <u>113,740</u>
Total Expenditures	<u>\$ 203,090</u>	<u>\$ 82,916</u>	<u>\$ 120,174</u>

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

EAST AGASSIZ SOIL AND WATER CONSERVATION DISTRICT  
TWIN VALLEY, MINNESOTA

EXHIBIT B  
(Continued)

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 1987

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Excess of Revenues Over (Under) Expenditures	\$ -	\$ 9,609	\$ 9,609
Fund Balance - July 1	<u>89,346</u>	<u>89,346</u>	<u>-</u>
Fund Balance - June 30	<u>\$ 89,346</u>	<u>\$ 98,955</u>	<u>\$ 9,609</u>

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

EAST AGASSIZ SOIL AND WATER CONSERVATION DISTRICT  
TWIN VALLEY, MINNESOTA

NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 1987

1. Summary of Significant Accounting Policies

The East Agassiz Soil and Water Conservation District was organized under provisions of Minn. Stat. ch. 40. The District is governed by a Board of Supervisors composed of five members nominated by voters of their District and elected to six-year terms by the voters of the County.

The purpose of the district is to assist land occupiers in applying practices for the conservation of soil and water resources. These practices are intended to control wind and water erosion, pollution of lakes and streams, and damage to wetlands and wildlife habitats.

The East Agassiz Soil and Water Conservation District, in cooperation with the U.S. Department of Agriculture's Soil Conservation Service and other agencies, provides technical and financial assistance to individuals, groups, organizations, and government agencies in reducing costly waste of soil and water resulting from soil erosion, sedimentation, pollution and improper land use.

Each fiscal year the District develops a work plan which is used as a guide in using resources effectively to provide maximum conservation of all lands within its boundaries. The work plan includes guidelines for employees and technicians to follow in order to achieve the District's objectives.

The financial reporting policies of the District conform to generally accepted accounting principles.

A. Financial Reporting Entity

In conformance with generally accepted accounting principles, the District includes all funds and account groups that are controlled by or dependent on the District Board. Control by and dependence on the district were determined on the basis of budget adoption, taxing authority, obligation of the District to finance any deficits that may occur, and any significant subsidy provided by the District.

The District is not considered a part of Norman County because, even though the County provides a significant amount of the District's revenue in the form of an appropriation, it does not retain any control over the operations of the District.

B. Basis of Presentation - Fund Accounting

The accounts of the East Agassiz Soil and Water Conservation District are organized on the basis of a fund and account groups, each of which is considered a separate accounting entity. The operations of the fund

EAST AGASSIZ SOIL AND WATER CONSERVATION DISTRICT  
TWIN VALLEY, MINNESOTA

1. Summary of Significant Accounting Policies

B. Basis of Presentation - Fund Accounting (Continued)

are accounted for with a set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures.

Governmental Funds

The General Fund is used to account for all revenues and expenditures incurred in operating the District.

Account Groups

The General Fixed Assets Account Group is used to record the District's general fixed assets, which include land, building and improvements, and equipment.

The General Long-Term Debt Account Group records earned but unpaid vacation and vested sick leave.

C. Basis of Accounting--Modified Accrual Basis

The District's financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become susceptible to accrual, that is, both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the corresponding liabilities are incurred.

D. Budget

The District adopts an estimated revenue and expenditure budget for the General Fund. Comparisons of estimated revenues and budgeted expenditures to actual are presented in the financial statements in accordance with generally accepted accounting principles.

E. Assets, Liabilities, and Fund Equity Accounts

1. Assets

Investments are stated at cost, which approximates market value.

General fixed assets are valued at historical or estimated historical cost and are recorded as expenditures at the time of their purchase. No depreciation is calculated on general fixed assets.

EAST AGASSIZ SOIL AND WATER CONSERVATION DISTRICT  
TWIN VALLEY, MINNESOTA

1. Summary of Significant Accounting Policies

E. Assets, Liabilities, and Fund Equity Accounts (Continued)

2. Liabilities

Long-term liabilities, such as compensated absences, are accounted for in the General Long-Term Debt Account Group, not in the General Fund.

3. Fund Equity

Fund equity consists of:

Investment in general fixed assets represents the District's equity in general fixed assets.

Unreserved, undesignated fund balance indicates the portion of fund balance which is available for budgeting and spending in future periods.

F. Revenues and Expenditures

1. Revenues

Intergovernmental

Intergovernmental revenues are reported in conformity with the legal and contractual requirements of the individual programs. Generally, grant revenue is recognized when the corresponding expenditure is incurred. The District also receives an annual appropriation from the County, which is recognized as revenue when received, unless it is received prior to the period to which it applies. In that case, revenue recognition is deferred until the appropriate period.

Other

Investment income (reported as Miscellaneous Revenue) and revenue from the sale of trees (reported as Charges for Services) are recognized when earned, since they are measurable and available. Other revenues generally are recognized when they are received in cash because they usually are not measurable until then.

2. Expenditures

Project expenditures represent costs which are funded from federal, state or District revenues. State project expenditures consist of grants to participants for the cost-share program, the streambank, lakeshore and roadside program, and other state-authorized projects. District project expenditures are cost of materials and supplies in the sale of trees, tree planting and other district projects.

EAST AGASSIZ SOIL AND WATER CONSERVATION DISTRICT  
TWIN VALLEY, MINNESOTA

1. Summary of Significant Accounting Policies

F. Revenues and Expenditures

2. Expenditures (Continued)

Vacation and sick leave are considered expenditures when they are paid to employees.

G. Total Column on Combined Statement

The total column on the combined balance sheet is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column do not present financial position or results of operations in conformity with generally accepted accounting principles.

2. Detailed Notes on All Funds and Account Groups

A. Assets

Changes in General Fixed Assets

	Balance <u>July 1, 1986</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 1987</u>
Land	\$ 3,000	\$ -	\$ -	\$ 3,000
Buildings and improvements	11,816	-	-	11,816
Equipment	<u>19,242</u>	<u>129</u>	<u>-</u>	<u>19,371</u>
Total	<u>\$ 34,058</u>	<u>\$ 129</u>	<u>\$ -</u>	<u>\$ 34,187</u>

B. Liabilities

Vacation and Sick Leave

Under the District's personnel policies, employees are granted vacation and sick leave. Vacation leave accrual is 15 days per year. Sick leave accrual is 12 days per year. The maximum of 240 hours of vacation leave may be carried over into the next anniversary year. The limit on sick leave is 800 hours. Upon termination from the District by retirement, employees are paid accrued vacation leave and one-half of accrued sick leave up to a maximum of 240 hours. On termination of employment by illness or death, employees are paid accrued vacation and one-half of accrued sick leave up to a maximum of 240 hours.

EAST AGASSIZ SOIL AND WATER CONSERVATION DISTRICT  
TWIN VALLEY, MINNESOTA

2. Detailed Notes on All Funds and Account Groups

B. Liabilities (Continued)

Compensated Absences Payable

Changes in long-term debt for the year ended June 30, 1987, are:

Balance July 1, 1986	\$ 8,243
Net changes in compensated absences	<u>580</u>
Balance June 30, 1987	<u><u>\$ 8,823</u></u>

Deferred Revenue

Deferred revenue represents the unearned appropriation received from Norman County and advances from the Minnesota Department of Agriculture for the cost-share program. Revenues will be recognized when the related program expenditures are recorded. Deferred revenue for the year ended June 30, 1987, consists of the following:

County appropriation	\$ 20,227
Cost-share program	
Fiscal year 1986	4,244
Fiscal year 1987	<u>10,009</u>
Total	<u><u>\$ 34,480</u></u>

Retirement Plan

The District participates in a state-wide pension plan administered by the Public Employees Retirement Association. Substantially all District employees are members of this plan, which requires contributions from both employees and employers. The District's employer contributions for the year ended June 30, 1987, were \$1,513. This amount includes a provision for prior service costs.

The Association has annual actuarial valuations; the report for the year ended June 30, 1987 shows (in thousands):

EAST AGASSIZ SOIL AND WATER CONSERVATION DISTRICT  
TWIN VALLEY, MINNESOTA

2. Detailed Notes on All Funds and Account Groups

B. Liabilities

Retirement Plan (Continued)

	<u>Public Employees</u>
Reserves needed for retired members and beneficiaries	\$ 1,320,760
Reserves needed for active and deferred members	1,868,202
Total reserves needed	\$ 3,188,962
Assets (net)	2,457,899
	\$ 731,063

The Public Employees Retirement Fund is 77 percent funded. Because the Public Employees Retirement Association is a state-wide pension plan, statements reflecting each local government's share of unfunded reserves are not available.

3. Deposits

Minn. Stat. § 118.005 authorizes the District to deposit its cash and to invest in certificates of deposit in financial institutions designated by the Board of Supervisors. At June 30, 1987, District deposits totaled \$112,960, of which \$16,966 was cash deposits and \$95,994 was invested in certificates of deposit. Minnesota statutes require that all District deposits be covered by insurance, surety bond, or collateral.

Following is a summary of the deposits covered by insurance or collateral at June 30, 1987.

	<u>Book Balance</u>	<u>Bank Balance</u>
Covered Deposits		
Insured or collateralized with securities held by the District or its agent in the District's name	\$ 112,960	\$ 115,558
Uncollateralized	-	-
Total	\$ 112,960	\$ 115,558

**SUPPLEMENTAL INFORMATION**

EAST AGASSIZ SOIL AND WATER CONSERVATION DISTRICT  
TWIN VALLEY, MINNESOTA

Schedule 1

SCHEDULE OF INVESTMENTS  
JUNE 30, 1987

<u>Type</u>	<u>Rate</u>	<u>Investment Number</u>	<u>Purchase Date</u>	<u>Maturity Date</u>	<u>Cost</u>
Certificates of Deposit	5.25%	7395	November 3, 1983	October 31, 1987	\$ 16,000
	5.25	7495	January 12, 1984	July 11, 1987	14,000
	5.25	7895	October 10, 1984	October 9, 1987	10,994
	5.90	500714	April 3, 1987	October 3, 1987	25,000
	5.25	2633	February 10, 1987	August 11, 1987	<u>30,000</u>
Total Certificates of Deposit					<u>\$ 95,994</u>

EAST AGASSIZ SOIL AND WATER CONSERVATION DISTRICT  
TWIN VALLEY, MINNESOTA

Schedule 2

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS  
FOR THE YEAR ENDED JUNE 30, 1987

	General Fixed Assets <u>July 1, 1986</u>	<u>Additions</u>	<u>Deductions</u>	General Fixed Assets <u>June 30, 1987</u>
Land	\$ 3,000	\$ -	\$ -	\$ 3,000
Buildings and improvements	11,816	-	-	11,816
Equipment				
Tree planter	1,000	-	-	1,000
Typewriter	351	-	-	351
File cabinet	203	-	-	203
Pick-up truck	3,700	-	-	3,700
Tables and chairs	120	-	-	120
Air conditioners	650	-	-	650
No-till drill	9,221	-	-	9,221
Planter marker	80	-	-	80
Chain saw	322	-	-	322
Copy machine	2,100	-	-	2,100
Typewriter	500	-	-	500
All terrain vehicle	995	-	-	995
Window blinds	-	129	-	129
	<u>-</u>	<u>129</u>	<u>-</u>	<u>129</u>
Total	<u>\$ 34,058</u>	<u>\$ 129</u>	<u>\$ -</u>	<u>\$ 34,187</u>

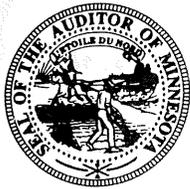
EAST AGASSIZ SOIL AND WATER CONSERVATION DISTRICT  
TWIN VALLEY, MINNESOTA

Schedule 3

SCHEDULE OF INTERGOVERNMENTAL REVENUE  
FOR THE YEAR ENDED JUNE 30, 1987

Grants	
County	
Norman County	\$ <u>29,746</u>
State	
Soil and water	\$ 6,000
Technical educational and conservation tillage demonstration program	1,675
Cost share	15,068
Reinvest in Minnesota program	9,927
Well observation	<u>460</u>
Total State	\$ <u>33,130</u>
Federal	
Conservation reserve program	\$ <u>1,752</u>
Total Intergovernmental Revenue	\$ <u><u>64,628</u></u>

MANAGEMENT AND COMPLIANCE LETTER



# STATE OF MINNESOTA

OFFICE OF THE STATE AUDITOR  
SUITE 400  
525 PARK STREET  
SAINT PAUL 55103

ARNE H. CARLSON  
STATE AUDITOR

296-2551

March 21, 1988

The Honorable David Mickelson, Chairman  
and Board of Supervisors  
East Agassiz Soil and Water  
Conservation District  
100 Main Avenue East  
Twin Valley, Minnesota 56584

We have examined the general purpose financial statements of the East Agassiz Soil and Water Conservation District as of and for the year ended June 30, 1987, and have issued our report thereon dated January 15, 1988. This letter resulting from part of that examination is organized into sections on internal accounting control, compliance, and other items for consideration.

## INTERNAL ACCOUNTING CONTROL

As part of our examination, we made a study and evaluation of the system of internal accounting control of the District to the extent we considered necessary to evaluate the system, as required by generally accepted auditing standards.

The purpose of our study and evaluation was to determine the nature, timing and extent of auditing procedures necessary for expressing an opinion on the District's financial statements. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole.

The management of East Agassiz Soil and Water Conservation District is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, management must make estimates and judgments that assess the expected benefits and related costs of control procedures. The objectives of a system are to provide reasonable, but not absolute, assurance that:

- assets are safeguarded against loss from unauthorized use or disposition;
- transactions are executed in accordance with management's authorization; and
- transactions are recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions, or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation made for the limited purpose described above will not necessarily disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the system of internal accounting control of the East Agassiz Soil and Water Conservation District taken as a whole. However, our study and evaluation disclosed the following condition that we would like to bring to the attention of the District.

ITEM ARISING THIS YEAR

Charges for Services-Invoices

The review of charges to individuals for services and materials noted that the duplicate yellow copies of the prenumbered General Invoices are filed in the individual files and no record is maintained of invoices issued. Our sample of a series of forty invoice numbers noted that three invoice numbers from that series were not found in the posting to individual accounts. Without the invoices being retained together in numerical order or a record of invoices issued, there is no assurance that all invoices issued have been properly charged or collected.

We recommend that the duplicate yellow copies of the prenumbered General Invoices be retained together in numerical order including voided invoices or, if the District wishes to file invoices with individual files, a record be maintained of invoices issued which should include name of individual, number of invoice, and amount of charge.

Client's Response: We will retain together in numerical order, including voided invoices, all duplicate yellow copies of the prenumbered General Invoices.

\* \* \* \* \*

The above item was considered in determining the nature, timing, and extent of the audit tests applied in our examination of the 1987 financial statements, and this letter does not affect our opinion on the financial statements dated January 15, 1988.

COMPLIANCE

Our examination was made in accordance with generally accepted auditing standards and the provisions of the Minnesota Legal Compliance Audit Guide for Local Government promulgated by the Legal Compliance Task Force pursuant to Minn. Stat. § 6.65. Accordingly, the examination included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The Minnesota Legal Compliance Audit Guide for Local Government covers five main categories of compliance to be tested: contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, and claims and disbursements. Our study included all of the listed categories. The results of our tests indicate that for the items tested, East Agassiz Soil and Water Conservation District complied with the material terms and conditions of applicable legal provisions. Further, for the items not tested, based on our examination and the procedures referred to above, nothing came to our attention to indicate that East Agassiz Soil and Water Conservation District had not complied with legal provisions.

OTHER ITEM FOR CONSIDERATION

We would also like to point out that the limited number of office personnel in the District's office prevents proper segregation of the accounting function, which would promote internal accounting control. Such a situation is not unusual in operations the size of East Agassiz Soil and Water Conservation District, but management should be aware that the concentration of duties and responsibilities in a limited number of individuals is not desirable from a control point of view.

We recommend that the District Board:

- compare receipts with bank deposits,
- review bank reconciliations and compare with general ledger cash account,
- verify credits against outstanding tree bills with either a receipt or board-authorized write-off.
- review monthly payroll reports with checks written,
- verify that interest earnings are being recorded.

By performing such oversight duties, the District will strengthen its internal accounting controls.

\* \* \* \* \*

We are available throughout the year to assist you in implementing any of our suggestions.

We would like to express our appreciation to the Board and the staff for their cooperation and assistance during the audit.



ARNE H. CARLSON  
State Auditor